



THE VILLAGE OF
ALGONQUIN
ILLINOIS

Annual Budget

May 1, 2013 - April 30, 2014
Adopted April 2, 2013

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

Tim J. Schloneger
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

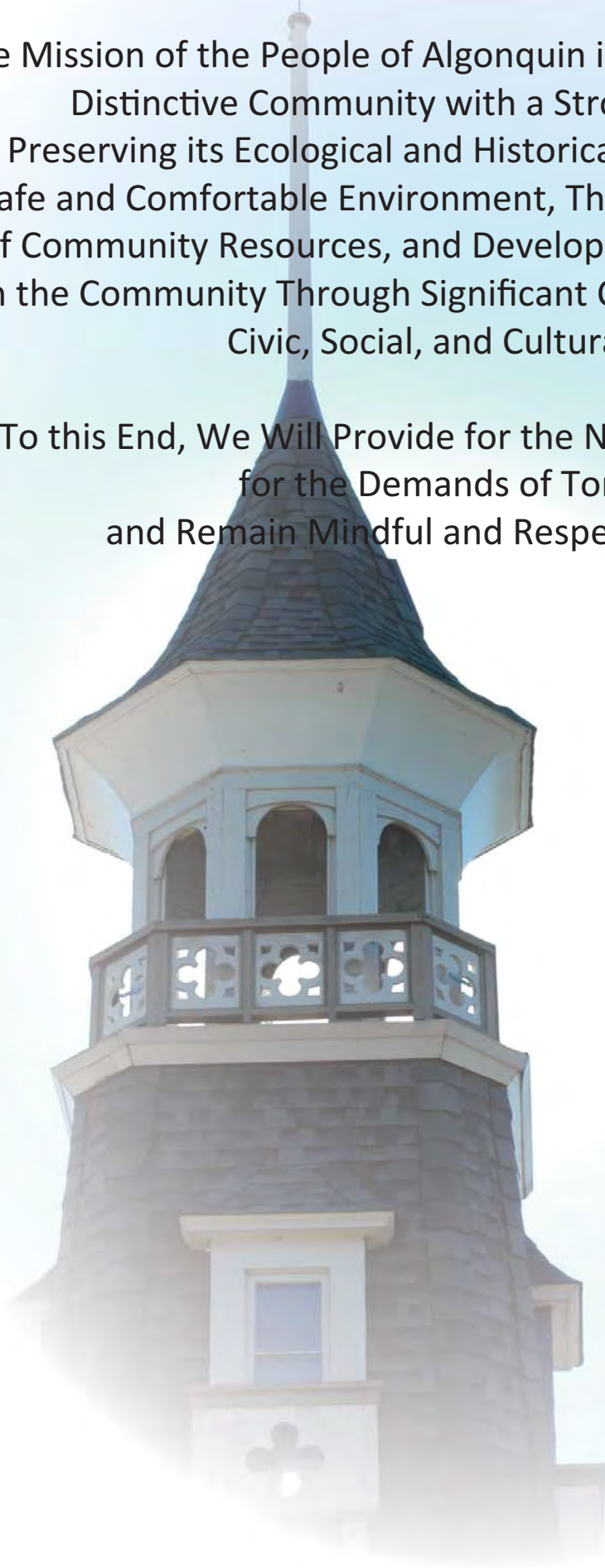
Russell W. Farnum
Community Development Director

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.



Village President and Board of Trustees



Left to Right: Trustee Jerry Glogowski, Trustee Robert Smith, Trustee Jim Steigert, Village President John Schmitt (seated), Trustee Brian Dianis, Trustee Debby Sosine, Trustee John Spella, Village Clerk Jerry Kautz



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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, 2012

Christopher P. Moynell

President

Jeffrey R. Emmer

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, 2012. 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. 2013-O-13
AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN
ANNUAL BUDGET FOR FISCAL YEAR 2013-2014

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 2013-2014, 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.

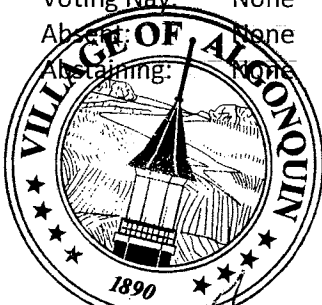
SECTION 4: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

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

Voting Nay: None

Absent: None


Abstaining: None



Approved:



John C. Schmitt, Village President

ATTEST: 
Gerald S. Kautz, Village Clerk

Passed: 04-02-2013
Approved: 04-02-2013
Published: 04-03-2013

Prepared By:
Tim Schloneger, Budget Officer
2200 Harnish Drive
Algonquin, Illinois 60102



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Village of Algonquin

The Gem of the Fox River Valley

April 2, 2013

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 2013-2014. 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

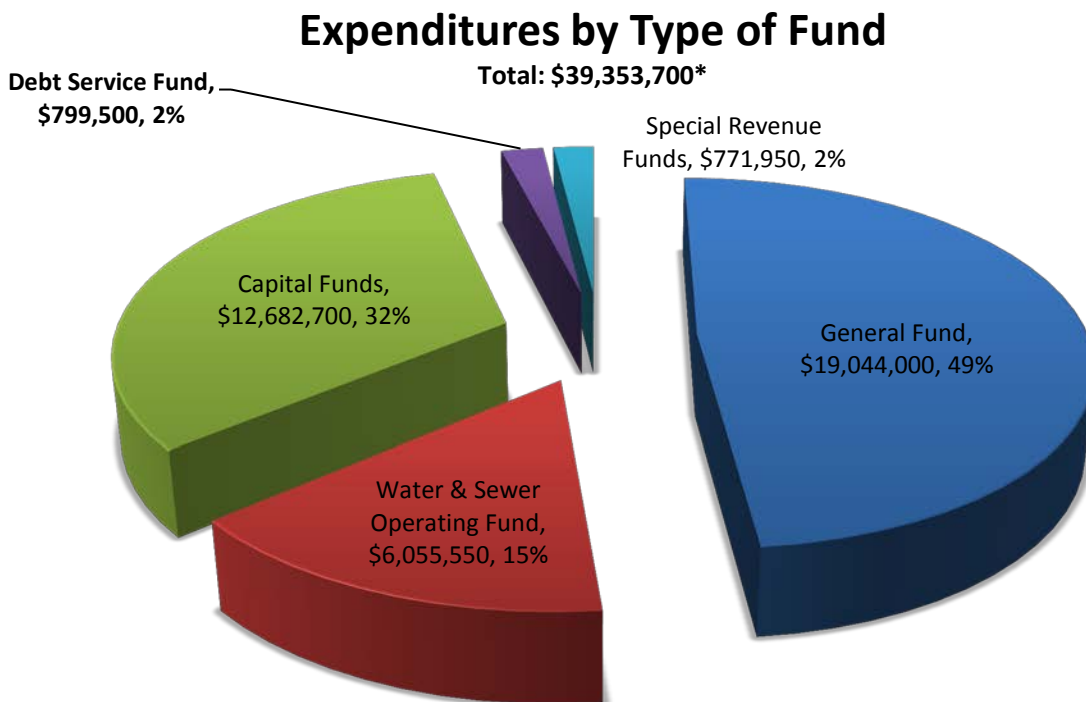
- Promoting and adhering to a conservation mindset and lifestyle have been priorities for the Village over the past several years. Conservation is imperative in order to protect and conserve natural resources such as groundwater, wetlands, and natural water bodies.
- Promote and enforce the Village's 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, 2013). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for FY 13/14 on April 2, 2013.

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 \$19 million.** Additionally, the General Fund is on pace to maintain approximately a five-month cash reserve (42 percent of the General Fund) throughout FY 13/14.

The FY 13/14 budget of the Village of Algonquin for all funds totals over \$39 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 total amount does not include expenditures from the Building Services Fund or Vehicle Maintenance Fund.

The FY 13/14 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 13/14 budget with \$19,044,000 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 13/14 are up 3 percent from FY 12/13 to \$18,934,000. This is partially attributed to increased sales tax receipts due to the strong retail composition of the Village’s economy and a rebounding income tax, signifying an economic recovery. The FY 13/14 budget will draw \$110,000 to replace a Public Works trucks from the Vehicle Replacement Fund, a fund which sets aside revenues for future large vehicle and equipment purchases. Due to these factors, the Village has been able to reduce its real estate tax levy for the second consecutive budget. Overall, this equates to a total General Fund expenditure increase of 3 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 13/14 Water and Sewer Operating Fund expenditures are budgeted at \$6,055,550, which represents an 8 percent increase from FY 12/13. To help fund future capital projects and water and sewer utility infrastructure, \$409,420 has been set aside as working capital for future projects.

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 13/14 are budgeted at \$12,682,700, which represents a 30 percent increase from FY 12/13. Capital expenditures are driven by multi-year capital improvement plans, which typically feature cyclical expenditure patterns to help finance large public improvements. Accordingly, FY 13/14 features several large capital projects as the Village invests in its infrastructure. Revenues in FY 13/14 are budgeted at \$7,036,300 and an additional \$5,646,400 will be drawn from the capital fund balance.

Special Revenue Funds

Special Revenue Funds include a total of \$771,950 of expenditures in FY 13/14 and allocate dollars for pensions, school donations, cemetery, and other purposes. This represents a increase of 5 percent from FY 12/13, most notably from increases in benefits, refunds, and administration of the Police Pension fund.

Debt Service Fund

The final category is the Debt Service Fund, which allocates \$799,500 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 13/14, a 3 percent increase from FY 12/13.

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 13/14 budget was crafted using the following quote from professional football coach Vince Lombardi:

"People who work together will win, whether it be against complex football defenses, or the problems of modern society."

-Vince Lombardi

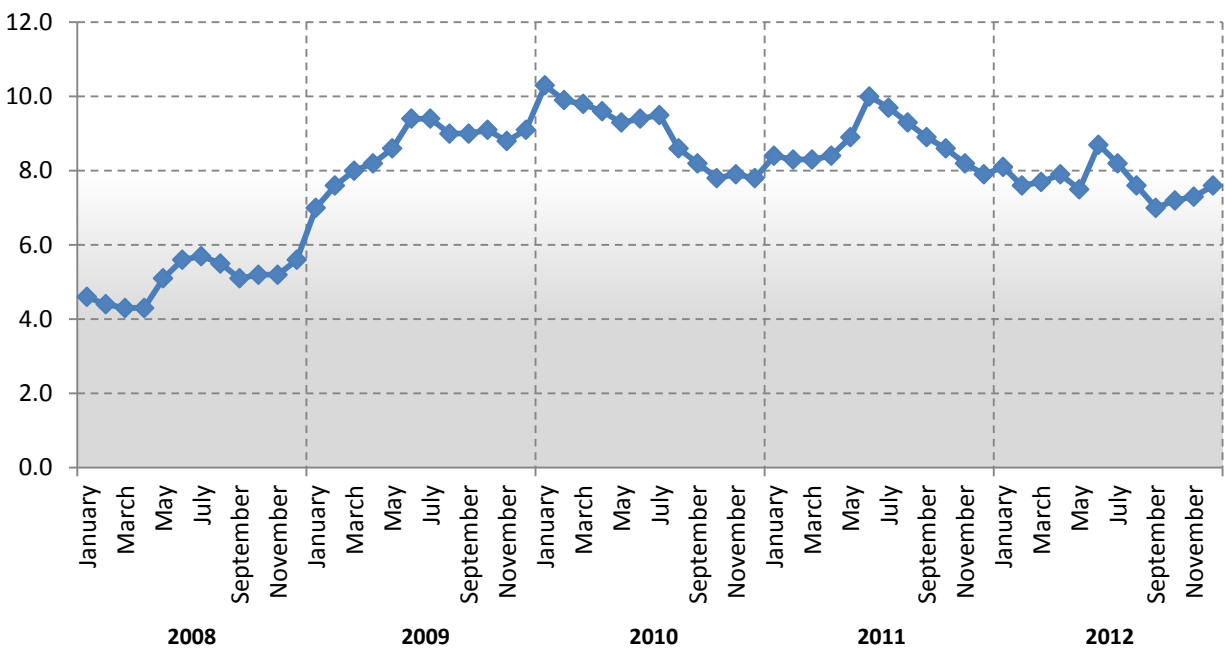
This quote highlights the Village's outlook to budgeting and operations in the recovering economy. Intergovernmental agreements with neighboring jurisdictions allow both agencies to operate more efficiently and cost-effectively, while maintaining core service levels. Internally, operations have been refined to increase capital and labor utilization. The FY 13/14 budget features the purchase of vehicles that offer increased utilization, while lowering the Village's overall vehicle count. Again, 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. Unemployment rates (shown below) continue to improve and favorable indicators in the second half of 2012 suggest a continued economic recovery, albeit at a very slow pace.

Algonquin Unemployment Rate

(2008 - 2012) - Source: Illinois Department of Employment Security

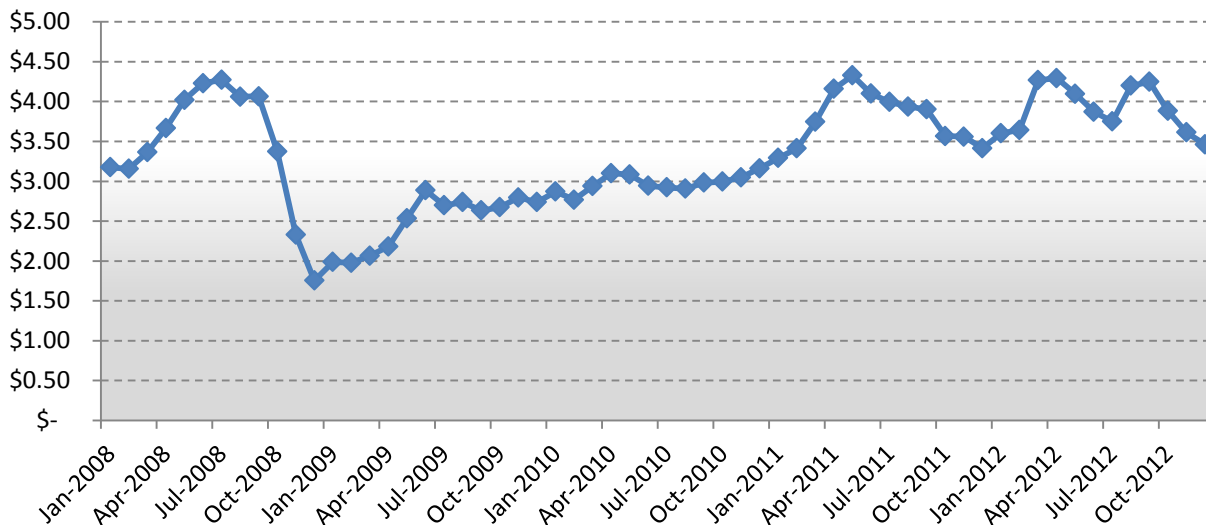


The Village approached the impact of the economy on the budget in a strategic and collaborative fashion. The following economic factors were significant in the development of the FY 13/14 budget:

- **Unemployment:** Unemployment, although improving, remains at a high level and is expected to have an adverse impact on revenues. Algonquin finished 2012 with an overall unemployment rate of 7.8 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 225 properties were foreclosed in Algonquin in 2012, which is down for the second consecutive year. 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 13/14.
- **Interest Rates:** Dismal federal funds rates during the economic recession have minimized any rate of return on investments. In 2012, the market averaged between 9 and 18 basis points (basis point: 1/100th of a percent). Investment income is expected to remain flat in FY 13/14.
- **Health Insurance:** Health insurance costs for FY 13/14 are budgeted at a 12 percent increase for FY 13/14. This line item continues to see gradual growth as insurers adapt to new regulations.
- **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 13/14.

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 2.5 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 13/14 budget as presented maintains an approximate five-month unrestricted cash reserve. Additionally, the Water and Sewer Operating fund maintains a six-month cash reserve (50 percent of the Water and Sewer Operating Fund) for its operations.
- 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. Major construction activities will continue in FY 13/14. 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 13/14 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 or alternative for this facility.
- Forestry: The emerald ash borer caused the removal of over 850 Village-owned trees in 2012, with an additional 2,200 ash trees in the Village. The FY 13/14 budget proposes \$29,000 in reforestation funding and with the possibility of an additional \$20,000 in grant funding.
- 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 13/14, including road reconstruction of Edgewood Drive in the Highlands and road reconstruction of the Indian Grove subdivision. Infrastructure project spending in FY 13/14 exceeds \$12 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 a slower rate of growth as a result of lower consumption.

- 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 final rate adjustment as part of the study occurred in February 2013.
- Video Gaming: In 2013, the Village Board approved an ordinance allowing for video gaming terminals to be placed in licensed establishments within the Village's corporate limits. The Village's portion of net terminal income has been designated to the Park Fund. This revenue source was not budgeted for FY 13/14 and is expected to be a nominal, but steady revenue source for the Park Fund.

Legislative Issues Impacting the Budget

- Local Government Distributive Fund: As the State of Illinois continues to address its financial challenges, the Governor's proposed budget calls 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 \$965,000 in funding.** The FY 13/14 budget assumes a total of 12 payments will be made in the fiscal year.
- Federal Transportation Funding: The federal government approved the Moving Ahead for Progress in the 21st Century Act (MAP-21) in 2012 which includes transportation funding for 2013 and 2014. The continuation of multi-year transportation authorizations is critical as Algonquin addresses regional transportation issues, including the reconstruction of Randall Road and the Longmeadow Parkway Bridge Corridor.
- 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.

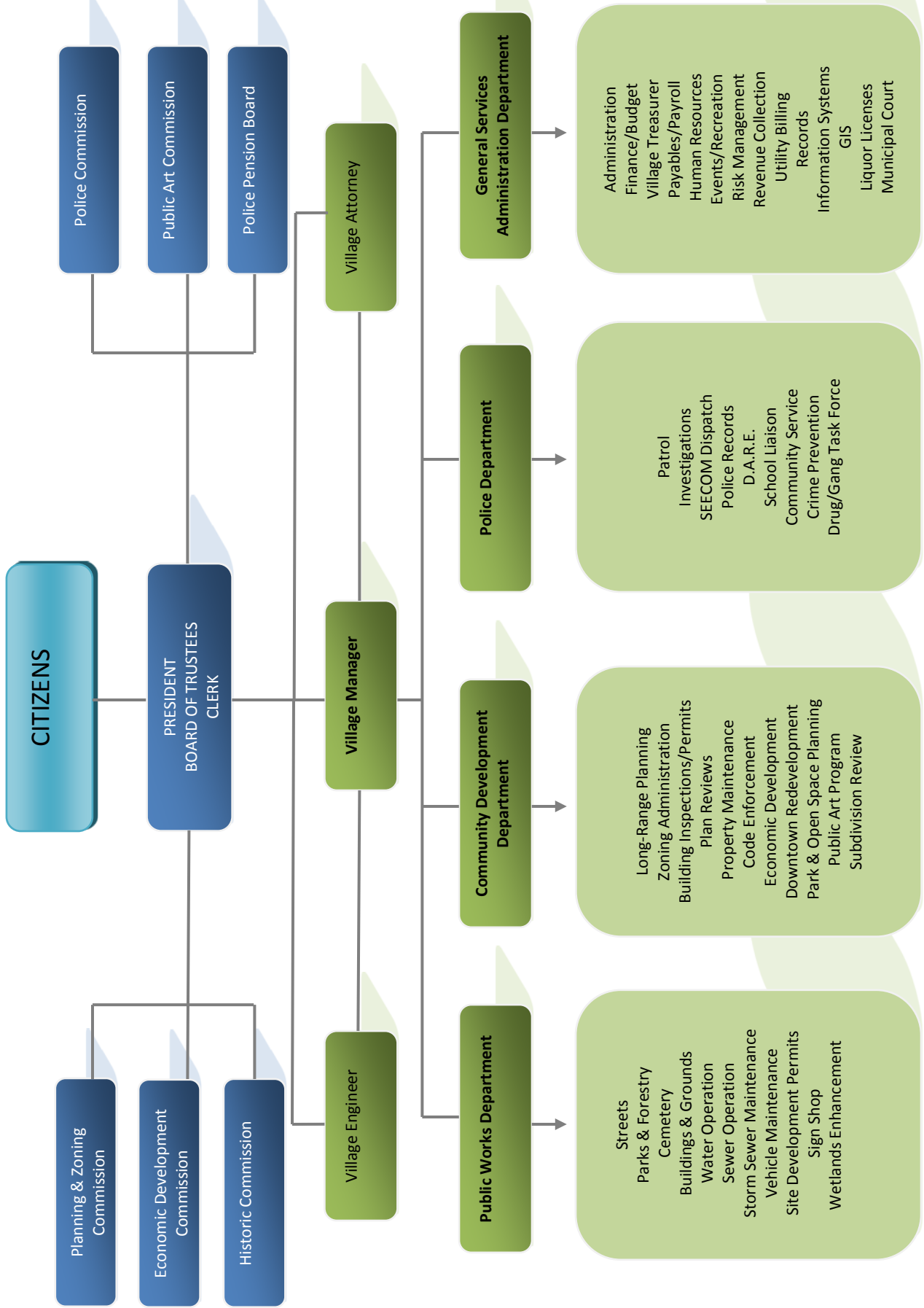
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Schloneger', with a long horizontal flourish extending to the right.

Tim J. Schloneger
Village Manager/Budget Officer

TJS:mjk

Village of Algonquin 2013 – 2014 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 Geographic Information Systems (GIS) web mapping application for public use compatible with mobile applications.
- Develop and distribute 2013 Calendar and Annual Report to all Village residents.
- Increase utilization and integration of MUNIS enterprise financial system.
- Administer the 2013 Algonquin Community Survey.
- Implement Village-wide intranet system to consolidate systems and digitize vital records.
- Continue to provide prompt service on zoning applications, building inspections, permit applications, plan reviews, and property maintenance concerns.
- Maintain prompt telephone and counter service by maintaining existing staffing levels.
- Consider technology enhancements that provide greater service and efficiency at minimal cost, such as mobile technologies.
- Continue to manage and provide guidance to all operating division 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.
- Find better ways to inform residents of the status of service requests at their residence. Potentially use email or the Village web site.
- Further develop the work order system to include cost assessments of each individual task. Work to refine processes and procedures to continue to the quest for efficiencies.
- Continue to offer pool theme nights during the summer (5 total).
- Provide adult aquatic programming in the evening swim hours on Tuesday and Thursday.
- Develop a customer service training for staff that is implemented periodically throughout the summer months.
- Provide a facility survey for pool members throughout the season to help increase customer service and satisfaction at the facility.
- Work to reduce fleet downtime for Algonquin Public Works and Algonquin Police fleet assets to ensure these departments provide maximum service to the community.

Economic Development

- *Continue to Promote and Foster Economic Development*
- Work with Downtown Algonquin Partnership to coordinate special events in the downtown area, including Summer Concert Series, Country Harvest Festival, and Holiday Rock on the Fox.
- Increase number of Recreation offerings at Historic Village Hall.
- Begin Implementation of Implementation Priorities outlined in the Downtown Plan.
- Develop and Implement an Economic Development Strategy.
- Promote the pool facility to local groups at a discounted rate.
- Increase pool membership sales by offering a slightly discounted rate, “neighborly pass” to people who live in Algonquin but are not part of the Village.
- Research the possibility of an exchange with neighboring communities for facilities that we do not currently offer.

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*
- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- 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 preparation and review of Capital Improvement Plan.
- Devise a five year plan for bicycle path replacement projects.
- Provide input and assistance in the process of refining a final downtown restoration plan.
- In house paving of Bayberry Drive, Holly Lane, Country Lane and Dawson Lane by Townhomes
- Continue on-going maintenance and seasonal clean ups.
- Continue to take care of 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 Dawson Lane, Bayberry Drive, Country Drive, Holly Lane.
- Continue to provide maintenance to streets through curb and sidewalk repair as well as pavement patching.
- Phase 2 engineering services for Bunker Hill Drive.
- Phase 2 engineering services for Cumberland Parkway/Copper Oaks road resurfacing.
- Phase 1 engineering services for Harper Drive.
- Algonquin Lakes Storm Sewer.
- The Highlands Street Improvements (Townhome Section only).
- Fieldcrest Farms Section 1 & 2 Street Improvements.
- Indian Grove Street Improvements.
- Main Street Sidewalk Construction.
- Copper Oaks Section 1 – Phase 2 Engineering.
- Randall Road Pedestrian Bridge – Phase 2 Engineering.

- Randall Road Pedestrian Bridge Land Acquisition.
- Research alternative floor mats for replacements in the locker rooms.
- Research costs and develop a plan to install a new shade structure.
- Construction of Kelliher Park Permeable Paver Lot (Grant Dependent).
- **Miles of sanitary sewer televised annually.** Target: 10-year televising cycle, or approximately 75,000 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.
- Indian Grove Watermain Replacement.
- Western Bypass Watermain Improvement.
- Towne Park Watermain Replacement.
- Future water system upgrades based on Water System Master Plan and Model Update.
- SCADA Enhancements (Year 2).
- WWTP Facility Plan Update & SSES.
- Illinois Route 31 Watermain and sanitary sewer replacement.
- Provide annual analysis of fleets and facilities to guide administration and departments towards effective and efficient solutions for sustainable operability.

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.
- Obtain the International City/County Management Association's (ICMA) Center for Performance Measurement Certificate of Achievement.
Continue providing services regionally through intergovernmental agreements.
- Streamline commercial plan reviews, particularly for retail establishments.
- Consider funding options for downtown project implementation.
- Identify and apply for various grants that will enhance our operations and services to the community.
- Seek grant funding to aid in the replacement of trees lost due to the Emerald Ash Borer infestation.
- Determine further ways of generating income or trade for wood waste products.
- **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 re-assignment of critical services and staff.
- Continue to offer services to other government agencies as a means of income as well as provide warranty services for O.E.M.

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*
- Continue to provide emergency management training from FEMA and IEMA to appropriate Village staff.
- Maintain existing staffing levels and provide adequate training.
- Maintain existing staff certifications and enhance with certifications that may add revenue opportunities through fee for service applications (e.g. backflow inspections).
- Participate in the Illinois Chiefs of Police Association, and the International Association of Chiefs of Police Chiefs Traffic Challenge program.
- Research the feasibility and implement a Mental Health Liaison program in partnership with Centegra.
- Develop an outdoor firearms range in partnership with Huntley Police Department.
- Complete the process of utilizing existing systems to disseminate important public safety information, and information about police department activities to the public.
- Complete ILEAS Preparedness Program.
- Continue activities to maintain accredited status with the Illinois Law Enforcement Accreditation Program (ILEAP).
- Mandatory OSHA and safety training will continue to be provided.
- Inspect and repair concrete sidewalks and curb in Glenmore and High Hill Farms Unit 7 subdivisions
- Continue the in-house burn programs and the maintenance of the Woods Creek corridor
- Develop and implement a skin safety program for pool patrons and pool staff.
- Certify/recertify staff in all lifeguarding skills.
- Certify/recertify all staff in CPR/AED/First Aid.
- Certify/recertify staff in water safety instruction.
- **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 third and final year of a three year management program learning from industry leaders, geared specifically for Public Works people.
- Continue to support departments with solutions for service of fleet facilities that promulgate excellent service in a timely manner.

Conservation

- *Continue to promote and develop programs with a Conservation Focus*
- Host holiday light recycling at Village Hall between November and January.
- Hold two e-waste recycling events (fall and spring).
- Consider potential environmental impacts and improvements with each development review
- Participate in the "DEA Prescription Drug Take-Back" program when it is offered again.

- Continue Stormwater public education and provide yearly reports to the IEPA on our NPDES Phase 2 permit.
- Work to maintain the Village's current inventory quantities of parkway trees.
- Continue to utilize and investigate alternative fuel sources for vehicles and equipment.
- Souwanas Creek Restoration
- Surrey Lane Creek & Drainage Repair – Phase 1 Engineering
- Use feedback from the energy audit to develop energy efficient practices of the concession area and the bath house.
- Construct Blue Ridge Naturalized Detention.
- Continue final year of restoration on Falcon Ridge Nature Preserve.
- Restore the upland buffer area of Spella Wetland.
- **Water Leak Survey.** Target: continue to participate in an annual leak survey to identify water losses due to water leaks, and improve accountability.
- Strive to create and innovative solutions to reduce fuel/energy consumption for fleets/facilities.

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 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Change
General Services Administration						
Full-Time Equivalent Positions	21.25	18.75	18.50	19.00	18.5	▼0.50 ¹
<i>Full-Time Employees</i>	19	18	18	18	18	-
<i>Part-Time Employees</i>	6	2	1	1	1	-
Police						
Full-Time Equivalent Positions	61.00	60.00	60.00	60.00	59.00	▼1.00 ²
<i>Full-Time Employees</i>	60	59	59	59	58	▼1
<i>Part-Time Employees</i>	4	4	4	4	4	-
Community Development						
Full-Time Equivalent Positions	12.25	12.00	12.00	11.50	12.00	▲0.50 ¹
<i>Full-Time Employees</i>	12	12	12	12	12	-
<i>Part-Time Employees</i>	1	0	0	0	0	-
Public Works Administration						
Full-Time Equivalent Positions	7.50	7.00	6.00	6.00	6.00	-
<i>Full-Time Employees</i>	7	7	6	6	6	-
<i>Part-Time Employees</i>	2	0	0	0	0	-
Public Works Streets						
Full-Time Equivalent Positions	16.00	15.00	14.00	14.00	14.00	-
<i>Full-Time Employees</i>	15	15	14	14	14	-
<i>Part-Time Employees</i>	4	0	0	0	0	-
Public Works Parks and Forestry						
Full-Time Equivalent Positions	17.00	16.00	16.00	15.50	15.50	-
<i>Full-Time Employees</i>	15	15	15	14	14	-
<i>Part-Time Employees</i>	8	4	4	6	6	-
Public Works Water and Sewer Utilities						
Full-Time Equivalent Positions	23.25	22.00	20.75	20.75	20.75	-
<i>Full-Time Employees</i>	22	22	20	20	20	-
<i>Part-Time Employees</i>	5	0	3	3	3	-
Public Works Building Services						
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00	4.00	-
<i>Full-Time Employees</i>	4	4	4	4	4	-
<i>Part-Time Employees</i>	0	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	4.50	4.75	▲0.25 ³
<i>Part-Time Employees</i>	42	51	50	38	35	▼3
<i>Full-Time Employee Subtotal</i>	159	157	153	152	151	▼1
<i>Part-Time Employee Subtotal</i>	72	61	62	52	49	▼3
TOTAL EMPLOYEE HEADCOUNT	231	218	215	204	200	▼4⁴
TOTAL FTEs	172.00	164.50	161.00	160.25	159.50	▼0.75⁴

¹ – A Secretary II position that was previous split 50/50 between General Services Administration and Community Development will be allocated 100% to Community Development.

² – A vacant Community Service Officer position will not be filled this fiscal year.

³ – Overall headcount for Swimming Pool staff has decreased as existing staff will work additional hours in fiscal year.

⁴ – Total does not include Temporary Recreation Instructors, which will work a negligible amount of hours during the fiscal year.

Fund Balance Projections

	* Projected Fund Balance at 05/01/13	FY 13/14 Revenues	FY 13/14 Expenditures	Projected Fund Balance at 04/30/14
General Fund	14,218,060	18,934,000	19,044,000	14,108,060
Cemetery Fund	275,455	35,650	35,650	275,455
Motor Fuel Fund	1,624,163	908,000	480,900	2,051,263
Street Improvement Fund	4,963,620	4,879,500	9,454,500	388,620
Swimming Pool Fund	4,363	204,300	204,300	4,363
Park Fund	397,841	135,100	286,000	246,941
W & S Operating Fund	63,304,157	6,055,550	6,055,550	63,304,157
W & S Improvement & Construction Fund	9,699,314	1,113,500	2,461,300	8,351,514
Village Construction Fund	132,766	200	-	132,966
Development Fund	1,491,053	147,000	153,000	1,485,053
Building Services Fund	-	724,100	724,100	-
Vehicle Maint. Service Fund	88,164	1,455,800	1,455,800	88,164
Police Pension Fund	16,620,061	2,223,000	379,000	18,464,061
Debt Service Fund	1,353,604	804,000	799,500	1,358,104
TOTALS	114,172,622	37,619,700	41,533,600	110,258,722

*Projected Fund Balance at 05/01/14 is estimated actual

2012-2014 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	General Fund		Special Revenue Funds	
	2012 Actual	* 2013 Budgeted	2012 Actual	* 2014 Budgeted
Financial Sources:				
Property Tax	\$ 6,000,829	\$ 5,945,000	\$ -	\$ -
Sales Tax	7,000,634	7,150,000	-	-
Other Taxes	3,718,499	3,533,000	3,202,184	4,153,000
Licenses and Permits	397,652	324,775	-	-
Intergovernmental, Grants, Contributions	389,955	128,800	1,163,553	103,000
Charges for Services & Uses	220,821	325,025	117,901	135,025
Fines, Fees and Forfeitures	864,061	830,300	-	-
Interest	46,461	78,000	18,833	34,255
Miscellaneous	95,003	8,100	40,301	36,500
Total Estimated Financial Sources	\$ 18,733,915	\$ 18,323,000	\$ 4,542,772	\$ 4,461,780
Expenditures:				
General Government	\$ 3,846,502	\$ 3,317,100	\$ 291,665	\$ 342,250
Public Safety	8,328,490	8,724,600	-	-
Public Works	565,633	617,600	-	-
Streets Department	2,085,144	2,299,800	1,354,150	2,897,500
Culture and Recreation	1,502,910	1,679,830	177,219	176,500
Debt Service	-	-	-	-
Water & Sewer	-	-	-	-
Miscellaneous	-	857,500	-	-
Capital Outlay	247,756	93,100	970,069	4,772,000
Total Budget:	\$ 16,576,435	\$ 17,589,530	\$ 2,793,103	\$ 8,188,250
Excess of revenues or (expenditures)	2,157,480	733,470	1,749,669	(3,726,470)
Transfers In/Out	(888,576)	(811,470)	68,576	41,470
Other Financing Sources	-	-	-	-
Capital Contributions	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,268,904	(78,000)	1,818,245	(3,685,000)
Fund Balance - May 1	\$ 10,701,097	\$ 11,970,001	\$ 5,957,410	\$ 7,775,655
Fund Balance - April 30	\$ 11,970,001	\$ 11,892,001	\$ 7,775,655	\$ 4,090,655

* The Fund Balance was determined by using budgeted figures for 2013 and 2014

2012-2014 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2012 Actual	* 2013 Budgeted	* 2014 Budgeted	2012 Actual	* 2013 Budgeted	* 2014 Budgeted
Financial Sources:						
Property Tax						
Sales Tax	2,189,131	1,825,000	981,500			
Other Taxes	-	-	-			
Licenses and Permits	-	-	-			
Intergovernmental, Grants, Contributions	112,067	25,000	-	1,417,484	1,413,000	1,455,000
Charges for Services & Uses	5,394,222	5,533,500	5,959,000	1,894,318	2,093,000	2,179,900
Fines, Fees and Forfeitures	81,483	89,500	89,500	-	-	-
Interest	35,586	33,000	38,050	390,332	10,205	9,700
Miscellaneous	129,020	30,000	101,000	389,949	635,000	768,000
Total Estimated Financial Sources	\$ 7,941,509	\$ 7,536,000	\$ 7,169,050	\$ 4,092,083	\$ 4,151,205	\$ 4,412,600
Expenditures:						
General Government						
Public Safety						
Public Works				308,567	343,100	379,000
Streets Department				1,905,686	2,093,000	2,069,900
Culture and Recreation						
Debt Service	378,173	859,700	864,200	3,596,841	775,000	799,500
Water & Sewer	8,181,923	5,678,300	5,927,650			
Miscellaneous						
Capital Outlay		859,000	1,725,000		110,000	110,000
Total Budget:	\$ 8,560,096	\$ 7,397,000	\$ 8,516,850	\$ 5,811,094	\$ 3,321,100	\$ 3,358,400
Excess of revenues or (expenditures)	(618,587)	139,000	(1,347,800)	(1,719,011)	830,105	1,054,200
Transfers In/Out						
Financing Sources				820,000	770,000	794,500
Capital Contributions						
Net Increase (Decrease) in Fund Balance	(618,587)	139,000	(1,347,800)	(899,011)	1,600,105	1,848,700
Fund Balance - May 1	\$ 68,928,401	\$ 68,309,814	\$ 68,448,814	\$ 16,726,466	\$ 15,827,455	\$ 17,427,560
Fund Balance - April 30	\$ 68,309,814	\$ 68,448,814	\$ 67,101,014	\$ 15,827,455	\$ 17,427,560	\$ 19,276,260

* The Fund Balance was determined by using budgeted figures for 2013 and 2014

2012-2014 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	Total All Funds		
	2012 Actual	* 2013 Budgeted	* 2014 Budgeted
Financial Sources:			
Property Tax	\$ 6,000,829	\$ 5,945,000	\$ 5,851,000
Sales Tax	9,189,765	8,975,000	8,341,500
Other Taxes	6,920,683	7,686,000	9,143,400
Licenses and Permits	397,652	324,775	355,000
Intergovernmental, Grants, Contributions	3,083,059	1,669,800	2,330,000
Charges for Services & Uses	7,627,262	8,086,550	8,748,795
Fines, Fees and Forfeitures	945,544	919,800	885,600
Interest	491,212	155,460	121,105
Miscellaneous	654,273	709,600	925,700
Total Estimated Financial Sources	\$ 35,310,279	\$ 34,471,985	\$ 36,702,100
Expenditures:			
General Government	\$ 4,138,167	\$ 3,659,350	\$ 3,750,000
Public Safety	8,637,057	9,067,700	9,360,000
Public Works	2,471,319	2,710,600	2,684,100
Streets Department	3,439,294	5,197,300	5,245,150
Culture and Recreation	1,680,129	1,856,330	1,869,900
Debt Service	3,975,014	1,634,700	1,663,700
Water & Sewer	8,181,923	5,678,300	5,927,650
Miscellaneous	-	857,500	814,500
Capital Outlay	1,217,825	5,834,100	9,301,000
Total Budget:	\$ 33,740,728	\$ 36,495,880	\$ 40,616,000
Excess of revenues or (expenditures)	1,569,551	(2,023,895)	(3,913,900)
Transfers In/Out	-	-	-
Financing Sources	-	-	-
Capital Contributions	-	-	-
Net Increase (Decrease) in Fund Balance	1,569,551	(2,023,895)	(3,913,900)
Fund Balance - May 1	\$ 102,313,374	\$ 103,882,925	\$ 101,859,030
Fund Balance - April 30	\$ 103,882,925	\$ 101,859,030	\$ 97,945,130

* The Fund Balance was determined by using budgeted figures for 2013 and 2014

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 13/14 budget:

Fund	Budget Summary		
	Revenues	Expenditures	Surplus/(Deficit)
GENERAL			
General	18,934,000	19,044,000	(110,000) ¹
Subtotal:	18,934,000	19,044,000	(110,000)
CAPITAL PROJECTS			
Motor Fuel Tax (MFT)	908,000	480,900	427,100
Park	135,100	286,000	(150,900) ²
Street Improvement	4,879,500	9,454,500	(4,575,000) ³
Water & Sewer Improvement & Construction	1,113,500	2,461,300	(1,347,800) ³
Village Construction	200	-	200
Subtotal:	7,036,300	12,682,700	(5,646,400)
ENTERPRISE			
Water & Sewer Operating	6,055,550	6,055,550	-
Subtotal:	6,055,550	6,055,550	-
SPECIAL REVENUE			
Cemetery	35,650	35,650	-
Swimming Pool	204,300	204,300	-
Development	147,000	153,000	(6,000) ¹
Subtotal:	386,950	392,950	(6,000)
DEBT			
Debt Service	804,000	799,500	4,500
Subtotal:	804,000	799,500	4,500
INTERNAL SERVICE			
Vehicle Maintenance	1,455,800	1,455,800	-
Building Services	724,100	724,100	-
Subtotal:	2,179,900	2,179,900	-
PENSION TRUST			
Police Pension	2,223,000	379,000	1,844,000
Subtotal:	2,223,000	379,000	1,844,000
TOTAL ALL FUNDS:	37,619,700	41,533,600	(3,913,900)

Notes:

- 1 – Budgeted expenses are being funded from restricted fund balances.
- 2 – Various capital fund projects are being partially funded from restricted fund balances.
- 3 – Various capital fund projects are being partially funded from fund balance.

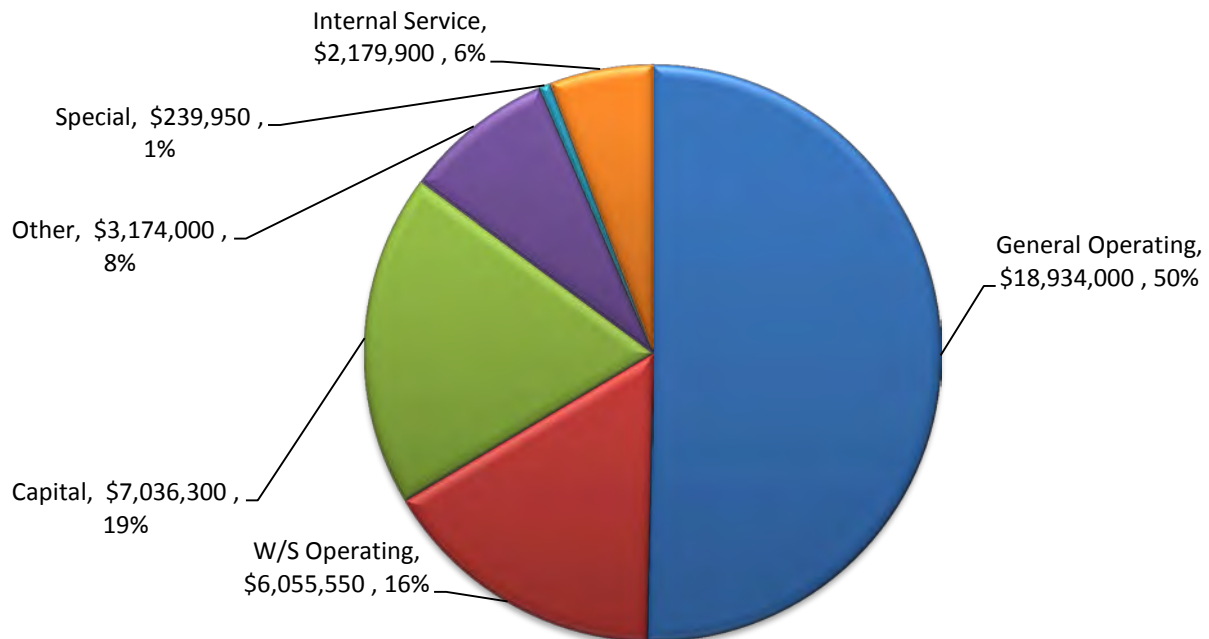
Revenue Summary

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 10/11 and FY 11/12, budgeted revenues for FY 12/13, and budgeted revenues for FY 13/14:

Total Revenues By Fund

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
General Fund	\$ 17,823,656	\$ 18,781,220	\$ 18,358,000	\$ 18,934,000
Cemetery Fund	38,057	37,895	37,050	35,650
Motor Fuel Tax Fund	981,642	908,850	748,500	908,000
Street Improvement Fund	2,975,944	3,402,417	3,385,000	4,879,500
Swimming Pool Fund	226,678	234,928	213,000	204,300
Park Fund	6,994	8,763	9,000	135,100
Water/Sewer Operating Fund	5,347,998	5,573,527	5,589,000	6,055,550
Water/Sewer Construction Fund	2,318,202	2,367,979	1,947,000	1,113,500
Development Fund	117,788	63,493	145,700	147,000
Village Construction Fund	1,176	880	205	200
Building Services Fund	622,674	677,957	747,600	724,100
Vehicle Services Fund	1,109,641	1,226,607	1,345,400	1,455,800
Police Pension Fund	2,375,758	2,075,539	2,048,000	2,223,000
Debt Service Fund	793,354	931,102	780,000	804,000
TOTAL	\$ 34,739,562	\$ 36,291,157	\$ 35,353,455	\$ 37,619,700

The Village is projecting a total of \$37.6 million in revenues for FY 13/14, which includes inter-fund transfers. The operating funds (General and Water & Sewer) comprise of 66 percent of revenues for FY 13/14. Capital revenues have increased from FY 12/13 with 19% of total revenues. Below is a graph displaying FY 13/14 revenues by fund type:



Total Revenues By Category

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Taxes	\$ 21,156,984	\$ 22,111,278	\$ 21,858,000	\$ 22,428,100
Licenses & Permits	362,896	412,556	329,975	361,200
Donations & Grants	1,331,297	1,665,574	1,120,800	1,957,800
Charges for Services	7,523,386	7,859,367	8,099,550	8,715,195
Fines & Forfeitures	894,424	855,374	821,100	782,600
Investment Income	1,270,729	873,220	790,460	889,105
Other Income	1,347,692	1,535,213	1,452,100	1,568,100
Other Financing Sources (Transfers)	852,355	978,575	881,470	917,600
TOTAL	\$ 34,739,763	\$ 36,291,157	\$ 35,353,455	\$ 37,619,700

Taxes – Taxes are the largest and most stable revenue source for the Village, comprising of 60 percent of the revenues for the FY 13/14 budget. Taxes are largely comprised of sales, income, and real estate taxes. This source is projected to increase \$570,100 (3 percent) from the FY 12/13 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 up 10 percent from the FY 12/13 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 13/14 are up 75percent from FY 12/13 in this category due to grant funding expected for major infrastructure projects.

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 8 percent from FY 12/13.

Fines & Forfeitures – Fine and Forfeiture revenues are generated primarily through police and court fines. This category is projected to decrease approximately 5 percent from FY 12/13. 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 13/14 and investment income is to increase only modestly.

Other Income – Other Income is predominately comprised of Police Pension contributions (employee and employer). This category is up 8 percent from FY 12/13 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 \$917,600 for FY 13/14.

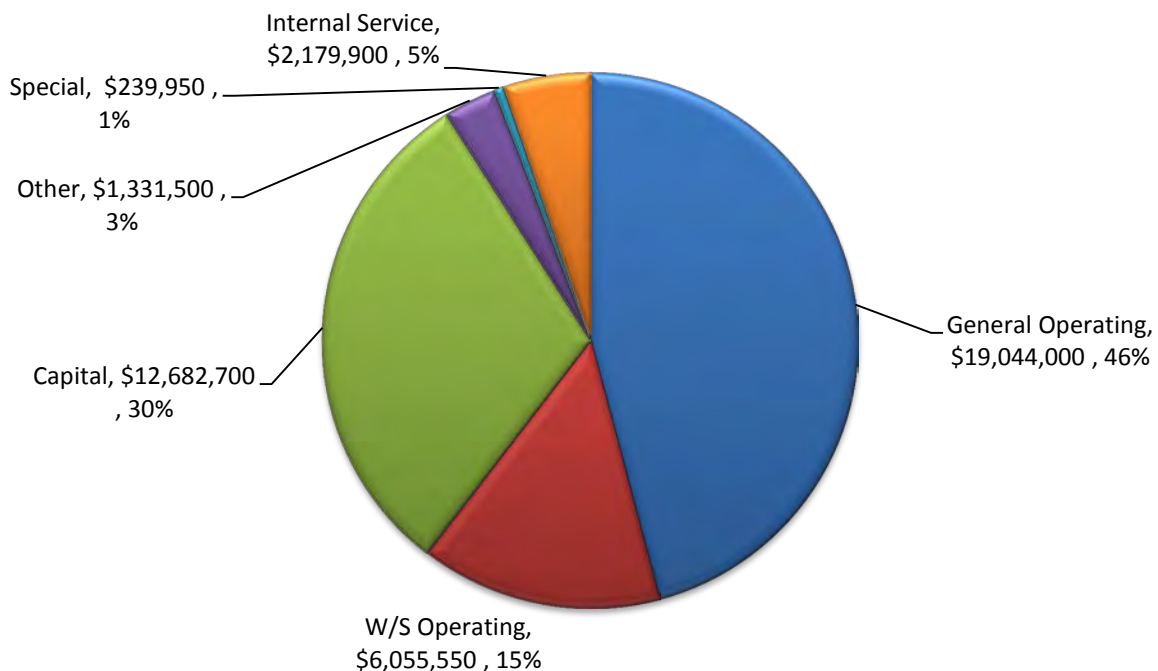
Expenditure Summary

The Village is projecting a total of \$41.5 million in expenditures for FY 13/14, 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 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
General Fund	\$ 16,605,480	\$ 17,512,319	\$ 18,436,000	\$ 19,044,000
Cemetery Fund	35,285	31,995	36,250	35,650
Motor Fuel Tax Fund	820,324	246,157	2,061,500	480,900
Street Improvement Fund	2,488,111	2,058,172	5,593,000	9,454,500
Swimming Pool Fund	210,030	249,315	213,000	204,300
Park Fund	97,182	177,218	176,500	286,000
Water/Sewer Operating Fund	8,260,995	8,440,759	5,589,000	6,055,550
Water/Sewer Construction Fund	682,998	574,335	1,808,000	2,461,300
Special Revenue Fund	262,617	75,244	143,000	153,000
Village Construction Fund	0	0	110,000	0
Building Services Fund	622,674	678,690	747,600	724,100
Vehicle Services Fund	1,109,641	1,226,998	1,345,400	1,455,800
Police Pension Fund	293,618	308,571	343,100	379,000
Debt Service Fund	687,453	731,146	775,000	799,500
TOTAL	\$ 32,176,408	\$32,310,919	\$ 37,377,350	\$ 41,533,600

Below is a graph displaying FY 13/14 expenditures by fund type:



Total Expenditures By Category

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel	\$ 14,121,342	\$ 15,245,120	\$ 16,150,475	\$ 16,557,940
Contractual Services	4,416,377	4,208,729	5,066,995	5,071,100
Supplies & Materials	3,077,730	3,099,828	4,815,160	4,645,280
Maintenance	1,933,464	2,206,810	2,463,190	2,404,170
Capital Expenditures	1,591,790	1,267,657	5,834,100	9,301,000
Debt Services	1,441,710	1,564,319	1,634,700	1,663,700
Other Charges	4,741,640	3,739,880	531,260	972,810
Transfers	852,355	978,576	881,470	917,600
TOTAL	\$ 32,176,408	\$ 32,310,919	\$ 37,377,350	\$ 41,533,600

Personnel – Personnel costs account for salaries, health insurance, FICA, pension and other costs related to Village employees. This category increased 3 percent from FY 12/13, primarily due to increased health insurance costs and pension contribution expenses.

Contractual Services – Contractual Services is budgeted at \$5,071,100 for FY 13/14. This category includes utilities, contracted services, and equipment rental. The year-to-year increase is less than 1 percent in this category.

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 decreased in FY 13/14, budgeted at \$4,645,280.

Maintenance – Maintenance expenditures include costs for maintaining Village buildings, vehicles, and infrastructure. Maintenance costs are budgeted at \$2,404,170 for FY 13/14.

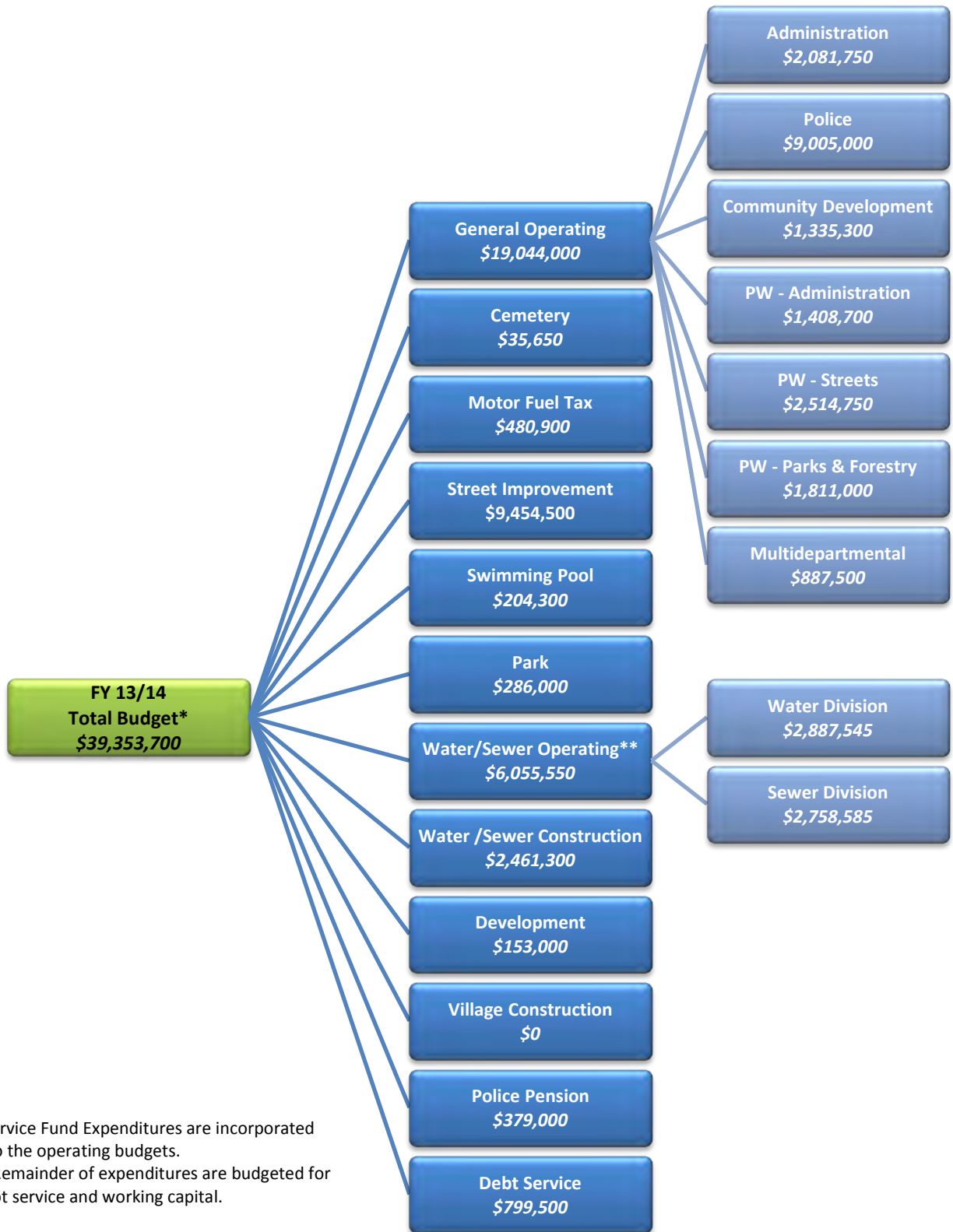
Capital Expenditures – Capital Expenditures are large dollar amount purchases of facilities and equipment. Capital Expenditures for FY 13/14 increased from FY 12/13 with \$9,301,000 budgeted for several major capital projects in the Village.

Transfers – Transfers includes monies that are transfer between accounts. The FY 13/14 budget includes \$917,600 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 13/14 budget with \$972,810 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 13/14 Budget Allocation



*Service Fund Expenditures are incorporated into the operating budgets.

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

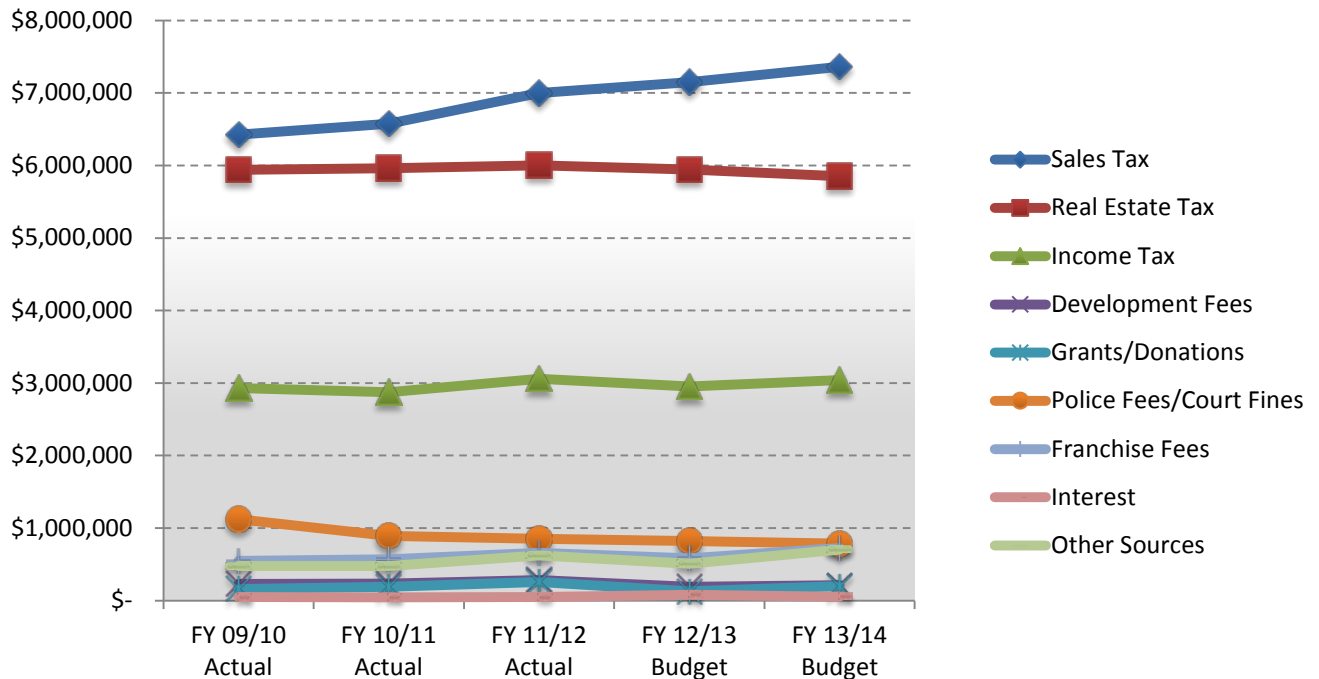
General Fund Budget Overview

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 13/14 General Fund budget projects a 3.1 percent increase in revenues and an approximate 3 percent increase in expenditures as compared to the budget for FY 12/13. It is also important to note that the Village will use \$110,000 from the Vehicle Replacement Fund; however this are not reflected as a revenue source. The FY 13/14 budget is balanced at \$19,044,000.

General Fund Anticipated Revenue - \$18,934,000 - There are many sources of revenue needed to fund a \$19 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 12/13 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 - \$7,360,000 – Recent strong retail activity and sales tax receipts account for an approximate 3 percent increase in sales tax for FY 13/14. 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 - \$5,851,000 – The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 31 percent to the General Fund Budget and is down from FY 12/13, due to the Village Board approving a reduced property tax levy for 2013. 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 - \$3,041,100 – 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 13/14, the income tax revenue is projected to increase 3 percent from the budget projection for FY 12/13 on positive job outlook indicators. Income tax revenue consists of 16 percent of the total revenue for the General Fund.

Police and Court Fines - \$785,100 – 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 5 percent decrease in these accounts. Police and Court Fines account for 4 percent of the General Fund revenue.

Franchise Fees - \$725,000 – 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 4 percent of the revenue in the General Fund and experienced a 25 percent overall increase from the FY 12/13 budget due to better than expected receipts from utility franchises.

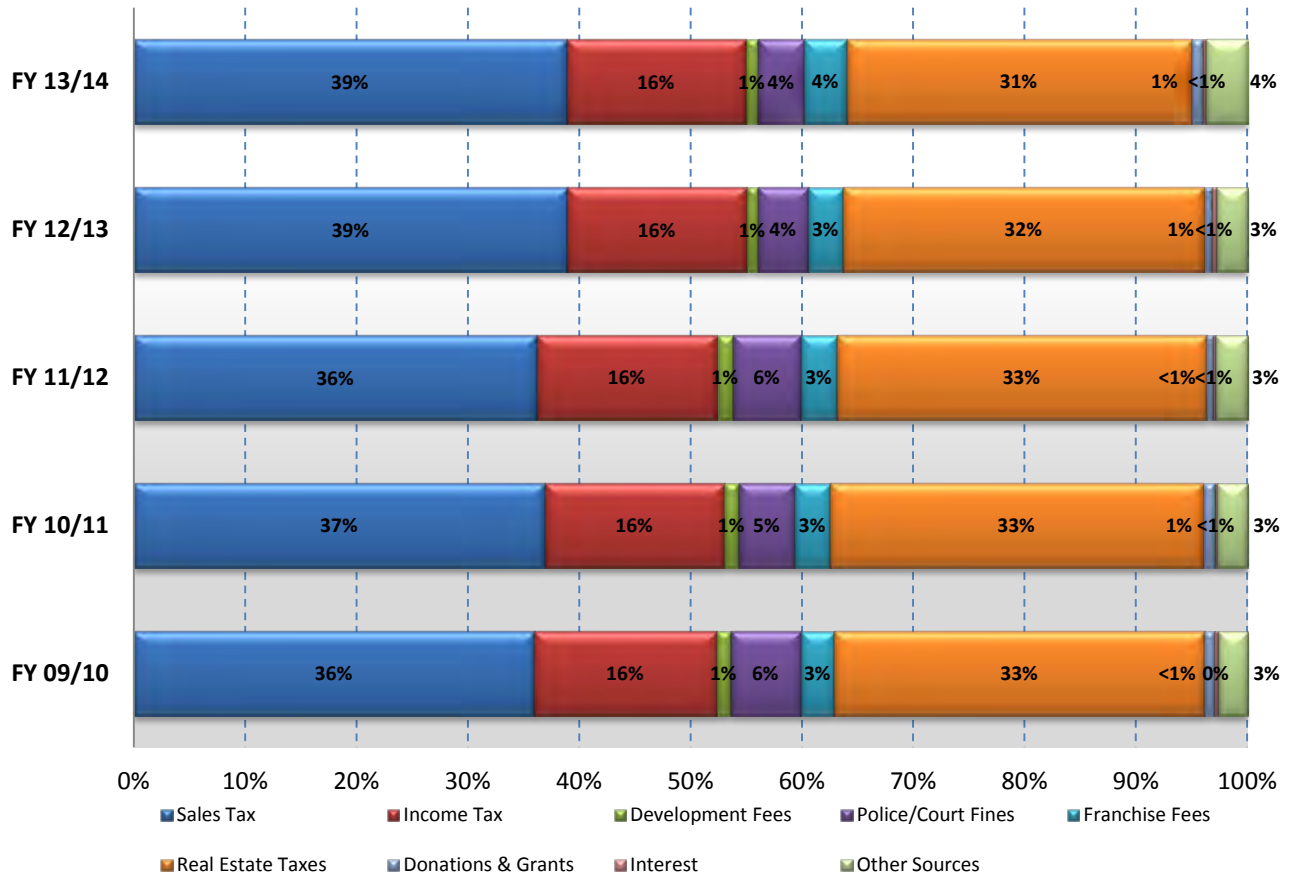
Community Development Fees - \$213,200 – The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. Signs of housing and economic recovery have led to a 12 percent increase from the current budget in overall community development fees. Community development fees account for 1 percent of the General Fund revenue in this budget.

Grants and Donations - \$200,000 – 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 12/13 and equal 1 percent of the General Fund revenues.

Interest - \$55,000 – 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. Continued dismal federal funds rates account for the year-to-year decrease in this category.

Other Revenue - \$703,600 – Fifteen other revenue sources account for the balance of the total revenue stream for the General Fund. A 38 percent increase is expected in FY 13/14 from the prior year budget. The increase is primarily due to the increase in Recreation Programs expenditures as it relates to additional recreation programming being offered at Historic Village Hall. All of the smaller revenue accounts together make up 4 percent of the General Fund revenue.

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



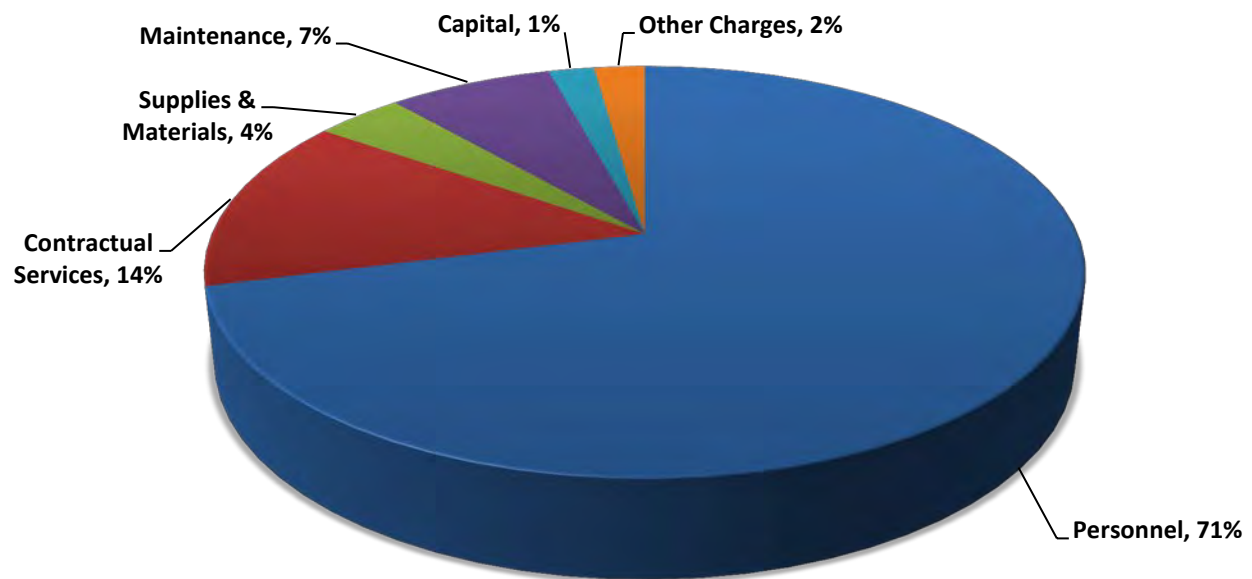
General Fund Expenditures

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	\$ 2,081,750	11%
Police	9,005,000	47%
Community Development	1,335,300	7%
Public Works - Administration	1,408,700	7%
Public Works - Streets	2,514,750	13%
Public Works - Parks and Forestry	1,811,000	10%
Multidepartmental	887,500	5%
TOTAL:	\$ 19,044,000	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 - \$12,896,050 - The overall employee headcount for the General Fund in FY 12/13 has been reduced by 1.00 FTEs. One full-time position (Community Service Officer) will not be filled this fiscal year. 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 2.5 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 13/14.

Police Pension Contributions represent the largest increase in personnel expenditures in FY 13/14. Modest growth rates are also shown in the Illinois Municipal Retirement Fund (IMRF) and health insurance line items.

Contractual Services - \$2,496,845 – 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.

Supplies and Materials - \$701,650 – 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 13/14 consistent with the Village’s computer replacement schedule.

Maintenance - \$1,311,360 – Maintenance costs are up modestly in FY 13/14, 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 - \$361,000 - The FY 13/14 budget as presented does contain several capital purchases to improve operations. The Police Department has budgeted \$44,000 for two replacement Dodge Charger Police Cruiser vehicles and \$24,000 for a new in-squad video recording system. The Public Works Streets Division will replace three existing trucks in exchange for two hook-lift trucks (with attachments) for \$220,000, which is being partially-funded from the Vehicle Replacement Fund. The transition to hook-lift trucks is expected to increase vehicle utilization, while lowering the overall fleet count. Finally, Information Systems is purchasing a replacement primary server for the Village’s network. This server is high availability and allows the Village to keep current on various operating software.

Other Charges - \$404,495 – The Other Charges 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 13/14 Water and Sewer Operating Fund budget is proposed to be balanced at \$6,055,550 (8 percent increase from FY 12/13). 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 - \$6,055,550 – Approximately \$5.8 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 - \$6,055,550 – 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 – \$724,100 – 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 3 percent decrease from FY 12/13.

Vehicle Maintenance Service Fund – \$1,455,800 - 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 an 8 percent increase in expenditures from FY 12/13.

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 13/14 includes \$908,000 for revenues and \$480,900 for expenditures. Additional revenues will be allocated to the fund balance for future projects in FY 14/15.

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 \$4,879,500 in FY 13/14, an additional \$4,575,000 of the fund balance will be used to finance current year construction projects. The FY 13/14 expenditures include \$686,500 of engineering and construction management projects. New projects include the Algonquin Lakes storm sewer (\$100,000) Fieldcrest Farms Subdivision resurfacing (\$1,600,000), Indian Grove Subdivision reconstruction (\$1,800,000), the Highlands Subdivision reconstruction (\$2,600,000), and the Randall Road Pedestrian Bridge land acquisition (\$400,000).

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 13/14 revenues are budgeted at \$135,100 which includes an Illinois Green Infrastructure grant. To finance the \$286,000 of proposed expenditures in FY 13/14 the Village will use restricted funds and revenues received from grants. Some expenditures include \$117,000 for wetland mitigation and \$149,000 for park development.

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 13/14 are projected at \$1,113,500 with expenditures at \$2,461,300. Accumulated reserves from the fund balance will offset the difference. The primary projects include SCADA system upgrades (\$415,000), water main improvements related to the Illinois Route 31 Western Bypass construction project (\$455,000), and the Oceola Drive water main (\$480,000). 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 13/14 are \$200 due to interest income. There are no proposed expenditures in FY 13/14.

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 \$204,300 for FY 13/14 with a transfer from the General Fund of \$78,100. 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 (\$75,000 in FY 13/14) 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 \$804,000 include a \$794,500 transfer from the General Fund and investment income of \$9,500. Expenditures for debt service include \$660,000 for reduction of principal, \$134,500 for payment of interest expense, and \$5,000 for payment of bond fees or total expenditures of \$799,500.

Pension Trust

Police Pension - Revenues for the Police Pension Fund total \$2,223,000 including employee contributions of \$434,000, investment income of \$768,000 and employer contributions of \$1,021,000. Expenditures for pension benefits/contribution refunds are \$272,000 and administration expenses are \$107,000 for total expenditures of \$379,000.

Development Fund

This Development 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 \$100. There are no loans proposed at this time.

School Donation - Revenues are budgeted at \$80,100 including \$80,000 for impact fees (per ordinance) and investment income of \$100. 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 \$2,800. Expenditures are \$58,000 including \$13,000 for regional marketing and a transfer to the General Fund of \$45,000.

The total revenues for the Special Revenue Fund are \$147,000 with expenditures of \$153,000. The difference will be offset from the restricted fund balance.



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Village of Algonquin Overview

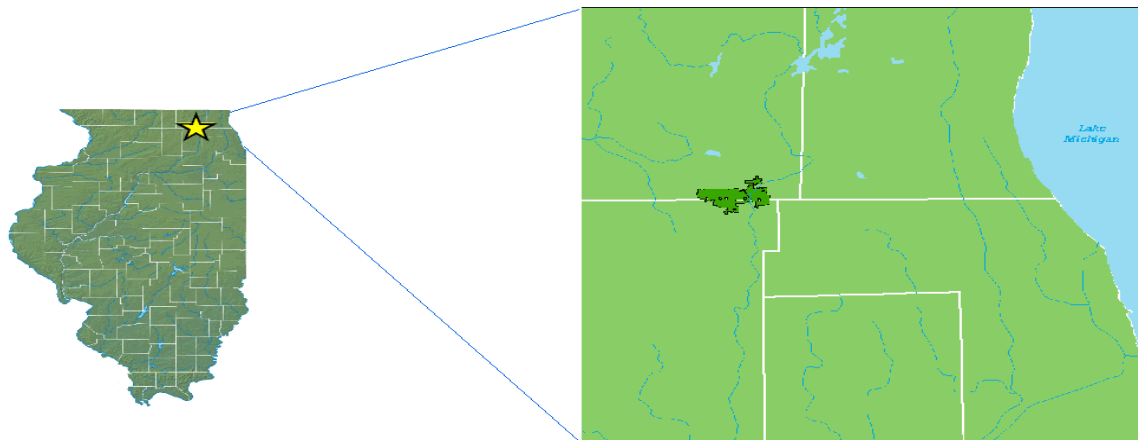
General Overview

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 and to 30,046 at the 2010 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%

The median age of Algonquin residents has been steadily increasing with further population growth. In 1980, the median age of Algonquin residents was 28.9, with the median age at 38.7 in the 2010 Census. The median household income in Algonquin is \$98,092 according to the 2010 Census, up 23 percent from 2000. Approximately 86 percent of Algonquin households have an annual household income above \$50,000.

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, 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	368
Village of Algonquin	159
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
G.W. Thiel, Inc.	30
Hanson Material Service Corp.	30
SubCon Manufacturing Corp.	30
RE/MAX Unlimited Northwest	28

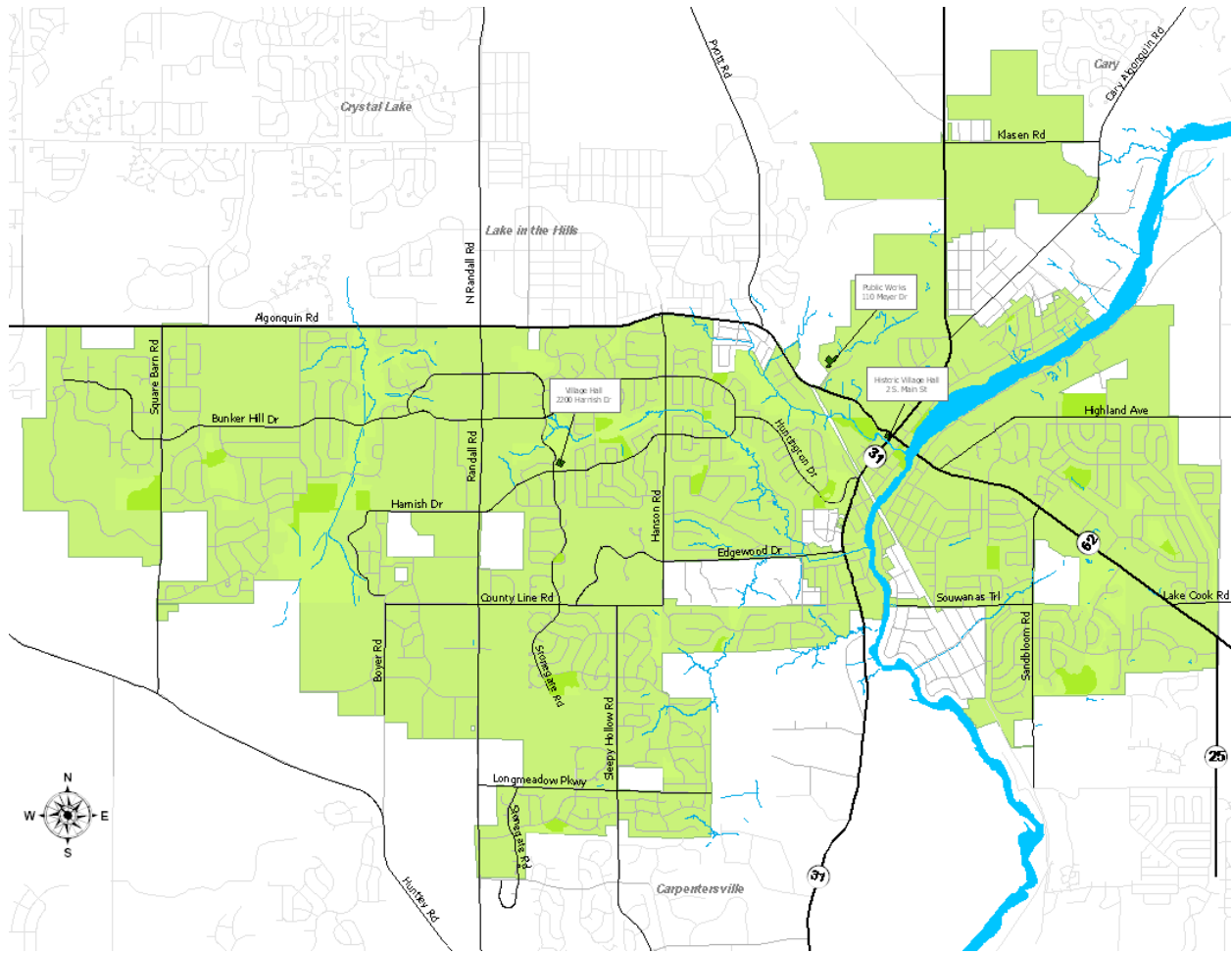
The following table displays historic unemployment rates comparing Algonquin to county, state, and national rates. During each of the past three years, Algonquin's unemployment rate has been lower than the other comparable rates.

Historic Unemployment Rates (Source: Illinois Department of Labor)			
	<u>2010</u>	<u>2011</u>	<u>2012</u>
Algonquin	9.0	8.7	7.7
Kane County	10.5	9.9	8.8
McHenry County	10.0	9.4	8.4
Illinois	10.5	9.8	8.9
U.S.	9.6	8.9	8.1

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.

In addition to quality educational institutions in Algonquin, the Village also boasts an educated and skill labor force. As of the 2010 Census, approximately 95 percent of Algonquin residents have at least a high school diploma. This includes 54 percent having an Associate's degree or more, 44 percent having a Bachelor's degree or more and 16 percent having a Graduate or Professional degree.



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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 13/14 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, 2012, and 2013. 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, 2012

- *Initial Budget Meetings – Budget Officer and Finance Director:* These preparatory meetings took place from August to October 2012, 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 2012

- *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 2012. 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 2012.
- *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 2013

- *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 2013.

January to February 2013

- *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 2013.
- *Board Review:* The Committee of the Whole met on January 22, 2013, 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 12, 2013, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

March 2013

- *Board Review:* On March 12, 2013, 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 19, 2013, to allow for citizen comment on the budget document. No comments were received.

April 2013

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2013-2014 budget on April 2, 2013.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April/May 2013. 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 2013

- *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, 2013 to April 30, 2014 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	2012					2013						
		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 14/15 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) 13/14 is \$37,619,700 which is an increase of \$2,266,245 (6.4 percent) over the comparable budget for FY 12/13. The increase is attributable to Sales Tax, State Income Tax, Cable Franchise Agreement and Intergovernmental Agreements in the General Fund. In other funds, revenues earmarked for capital projects have increased 13 percent from FY 12/13, while expenditures increased 30 percent as fund balances were increased last year for projects under the “pay as you go” funding concept. Investment income in all funds is projected to be lower or flat due to the federal funds rate expected to hold at present levels which impacts interest bearing accounts and certificates of deposit as rates are decreasing. The following discussion of revenue assumptions and trends represents 91.4 percent of the total revenue budget.

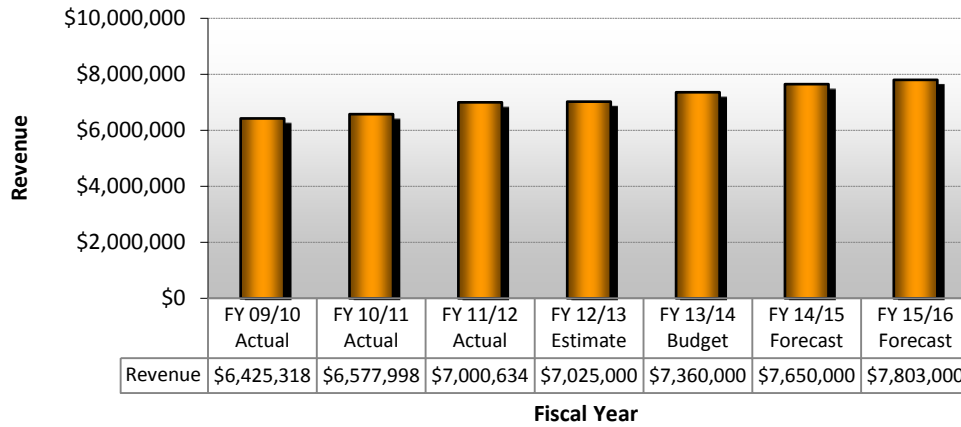
Common Assumptions

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 sale basis. Retail sales in Algonquin reversed the downturn in FY 10/11 and have continued to improve to date. The FY 13/14 budget for sales tax is \$7,360,000 or 5 percent more than the FY 11/12 actual and 4.8 percent higher than the FY 12/13 estimate. The Village economy continues to improve as sales tax receipts have exceeded the pre-recession 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 7.6 percent in December 2012.

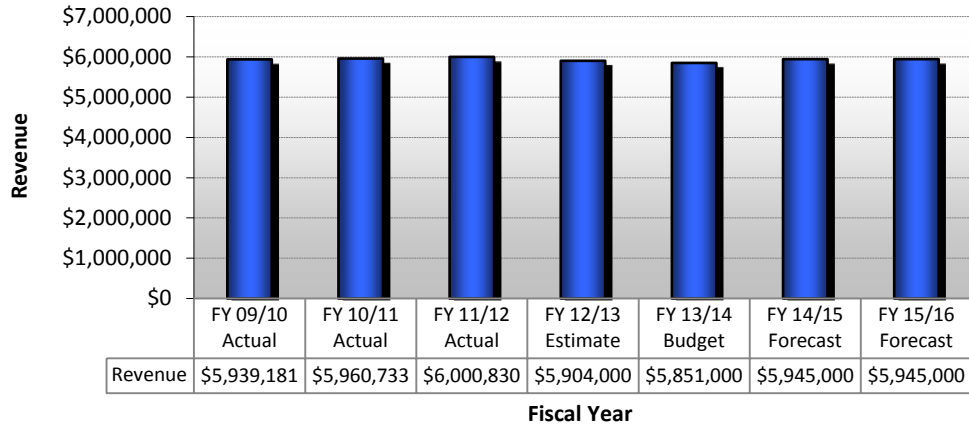
Sales Tax



2. Real Estate Tax

The FY 13/14 budget for real estate taxes in the General Fund is \$5,851,000 which is 0.9 percent less than the FY 12/13 estimate. The village reduced the Tax Levy again recognizing the decrease in home values in recent years and the impact on taxpayers. EAV in 2010 and 2011 decreased each year from the 2009 peak level and it is expected that the 2012 EAV will continue the decline due to lower home selling prices. The Village attained home rule status in 2003 and the Property Tax Limitation Act no longer impacts tax extensions.

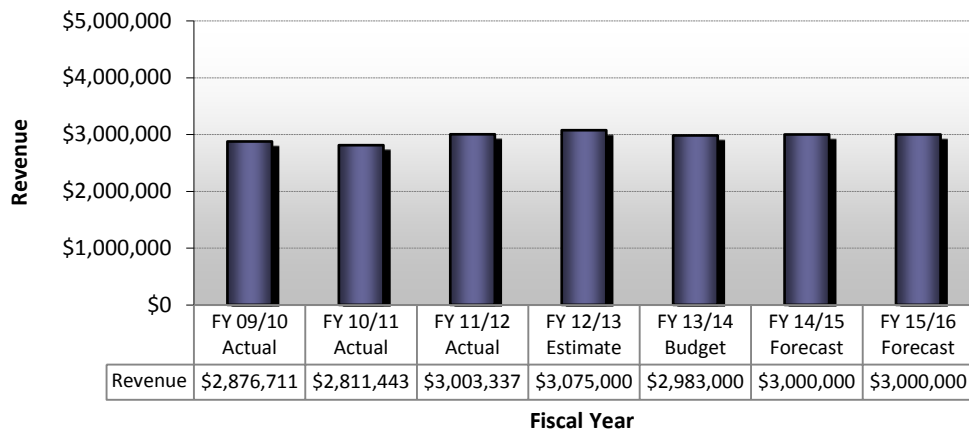
Real Estate Tax



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 13/14 is \$2,983,000 or 3 percent less than the estimated actual for FY 12/13. 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 2007). The FY 13/14 budget is 0.7 percent less than the FY 11/12 actual. 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, there was no change in the level of allocations to local government.

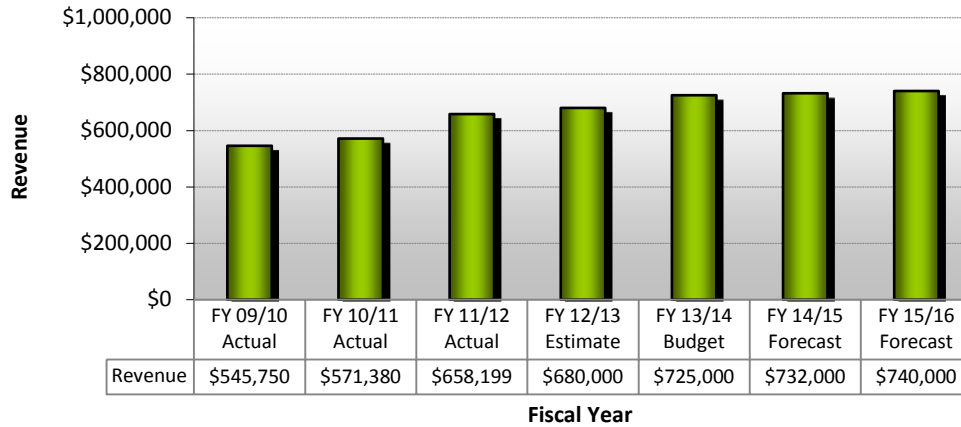
State Income Tax



4. Cable 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 13/14, Cable Television Franchise Fees are projected at \$500,000 reflecting historical receipts. That budget is 7 percent more than the FY 12/13 estimate and 16 percent higher than the FY 11/12 actual. Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. The tax is administered by the Illinois Department of Revenue and collections are remitted by the state to the village. 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 \$225,000 is 0.01 percent less than FY 11/12 actual and equal to the FY 12/13 estimate.

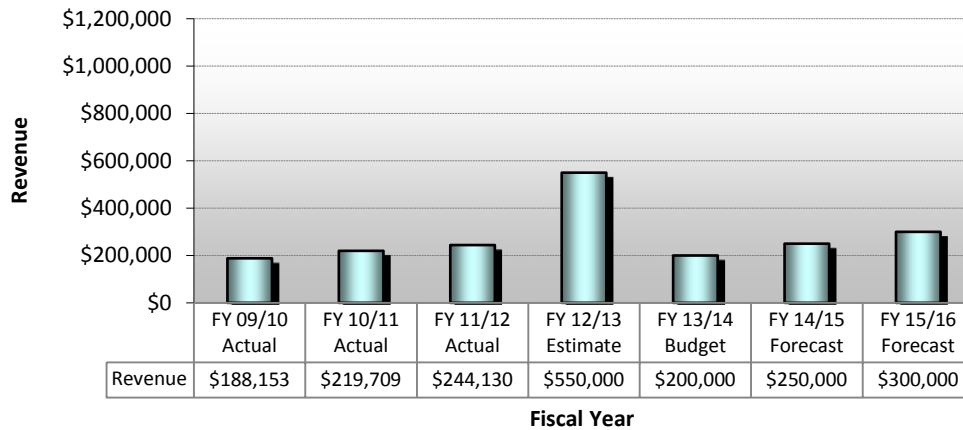
Franchise & Telecommunication Fees



5. Building Permit Fees

FY 13/14 permit fees are budgeted at \$200,000 reflecting maintenance type permits rather than new home permits. The budget is 63.0 percent less than FY 12/13 estimate due to permits issued for an unexpected apartment complex this year. The budget is also 18.0 percent less than the FY 11/12 actual.

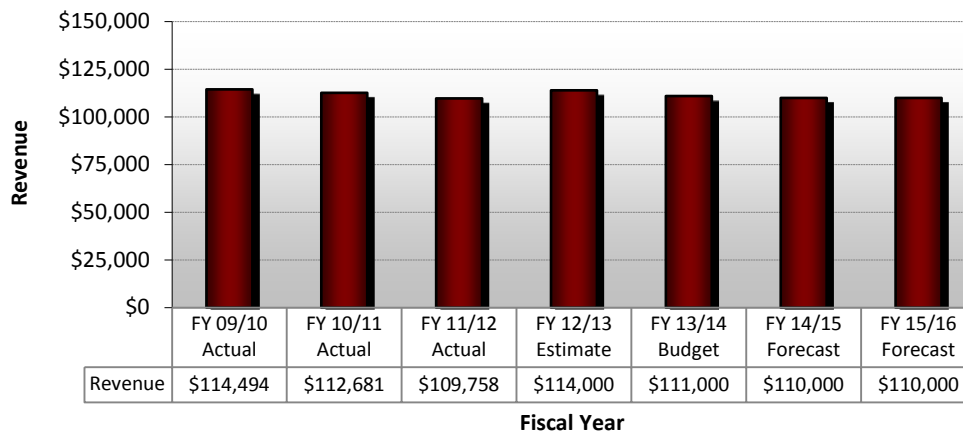
Building Permit Fees



6. Liquor License Fees

The FY 13/14 budget of \$111,000 for liquor licenses reflects the fee schedules associated with the authorized licenses and fees for new owners. This is 1.1 percent more than the FY 11/12 actual and 1.5 percent less than the estimated actual for FY 12/13.

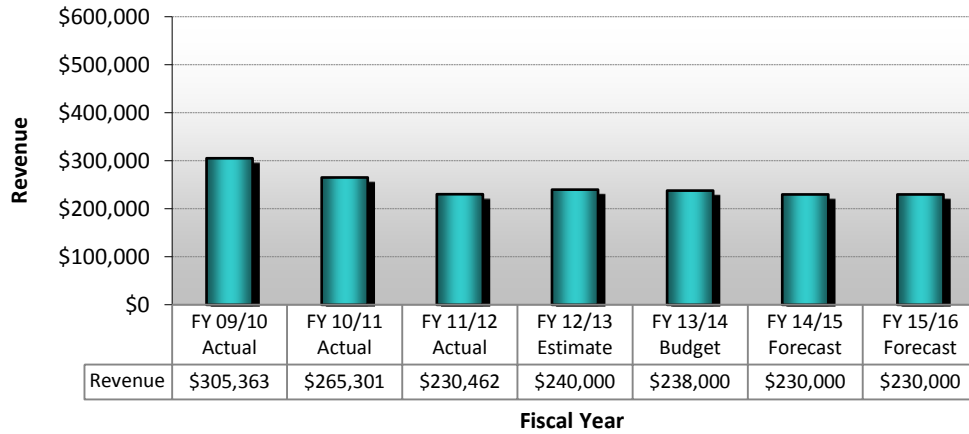
Liquor License Fees



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 13/14 budget of \$238,000 is 3.5 percent more than the FY 11/12 actual but 0.1 percent less than the estimate for FY 12/13. Other fines collected by the county are budgeted at \$34,100 which is equal to the FY 11/12 actual and the FY 12/13 estimate.

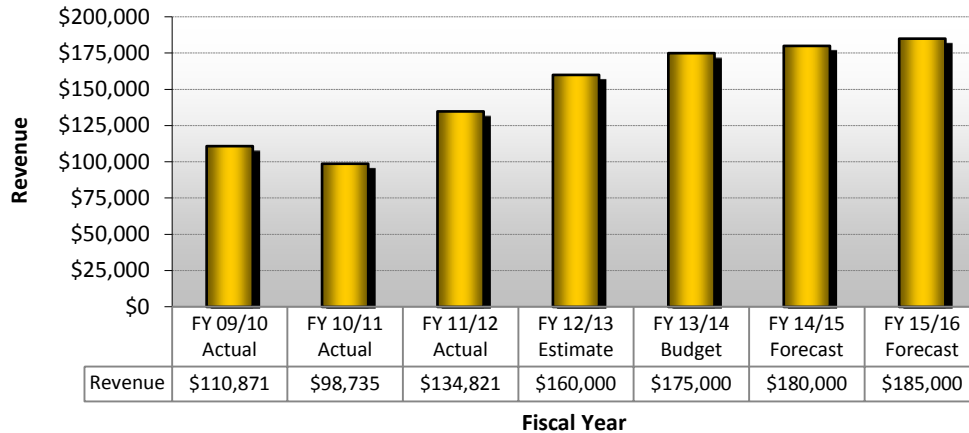
Court Fines



8. Intergovernmental Agreements

This line item accounts for payments received from other units of local government pursuant to agreements for police officer assignments and certain other agreements with nearby local governments for sharing of staff duties. This includes \$95,000 for a liaison officer assigned to Community Unit School District 300 with another officer assigned to the North Central Narcotics Task Force. Other budgeted amounts are the sharing of staff for technology and community development services with a budget of \$80,000. The budget for FY 13/14 is 30 percent higher than the actual for FY 11/12 and 9 percent more than FY 12/13 estimate.

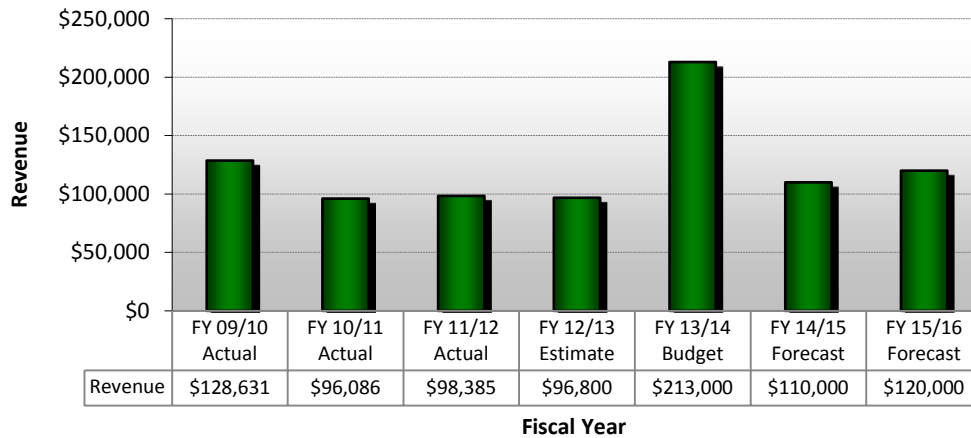
Intergovernmental Agreements



9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$213,000 which is 117 percent and 121 percent more than FY 11/12 actual and FY 12/13 estimate respectively. The increase is due to continued development for this relatively new program which changes each year.

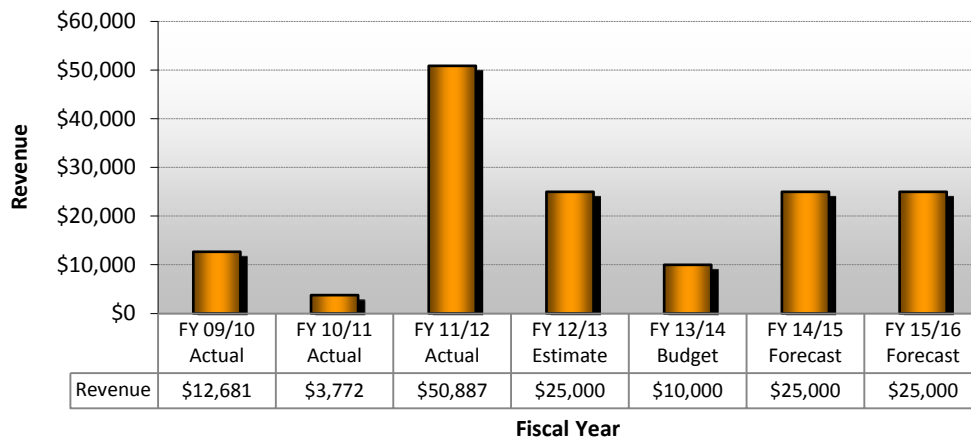
Recreation Programs



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 \$10,000 is projected to be received in FY 13/14 which is 80 percent less than FY 11/12 actual and 60 percent less than estimate in FY 11/12 as more vehicles were sold at auction in those years.

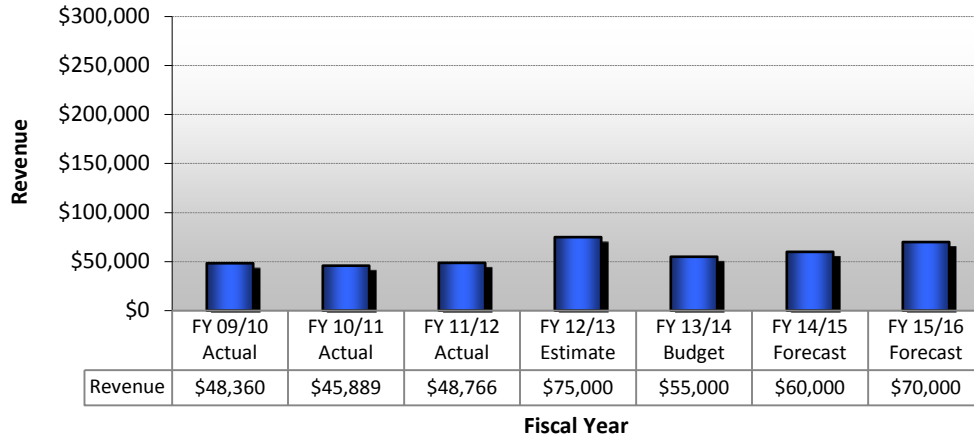
Sale of Surplus Equipment



11. Interest Income

Interest income in the General Fund is budgeted at \$55,000 which is 13 percent more than the FY 11/12 actual but 27 percent less than FY 12/13 estimate. The current policy of the Federal Reserve regarding the Federal Funds Rate unfavorably impacts our investment yields for state investment pools, certificates of deposit and other interest bearing accounts. This budget anticipates lower income as the certificates of deposit with higher interest rates have matured and current offerings are lower.

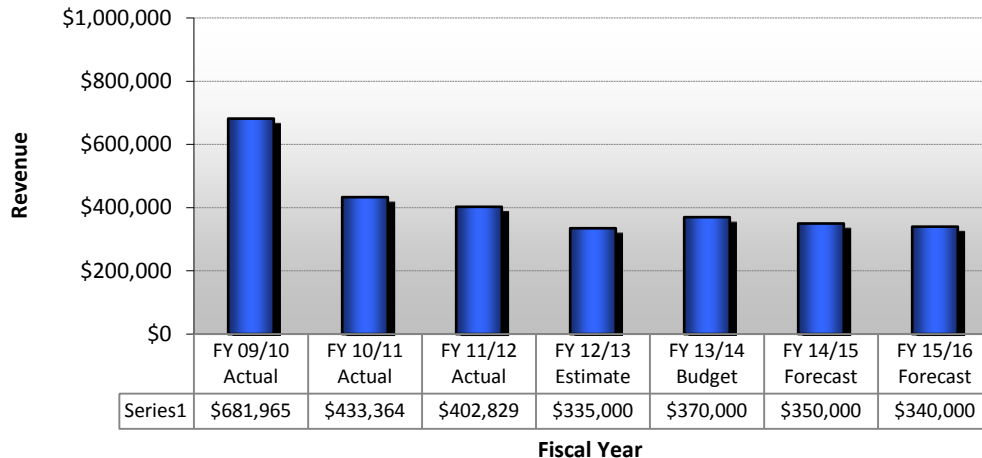
Interest Income



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 13/14 budget is \$370,000 or 8 percent less than FY 11/12 actual and 10 percent less than FY 12/13 estimate. It appears that the public has begun to adjust driving habits due to the possibility of citations and village traffic studies indicate that accidents have decreased village wide.

Traffic Light Enforcement

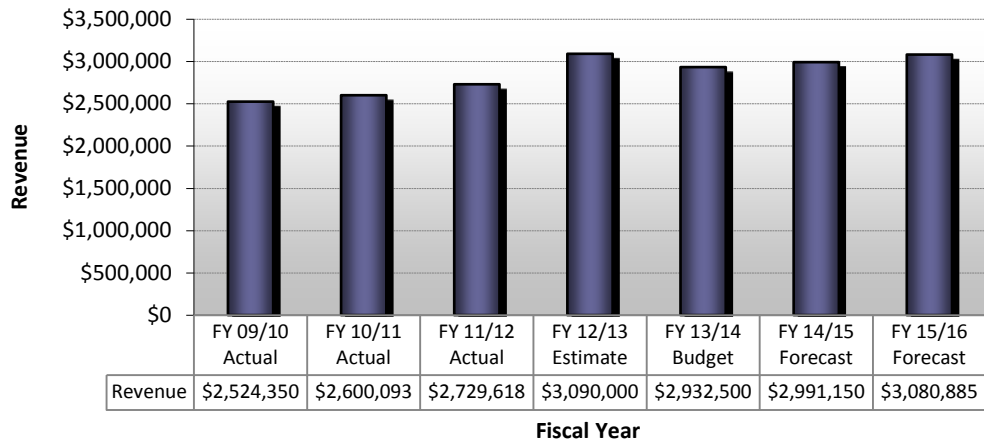


Water and Sewer Fund

1. Water Fees

The current rate of \$4.00 per 1,000 gallons became effective on February 1, 2013 and is 7 percent higher than the previous rate. The FY 13/14 budget of \$2,932,500 is 7.4 percent higher than FY 11/12 actual but 5 percent less than estimate for FY 12/13. Water usage in the village in FY 12/13 increased as a result of a very dry summer. A more typical summer is expected this fiscal year.

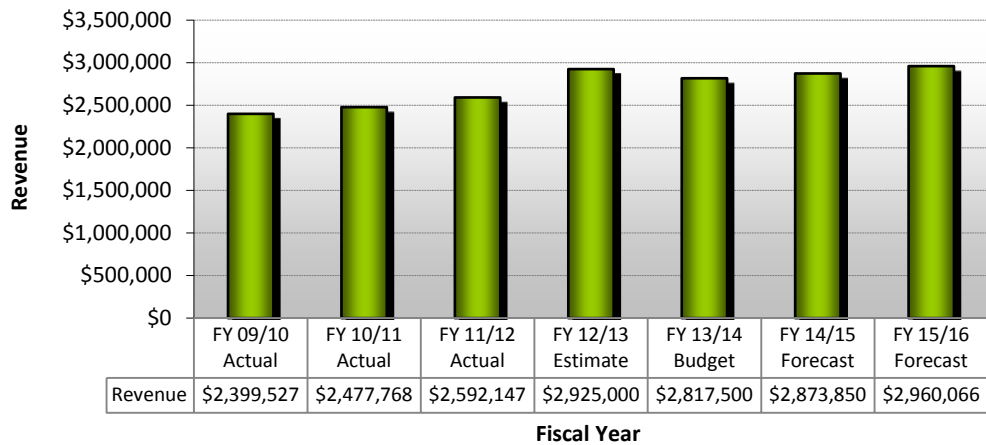
Water Fees



2. Sewer Fees

The current rate of \$3.81 per 1,000 gallons is an increase of 7 percent. The FY 13/14 budget of \$2,817,500 is 9 percent higher than FY 11/12 actual but 3.7 percent lower than FY 12/13 estimate for the same reasons as water revenues.

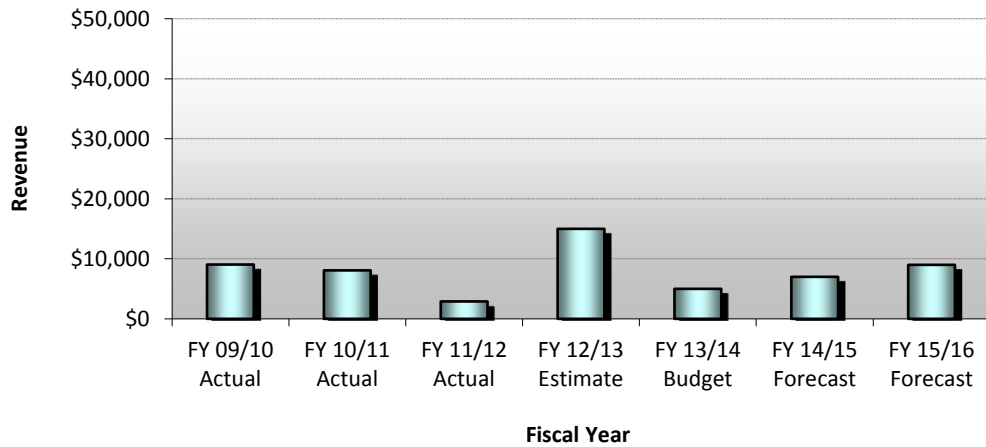
Sewer Fees



3. Meter Sales

The FY 13/14 meter sales budget of \$5,000 is 72 percent higher than FY 11/12 actual but 67 percent less than FY 12/13 estimate due to an unexpected apartment complex development this fiscal year. Other than permits for the apartment complex this year, the number of new home building permits issued in recent years has significantly declined due to the economy.

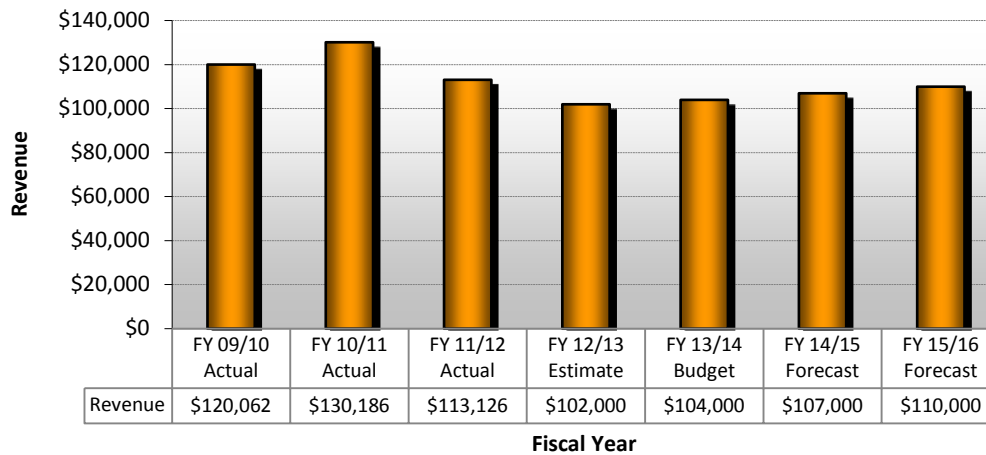
Meter Sales



4. Rental Income

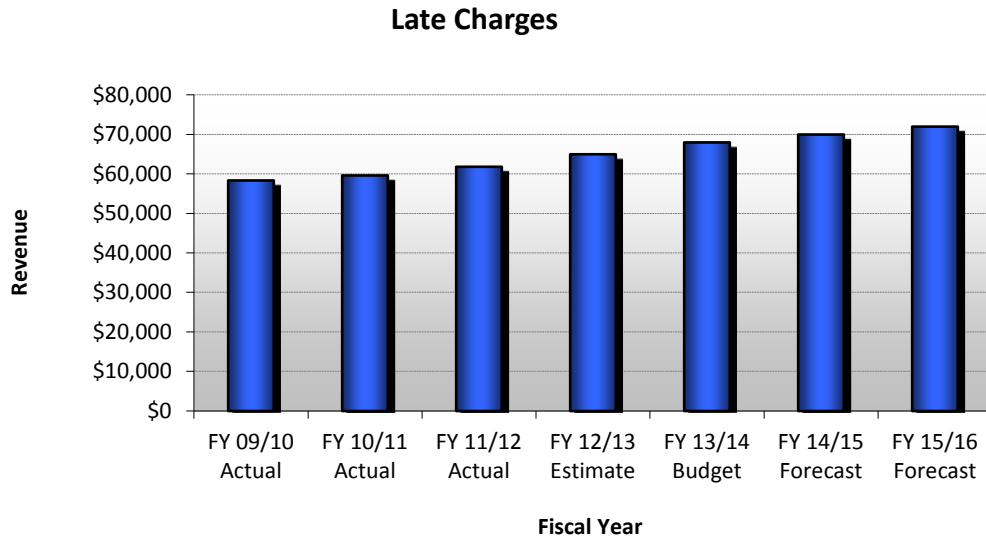
The FY 13/14 budget of \$104,000 is 8 percent less than FY 11/12 actual but 48 percent higher than estimate for FY 12/13 as revenues had dropped due to termination of one agreement and which has now been replaced. The rental income is generated from wireless service provider payments for antennas placed on Village utility property.

Rental Income



5. Late Charges

The FY 13/14 late charges budget of \$68,000 is 10 percent higher than FY 11/12 actual and 4.6 percent higher than the FY 12/13 estimate. Fees of 10% are assessed when utility bill payments are received after the due date and appear to be following the trend of rate increases.



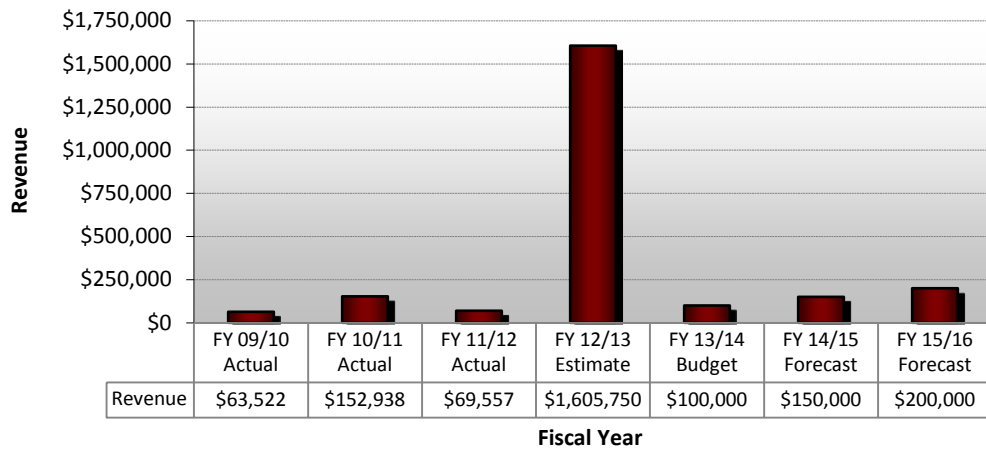
Water and Sewer Improvement and Construction Fund

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 13/14 budget is \$50,000 in the Water & Sewer Improvement and Construction Fund this year. Residential and commercial construction since 2009 continues to be soft with the exception of an apartment complex that was unexpected. The budget for water connection fees is 22 percent higher than FY 11/12 actual.

Sewer Tapping Fees for homes connecting to the Village’s sewer mains are also assessed fees based on the number of bedrooms in the dwelling unit. The FY 13/14 budget is \$50,000 following the development trend prior to FY 12/13. The budget for sewer connection fees is 75 percent more than FY 11/12 actual.

Connection Fees

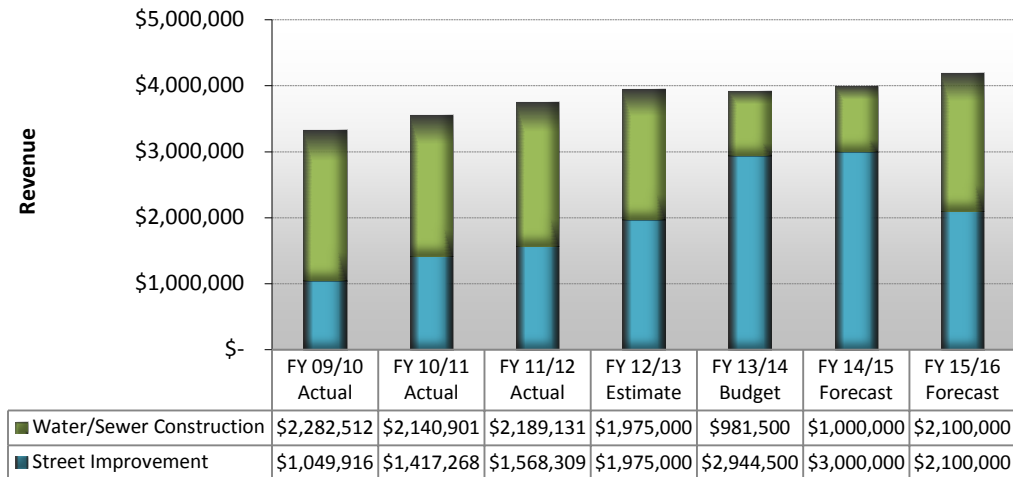


2. Home Rule Sales Tax

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.

25 percent of Home Rule Sales Tax Revenues, or \$981,500, 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 change from 50 percent in the prior year and causes the budget to be 55 percent less than FY 11/12 actual and 50 percent less than estimate for FY 12/13.

Home Rule Sales Tax

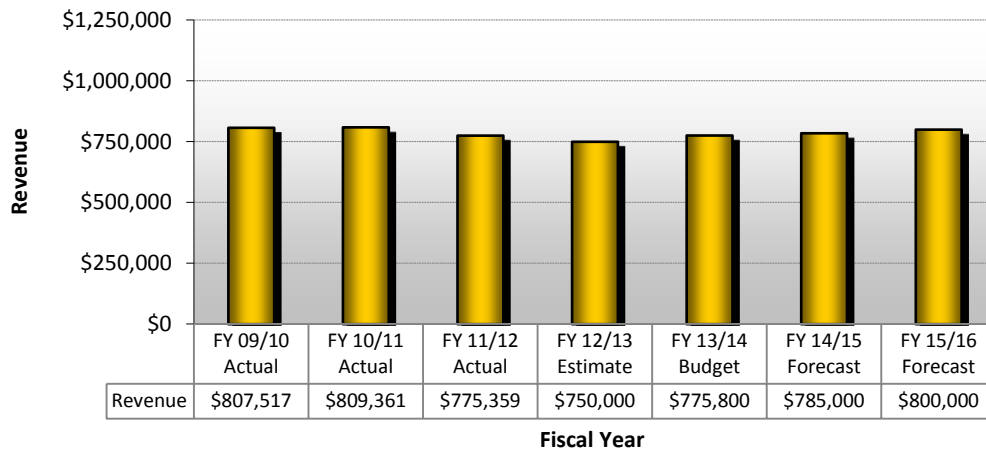


Motor Fuel Tax Fund

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 higher 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. 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 their 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 \$775,800. This would be equal to the FY 11/12 actual and 3.4 percent higher than FY 12/13 estimate.

In the past three years, the state distributed \$132,374 to the village as a Capital Program allotment and the same amount is budgeted this year.

Motor Fuel Tax Fund

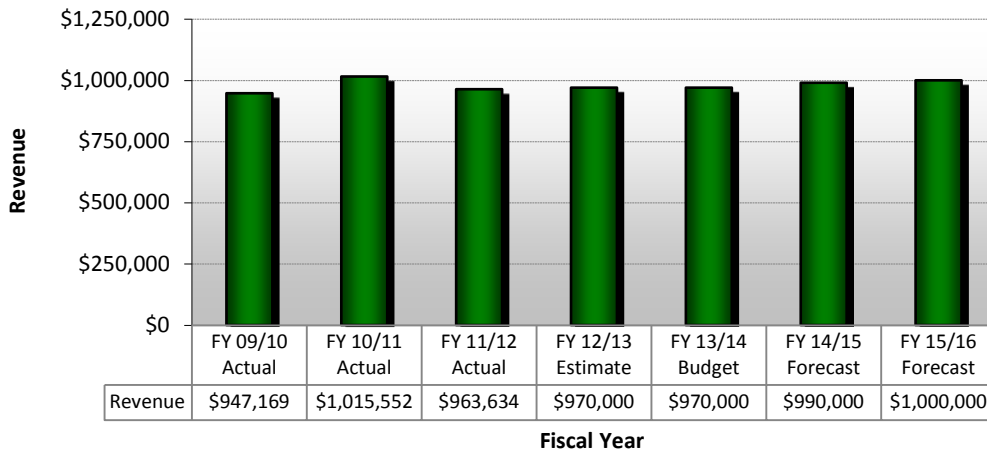


Street Improvement Fund

1. Utility Tax Receipts

The FY 13/14 budget for Utility Tax is \$970,000 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 .7 percent higher than FY 11/12 actual and equal to the FY 12/13 estimate.

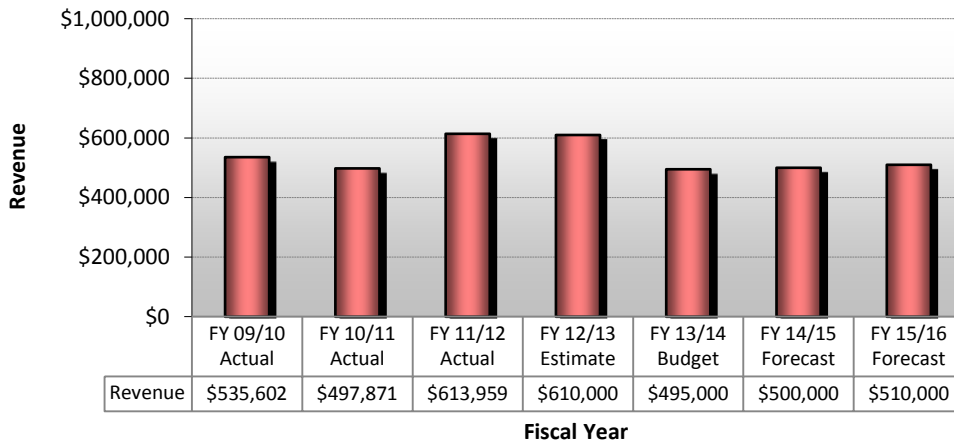
Utility Tax Receipts



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 to participating municipalities. The receipts have been flat or slowly decreasing recently. The FY 13/14 budget of \$495,000 is 19 percent less than actual for FY 11/12 and FY 12/13 estimate. There is no information available for analysis at the municipal level.

Telecommunications Tax

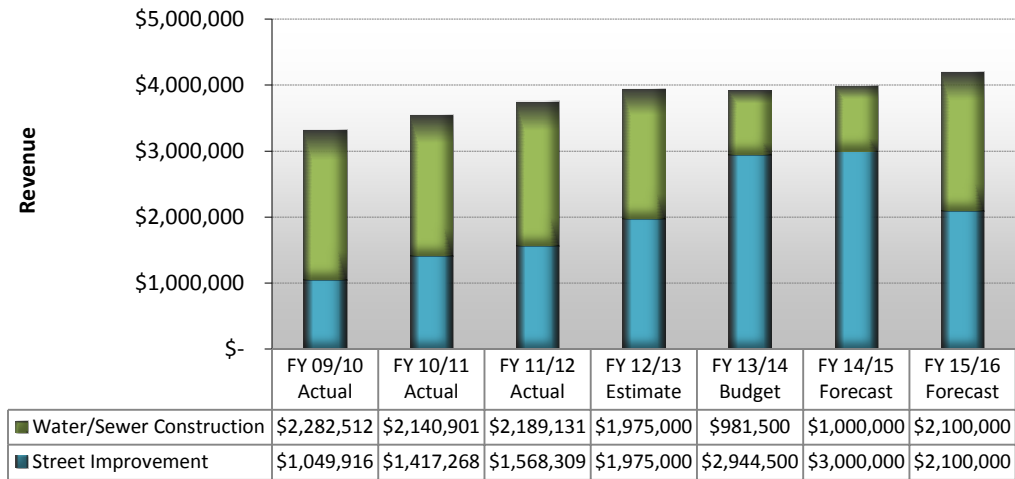


3. Home Rule Sales Tax

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 13/14 budget is 75 percent of receipts or \$2,944,500. The allocation in FY 07/08 was 10 percent, 33 percent in FY 09/10, 40 percent in FY 10/11 and 50% in FY 11/12 as more revenues are being directed to this fund.

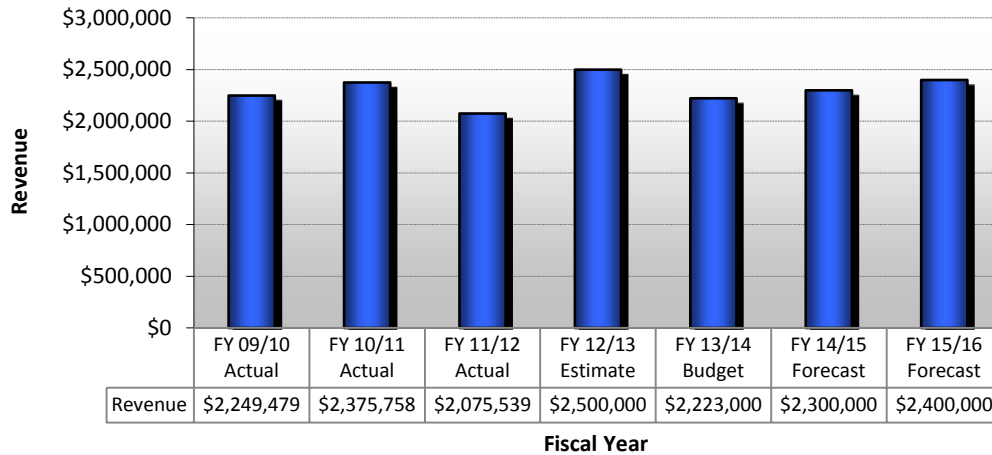
Home Rule Sales Tax



Police Pension Fund

The major revenues in this fund fall into three categories: Employer Contributions, Investment Income, and Employee Contributions. The employer contribution of \$1,021,000 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 13/14 budget is 9 percent higher than FY 11/12 actual and 3.3 percent higher than the FY 12/13 estimate. Investment income of \$768,000 is estimated by an analysis of existing investments and the current market conditions which influence the expected return on investment. This budget is 17 percent higher than the FY 11/12 budget due to improved market conditions and expectations by economists. The final major revenue of \$434,000 is contributions from officer salaries at 9.91 percent which is set by state statute. The FY 13/14 budget is 10 percent less than FY 11/12 actual due to the purchase of service credit attributable to military service by three officers. The budget is 5 percent higher than the FY 12/13 estimate due to higher salaries. The general increases in police salaries are offset by one open position that will not be filled during this fiscal year. The total FY 13/14 revenue budget of \$2,223,000 is an increase of 12 percent over the FY 12/13 estimate and 7 percent higher than FY 11/12 actual attributable to improved market conditions in the financial industry.

Police Pension Fund

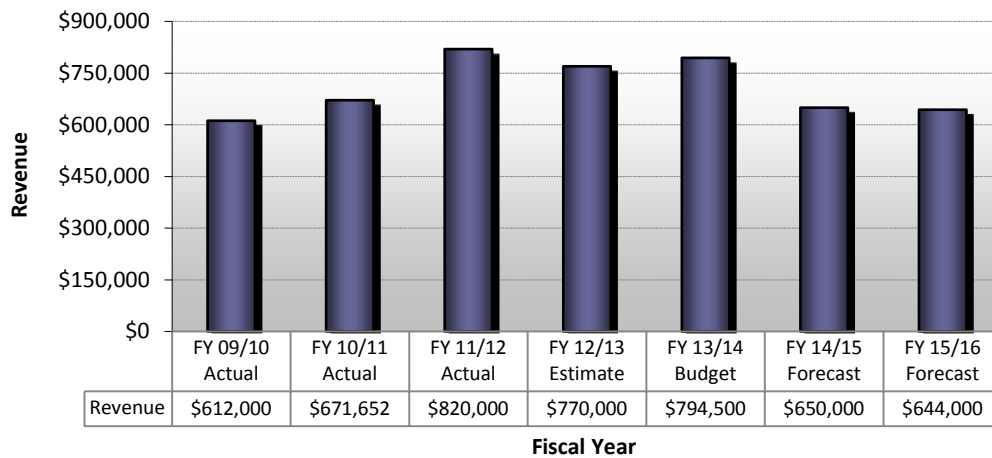


Debt Service Fund

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 expenditures in the Debt Service Fund. The budgeted debt service transfer from the General Fund in FY 13/14 is \$794,500 which is 3 percent higher than the FY 12/13 budget.

Interest income is budgeted at \$9,500 which is less than FY 11/12 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 the bond was used to retire the debt.

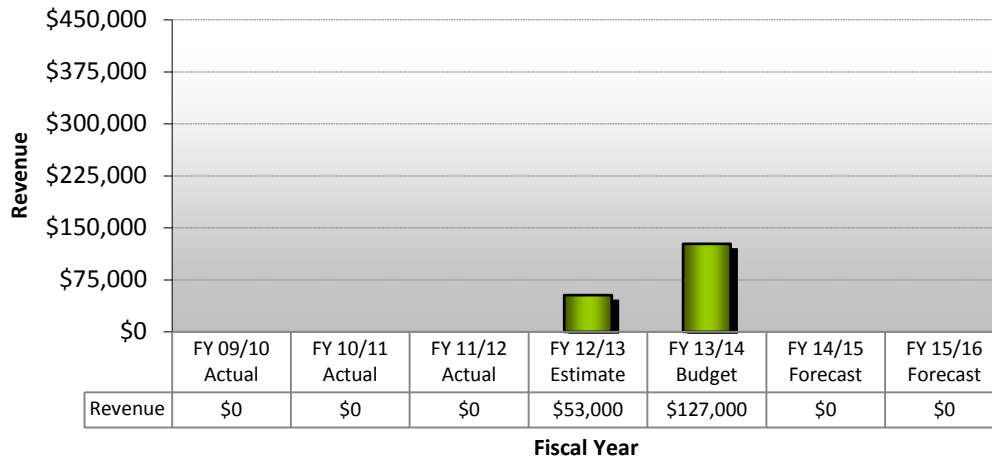
Debt Service Fund



Park Grants

Grant revenue is budgeted at \$127,000. The only other recent grant activity is in FY 12/13 and estimated at \$53,000.

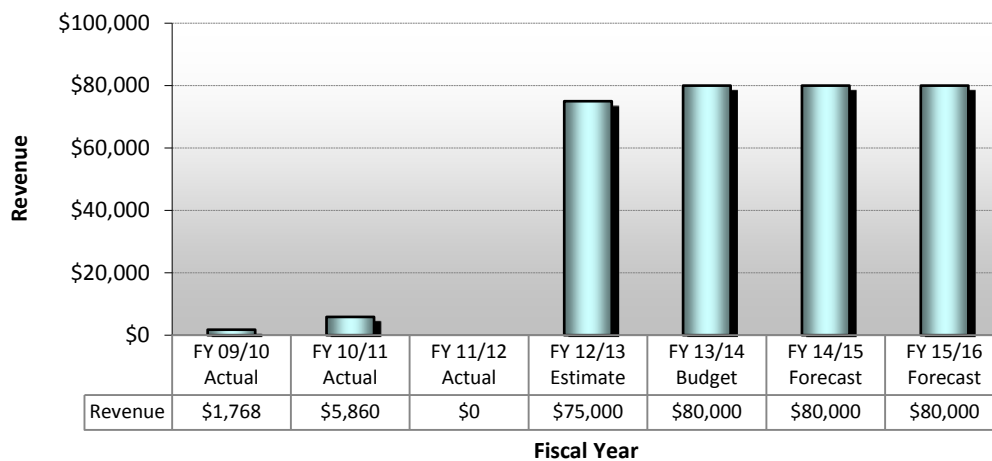
Park Grants



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 13/14 budget is \$80,000. The estimate for FY 12/13 is \$75,000 reflecting the slow history of residential housing permits.

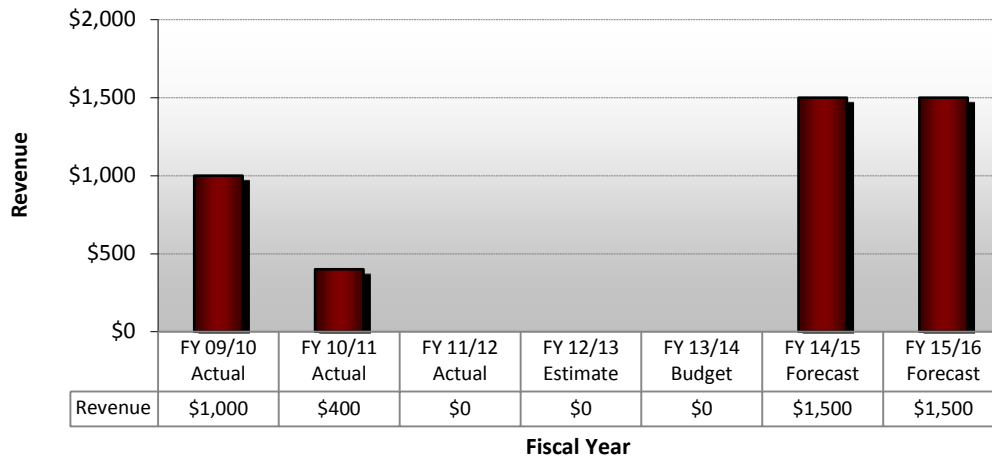
School Donation Impact Fees



Municipal Facility Fee

There is no construction planned that will generate fees in this fund during FY 13/14. Estimate for FY 11/12 and actual for FY 11/12 is \$-0- reflecting no permits for new homes.

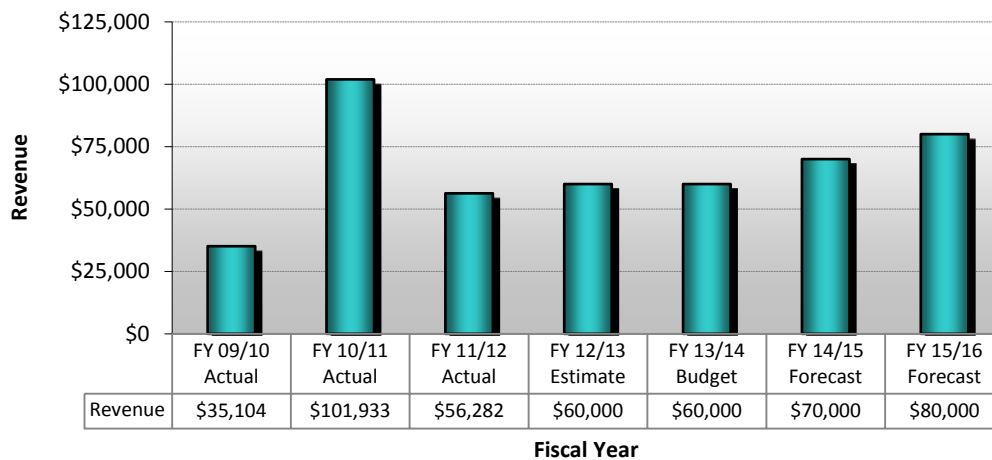
Municipal Facility Fees



Hotel Tax Fund

The hotel tax is 5 percent of hotel room billings and the FY 13/14 budget is \$60,000 which is equal to the FY 12/13 estimate and 7 percent higher than FY 11/12 actual. These revenue receipts have softened recently due to general economic conditions.

Hotel Tax Receipts





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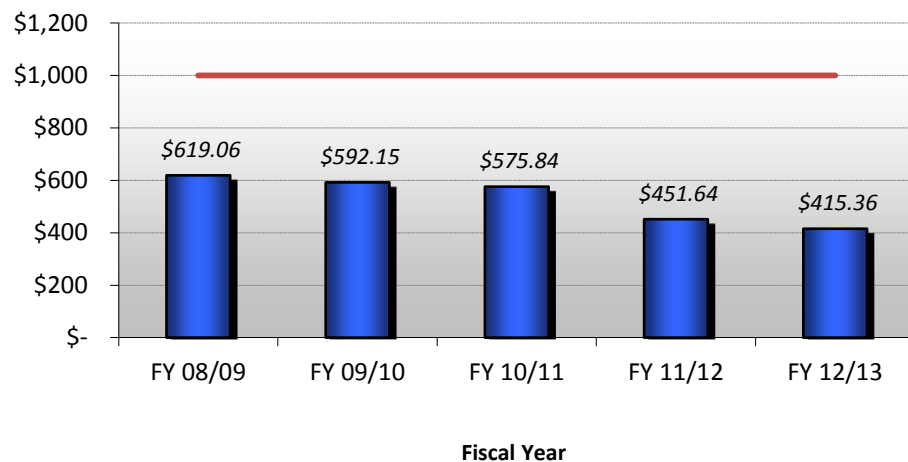
Debt Management Trends

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.

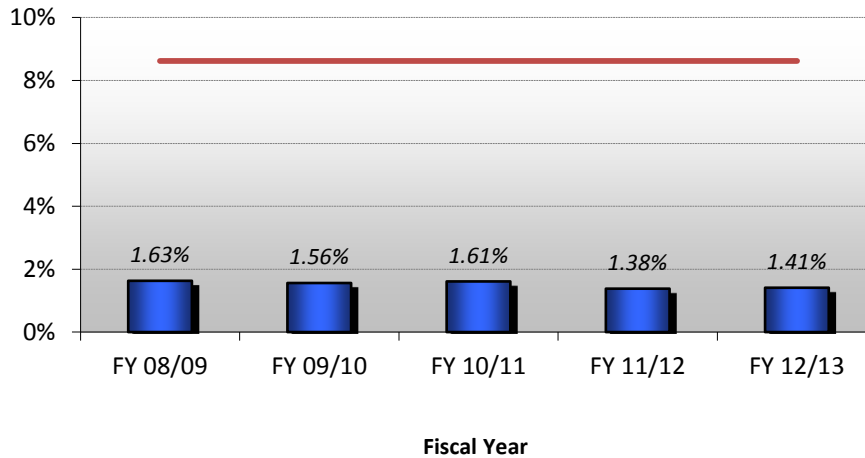
G.O. Debt per Resident



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 2012 the Village's EAV decreased, accounting for the slight increase in this ratio.

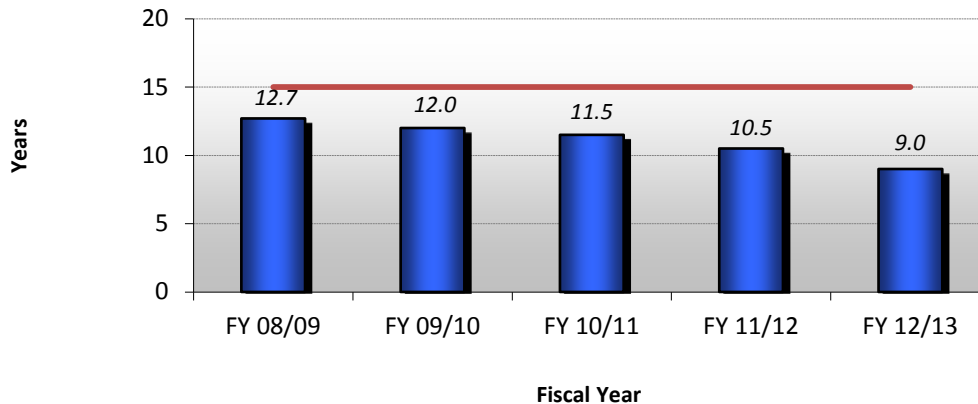
Ratio of G.O. Debt to EAV



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

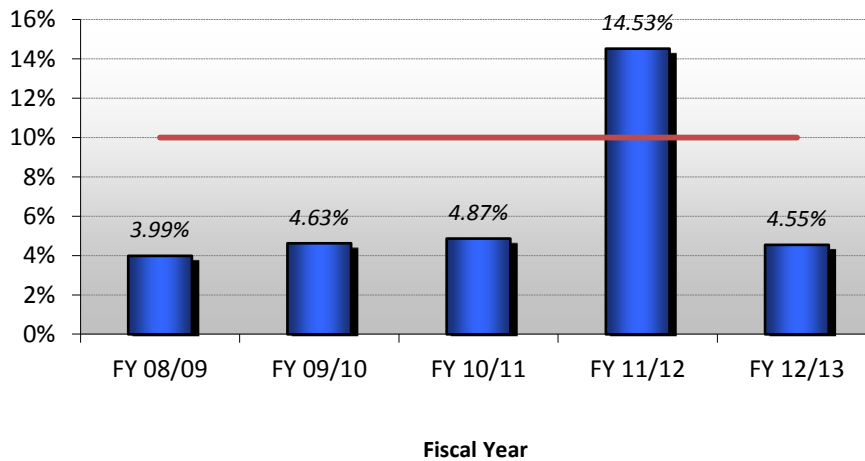


Ratio of General Obligation Debt Expenditures to Total Budget Expenditures

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 cause the percent of debt service to budgeted expenditures to balloon for FY 11/12. FY 12/13 represents a more normalized trend.

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 13/14 Vehicle Replacement budget is \$110,000 and no new funding due to the slow 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 13/14 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 three 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) Development 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 for Series 2010 and 2005B 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, a portion 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 a portion of 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, 2013, the Village has three General Obligation/Alternate Bonds outstanding with a principal total of \$12,480,000. 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 of \$12,480,000 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, 2013, is \$8,265,000.
- 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 for the call date of April 1, 2012. The tax levy for debt payment is abated annually using sales tax revenues from the General Fund. The principal balance as of May 1, 2013, 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, 2013, is \$1,870,000.

The Village is presently monitoring interest rate for a possible current refunding of Series 2005A and 2005B which have a call date of April 1, 2014.



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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.

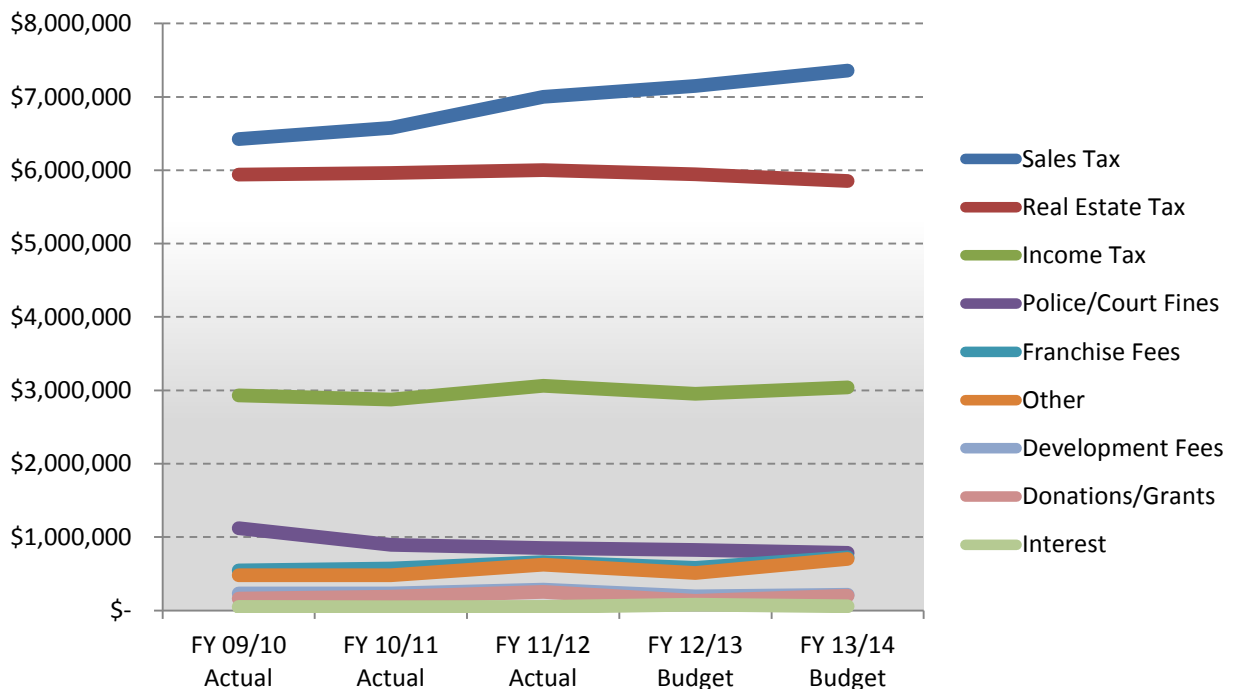
E. Policy Review

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

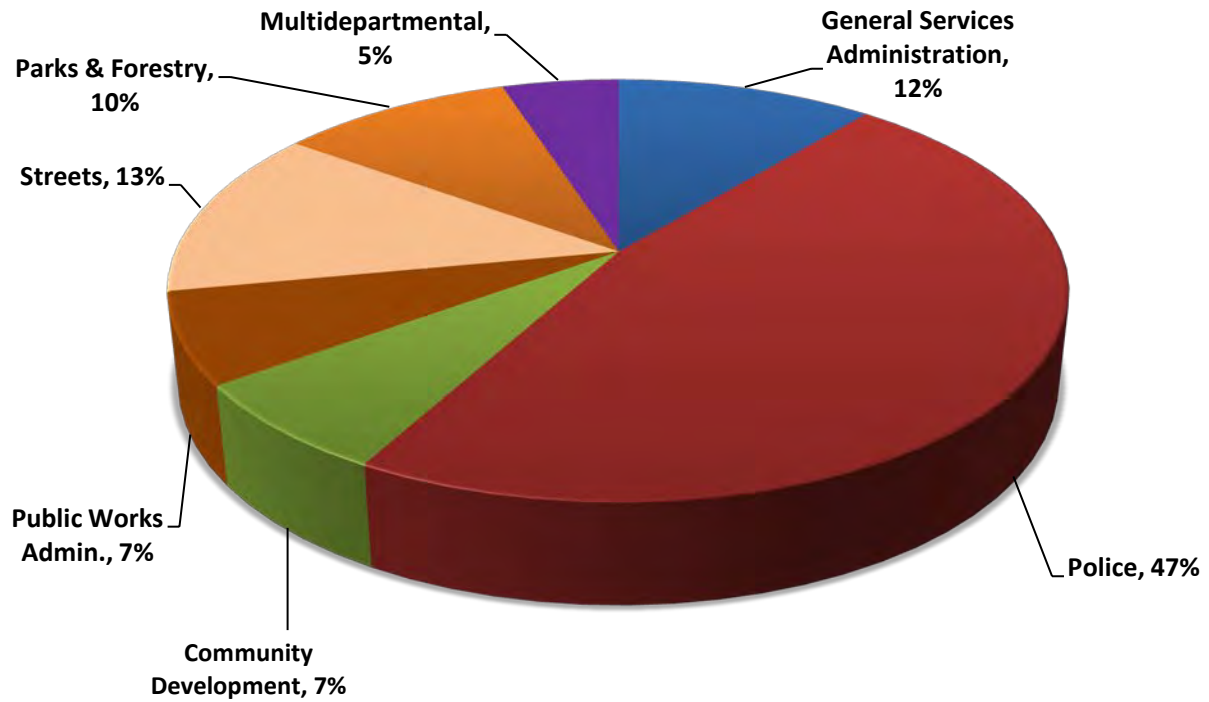
General Fund Totals

	FY 13/14
Revenues	\$ 18,934,000
<i>Restricted Account Reduction</i>	\$ 110,000
TOTAL	\$ 19,044,000
Expenditures	
General Services Administration	\$ 2,081,750
Police	\$ 9,005,000
Community Development	\$ 1,335,300
Public Works Administration	\$ 1,408,700
Public Works Streets	\$ 2,514,750
Public Works Parks & Forestry	\$ 1,811,000
Multidepartmental	\$ 887,500
TOTAL	\$ 19,044,000
Difference	\$ -
Result = Balanced Budget	

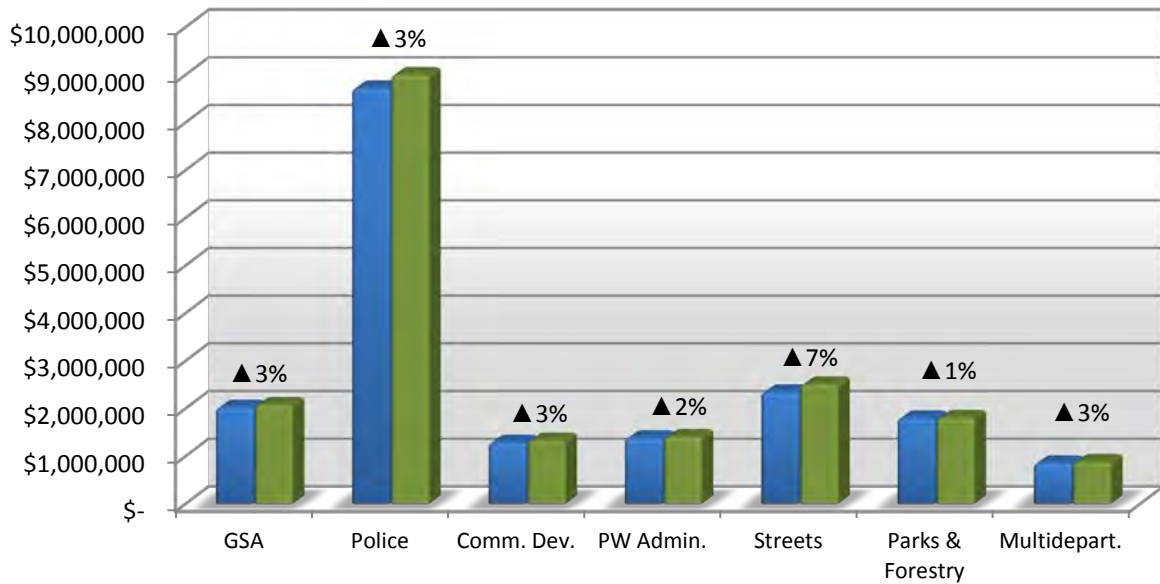
Revenue Trends (FY 09/10 - FY 13/14)



General Fund Expenditures



Department Expenditures (FY 12/13 vs FY 13/14)



General Fund

Revenues

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Sales Tax							
01000500	31010	Sales Tax	\$ 6,425,318.39	\$ 6,577,997.59	\$ 7,000,634.40	\$ 7,150,000.00	\$ 7,360,000.00
Subtotal			\$ 6,425,318.39	\$ 6,577,997.59	\$ 7,000,634.40	\$ 7,150,000.00	\$ 7,360,000.00
Income Tax							
01000500	31020	Income Tax	\$ 2,876,711.41	\$ 2,811,442.53	\$ 3,003,336.78	\$ 2,900,000.00	\$ 2,983,000.00
01000500	31590	State Replacement Tax – Twp.	4,163.61	6,808.71	7,259.01	4,000.00	7,400.00
01000500	31591	State Replacement Tax – State	49,568.08	55,097.30	49,703.73	47,000.00	50,700.00
Subtotal			\$ 2,930,443.10	\$ 2,873,348.54	\$ 3,060,299.52	\$ 2,951,000.00	\$ 3,041,100.00
Community Development Fees							
01000100	32070	Planning/Zoning/Annex.	\$ 7,381.00	\$ 3,260.00	\$ 12,925.00	\$ 4,000.00	\$ 5,000.00
01000100	32100	Building Permits	188,153.25	219,708.90	244,130.18	180,000.00	200,000.00
01000100	32101	Site Development Fee	270.50	300.00	1,100.00	500.00	500.00
01000100	32102	Public Art Impact Fee	-	548.00	879.03	700.00	700.00
01000100	34105	Platting Fees	27,870.00	4,446.00	18,300.00	1,000.00	1,000.00
01000100	35012	Building Permit Fines	5,642.00	5,123.50	5,029.00	5,000.00	6,000.00
Subtotal			\$ 229,316.75	\$ 233,386.40	\$ 282,363.21	\$ 191,200.00	\$ 213,200.00
Police/Court Fines							
01000200	34020	Police Accident Reports	\$ 4,339.00	\$ 3,617.00	\$ 3,600.00	\$ 4,000.00	\$ 4,000.00
01000200	34022	Alarm Lines	-	860.00	1,220.00	1,200.00	2,000.00
01000200	34025	Police Training Reimbursement	-	-	1,350.00	500.00	2,000.00
01000200	34018	Truck Weight Permit	-	-	1,975.00	2,000.00	4,000.00
01000200	35050	Police Fines	18,532.44	14,829.20	10,708.03	22,000.00	22,000.00
01000200	35053	Municipal Court - Police Fines	56,487.67	72,979.33	92,618.00	70,000.00	49,000.00
01000200	35060	County-DUI Fines	3,006.00	3,393.20	5,458.60	4,000.00	10,000.00
01000200	35061	County-DARE Fines	-	90.00	-	100.00	100.00
01000200	35062	County Court Fines	305,363.35	265,301.11	230,461.64	220,000.00	238,000.00
01000200	35063	County Drug Fines	1,194.25	1,000.00	548.00	1,000.00	1,000.00
01000200	35064	County Prosecution Fees	3,420.00	4,291.00	13,380.00	5,000.00	10,000.00
01000200	35065	County Vehicle Fines	16,495.50	14,904.00	11,860.00	12,000.00	10,000.00
01000200	35066	County Electronic Citation Fee	-	514.00	1,807.20	2,000.00	2,000.00
01000200	35067	County Warrant Execution	-	285.00	1,050.00	1,000.00	1,000.00
01000200	35085	Towing & Storage	21,075.00	68,930.00	64,280.00	70,000.00	45,000.00
01000200	35090	Traffic Light Enforcement	681,964.67	433,363.60	402,828.84	400,000.00	370,000.00
01000100	35095	Municipal Court	8,575.00	9,320.00	7,685.00	8,500.00	15,000.00
Subtotal			\$ 1,120,452.88	\$ 893,677.44	\$ 850,830.31	\$ 823,300.00	\$ 785,100.00
Franchise & Telecommunication Fees							
01000500	31180	Cable Franchise	\$ 347,680.98	\$ 387,235.60	\$ 431,118.39	\$ 400,000.00	\$ 500,000.00
01000500	31190	Telecommunications Tax	198,069.41	184,144.16	227,080.87	182,000.00	225,000.00
Subtotal			\$ 545,750.39	\$ 571,379.76	\$ 658,199.26	\$ 582,000.00	\$ 725,000.00
Real Estate Taxes							
01000500	31500	Real Estate Tax General	\$ 1,606,921.85	\$ 1,324,064.49	\$ 1,480,932.02	\$ 1,105,000.00	\$ 1,000,000.00
01000500	31510	Real Estate Tax Police	1,806,540.51	1,548,906.28	1,694,781.55	1,688,000.00	1,695,000.00
01000500	31520	Real Estate Tax IMRF	324,378.66	449,683.58	451,811.38	450,000.00	420,000.00
01000500	31530	Real Estate Tax R&B	348,877.31	363,691.16	377,318.68	370,000.00	370,000.00
01000500	31550	Real Estate School Crossing	19,967.64	18,982.63	19,075.14	19,000.00	19,000.00
01000500	31560	Real Estate Tax - Insurance	553,940.45	654,536.38	351,406.42	640,000.00	690,000.00
01000500	31570	Real Estate Tax FICA	499,044.09	674,525.41	677,714.22	675,000.00	630,000.00
01000500	31575	Real Estate Tax ESDA	11,978.25	9,994.50	10,040.11	10,000.00	5,000.00
01000500	31580	Real Estate Tax Police Pension	767,531.86	916,348.59	937,750.40	988,000.00	1,022,000.00
Subtotal			\$ 5,939,180.62	\$ 5,960,733.02	\$ 6,000,829.92	\$ 5,945,000.00	\$ 5,851,000.00
Donations							
01001100	33025	Donations - Recreation	\$ -	\$ -	\$ 1,496.54	\$ 11,000.00	\$ 5,000.00
01000100	33030	Donations-Operating-General Govt.	8,104.50	35,894.00	22,714.21	16,000.00	23,000.00
01000200	33031	Donations-Operating-Public Safety	3,699.70	4,904.18	2,560.00	5,800.00	4,000.00
01000300	33032	Donations-Operating-Public Works	84,573.00	36,444.76	16,536.76	16,000.00	16,000.00
01000100	33100	Donation-Makeup Tax	28,296.98	63,957.66	51,692.31	45,000.00	60,000.00
Subtotal			\$ 124,674.18	\$ 141,200.60	\$ 94,999.82	\$ 93,800.00	\$ 108,000.00
Grants							
01000100	33230	Grants-Operating Gen. Gov.	\$ -	\$ -	\$ 21,114.02	\$ -	\$ 52,000.00
01000200	33231	Grants-Operating Public Safety	34,840.43	43,481.70	42,016.00	35,000.00	40,000.00
01000300	33232	Grants-Operating Public Works	-	4,074.00	97,003.08	-	-
Subtotal			\$ 34,840.43	\$ 47,555.70	\$ 160,133.10	\$ 35,000.00	\$ 92,000.00

General Fund

Revenues

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Interest							
01000500	36001	Interest - Vendor Claims	\$ 22,791.50	\$ 24,824.68	\$ 24,543.16	\$ 20,000.00	\$ 5,000.00
01000500	36002	Interest - Insurance	5,506.27	5,439.31	4,902.77	3,000.00	5,000.00
01000500	36020	Interest - Invest. Pools	20,062.24	15,624.71	10,399.86	5,000.00	20,000.00
01000500	36050	Investment Income - PAN Fixed Income	-	-	8,920.32	50,000.00	25,000.00
Subtotal			\$ 48,360.01	\$ 45,888.70	\$ 48,766.11	\$ 78,000.00	\$ 55,000.00
Other							
01000100	32080	Liquor Licenses	\$ 114,494.25	\$ 112,681.00	\$ 109,757.50	\$ 110,000.00	\$ 111,000.00
01000100	32085	Licenses	36,872.95	26,398.00	43,764.38	34,775.00	44,000.00
01000100	33008	Intergovernmental - General Government	-	5,550.00	40,718.65	25,000.00	80,000.00
01000200	33010	Intergovernmental - Police	110,870.69	93,185.32	94,102.62	91,000.00	95,000.00
01000100	34010	Historical Commission	360.00	370.00	545.00	400.00	500.00
01000100	34012	Reports/Maps/Ordinances	3,498.54	4,553.40	3,037.90	500.00	1,000.00
01000100	34100	Rental Income	33,001.00	51,769.00	66,345.40	68,700.00	80,000.00
01000100	34101	Maintenance Fee	1,889.00	1,697.00	1,784.00	1,000.00	1,000.00
01000300	34102	Park Usage	10,635.00	8,660.40	18,452.25	20,000.00	15,000.00
01000300	34108	Snow Plowing Fees	8,006.25	-	1,218.75	1,000.00	1,000.00
01000300	34230	Subdivision Signs	3,062.43	3,748.55	1,321.00	1,000.00	2,000.00
01000100	34400	Senior Bus	3,960.00	41.00	-	-	-
01000100	34410	Recreation Programs	128,630.72	96,085.60	98,385.13	111,225.00	213,000.00
01000100	34720	Administrative Fees	190.00	40.00	60.06	-	-
01000200	35080	Forfeited Funds	-	-	7,159.22	-	3,000.00
01000200	37100	Restitution	674.72	3,664.75	7,863.67	1,000.00	2,000.00
01000500	37110	Insurance Claims	9,370.00	21,289.40	33,433.61	-	-
01000500	37900	Miscellaneous Revenue	413.12	(16.28)	327.67	100.00	100.00
01000501	37901	Miscellaneous Revenue - Insurance	802.31	-	-	-	-
01000100	37905	Sale of Surplus Property	12,680.62	3,771.52	50,887.16	8,000.00	10,000.00
01000500	38016	Transfer from Special Revenue-Hotel	-	45,000.00	45,000.00	35,000.00	45,000.00
Subtotal			\$ 479,411.60	\$ 478,488.66	\$ 624,163.97	\$ 508,700.00	\$ 703,600.00
General Fund Total			\$ 17,877,748.35	\$ 17,823,656.41	\$ 18,781,219.62	\$ 18,358,000.00	\$ 18,934,000.00
Restricted Fund Account Reductions							
		Vehicle Replacement Fund					\$ 110,000.00
FY 13/14 Total							\$ 19,044,000.00

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), 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 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

No new personnel budgeted for FY 13/14. A Secretary II position which was shared with Community Development in FY 12/13 has been assigned full-time to that department. The 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 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Change
Village Manager	1.0	1.0	1.0	1.0	1.0	-
Assistant Village Manager	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	1.0	-
Information Systems Coordinator	1.0	-	-	-	-	-
Assistant to the Village Manager	-	-	1.0	1.0	1.0	-
Management Assistant	-	1.0	-	-	-	-
Administrative Analyst	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	-	-	-
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	3.0	▼0.5
Intern	0.5	0.25	-	0.5	0.5	-
Senior Van Driver	1.25	-	-	-	-	-
Total Full-Time Equivalent Positions	21.25	18.75	18.5	19.0	18.5	▼0.5
<i>Full-Time Employees</i>	<i>19</i>	<i>18</i>	<i>18</i>	<i>18</i>	<i>18</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>6</i>	<i>2</i>	<i>1</i>	<i>2</i>	<i>1</i>	▼1

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 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 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.
- Hold inaugural Run for Recreation race in May.
- Hold Summer Concert Series at Riverfront Park from June to August.
- 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.
- GIS Coordinator to receive Geographic Information Systems Professional (GISP) certification.
- 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.
- Administered the 2012 Algonquin Community Survey.
- Completed Open Meetings Act training required for all elected officials and advisory boards/commissions.



Near Completion

- Increase utilization and integration of MUNIS enterprise financial system.
- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- 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.



Not Complete

- N/A

FY 13/14 Objectives

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

- Implement Geographic Information Systems (GIS) web mapping application for public use compatible with mobile applications.
- Develop and distribute 2013 Calendar and Annual Report to all Village residents.
- Increase utilization and integration of MUNIS enterprise financial system.
- Administer the 2013 Algonquin Community Survey.
- Implement Village-wide intranet system to consolidate systems and digitize vital records.

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

- Work with Downtown Algonquin Partnership to coordinate special events in the downtown area, including Summer Concert Series, Country Harvest Festival, and Holiday Rock on the Fox.
- Increase number of Recreation offerings at Historic Village Hall.

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

- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- 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.

- Obtain the International City/County Management Association’s (ICMA) Center for Performance Measurement Certificate of Achievement.
- Continue providing services regionally through intergovernmental agreements.

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 provide emergency management training from FEMA and IEMA to appropriate Village staff.

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

- Host holiday light recycling at Village Hall between November and January.
- Hold two e-waste recycling events (fall and spring).

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Implement mechanisms for promoting effective internal/external communication.	Increase the number of Algonquin e-News subscribers	649	717	800	731	750
	Increase the number of unique visitors per day to www.algonquin.org	335	339	340	409	400
	Increase the number of visits per day to www.algonquin.org	567	670	625	779	750
	Maximize Excellent to Good rating for website (www.algonquin.org) ¹	-	-	-	86.1%	-
Evaluate operations to provide the most efficient and effective customer service.	Meet or exceed number of days to respond to a FOIA request	1.43	1.54	3	2.04	3
	Resolve Information Systems Help Desk tickets within 8 hours	88.9%	87%	88%	84.3%	85%
	Resolve Information Systems Help Desk tickets within 3 days	97.3%	97.5%	98%	96.3%	96%

Notes: ¹ – Rating is based upon the Annual Community Survey. Survey was first administered in 2012.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base						
Department Objective	Strategy/Measure	2010	2011	2012		2013
		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	55%	50%	55%	47%	50%
	Minimize costs per water billing transaction	\$0.34	\$0.35	\$0.33	\$0.33	\$0.33
Operate Village in most cost-effective manner.	Maximize percentage of payments made using ACH	21.4%	22.7%	23%	23.8%	24%
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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Promote Village recycling program to encourage recycling.	Increase Waste Diversion Rate (Diversion by recycling)	46%	47%	48%	47%	47%
	Increase Amount of E-Waste Collected (lbs.)	69,110	74,500	70,000	111,507	90,000
	Maximize Excellent to Good rating for recycling ¹	-	-	-	91.8%	-
Notes: ¹ – Rating is based upon the Annual Community Survey. Survey was first administered in 2012.						

Statistics

Administrative Adjudication				
	2009	2010	2011	2012
Cases	444	464	273	394
Cases Referred to Collections	88	139	158	156
Fines Levied	\$81,070	\$93,215	\$72,765	\$75,315
Cases Judged Liable:				
Accumulation of Debris	8	6	2	3
Curfew Violation	11	2	3	1
Fighting/Battery	14	4	7	4
Illegal Dumping	4	1	1	0
Unimproved Parking Surface	0	6	2	7
Minor Consumption Possession Alcohol/Cannabis	27	21	11	17
Miscellaneous Parking	18	35	29	27
Miscellaneous Police Matters ¹	7	8	2	11
Miscellaneous Property Code Violations ²	21	28	6	23
Noise/Disturbing the Peace/Disorderly Conduct	8	9	8	5
Noxious Plants	5	7	4	1
Overnight Parking	99	104	119	129
Parking in Handicapped Zone	0	24	6	1
Property Damage	7	4	0	0
Protection of Trees	10	0	0	0
Sale/Delivery of Alcohol to a Minor	5	7	2	0
Theft	61	36	20	27
Trespassing	9	4	2	0
Unacceptable Vehicle Storage	2	5	0	0
Vehicle Seizure	0	43	48	31
Notes:				
¹ – Violations include animals at large, public intoxication, false alarm, open burning, littering, obstructing police officer				
² – Violations include permit required, missing house numbers, illegal signage, illegal dumping, and illegal vehicle storage.				

General Services Administration Department

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
01100100	41103	IMRF	\$ 96,528.38	\$ 99,031.86	\$ 104,923.69	\$ 114,215.00	\$ 116,000.00
01100100	41104	FICA	78,954.10	73,243.36	75,064.99	87,575.00	82,500.00
01100100	41105	Unemployment Tax	1,906.28	1,340.88	1,254.28	1,400.00	1,500.00
01100100	41106	Health Insurance	134,898.32	138,274.67	147,860.58	158,000.00	173,500.00
01100100	41110	Salaries	1,054,867.19	981,888.94	1,011,284.26	1,050,500.00	1,004,600.00
01100100	41113	Salary - Recreation Instructors	8,050.58	11,246.32	11,898.37	13,150.00	8,900.00
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
01100100	41140	Overtime	1,472.93	135.34	301.82	1,500.00	1,000.00
Subtotal			\$ 1,433,677.78	\$ 1,362,161.37	\$ 1,409,587.99	\$ 1,483,340.00	\$ 1,445,000.00
Contractual Services							
01100100	42210	Telephone	\$ 16,536.34	\$ 17,540.24	\$ 16,047.07	\$ 21,000.00	\$ 22,130.00
01100100	42211	Natural Gas	3,170.56	565.70	954.77	4,500.00	2,500.00
01100100	42228	Investment Management	-	-	2,305.04	-	6,000.00
01100100	42230	Legal Services	60,647.95	82,258.13	58,134.44	85,000.00	85,000.00
01100100	42231	Audit Services	25,628.00	25,926.00	25,346.41	25,630.00	25,930.00
01100100	42234	Professional Services	49,110.18	21,449.19	25,509.26	37,450.00	41,600.00
01100100	42242	Publications	2,142.07	1,561.06	2,536.81	2,550.00	2,565.00
01100100	42243	Printing & Advertising	4,602.28	4,000.26	3,554.94	7,000.00	6,000.00
01100100	42245	Village Communications	19,711.87	12,863.17	12,629.69	12,700.00	13,500.00
01100100	42272	Lease Payments	-	3,288.00	5,736.00	6,050.00	6,050.00
01100100	42305	Municipal Court	14,569.25	11,097.53	9,868.50	14,600.00	13,700.00
Subtotal			\$ 196,118.50	\$ 180,549.28	\$ 162,622.93	\$ 216,480.00	\$ 224,975.00
Supplies & Materials							
01100100	43308	Office Supplies	\$ 11,657.30	\$ 6,742.08	\$ 9,055.69	\$ 11,000.00	\$ 11,000.00
01100100	43317	Postage	4,022.34	3,534.16	4,828.30	10,000.00	9,200.00
01100100	43320	Tools, Equipment & Supplies	233.97	2.77	9.34	500.00	500.00
01100100	43332	Office Furniture & Equipment	19,095.92	-	9,193.83	13,300.00	7,300.00
01100100	43340	Fuel	5,212.21	2,359.92	2,295.87	2,250.00	2,200.00
Subtotal			\$ 40,221.74	\$ 12,638.93	\$ 25,383.03	\$ 37,050.00	\$ 30,200.00
Maintenance							
01100100	44420	Vehicle Maintenance (S)	\$ 10,052.62	\$ 8,006.87	\$ 4,349.40	\$ 10,000.00	\$ 5,900.00
01100100	44423	Building Services (S)	85,260.31	106,259.52	111,069.46	125,800.00	119,000.00
01100100	44426	Office Equipment Maintenance	9,373.44	5,653.03	4,220.75	4,775.00	5,100.00
Subtotal			\$ 104,686.37	\$ 119,919.42	\$ 119,639.61	\$ 140,575.00	\$ 130,000.00
Transfers							
01100100	48099	Transfer/Debt Service Fund ¹	\$ 612,000.00	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 612,000.00	\$ -	\$ -	\$ -	\$ -
Other Charges							
01101100	47701	Recreation Programs	\$ 115,163.73	\$ 108,868.60	\$ 107,880.30	\$ 118,475.00	\$ 221,575.00
01100100	47740	Travel/Training/Dues	24,849.31	17,805.89	18,024.29	21,230.00	24,600.00
01100100	47741	Elected Officials - Expenses	682.54	414.08	165.00	500.00	500.00
01100100	47743	Environmental Programs	8,458.36	1,274.00	284.68	4,000.00	2,000.00
01100100	47745	President's Expenses	348.21	155.39	343.23	1,000.00	1,000.00
01100100	47750	Historic Commission	1,442.89	1,139.31	1,226.78	2,950.00	1,900.00
Subtotal			\$ 150,945.04	\$ 129,657.27	\$ 127,924.28	\$ 148,155.00	\$ 251,575.00
General Services Administration Total			\$ 2,537,649.43	\$ 1,804,926.27	\$ 1,845,157.84	\$ 2,025,600.00	\$ 2,081,750.00

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 13/14. One vacant Community Service Officer position will not be filled this fiscal year.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	38.0	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	3.0	▼1.0
Crossing Guard	1.0	1.0	1.0	1.0	1.0	-
Total Full-Time Equivalent Positions	61.0	60.0	60.0	60.0	59.0	▼1.0
<i>Full-Time Employees</i>	<i>60</i>	<i>59</i>	<i>59</i>	<i>59</i>	<i>58</i>	<i>▼1</i>
<i>Part-Time Employees</i>	<i>4</i>	<i>4</i>	<i>4</i>	<i>4</i>	<i>4</i>	<i>-</i>

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

- To identify and apply for various grants that will enhance our operations and services to the community.
- 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.
- Participate in the “DEA Prescription Drug Take-Back” program when it is offered again.



Complete

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



Near Completion

- Implement the personal radiation detector program.
- Develop a process of utilizing systems to disseminate important public safety information to the public.
- Participate in the "DEA Prescription Drug Take-Back" program when it is offered again.



Not Complete

- N/A

FY 13/14 Objectives

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

- 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

- Participate in the Illinois Chiefs of Police Association, and the International Association of Chiefs of Police Chiefs Traffic Challenge program.
- Research the feasibility and implement a Mental Health Liaison program in partnership with Centegra.
- Develop an outdoor firearms range in partnership with Huntley Police Department.
- Complete the process of utilizing existing systems to disseminate important public safety information, and information about police department activities to the public.
- Complete ILEAS Preparedness Program.
- Continue activities to maintain accredited status with the Illinois Law Enforcement Accreditation Program (ILEAP).

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 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Change driving behavior of motorists who disobey traffic control devices at all controlled intersections.	Crashes at controlled intersections	45	61	60	67	60
	Crashes at red light camera-enforced intersections	18	31	36	25	36
Enforce traffic regulations to facilitate the smooth flow of vehicular and pedestrian traffic throughout the Village.	Traffic Accident Fatalities	0	1	0	0	0
	Hit and Run Traffic Accidents – Property Damage	57	60	Output	53	Output
	Hit and Run Traffic Accidents – Personal Injury	2	7	Output	3	Output
	Traffic Accidents: Property Damage	506	536	Output	556	Output
	Traffic Accidents: Personal Injury	86	85	Output	98	Output
	Traffic Accidents: Occurring on Private Property	179	222	Output	153	Output
Protect the safety and welfare of the public.	Part I Crimes ¹	595	552	Output	530	Output
	Part II Crimes ²	1,444	1,936	Output	1299	Output
	Service and Activity Calls	14,925	15,507	Output	15,495	Output
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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
01200200	41103	IMRF	\$ 45,715.95	\$ 50,068.72	\$ 52,767.42	\$ 57,800.00	\$ 58,100.00
01200200	41104	FICA	345,063.49	348,581.83	362,203.58	397,700.00	398,500.00
01200200	41105	Unemployment Tax	6,505.59	5,381.70	4,502.34	5,400.00	4,800.00
01200200	41106	Health Insurance	496,661.20	541,350.16	578,046.57	613,600.00	678,000.00
01200200	41110	Salaries	478,074.14	498,761.87	516,145.06	532,000.00	506,000.00
01200200	41120	Salary-Sworn Officers	3,722,624.28	3,994,279.39	4,122,018.99	4,291,000.00	4,397,000.00
01200200	41122	Salary - Crossing Guards	17,004.00	16,650.00	15,840.00	17,760.00	17,500.00
01200200	41140	Overtime	418,692.43	176,799.02	236,317.55	280,000.00	288,500.00
01200200	41102	Pension Contribution Expense	767,531.86	916,348.59	937,750.40	988,000.00	1,025,000.00
Subtotal			\$ 6,297,872.94	\$ 6,548,221.28	\$ 6,825,591.91	\$ 7,183,260.00	\$ 7,373,400.00
Contractual Services							
01200200	42210	Telephone	\$ 33,114.35	\$ 34,018.45	\$ 34,816.99	\$ 46,675.00	\$ 45,325.00
01200200	42211	Natural Gas	3,055.18	141.40	733.76	5,000.00	2,000.00
01200200	42212	Electric	-	-	649.31	600.00	600.00
01200200	42215	Repeater Lines	17,285.74	19,323.97	22,206.19	20,000.00	26,000.00
01200200	42230	Legal Services	71,104.44	62,033.98	67,848.48	55,000.00	55,000.00
01200200	42234	Professional Services	5,341.47	1,283.31	964.35	8,940.00	6,925.00
01200200	42242	Publications	2,226.34	1,325.48	965.67	1,500.00	2,940.00
01200200	42243	Printing & Advertising	3,862.51	2,642.22	1,575.18	3,000.00	3,000.00
01200200	42250	SEECOM	557,548.73	569,394.36	560,120.88	580,000.00	590,000.00
01200200	42270	Equipment Rental	7,863.53	4,374.22	1,922.02	5,600.00	6,450.00
01200201	42272	Lease Payments	4,789.45	3,093.48	1,761.48	2,175.00	1,860.00
01200200	42300	Traffic Light Enforcement	240,245.25	245,667.87	215,525.25	193,500.00	196,000.00
Subtotal			\$ 946,436.99	\$ 943,298.74	\$ 909,089.56	\$ 921,990.00	\$ 936,100.00
Supplies & Materials							
01200200	43308	Office Supplies	\$ 8,945.84	\$ 8,468.07	\$ 8,127.93	\$ 9,500.00	\$ 9,500.00
01200200	43309	Materials	11,495.17	20,541.39	19,854.69	28,225.00	28,000.00
01200200	43317	Postage	3,357.03	2,641.68	3,065.24	3,000.00	3,000.00
01200200	43320	Tools, Equipment & Supplies	10,553.76	1,529.00	14,393.82	23,900.00	7,055.00
01200200	43332	Office Furniture & Equipment	33,920.36	7,982.78	13,649.00	4,800.00	26,325.00
01200200	43340	Fuel	84,102.60	95,448.00	109,746.07	122,800.00	119,630.00
01200200	43364	D.A.R.E./Community Programs	291.46	317.96	641.08	1,500.00	1,500.00
Subtotal			\$ 152,666.22	\$ 136,928.88	\$ 169,477.83	\$ 193,725.00	\$ 195,010.00
Maintenance							
01200200	44420	Vehicle Maintenance(S)	\$ 166,854.12	\$ 117,485.27	\$ 140,071.17	\$ 140,000.00	\$ 158,500.00
01200200	44421	Equipment Maintenance (S)	20,096.25	12,164.24	11,699.49	8,000.00	13,500.00
01200200	44422	Radio Maintenance	6,587.81	627.50	5,093.45	4,000.00	4,000.00
01200200	44423	Building Services(S)	71,982.71	114,097.15	154,166.29	147,200.00	162,000.00
01200200	44426	Office Equipment Maintenance	8,913.54	10,380.54	12,046.19	12,525.00	12,040.00
Subtotal			\$ 274,434.43	\$ 254,754.70	\$ 323,076.59	\$ 311,725.00	\$ 350,040.00
Capital Expenditures							
01200200	43335	Vehicles & Equipment	\$ -	\$ 57,356.32	\$ 43,994.00	\$ 51,000.00	\$ 44,000.00
01200200	45590	Capital Purchase	82,340.65	20,197.00	-	-	-
01200200	45597	Capital Lease Payments	-	-	-	-	24,000.00
Subtotal			\$ 82,340.65	\$ 77,553.32	\$ 43,994.00	\$ 51,000.00	\$ 68,000.00
Other Charges							
01200200	47720	Board of Police Commissioners	\$ 2,938.92	\$ 375.00	\$ 1,005.00	\$ 500.00	\$ 500.00
01200200	47730	Emergency Service Disaster	8,463.01	8,101.97	7,497.23	8,150.00	9,950.00
01200200	47740	Travel/Training/Dues	18,341.32	13,735.33	20,652.79	25,000.00	25,000.00
01200200	47760	Uniforms & Safety Items	29,583.28	17,455.72	28,196.92	29,250.00	45,000.00
01200200	47770	Investigations	-	149.83	(89.42)	-	2,000.00
Subtotal			\$ 59,326.53	\$ 39,817.85	\$ 57,262.52	\$ 62,900.00	\$ 82,450.00
Police Total			\$ 7,813,077.76	\$ 8,000,574.77	\$ 8,328,492.41	\$ 8,724,600.00	\$ 9,005,000.00

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

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 13/14. A Secretary II position that was shared with the General Services Administration Department in FY 12/13 will be fully allocated to Community Development in FY 13/14.

Personnel Summary	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	1.5	2.0	▲ 0.5
Intern	0.25	-	-	-	-	-
Total Full-Time Equivalent Positions	12.25	12.0	12.0	11.5	12.0	▲ 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>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 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 provide prompt service on building inspections, permit applications, plan reviews, and property maintenance concerns.
- Complete Downtown Economic Study and Land Use Assessment (March)
- 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.
- Continue filling key vacant storefronts and buildings.
- Consider further expanding subcontract services to nearby communities.
- 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).
- Continue evaluating opportunities to implement sustainability into development projects.
- Continue participation in ECO Committee to enhance conservation in daily Village operations.



Near Completion

- Create marketing materials and strategies for East Algonquin Road and downtown. (75%)
- Complete Algonquin Corporate Campus strategic marketing plan. (50%)



Not Complete

- N/A

FY 13/14 Objectives

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

- Continue to provide prompt service on zoning applications, building inspections, permit applications, plan reviews, and property maintenance concerns.
- Maintain prompt telephone and counter service by maintaining existing staffing levels.
- Consider technology enhancements that provide greater service and efficiency at minimal cost, such as mobile technologies.

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

- Begin Implementation of Implementation Priorities outlined in the Downtown Plan.
- Develop and Implement an Economic Development Strategy.

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 preparation and review of Capital Improvement Plan

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

- Streamline commercial plan reviews, particularly for retail establishments.
- Consider funding options for downtown project implementation.

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

- Maintain existing staffing levels and provide adequate training.
- 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

- Consider potential environmental impacts and improvements with each development review

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Implement mechanisms for promoting effective internal and external communication.	Maximize the % of property maintenance violations resolved without court action	96.5%	97.6%	95%	96.5%	95%
	Business Connection Newsletters Sent	1	3	3	3	3
	Regularly perform staff visits with businesses	3.33	5.66	4	5.25	4
Maintain a high level of quality, consistency, and reliability in building and property maintenance inspections.	Maximize the Excellent to Good rating for ease and efficiency of obtaining permits ¹	-	-	-	75.3%	-
Notes: ¹ – Rating is based upon the Annual Community Survey. Survey was first administered in 2012.						

Guiding Principle #2: Continue to Promote and Foster Economic Development						
Department Objective	Strategy/Measure	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Create jobs and bring visitors to our community.	Maximize the amount of new commercial space opened (square feet)	149,579	61,190	Output	108,574	Output
	Commercial Occupancy Permits Issued	63	76	Output	88	Output
	Maintain Employment Rate above Kane and McHenry Counties ¹	91.4%	91.3%	>91.8%	92.4%	-
Notes: ¹ – Data provided by the Illinois Department of Employment Security, Local Area Unemployment Statistics. Target for 2013 is based upon the actual employment rate for Kane and McHenry Counties in 2013.						

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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Maintain a high level of quality, consistency, and reliability in building and property maintenance inspections.	Building Inspections	2,868	3,812	Output	4,106	Output
	Property Maintenance Inspections	3,756	3,988	Output	4,744	Output
	Residential Occupancy Permits Issued	28	4	Output	9	Output

Community Development Department

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
01300100	41103	IMRF	\$ 75,789.12	\$ 82,783.44	\$ 86,425.82	\$ 91,000.00	\$ 99,100.00
01300100	41104	FICA	60,556.07	61,023.43	62,077.36	64,200.00	66,000.00
01300100	41105	Unemployment Tax	1,412.83	1,070.60	857.68	1,025.00	1,000.00
01300100	41106	Health Insurance	102,069.96	103,132.52	100,497.33	114,800.00	126,000.00
01300100	41110	Salaries	799,578.12	813,633.45	823,278.10	835,000.00	858,000.00
01300100	41132	Salary - Planning/Zoning	1,935.00	1,535.00	1,185.00	2,000.00	2,000.00
01300100	41140	Overtime	3,701.21	2.31	0.95	4,800.00	-
Subtotal			\$ 1,045,042.31	\$ 1,063,180.75	\$ 1,074,322.24	\$ 1,112,825.00	\$ 1,152,100.00
Contractual Services							
01300100	42210	Telephone	\$ 6,149.32	\$ 7,362.52	\$ 6,753.07	\$ 11,675.00	\$ 11,900.00
01300100	42211	Natural Gas	1,208.46	141.40	264.14	1,800.00	1,000.00
01300100	42230	Legal Services	137,161.31	46,810.30	54,330.45	26,700.00	23,900.00
01300100	42234	Professional Services	17,488.50	27,181.55	56,437.15	30,600.00	27,800.00
01300100	42242	Publications	533.63	336.72	471.63	500.00	2,400.00
01300100	42243	Printing & Advertising	2,547.67	2,643.13	2,499.91	1,800.00	1,800.00
Subtotal			\$ 165,088.89	\$ 84,475.62	\$ 120,756.35	\$ 73,075.00	\$ 68,800.00
Supplies & Materials							
01300100	43308	Office Supplies	\$ 1,829.39	\$ 2,279.62	\$ 2,901.09	\$ 4,100.00	\$ 4,100.00
01300100	43317	Postage	2,289.90	2,179.88	2,915.93	4,000.00	4,000.00
01300100	43320	Tools, Equipment & Supplies	1,333.01	37.56	240.41	500.00	500.00
01300100	43332	Office Furniture & Equipment	7,747.42	-	5,559.34	2,500.00	3,800.00
01300100	43340	Fuel	8,512.91	9,856.18	11,548.45	12,725.00	12,420.00
01300100	43362	Public Art	2,909.40	2,628.50	5,115.66	4,460.00	5,000.00
Subtotal			\$ 24,622.03	\$ 16,981.74	\$ 28,280.88	\$ 28,285.00	\$ 29,820.00
Maintenance							
01300100	44420	Vehicle Maintenance (S)	\$ 11,221.30	\$ 10,152.77	\$ 12,749.24	\$ 13,000.00	\$ 16,000.00
01300100	44423	Building Services (S)	58,490.73	31,412.15	31,773.73	36,250.00	35,000.00
01300100	44426	Office Equipment Maintenance	6,277.70	3,834.52	2,314.64	4,000.00	3,000.00
Subtotal			\$ 75,989.73	\$ 45,399.44	\$ 46,837.61	\$ 53,250.00	\$ 54,000.00
Other Charges							
01300100	47710	Economic Development	\$ 3,072.30	\$ 2,060.01	\$ 1,173.80	\$ 13,500.00	\$ 20,000.00
01300100	47740	Travel/Training/Dues	8,402.84	3,459.15	4,523.52	10,065.00	10,080.00
01300100	47760	Uniforms & Safety Items	199.00	240.00	170.29	500.00	500.00
Subtotal			\$ 11,674.14	\$ 5,759.16	\$ 5,867.61	\$ 24,065.00	\$ 30,580.00
Community Development Total			\$ 1,322,417.10	\$ 1,215,796.71	\$ 1,276,064.69	\$ 1,291,500.00	\$ 1,335,300.00

(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 - 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 13/14.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	1.0	-
GIS Assistant/Inspector	1.0	1.0	-	-	-	-
Maintenance Worker I	1.0	1.0	1.0	1.0	1.0	-
Account Clerk II	1.0	1.0	-	-	-	-
Secretary I	1.0	1.0	1.0	1.0	1.0	-
Seasonal	0.5	-	-	-	-	-
Total Full-Time Equivalent Positions	7.5	7.0	6.0	6.0	6.0	-
<i>Full-Time Employees</i>	<i>7</i>	<i>7</i>	<i>6</i>	<i>6</i>	<i>6</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 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 division 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.
- Mandatory OSHA and safety training will continue to be provided.
- Project Manager and GIS Technician will attend specific training.
- 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 13/14 Objectives

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

- Continue to manage and provide guidance to all operating division 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.

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.

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Provide oversight for all major maintenance and construction projects.	Public Works Project Engineering Reviews	8	5	Output	7	Output
	Private Developer Engineering Reviews	4	6	Output	2	Output
	Site Development Permits Issued	3	6	Output	2	Output

Public Works Administration

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
01400300	41103	IMRF	\$ 41,020.39	\$ 40,510.80	\$ 39,911.72	\$ 42,600.00	\$ 46,100.00
01400300	41104	FICA	31,629.86	28,957.90	28,073.02	30,000.00	30,700.00
01400300	41105	Unemployment Tax	706.50	472.40	394.77	450.00	450.00
01400300	41106	Health Insurance	36,294.36	36,312.78	37,258.68	40,800.00	43,500.00
01400300	41110	Salaries	422,533.23	394,080.24	379,097.76	387,500.00	397,000.00
01400300	41140	Overtime	6,068.83	1,109.12	2,208.81	4,000.00	6,000.00
Subtotal			\$ 538,253.17	\$ 501,443.24	\$ 486,944.76	\$ 505,350.00	\$ 523,750.00
Contractual Services							
01400300	42210	Telephone	\$ 6,480.86	\$ 7,911.88	\$ 8,204.79	\$ 9,355.00	\$ 8,220.00
01400300	42211	Natural Gas	(1,012.04)	60.50	775.49	3,000.00	2,000.00
01400300	42230	Legal Services	9,127.64	4,387.50	487.50	10,000.00	7,000.00
01400300	42234	Professional Services	3,714.10	1,006.50	714.00	16,050.00	800.00
01400300	42242	Publications	550.93	259.60	321.67	440.00	450.00
01400300	42243	Printing & Advertising	231.28	52.32	-	50.00	50.00
01400300	42270	Equipment Rental	4.77	-	-	-	-
Subtotal			\$ 19,097.54	\$ 13,678.30	\$ 10,503.45	\$ 38,895.00	\$ 18,520.00
Supplies & Materials							
01400300	43308	Office Supplies	\$ 2,885.63	\$ 2,091.27	\$ 2,266.80	\$ 1,880.00	\$ 1,800.00
01400300	43317	Postage	1,389.29	1,439.40	1,321.28	1,600.00	1,400.00
01400300	43320	Tools, Equipment & Supplies	898.75	1,285.25	538.38	800.00	800.00
01400300	43332	Office Furniture & Equipment	7,986.40	5,831.24	6,462.83	8,100.00	2,900.00
01400300	43340	Fuel	4,655.28	5,923.98	6,943.38	9,000.00	8,695.00
Subtotal			\$ 17,815.35	\$ 16,571.14	\$ 17,532.67	\$ 21,380.00	\$ 15,595.00
Maintenance							
01400300	44420	Vehicle Maintenance (S)	\$ 8,747.84	\$ 8,110.75	\$ 11,553.32	\$ 10,000.00	\$ 14,000.00
01400300	44423	Building Services (S)	41,165.54	24,118.29	26,462.56	29,800.00	30,100.00
01400300	44426	Office Equipment Maintenance	541.55	699.50	710.11	250.00	360.00
Subtotal			\$ 50,454.93	\$ 32,928.54	\$ 38,725.99	\$ 40,050.00	\$ 44,460.00
Capital Expenditures							
01400300	45590	Capital Purchase	\$ 16,500.00	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 16,500.00	\$ -	\$ -	\$ -	\$ -
Transfers							
01400500	48099	Transfer/Debt Service Fund ¹	\$ -	\$ 671,651.88	\$ 820,000.00	\$ 770,000.00	\$ 794,500.00
Subtotal			\$ -	\$ 671,651.88	\$ 820,000.00	\$ 770,000.00	\$ 794,500.00
Other Charges							
01400300	47740	Travel, Training & Dues	\$ 10,069.83	\$ 8,010.62	\$ 9,783.75	\$ 9,875.00	\$ 9,725.00
01400300	47760	Uniforms & Safety Items	2,392.10	1,807.69	2,140.67	2,050.00	2,150.00
Subtotal			\$ 12,461.93	\$ 9,818.31	\$ 11,924.42	\$ 11,925.00	\$ 11,875.00
Public Works Administration Total			\$ 654,582.92	\$ 1,246,091.41	\$ 1,385,631.29	\$ 1,387,600.00	\$ 1,408,700.00

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 13/14.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	1.0	1.0	1.0	-
Maintenance Worker I	10.0	10.0	10.0	10.0	10.0	-
Seasonal	1.0	-	-	-	-	-
Total Full-Time Equivalent Positions	16.0	15.0	14.0	14.0	14.0	-
<i>Full-Time Employees</i>	<i>15</i>	<i>15</i>	<i>14</i>	<i>14</i>	<i>14</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- 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.
- 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. This is an on-going maintenance program that is done each year as time and conditions allow.

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



Near Completion

- N/A



Not Complete

- N/A

FY 13/14 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 Bayberry Drive, Holly Lane, Country Lane and Dawson Lane by Townhomes

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

- Inspect and repair concrete sidewalks and curb In Glenmore and High Hill Farms Unit 7 sub divisions

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

- Continue the in-house burn programs and the maintenance of the Woods creek corridor

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Provide adequate infrastructure throughout the Village.	Street Light Work Orders	39	71	Output	81	Output
	Other Work Orders	430	450	Output	1069	Output
	Potholes Repaired	424	1,254	Output	1,191	Output

Statistics

Public Works Streets Division					
	2008	2009	2010	2011	2012
Sidewalk Concrete Poured (square feet)	980	1,640	7,640	3,425	6,180
Curb Concrete Poured (linear feet)	266	700	1,200	172	417
Asphalt Used (tons)	703	1,710	1,857	1,875	2,210
Pipe Installed (linear feet)	750	1,800	1,100	600	200
Structures Set	7	4	7	6	4
Road Striping Completed (miles)	9 ¹	6 ²	4 ³	3 ⁴	2 ⁵
Split Rail Fence Installed (linear feet)	1,200	530	150	180	100
Snow Fence Installed (linear feet)	11,000	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.			
⁵ - 18 stop bars and 17 crosswalks were also striped					

Public Works - Streets Division

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
01500300	41103	IMRF	\$ 82,969.73	\$ 88,756.09	\$ 84,835.45	\$ 95,550.00	\$ 103,000.00
01500300	41104	FICA	66,937.74	65,328.73	60,882.78	67,275.00	68,500.00
01500300	41105	Unemployment Tax	1,785.65	1,248.52	1,044.12	1,250.00	1,200.00
01500300	41106	Health Insurance	170,874.47	174,574.38	165,074.11	186,000.00	198,600.00
01500300	41110	Salaries	840,164.28	822,940.97	794,914.99	820,000.00	844,500.00
01500300	41140	Overtime	55,938.66	56,104.76	23,449.55	48,000.00	40,000.00
Subtotal			\$ 1,218,670.53	\$ 1,208,953.45	\$ 1,130,201.00	\$ 1,218,075.00	\$ 1,255,800.00
Contractual Services							
01500300	42210	Telephone	\$ 4,924.13	\$ 5,323.00	\$ 5,336.51	\$ 7,795.00	\$ 10,150.00
01500300	42211	Natural Gas	(685.20)	166.60	872.08	3,050.00	2,050.00
01500300	42212	Electric	436,115.85	434,193.86	393,192.58	439,700.00	423,700.00
01500300	42230	Legal Services	13,387.50	1,462.50	225.00	2,500.00	2,500.00
01500300	42232	Engineering Services	5,490.24	2,081.00	4,080.40	4,200.00	5,100.00
01500300	42234	Professional Services	13,175.51	11,877.03	11,393.41	25,120.00	30,425.00
01500300	42242	Publications	360.13	-	-	-	-
01500300	42243	Printing & Advertising	246.93	125.71	-	50.00	50.00
01500300	42264	Snow Removal	2,335.11	2,089.12	-	2,500.00	1,000.00
01500300	42270	Equipment Rental	1,388.75	500.52	200.00	1,000.00	3,800.00
Subtotal			\$ 476,738.95	\$ 457,819.34	\$ 415,299.98	\$ 485,915.00	\$ 478,775.00
Supplies & Materials							
01500300	43308	Office Supplies	\$ 444.14	\$ 493.53	\$ 282.35	\$ 500.00	\$ 500.00
01500300	43309	Materials	34,935.62	22,081.16	18,073.28	19,100.00	21,000.00
01500300	43317	Postage	59.87	-	-	60.00	60.00
01500300	43320	Tools, Equipment & Supplies	45,123.43	4,708.00	45,733.51	30,350.00	10,240.00
01500300	43332	Office Furniture & Equipment	6,121.00	400.00	2,334.91	4,100.00	1,700.00
01500300	43340	Fuel	60,718.19	73,727.93	60,943.92	88,875.00	80,970.00
01500300	43366	Sign Program	20,436.87	4,836.51	9,426.81	15,000.00	13,800.00
Subtotal			\$ 167,839.12	\$ 106,247.13	\$ 136,794.78	\$ 157,985.00	\$ 128,270.00
Maintenance							
01500300	44420	Vehicle Maintenance (S)	\$ 110,559.15	\$ 121,824.35	\$ 141,079.50	\$ 127,000.00	\$ 172,500.00
01500300	44421	Equipment Maintenance (S)	143,597.29	117,379.53	108,956.92	143,500.00	148,500.00
01500300	44423	Building Maintenance (S)	70,957.39	66,548.25	46,301.99	82,450.00	57,000.00
01500300	44426	Office Equipment Maintenance	549.81	644.00	709.40	700.00	630.00
01500300	44427	Curb & Sidewalk Program	2,356.50	(172.00)	(344.00)	1,500.00	1,000.00
01500300	44428	Street Maintenance	13,847.70	8,320.49	6,184.88	6,500.00	1,500.00
01500300	44429	Street Lights	1,754.68	(1,313.86)	11,670.62	8,000.00	8,000.00
01500300	44430	Traffic Signal Maintenance	41,857.12	22,685.62	18,574.72	22,400.00	27,400.00
Subtotal			\$ 385,479.64	\$ 335,916.38	\$ 333,134.03	\$ 392,050.00	\$ 416,530.00
Capital Expenditures							
01500300	43335	Vehicles & Equipment	\$ -	\$ -	\$ 61,678.00	\$ 35,700.00	\$ -
01500300	45590	Capital Purchase	-	5,000.00	64,990.00	48,000.00	220,000.00
Subtotal			\$ -	\$ 5,000.00	\$ 126,668.00	\$ 83,700.00	\$ 220,000.00
Other Charges							
01500300	47740	Travel/Training/Dues	\$ 1,477.03	\$ 1,869.71	\$ 2,157.51	\$ 3,375.00	\$ 6,375.00
01500300	47760	Uniforms & Safety Items	8,534.29	5,732.56	5,877.45	6,700.00	9,000.00
Subtotal			\$ 10,011.32	\$ 7,602.27	\$ 8,034.96	\$ 10,075.00	\$ 15,375.00
Streets Total			\$ 2,258,739.56	\$ 2,121,538.57	\$ 2,150,132.75	\$ 2,347,800.00	\$ 2,514,750.00

(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

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

- Maintaining and/or Enhancing Customer Service and Citizen Satisfaction.
- Evaluating, Planning for, and Implementing Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents.
- Assessing All Viable Options to Increase/Maintain the Village’s Revenue Base.
- Continuing to Promote and Develop Programs with a Conservation Focus.

Personnel Summary

Staffing for the division is proposed to remain static.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	8.0	8.0	-
Seasonal	2.0	1.0	1.0	1.5	1.5	-
Total Full-Time Equivalent Positions	17.0	16.0	16.0	15.5	15.5	-
<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>8</i>	<i>4</i>	<i>4</i>	<i>6</i>	<i>6</i>	<i>-</i>

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 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 foster communication via digital media, *Algonquin Citizen* articles and work notifications.
- Continue to train, provide expectations for, and develop positive, knowledgeable customer service representatives.
- Continue to assemble the park system five-year plan, and recommend park system repairs, replacements,

and improvements.

- Continue programs which allow material exchange of wood waste material.
- Implement and market the Tree of Honor Program.
- Our mission is to preserve, protect and develop our urban forest and native spaces. This work will continue with passion.



Near Completion

- Continue relationships that foster tree donations to the community from outside organizations, individuals, and nurseries.



Not Complete

- N/A

FY 13/14 Objectives

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

- Find better ways to inform residents of the status of service requests at their residence. Potentially use email or the Village web site.
- Further develop the work order system to include cost assessments of each individual task. Work to refine processes and procedures to continue to the quest for efficiencies.

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

- Devise a five year plan for bicycle path replacement projects.
- Provide input and assistance in the process of refining a final downtown restoration plan.

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

- Seek grant funding to aid in the replacement of trees lost due to the Emerald Ash Borer infestation.
- Determine further ways of generating income or trade for wood waste products.

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

- Work to maintain the Village's current inventory quantities of parkway trees.
- Continue to utilize and investigate alternative fuel sources for vehicles and equipment.

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Maintain a highly trained and capable staff for operations.	ISA Certified Arborists	7	7	9	8	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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Maintain parkway trees and urban forests as a community resource.	Tree Replacements	304	1,089	1,100	1,016	1,100
	Trees Pruned	3,414	3,716	3,500	4,249	3,500
	Parkway Trees Maintained	20,564	20,743	20,743	20,976	20,976
Maintain high quality Village parks for residents, businesses, and visitors.	Park Sites Maintained	21	21	21	21	21
	Open Space/Detention Area Maintained (Acres)	666.5	666.5	666.5	666.5	666.5
	Developed Park Area Maintained (Acres)	154.5	154.5	154.5	154.5	154.5

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus						
Department Objective	Strategy/Measure	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Preserve and enhance Village's tree resources.	Obtain Tree City USA Award	Yes	Yes	Yes	Yes	Yes

Public Works - Parks and Forestry Division

Expenditures

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Personnel							
01600300	41103	IMRF	\$ 75,995.72	\$ 82,249.63	\$ 79,196.47	\$ 86,000.00	\$ 93,600.00
01600300	41104	FICA	59,596.49	61,712.59	58,388.77	63,000.00	64,700.00
01600300	41105	Unemployment Tax	1,998.17	1,498.31	1,346.95	1,300.00	1,200.00
01600300	41106	Health Insurance	115,788.93	127,819.89	118,915.19	136,600.00	144,000.00
01600300	41110	Salaries	787,957.35	806,470.46	766,661.98	800,400.00	822,500.00
01600300	41140	Overtime	23,891.52	16,480.53	10,025.64	22,400.00	20,000.00
Subtotal			\$ 1,065,228.18	\$ 1,096,231.41	\$ 1,034,535.00	\$ 1,109,700.00	\$ 1,146,000.00
Contractual Services							
01600300	42210	Telephone	\$ 5,406.94	\$ 5,256.16	\$ 4,957.69	\$ 7,830.00	\$ 9,900.00
01600300	42211	Natural Gas	(768.64)	166.60	823.60	3,250.00	2,050.00
01600300	42230	Legal Service	112.50	-	300.00	500.00	500.00
01600300	42232	Engineering Services	-	-	2,709.25	-	-
01600300	42234	Professional Services	54,035.69	33,680.21	38,439.28	45,625.00	46,875.00
01600300	42243	Printing & Advertising	201.41	355.27	388.19	550.00	550.00
01600300	42253	Community Events	392.33	700.00	991.70	11,300.00	1,900.00
01600300	42260	Physical Exams	-	-	551.25	-	400.00
01600300	42270	Equipment Rental	928.77	150.00	559.20	750.00	750.00
Subtotal			\$ 60,309.00	\$ 40,308.24	\$ 49,720.16	\$ 69,805.00	\$ 62,925.00
Supplies & Materials							
01600300	43308	Office Supplies	\$ 203.77	\$ 292.18	\$ 298.70	\$ 300.00	\$ 300.00
01600300	43309	Materials	19,653.85	26,306.19	8,591.66	14,600.00	17,150.00
01600300	43317	Postage	-	32.97	7.65	50.00	50.00
01600300	43320	Tools, Equipment & Supplies	16,633.65	11,918.21	12,889.76	21,500.00	22,150.00
01600300	43332	Office Furniture & Equipment	5,540.30	1,500.00	3,899.36	1,200.00	3,400.00
01600300	43340	Fuel	28,234.40	38,453.66	42,482.28	47,450.00	43,455.00
01600300	43360	Park Upgrades	17,821.58	(169.00)	55,579.45	38,750.00	108,500.00
Subtotal			\$ 88,087.55	\$ 78,334.21	\$ 123,748.86	\$ 123,850.00	\$ 195,005.00
Maintenance							
01600300	44402	Tree Planting	\$ 50,275.08	\$ 32,749.80	\$ 43,992.90	\$ 64,500.00	\$ 36,700.00
01600300	44403	Tree Trimming/Removal	-	-	-	1,000.00	1,000.00
01600300	44420	Vehicle Maintenance(S)	52,231.72	57,291.86	72,028.74	60,000.00	74,000.00
01600300	44421	Equipment Maintenance (S)	93,301.58	83,923.53	86,898.93	121,900.00	123,000.00
01600300	44423	Building Services (S)	62,920.51	45,512.37	49,220.48	62,100.00	66,000.00
01600300	44425	Open Space Maintenance	14,652.73	15,000.00	15,000.00	15,000.00	15,000.00
01600300	44426	Office Equipment Maintenance	549.83	644.00	709.40	700.00	630.00
Subtotal			\$ 273,931.45	\$ 235,121.56	\$ 267,850.45	\$ 325,200.00	\$ 316,330.00
Capital Expenditures							
01600300	43335	Vehicles & Equipment	\$ -	\$ -	\$ 15,930.00	\$ 39,160.00	\$ -
01600300	45590	Capital Purchase	42,692.70	-	139,422.00	45,100.00	-
Subtotal			\$ 42,692.70	\$ -	\$ 155,352.00	\$ 84,260.00	\$ -
Transfers							
01600500	48005	Transfer to Pool	\$ 66,097.81	\$ 97,397.64	\$ 113,575.75	\$ 76,470.00	\$ 78,100.00
Subtotal			\$ 66,097.81	\$ 97,397.64	\$ 113,575.75	\$ 76,470.00	\$ 78,100.00
Other Charges							
01600300	47740	Travel/Training/Dues	\$ 5,065.88	\$ 2,061.62	\$ 4,401.89	\$ 5,615.00	\$ 5,940.00
01600300	47760	Uniforms & Safety Items	8,031.30	5,900.54	6,724.89	6,500.00	6,700.00
Subtotal			\$ 13,097.18	\$ 7,962.16	\$ 11,126.78	\$ 12,115.00	\$ 12,640.00
Parks & Forestry Total			\$ 1,609,443.87	\$ 1,555,355.22	\$ 1,755,909.00	\$ 1,801,400.00	\$ 1,811,000.00

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

Multidepartmental

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
01900100	42234	Professional Services ¹	\$ 7,615.56	\$ 4,380.04	\$ 4,855.04	\$ 8,800.00	\$ 6,750.00
01900100	42236	Insurance	378,036.97	510,454.06	589,952.67	699,000.00	700,000.00
01900100	43333	Computer Network	154,483.99	135,183.19	132,779.15	149,700.00	107,750.00
01900100	45590	Capital Purchase	11,106.90	11,180.00	43,343.69	-	73,000.00
Multidepartmental Total			\$ 551,243.42	\$ 661,197.29	\$ 770,930.55	\$ 857,500.00	\$ 887,500.00

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 13/14.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	-	-	-	-
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	8.0	8.0	8.0	-
Seasonal	1.25	-	0.75	0.75	0.75	-
Total Full-Time Equivalent Positions	23.25	22.00	20.75	20.75	20.75	-
<i>Full-Time Employees</i>	22	22	20	20	20	-
<i>Part-Time Employees</i>	5	0	3	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 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Arc Flash Assessment
- Annual leak audit was conducted to identify leaks, reduce water loss, and improve accountability
- Painted the Cary Road Standpipe.
- Replaced of the Automatic Transfer Switch at WTP no. 1
- Replaced the grinder unit at the Algonquin Shores Lift Station, first unit of three.
- Replaced the sanitary sewer camera/software.
- Replaced vehicle no. 815 with an alternate fuel vehicle using natural gas.
- Chief Operator attended Year 2 of 3 at IPSI. Recipient of \$500 scholarship for each of the three years.
- Hosted the 6th Annual Mini-Conference and Water Treatment Residuals Seminar at Public Works
- Received Fluoridation award from the Illinois Department of Public Health
- Received Operator of Year award from IEPA



Near Completion

- Water System Modeling – Presentation at February 12, 2013 COTW.
- Cermak ROW Project – engineering approximately 80% complete for a spring completion.
- Rehabilitation of Well no. 15 – approximately 40% complete.
- Aerobic Digester 904 replacement cover – replacement parts on order, spring completion.



Not Complete

- Development of division plan for streamlining and asset management
- Development of a water meter replacement program
- Implementation of a maintenance program to assign work orders, scheduling, and inventory tracking

FY 13/14 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: 10-year televising cycle, or approximately 75,000 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.

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 re-assignment 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 third and final 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 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Maintain Village’s infrastructure providing reliability and minimum interruptions to services.	Televise sanitary sewer system (linear feet)	247,939	210,000	150,000	195,000	150,000
	Flush sanitary sewer system (linear feet)	25,000	35,000	150,000	15,000	75,000

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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Provide our community a safe and reliable supply of water.	Volume of water produced (million gallons) ¹	1,007.47	945.81	Output	1,057.31	Output
	Volume of wastewater treated (million gallons) ¹	1,099.40	1,089.33	Output	946.66	Output
Development of staff for maintenance, safety, and welfare of infrastructure.	Staff training per employee (hours) ¹	N/A	85	100	74	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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Protect and manage groundwater supplies.	Daily water consumption per capita (gallons) ¹	92	85	Output	95	Output
Notes: ¹ – Values are for Fiscal Year Ending.						

Water and Sewer Operating Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
07000400	33035	Intergovernmental - W&S	\$ -	\$ -	\$ -	\$ -	\$ -
07000400	33035	Donations-Operating-W&S	37,071.13	52,611.53	29,717.03	25,000.00	-
07000400	34100	Rental Income ¹	120,062.16	130,186.18	113,125.74	115,000.00	104,000.00
07000400	34200	Miscellaneous Billing	2,362.07	-	-	-	-
07000400	34700	Water Fees	2,524,350.30	2,600,092.59	2,729,617.84	2,722,150.00	2,932,500.00
07000400	34710	Sewer Fees	2,399,526.60	2,477,768.39	2,592,146.57	2,591,350.00	2,817,500.00
07000400	34720	Administrative Fees	1,955.85	880.00	923.10	1,000.00	1,000.00
07000400	34730	Late Charges	58,367.22	59,635.20	61,833.50	68,000.00	68,000.00
07000400	34740	Reinstatement Fees	20,350.46	20,250.03	19,148.94	20,000.00	20,000.00
07000400	34820	Meter Sales	9,050.00	8,075.00	2,900.00	5,000.00	5,000.00
07000400	35010	Fines/Penalties	712.68	100.00	500.00	500.00	500.00
07000500	36001	Interest	316.33	344.46	367.57	1,000.00	1,000.00
07000500	36020	Interest - Investment Pools	0.28	-	455.82	-	5,000.00
07000500	36030	Interest - Bond (Restricted)	17,317.23	6,794.22	7,820.83	10,000.00	50.00
07000400	37100	Restitution	-	-	6,521.57	-	-
07000500	37900	Other Revenue	1,162.47	740.00	104.69	1,000.00	1,000.00
07000400	37905	Sale of Surplus Property	3,613.10	3,647.70	8,343.86	29,000.00	100,000.00
Water & Sewer Operating Fund Total			\$ 5,196,217.88	\$ 5,361,125.30	\$ 5,573,527.06	\$ 5,589,000.00	\$ 6,055,550.00
Actual figures have been adjusted, per auditor.							
¹ - Accounts for rental from wireless service providers for tower rental fees.							

Water and Sewer Operating Fund

Total Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
07700400		Water Division Total	\$ 2,147,277.22	\$ 2,171,479.80	\$ 2,334,658.81	\$ 2,722,500.00	\$ 2,887,545.00
07800400		Sewer Division Total	2,151,904.43	2,183,117.68	2,195,272.28	2,753,000.00	2,758,585.00
07080400	46680	Bond Principal Payment	460,000.00	325,000.00	355,000.00	-	-
07080400	46681	Bond Interest Expense	70,547.14	24,047.67	24,750.09	-	-
07080400	46682	Bond Fees	428.00	-	88.00	-	-
07800400	47900	Working Capital	-	-	-	113,500.00	409,420.00
07800500	48012	Transfer to W&S I&C Fund	11,519.45	-	-	-	-
Subtotal			\$ 4,841,676.24	\$ 4,703,645.15	\$ 4,909,769.18	\$ 5,589,000.00	\$ 6,055,550.00
07800400	47785	Depreciation Expense	\$ 3,588,711.00	\$ 3,557,350.00	\$ 3,530,990.00	\$ -	\$ -
Subtotal			\$ 3,588,711.00	\$ 3,557,350.00	\$ 3,530,990.00	\$ -	\$ -
Water and Sewer Operating Fund Total			\$ 8,430,387.24	\$ 8,260,995.15	\$ 8,440,759.18	\$ 5,589,000.00	\$ 6,055,550.00
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.							

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
07700400	41103	IMRF	\$ 83,347.51	\$ 86,881.49	\$ 91,643.74	\$ 99,500.00	\$ 110,000.00
07700400	41104	FICA	65,000.12	63,274.21	65,283.69	72,200.00	73,700.00
07700400	41105	Unemployment Tax	1,541.81	1,214.32	1,063.61	1,275.00	1,250.00
07700400	41106	Health Insurance	148,802.61	152,885.43	171,074.90	196,000.00	205,500.00
07700400	41110	Salaries	863,932.62	842,513.42	885,123.20	915,000.00	935,900.00
07700400	41140	Overtime	28,544.02	28,560.53	24,598.26	29,000.00	29,000.00
Subtotal			\$ 1,191,168.69	\$ 1,175,329.40	\$ 1,238,787.40	\$ 1,312,975.00	\$ 1,355,350.00
Contractual Services							
07700400	42210	Telephone	\$ 6,644.06	\$ 7,775.46	\$ 7,221.82	\$ 9,725.00	\$ 14,125.00
07700400	42211	Natural Gas	24,013.17	20,732.96	18,644.35	26,795.00	26,800.00
07700400	42212	Electric	271,768.61	279,579.08	252,600.58	288,600.00	288,600.00
07700400	42225	Bank Processing Fees	16,191.19	17,504.27	16,936.57	19,500.00	19,000.00
07700400	42230	Legal Services	9,451.63	3,920.71	3,840.00	4,000.00	4,000.00
07700400	42231	Audit Services	4,386.00	4,437.00	4,335.00	4,400.00	4,440.00
07700400	42232	Engineering Services	(3,050.00)	1,800.00	86,154.18	79,000.00	23,500.00
07700400	42234	Professional Services	67,503.31	62,541.46	65,764.66	114,145.00	106,920.00
07700400	42236	Insurance	56,717.55	76,892.13	89,491.77	105,675.00	112,520.00
07700400	42242	Publications	451.50	913.50	446.72	1,325.00	1,325.00
07700400	42243	Printing & Advertising	4,763.85	3,933.57	4,646.14	4,600.00	4,700.00
07700400	42260	Physical Exams	114.40	-	-	-	400.00
07700400	42270	Equipment Rental	1,542.66	260.20	304.40	1,050.00	1,050.00
Subtotal			\$ 460,497.93	\$ 480,290.34	\$ 550,386.19	\$ 658,815.00	\$ 607,380.00
Supplies & Materials							
07700400	43308	Office Supplies	\$ 287.38	\$ 584.17	\$ 409.49	\$ 500.00	\$ 500.00
07700400	43309	Materials	9,357.52	6,020.76	13,659.41	25,800.00	22,800.00
07700400	43317	Postage	24,698.97	25,655.10	25,579.09	29,300.00	29,300.00
07700400	43320	Tools, Equipment & Supplies	10,628.47	5,683.94	8,316.73	21,275.00	16,750.00
07700400	43332	Office Furniture & Equipment	5,788.39	6,869.58	7,618.25	14,125.00	23,300.00
07700400	43340	Fuel	19,541.42	23,331.97	25,723.59	32,900.00	30,900.00
07700400	43342	Chemicals	179,036.67	161,334.42	155,573.08	199,080.00	199,080.00
07700400	43345	Lab Supplies	7,602.08	6,985.18	7,550.00	7,850.00	8,850.00
07700400	43348	Meters & Meter Supplies	42,703.32	41,199.63	63,492.86	70,000.00	70,000.00
Subtotal			\$ 299,644.22	\$ 277,664.75	\$ 307,922.50	\$ 400,830.00	\$ 401,480.00
Maintenance							
07700400	44410	Booster Station	\$ 2,837.59	\$ 7,792.24	\$ 3,002.15	\$ 14,700.00	\$ 14,700.00
07700400	44411	Storage Facility	7,768.01	57.76	2,905.00	9,000.00	7,100.00
07700400	44412	Treatment Facility	12,564.57	14,936.92	21,340.56	34,380.00	22,200.00
07700400	44415	Distribution System	14,001.74	18,544.48	28,034.16	47,400.00	37,850.00
07700400	44418	Wells	1,250.80	31,691.96	26,187.38	44,500.00	70,600.00
07700400	44420	Vehicle Maintenance (S)	26,103.98	30,587.34	27,303.29	30,000.00	30,000.00
07700400	44421	Equipment Maintenance (S)	33,271.53	32,034.45	43,927.59	54,000.00	57,000.00
07700400	44423	Building Services (S)	85,429.57	72,666.97	69,194.53	78,900.00	77,000.00
07700400	44426	Office Equipment Maintenance	549.83	444.00	609.40	700.00	630.00
Subtotal			\$ 183,777.62	\$ 208,756.12	\$ 222,504.06	\$ 313,580.00	\$ 317,080.00
Capital Expenditures							
07700400	43335	Vehicles & Equipment	\$ -	\$ -	\$ 3,297.50	\$ 450.00	\$ -
07700400	45590	Capital Purchase	-	20,994.00	-	22,000.00	187,500.00
Subtotal			\$ -	\$ 20,994.00	\$ 3,297.50	\$ 22,450.00	\$ 187,500.00
Other Charges							
07700400	47740	Travel/Training/Dues	\$ 4,503.91	\$ 3,928.56	\$ 6,449.29	\$ 6,250.00	\$ 9,755.00
07700400	47760	Uniforms & Safety Items	7,684.85	4,516.63	5,311.87	7,600.00	9,000.00
Subtotal			\$ 12,188.76	\$ 8,445.19	\$ 11,761.16	\$ 13,850.00	\$ 18,755.00
Water Total			\$ 2,147,277.22	\$ 2,171,479.80	\$ 2,334,658.81	\$ 2,722,500.00	\$ 2,887,545.00

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

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Personnel							
07800400	41103	IMRF	\$ 77,090.60	\$ 81,516.80	\$ 77,979.62	\$ 87,200.00	\$ 95,000.00
07800400	41104	FICA	60,650.64	59,178.23	55,792.98	63,500.00	63,700.00
07800400	41105	Unemployment Tax	1,433.54	1,104.57	865.65	1,200.00	1,000.00
07800400	41106	Health Insurance	118,393.96	113,065.11	112,202.96	133,000.00	149,000.00
07800400	41110	Salaries	808,376.77	787,066.90	741,489.86	800,000.00	803,900.00
07800400	41140	Overtime	21,094.16	19,635.63	19,985.77	30,600.00	29,000.00
Subtotal			\$ 1,087,039.67	\$ 1,061,567.24	\$ 1,008,316.84	\$ 1,115,500.00	\$ 1,141,600.00
Contractual Services							
07800400	42210	Telephone	\$ 9,478.21	\$ 10,674.97	\$ 10,150.20	\$ 11,195.00	\$ 13,770.00
07800400	42211	Natural Gas	17,770.17	8,396.86	17,750.86	15,950.00	15,950.00
07800400	42212	Electric	436,558.06	422,053.46	412,552.65	431,000.00	431,000.00
07800400	42225	Bank Processing Fees	16,191.29	17,504.19	16,936.48	19,500.00	19,000.00
07800400	42230	Legal Services	10,390.82	433.21	1,425.00	4,000.00	4,000.00
07800400	42231	Audit Services	4,386.00	4,437.00	4,335.00	4,400.00	4,440.00
07800400	42232	Engineering Services	8,390.67	-	882.50	10,240.00	19,000.00
07800400	42234	Professional Services	60,206.83	69,352.47	59,626.30	116,825.00	91,530.00
07800400	42236	Insurance	54,294.90	80,312.59	90,318.89	106,700.00	113,780.00
07800400	42242	Publications	423.50	627.49	787.72	925.00	925.00
07800400	42243	Printing & Advertising	1,416.34	576.96	549.06	1,200.00	1,200.00
07800400	42260	Physical Exams	114.35	-	-	-	400.00
07800400	42262	Sludge Removal	77,106.00	89,408.05	85,927.05	111,990.00	117,240.00
07800400	42270	Equipment Rental	1,304.30	350.85	50.80	1,300.00	1,300.00
Subtotal			\$ 698,031.44	\$ 704,128.10	\$ 701,292.51	\$ 835,225.00	\$ 833,535.00
Supplies & Materials							
07800400	43308	Office Supplies	\$ 679.24	\$ 677.27	\$ 507.94	\$ 500.00	\$ 500.00
07800400	43309	Materials	7,120.53	4,402.87	5,925.71	18,700.00	19,200.00
07800400	43317	Postage	24,717.36	22,622.85	22,488.04	27,000.00	26,000.00
07800400	43320	Tools, Equipment & Supplies	14,425.13	13,620.12	21,312.18	20,800.00	13,530.00
07800400	43332	Office Furniture & Equipment	9,335.39	7,045.52	7,524.98	25,025.00	28,500.00
07800400	43340	Fuel	16,178.06	25,002.95	23,848.42	38,100.00	34,900.00
07800400	43342	Chemicals	57,369.18	34,894.96	31,374.96	79,100.00	78,000.00
07800400	43345	Lab Supplies	5,470.18	6,634.52	6,315.30	6,650.00	6,650.00
07800400	43348	Meters & Meter Supplies	42,703.31	35,000.00	63,492.85	70,000.00	70,000.00
Subtotal			\$ 177,998.38	\$ 149,901.06	\$ 182,790.38	\$ 285,875.00	\$ 277,280.00
Maintenance							
07800400	44412	Treatment Facility	\$ 41,075.99	\$ 76,198.39	\$ 83,697.30	\$ 100,500.00	\$ 107,000.00
07800400	44414	Lift Station Maintenance	16,721.87	21,051.66	11,555.76	48,950.00	35,450.00
07800400	44416	Collection System Maintenance	1,989.98	6,487.30	1,258.15	42,600.00	17,300.00
07800400	44420	Vehicle Maintenance (S)	31,952.49	35,156.11	25,295.32	35,000.00	28,500.00
07800400	44421	Equipment Maintenance (S)	29,075.51	39,154.59	31,922.61	65,000.00	44,500.00
07800400	44423	Building Services (S)	55,666.77	60,017.75	79,959.35	73,450.00	66,000.00
07800400	44426	Office Equipment Maintenance	738.83	793.37	609.40	910.00	880.00
Subtotal			\$ 177,221.44	\$ 238,859.17	\$ 234,297.89	\$ 366,410.00	\$ 299,630.00
Capital Expenditures							
07800400	43335	Vehicles & Equipment	\$ -	\$ -	\$ 23,292.50	\$ 900.00	\$ -
07800400	45590	Capital Purchase	-	20,994.00	34,544.68	137,000.00	187,500.00
Subtotal			\$ -	\$ 20,994.00	\$ 57,837.18	\$ 137,900.00	\$ 187,500.00
Other Charges							
07800400	47740	Travel/Training/Dues	\$ 3,807.63	\$ 2,199.92	\$ 4,211.35	\$ 4,590.00	\$ 10,240.00
07800400	47760	Uniforms & Safety Items	7,805.87	5,468.19	6,526.13	7,500.00	8,800.00
Subtotal			\$ 11,613.50	\$ 7,668.11	\$ 10,737.48	\$ 12,090.00	\$ 19,040.00
Sewer Total			\$ 2,151,904.43	\$ 2,183,117.68	\$ 2,195,272.28	\$ 2,753,000.00	\$ 2,758,585.00

(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 13/14. The Internal Services Superintendent and Stock Coordinator positions are budgeted 50 percent in the Building Services Fund and 50% in the Vehicle Maintenance Fund.

<i>Building Services</i>						
Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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	-
Total Full-Time Equivalent Positions	4.0	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>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>

Vehicle Maintenance Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	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 12/13 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

- Complete compressor overhaul for both A/C compressors for Village Hall HVAC.
- Continued participation in A.S.E. Blue Seal Program for seventh consecutive year.
- Continued insourcing of services to local governments.
- First purchases of Compressed Natural Gas vehicles and fill station.
- Factory training for facilities personnel on Trane A/C equipment.
- Purchase and deploy first hook lift truck for Parks and Forestry / Streets Department.
- Achieved State compliance for VGB and most recent regulations at Lions Memorial Pool.
- Repaint Lions Memorial Pool.
- Analyze vehicle utilization.
- Joined Car Quest Joint Purchasing Fleet programs and received significant savings.
- Maintain certifications and affiliations with professional organizations.
- Continued with Obenauf Auction Services.



Near Completion

- N/A



Not Complete

- N/A

FY 13/14 Objectives

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

- Work to reduce fleet downtime for Algonquin Public Works and Algonquin P.D. fleet assets to ensure these departments provide maximum service to the community.

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

- Provide annual analysis of fleets and facilities to guide administration and departments towards effective and efficient solutions for sustainable operability.

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

- Continue to offer services to other government agencies as a means of income as well as provide warranty services for O.E.M.

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 support departments with solutions for service of fleet facilities that promulgate excellent service in a timely manner.

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

- Strive to create and innovative solutions to reduce fuel/energy consumption for fleets/facilities.

Building Services Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
28	34900	Building Services Billings	\$ 617,463.37	\$ 622,674.13	\$ 669,288.63	\$ 747,600.00	\$ 724,100.00
28	37110	Insurance Claims	-	-	8,668.14	-	-
Building Services Fund Total			\$ 617,463.37	\$ 622,674.13	\$ 677,956.77	\$ 747,600.00	\$ 724,100.00

Building Services Fund

Expenditures

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Personnel							
2890000	41103	IMRF	\$ 21,183.65	\$ 23,497.24	\$ 24,359.36	\$ 27,000.00	\$ 29,500.00
2890000	41104	FICA	16,667.87	17,302.08	17,479.09	19,000.00	19,500.00
2890000	41105	Unemployment Tax	520.62	356.71	298.29	500.00	500.00
2890000	41106	Health Insurance	37,391.83	37,975.86	44,000.52	48,000.00	58,500.00
2890000	41110	Salaries	213,904.59	223,620.38	228,394.13	235,000.00	241,500.00
2890000	41140	Overtime	13,546.94	12,410.07	10,096.52	13,500.00	13,700.00
Subtotal			\$ 303,215.50	\$ 315,162.34	\$ 324,627.91	\$ 343,000.00	\$ 363,200.00
Contractual Services							
2890000	42210	Telephone	\$ 2,244.21	\$ 2,971.22	\$ 2,805.44	\$ 4,950.00	\$ 5,375.00
2890000	42211	Natural Gas	(1,178.78)	60.60	290.81	2,600.00	2,000.00
2890000	42234	Professional Services	1,006.78	972.50	321.75	8,350.00	300.00
2890000	42242	Publications	150.00	-	-	450.00	450.00
2890000	42243	Printing & Advertising	84.67	47.24	-	50.00	400.00
2890000	42260	Physical Exams	-	-	-	-	400.00
2890000	42270	Equipment Rental	-	-	540.73	500.00	500.00
Subtotal			\$ 2,306.88	\$ 4,051.56	\$ 3,958.73	\$ 16,900.00	\$ 9,425.00
Supplies & Materials							
2890000	43308	Office Supplies	\$ 301.79	\$ 323.57	\$ 189.33	\$ 400.00	\$ 400.00
2890000	43317	Postage	-	-	30.95	50.00	50.00
2890000	43319	Building Supplies	112,294.05	147,416.26	134,291.81	128,400.00	137,125.00
2890000	43320	Tools, Equipment & Supplies	3,900.81	2,590.05	3,418.38	7,300.00	4,000.00
2890000	43332	Office Furniture & Equipment	7,079.45	-	840.00	3,050.00	2,500.00
2890000	43340	Fuel	1,010.11	3,952.20	5,052.52	4,500.00	4,100.00
Subtotal			\$ 124,586.21	\$ 154,282.08	\$ 143,822.99	\$ 143,700.00	\$ 148,175.00
Maintenance							
2890000	44420	Vehicle Maintenance (S)	\$ 10,344.64	\$ 12,547.83	\$ 6,244.16	\$ 14,000.00	\$ 5,500.00
2890000	44421	Equipment Maintenance (S)	239.25	420.25	457.09	1,000.00	3,000.00
2890000	44423	Building Maintenance (S)	1,126.73	106.09	-	-	-
2890000	44426	Office Equipment Maintenance	659.00	320.00	609.40	700.00	800.00
2890000	44445	Outsourced Building Maint.	182,173.01	176,817.44	212,311.13	163,800.00	182,500.00
Subtotal			\$ 194,542.63	\$ 190,211.61	\$ 219,621.78	\$ 179,500.00	\$ 191,800.00
Capital Expenditures							
2890000	43335	Vehicles & Equipment	\$ -	\$ -	\$ -	\$ 57,000.00	\$ -
2890000	45590	Capital Purchase	-	-	-	-	-
Subtotal			\$ -	\$ -	\$ -	\$ 57,000.00	\$ -
Other Charges							
2890000	47740	Travel, Training & Dues	\$ 6,444.90	\$ 877.43	\$ 1,678.14	\$ 4,500.00	\$ 7,300.00
2890000	47760	Uniforms & Safety Items	2,418.66	1,646.95	2,391.32	3,000.00	4,200.00
2890000	47776	Parts Cost of Sales Variance	(16,051.41)	(43,557.84)	(17,410.75)	-	-
Subtotal			\$ (7,187.85)	\$ (41,033.46)	\$ (13,341.29)	\$ 7,500.00	\$ 11,500.00
Building Service Fund Total			\$ 617,463.37	\$ 622,674.13	\$ 678,690.12	\$ 747,600.00	\$ 724,100.00
(S) indicates those line items that reimburse Internal Service Funds.							

Vehicle Maintenance Service Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
29	34900	Maintenance Billings	\$ 763,444.59	\$ 696,025.58	\$ 734,375.32	\$ 836,400.00	\$ 908,900.00
29	34920	Fuel Billings	239,146.62	288,007.30	297,171.32	372,300.00	351,100.00
29	34921	Fire District Fuel Billings	55,122.12	72,297.50	78,071.33	74,700.00	69,000.00
29	34922	IGA - Fleet Maintenance	-	53,063.82	115,412.15	62,000.00	126,800.00
29	37905	Sale of Surplus Property	160.00	247.00	1,576.74	-	-
Vehicle Maintenance Service Fund Total			\$ 1,057,873.33	\$ 1,109,641.20	\$ 1,226,606.86	\$ 1,345,400.00	\$ 1,455,800.00

Vehicle Maintenance Service Fund

Expenditures

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Personnel							
29900000	41103	IMRF	\$ 25,245.57	\$ 27,828.18	\$ 29,061.85	\$ 32,000.00	\$ 36,000.00
29900000	41104	FICA	19,743.92	20,489.81	20,845.04	22,500.00	24,000.00
29900000	41105	Unemployment Tax	535.56	445.91	372.93	500.00	500.00
29900000	41106	Health Insurance	52,020.52	52,314.56	56,663.45	59,000.00	65,000.00
29900000	41110	Salaries	260,301.29	270,534.77	276,058.80	283,500.00	303,000.00
29900000	41140	Overtime	7,554.94	7,338.16	7,762.17	10,750.00	9,000.00
Subtotal			\$ 365,401.80	\$ 378,951.39	\$ 390,764.24	\$ 408,250.00	\$ 437,500.00
Contractual Services							
29900000	42210	Telephone	\$ 3,711.75	\$ 3,778.13	\$ 3,678.76	\$ 4,580.00	\$ 6,030.00
29900000	42211	Natural Gas	(1,345.65)	60.60	581.62	2,900.00	2,000.00
29900000	42230	Legal Services	-	187.50	-	-	-
29900000	42234	Professional Services	8,063.87	7,188.73	8,105.03	10,300.00	10,300.00
29900000	42242	Publications	3,348.62	7,250.46	1,593.08	7,350.00	7,350.00
29900000	42243	Printing & Advertising	104.97	44.33	-	60.00	400.00
29900000	42260	Physical Exams	-	-	-	-	400.00
29900000	42270	Equipment Rental	189.12	837.14	1,206.05	1,150.00	1,400.00
Subtotal			\$ 14,072.68	\$ 19,346.89	\$ 15,164.54	\$ 26,340.00	\$ 27,880.00
Supplies & Materials							
29900000	43308	Office Supplies	\$ 580.09	\$ 417.18	\$ 397.85	\$ 550.00	\$ 400.00
29900000	43317	Postage	140.99	8.41	81.56	100.00	100.00
29900000	43320	Tools, Equipment & Supplies	8,853.90	75.25	3,173.62	23,800.00	6,900.00
29900000	43332	Office Furniture & Equipment	2,753.52	-	1,865.84	4,250.00	-
29900000	43340	Fuel	8,640.67	5,518.59	6,530.53	7,190.00	8,500.00
29900000	43350	Fleet Parts/Fluids	287,953.78	274,255.56	336,076.58	335,200.00	341,420.00
29900000	43351	Fuel - Cost of Sales	303,197.60	373,361.20	383,066.08	437,000.00	420,100.00
Subtotal			\$ 612,120.55	\$ 653,636.19	\$ 731,192.06	\$ 808,090.00	\$ 777,420.00
Maintenance							
29900000	44420	Vehicle Maintenance	\$ 18,446.17	\$ 9,529.63	\$ 11,902.77	\$ 8,500.00	\$ 10,000.00
29900000	44421	Equipment Maintenance	5,716.99	870.21	1,684.89	3,500.00	4,500.00
29900000	44423	Building Services (S)	42,864.39	42,127.15	31,243.38	37,000.00	37,000.00
29900000	44426	Office Equipment Maint.	541.52	309.24	589.52	700.00	800.00
29900000	44440	Outsourced Vehicle/Equip Maint.	39,931.27	47,279.11	51,891.24	40,000.00	40,000.00
Subtotal			\$ 107,500.34	\$ 100,115.34	\$ 97,311.80	\$ 89,700.00	\$ 92,300.00
Capital Expenditures							
29900000	45590	Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Other Charges							
29900000	47740	Travel, Training & Dues	\$ 3,188.43	\$ 1,976.99	\$ 2,456.04	\$ 6,800.00	\$ 4,000.00
29900000	47760	Uniforms & Safety Items	4,964.40	4,427.92	5,317.49	6,220.00	6,700.00
29900000	47775	Fuel Inventory Variance	(7,912.83)	(12,786.43)	(8,084.66)	-	-
29900000	47776	Parts/Fluid Inventory Variance	(41,461.76)	(36,027.09)	(7,123.85)	-	-
Subtotal			\$ (41,221.76)	\$ (42,408.61)	\$ (7,434.98)	\$ 13,020.00	\$ 10,700.00
Vehicle Maintenance Service Fund Total			\$ 1,057,873.61	\$ 1,109,641.20	\$ 1,226,997.66	\$ 1,345,400.00	\$ 1,455,800.00
(S) indicates those line items that reimburse the Internal Service Funds.							



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Capital Improvement Project Funds

The FY 13/14 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 13/14.

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:

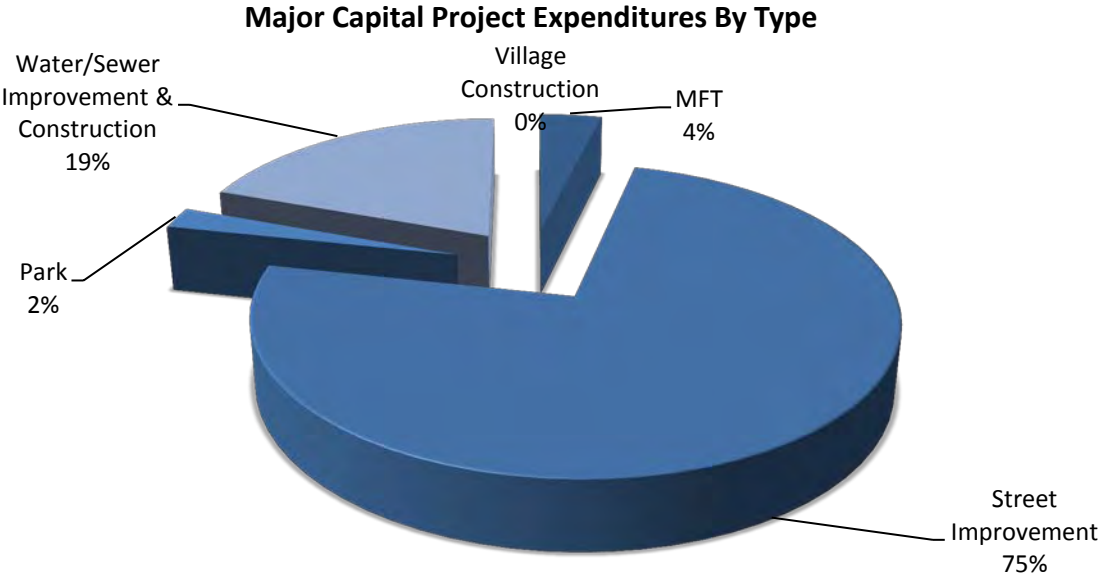
Capital Improvements – Capital improvements are expenditures which are usually construction projects designed to improve the value of government assets and approved as part of the annual budget. Capital improvements can also be defined as acquisition or improvement of capital assets such as buildings, 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 2013-2014.

	Motor Fuel Tax Fund	Street Improvement Fund	Park Fund	Water/Sewer Improvement & Construction Fund	Village Construction Fund	Totals
Revenues	\$908,000	\$4,879,500	\$135,100	\$1,113,500	\$200	\$7,036,300
Expenditures	\$480,900	\$9,454,500	\$286,000	\$2,461,300	\$0	\$12,682,700
Difference*	\$427,100	\$ (4,575,000)	\$ (150,900)	\$ (1,347,800)	\$200	\$ (5,646,400)
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 prior years ensure appropriate funding levels for large capital projects scheduled in FY 13/14. The revenue for these two funds is estimated at \$5.8 million. The expenditures proposed for engineering and road construction projects covered by the two funds total \$9.9 million, with \$4.1 million of accumulated cash reserves being used.

For FY 13/14, the MFT Fund has anticipated proposed expenditures less than anticipated revenues of \$480,900. Engineering and materials purchases are planned for this fiscal year, with excess revenues being applied for future projects.

The Street Improvement Fund budget shows proposed expenditures exceeding projected revenues by \$4,575,000. The larger projects within the Street Improvement Fund include the Indian Grove Subdivision reconstruction and the Highlands Subdivision 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 13/14 for wetlands projects including the Spella Wetland Fen Buffer, Blue Ridge Detention Naturalization, and Falcon Ridge Nature Preserve. Additionally, the installation of a permeable paver parking lot at Kelliher Park is proposed, contingent upon grant funding.

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, SCADA upgrades, and installation of several new segments of watermain related to the construction of the Illinois Route 31 Western Bypass.

Due to slower development, the major source of revenue for the Water and Sewer Improvement and Construction Fund (88 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 \$200 include only interest income.

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 13/14. 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 13/14.


Impact on Operations:	Not Applicable
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Patrol Vehicle (2) – Police (200)		
	Vehicles & Equipment:	\$44,000
	FY 13/14 Total:	\$44,000
	Project Description: The Police Department will purchase two Dodge Charger patrol vehicles. 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.	
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.	


Squad Video Recording System – Police (200)		
	Capital Lease Payments:	\$24,000
	FY 13/14 Total:	\$24,000
	Project Description: The Police Department will lease a replacement vehicle recording system and associated server for equipment. The existing system is near obsolete. FY 13/14 is year one of a five year lease of the equipment.	
Impact on Operations:	New recording equipment will reduce various expenditures related to failing equipment in the Equipment Maintenance line-item.	

Community Development (300)	
The Community Development Department has no capital items budgeted for FY 13/14.	
Impact on Operations:	Not Applicable


Public Works Administration (400)	
The Public Works Administration Division has no capital items budgeted for FY 13/14.	
Impact on Operations:	Not Applicable

International Hook-Lift Truck (2) – Public Works Streets Division (500)	
	Capital Purchase: \$220,000
	FY 13/14 Total: \$220,000
Project Description:	
The Public Works Streets Division will purchase two new International Hook-Lift trucks with attachment boxes. These two trucks will replace four existing trucks and offer a higher utilization year-round.	
Impact on Operations:	The new vehicles will reduce costs in the Vehicle Maintenance (44420) and Insurance line items as newer vehicles are less susceptible to mechanical breakdowns and there will be less assets in the Village's fleet.


Public Works Parks & Forestry Division (600)	
The Public Works Parks & Forestry Division has no capital items budgeted for FY 13/14.	
Impact on Operations:	Not Applicable

Critical Server Replacement – Public Works Parks & Forestry Division (900)	
	Capital Purchase: \$73,000
	FY 13/14 Total: \$73,000
Project Description:	
The Information Systems Division will replace the Village's primary network server with a new high availability model with current software. This will allow Village to keep up to date operating software and minimize any server downtime.	
Impact on Operations:	Minimized downtime due to server failure.

Vector Vacuum Truck Replacement – Water Division (700)


	Capital Purchase:	\$187,500
	FY 13/14 Total:	\$187,500
	Project Description:	
	<p>The Public Works Utilities (Water and Sewer) Division will purchase a Vector Vacuum truck. This purchase will replace an existing vehicle that has exceeded its useful life. The current unit was purchased in 1993. The costs are split 50/50 with Sewer (800).</p>	
Impact on Operations:	<p>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.</p>	

Vector Vacuum Truck Replacement – Sewer Division (800)


	Capital Purchase:	\$187,500
	FY 13/14 Total:	\$187,500
	Project Description:	
	<p>The Public Works Utilities (Water and Sewer) Division will purchase a Vector Vacuum truck. This purchase will replace an existing vehicle that has exceeded its useful life. The current unit was purchased in 1993. The costs are split 50/50 with Sewer (800).</p>	
Impact on Operations:	<p>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.</p>	


Public Works Building Services Division (28)


The Public Works Parks Internal Services Division has no capital items budgeted for FY 13/14.	
Impact on Operations:	Not Applicable


Service Truck Replacement – Public Works Vehicle Maintenance Division (29)		
	Capital Purchase:	\$110,000
	FY 13/14 Total:	\$110,000
Project Description:		
The Internal Services Division will purchase a service truck to replace an existing vehicle that has exceeded its useful life. This vehicle services trucks in the field and building generators.		
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.	


Motor Fuel Tax and Street Improvement Funds


Harper Drive – Phase 1 Engineering		
	Engineering/Design Services:	\$36,900
	FY 13/14 Total:	\$36,900
Project Description:		
The Harper Drive project in Eagle Valley Subdivision consists of a complete streets solution to permit bicycle and pedestrian traffic access through the cul-de-sac to Neubert Elementary. This project is in Phase I Engineering in FY 13/14.		
Impact on Operations:	No impacts on operations in FY 13/14.	


Cumberland Parkway/Copper Oaks Subdivision – Phase 2 Engineering		
	Engineering/Design Services:	\$24,000
	FY 13/14 Total:	\$24,000
Project Description:		
The amount budgeted here is for the Phase 2 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.		
Impact on Operations:	No impacts on operations in FY 13/14.	


Bunker Hill Drive – Phase 2 Engineering		
	Engineering/Design Services:	\$50,000
	FY 13/14 Total:	\$50,000
	Project Description:	
	Bunker Hill Drive is proposed to be resurfaced, reinforce any failed subbase, and reconfigure traffic calming features to correct ongoing issues related to initial installation. Phase 2 engineering is scheduled for FY 13/14.	
Impact on Operations:	No impacts on operations in FY 13/14.	


Ratt Creek Tributary Restoration – Phase 2		
	Engineering/Design Services:	\$2,000
	Infrastructure Maintenance:	\$6,000
	FY 13/14 Total:	\$8,000
	Project Description:	
The budgeted amount is for the third year of maintenance activities at Ratt Creek. The activities included this year are selective herbiciding and mowing of the newly restored area.		
Impact on Operations:	No impacts on operations in FY 13/14.	


Lawndale Park Creek		
	Engineering/Design Services:	\$2,000
	Capital Improvements:	\$8,000
	FY 13/14 Total:	\$10,000
	Project Description:	
The budgeted amount is for the second year of maintenance activities at Lawndale Park Creek. The activities included this year are selective herbiciding and mowing of the newly restored area.		
Impact on Operations:	No impacts on operations in FY 13/14.	


Indian Grove Subdivision		
	Engineering/Design Services:	\$112,000
	Capital Improvements:	\$1,800,000
	FY 13/14 Total:	\$1,912,000
	Project Description:	
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.		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Edgewood Drive – Federal Aid Urban (FAU)		
	Engineering/Design Services:	\$20,000
	Capital Improvements:	\$1,100,000
	FY 13/14 Total:	\$1,120,000
	Project Description:	
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.		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Main Street Sidewalk Improvements		
	Engineering/Design Services:	\$20,000
	Capital Improvements:	\$200,000
	FY 13/14 Total:	\$220,000
	Project Description:	
This project completes the public right-of-way connections on South Main Street (Illinois Route 31), generally between Beach Drive and LaFox River Drive. This project is being coordinated with the Illinois Department of Transportation as part of the Western Bypass project.		
Impact on Operations:	Increased expenditures in Curb & Sidewalk Program line-item due to addition of new infrastructure.	


Algonquin Lakes Storm Sewer		
	Engineering/Design Services:	\$6,000
	Infrastructure Maintenance:	\$100,000
	FY 13/14 Total:	\$106,000
Project Description:		
		This project will install a storm sewer at Algonquin Lakes Park to prevent erosion near storm water facilities at the location.
Impact on Operations:	No impacts on operations in FY 13/14.	


Grand Reserve Subdivision (Letter of Credit)		
	Infrastructure Maintenance:	\$50,000
	FY 13/14 Total:	\$50,000
	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 13/14.	


The Highlands Subdivision (Edgewood Drive)		
	Engineering/Design Services:	\$107,000
	Capital Improvements:	\$2,600,000
	FY 13/14 Total:	\$2,707,000
Project Description:		
		Construction of the Edgewood Drive (The Highlands Subdivision) project is scheduled for FY 13/14. 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:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Fieldcrest Farms Subdivision – Sections 1 & 2		
	Engineering/Design Services:	\$112,000
	Infrastructure Maintenance:	\$1,600,000
	FY 13/14 Total:	\$1,712,000
Project Description: Construction 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:	Reduction in Street Maintenance line item due to resurfacing of street segment.	

Souwanas Creek Restoration		
	Engineering/Design Services:	\$20,000
	Capital Improvements:	\$300,000
	FY 13/14 Total:	\$320,000
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 13/14.	


Randall Road Pedestrian Bridge		
	Engineering/Design Services:	\$150,000
	Capital Improvements:	\$400,000
	FY 13/14 Total:	\$550,000
Project Description: Funding is provided for the design and land acquisition related to the Randall Road Pedestrian Bridge, proposed near the intersection of Randall Road and Huntington Drive/Bunker Hill Drive. These expenditures represent a portion of the local match of this project.		
Impact on Operations:	No impacts on operations in FY 13/14.	


Copper Oaks Subdivision – Section 1	
	Engineering/Design Services: \$60,000
	FY 13/14 Total: \$60,000
	<p>Project Description:</p> <p>Phase 2 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.</p>
Impact on Operations:	No impacts on operations in FY 13/14.


Surrey Lane Creek and Drainage Repair	
	Engineering/Design Services: \$75,000
	FY 13/14 Total: \$75,000
	<p>Project Description:</p> <p>Phase 1 engineering is scheduled for the Surrey Lane Creek and Drainage repair project to correct flooding and creek bank stability issues behind homes on Surrey Lane.</p>
Impact on Operations:	No impacts on operations in FY 13/14.


Hanson Road – Section 2	
	Capital Improvements: \$600,000
	FY 13/14 Total: \$600,000
	<p>Project Description:</p> <p>The Hanson Road reconstruction project was completed in prior years, however monies remain for final invoicing in FY 13/14 from the Illinois Department of Transportation.</p>
Impact on Operations:	No impacts on operations in FY 13/14.

Park Fund

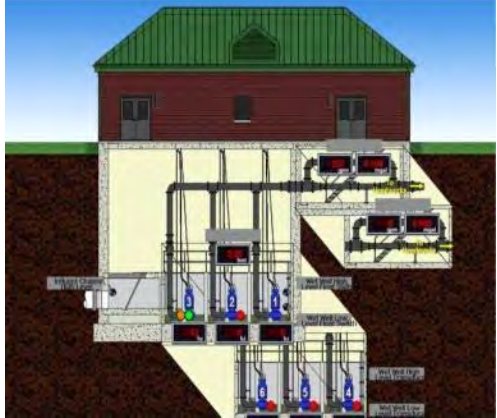
Kelliher Park Permeable Paver Lot		
	Engineering/Design Services:	\$20,000
	Park Development:	\$149,000
	FY 13/14 Total:	\$169,000
	Project Description:	
<p>The Village has applied for the Illinois Green Infrastructure Grant to expand an existing parking lot at Kelliher Park with a permeable paver structure. This allows stormwater to filter natural and is low maintenance in design. This project is contingent on grant funding.</p>		
Impact on Operations:	No impacts on operations in FY 13/14.	


Falcon Ridge Nature Preserve		
	Wetland Mitigation:	\$5,000
	FY 13/14 Total:	\$5,000
	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:	\$90,000
	FY 13/14 Total:	\$90,000
	Project Description:	
	<p>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.</p>	
Impact on Operations:	No impacts on operations in FY 13/14.	


Spella Wetland Fen Buffer		
	Wetland Mitigation:	\$19,000
	FY 13/14 Total:	\$19,000
	Project Description:	
This project includes an herbiciding application and preparation for seeding in subsequent years.		
Impact on Operations:	No impacts on operations in FY 13/14.	

Water and Sewer Improvement and Construction Fund

SCADA System Improvements		
	Wastewater Treatment Facility:	\$415,000
	FY 13/14 Total:	\$415,500
	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.	

Western Bypass Water Main Replacements		
	Engineering/Design Services:	\$60,800
	Infrastructure Maintenance:	\$455,000
	FY 13/14 Total:	\$515,800
Project Description:		
The project includes four water main lines that are to be replaced as part of the Illinois Route 31 Western Bypass project. This includes water mains on Railroad Street, South Main Street, and Towne Park.		
Impact on Operations:	No impacts on operations in FY 13/14.	

Oceola Drive Water Main Replacement		
	Engineering/Design Services:	\$28,000
	Water Main:	\$480,000
	FY 12/13 Total:	\$508,000
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 13/14.	

Sewer System Evaluation Survey (SSES)		
	Infrastructure Maintenance:	\$150,000
	FY 13/14 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

The Village Construction Fund has no capital items budgeted for FY 13/14.

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 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Dawson Mill	\$ 183,000	\$ 0	\$ 0	\$ 0	\$ 0
High Hill Farms – Section 2	357,000	194,000	0	0	0
Fieldcrest Farms – Section 2	608,000	0	0	0	0
Fieldcrest Farms – Section 1	855,000	0	0	0	0
Highlands – Section 1	1,511,000	0	0	0	0
Indian Grove	1,887,000	0	0	0	0
Copper Oaks – Section 2	0	567,000	0	0	0
Copper Oaks – Section 1	0	1,482,000	0	0	0
Harper Drive	0	0	618,000	0	0
Highlands – Section 2	0	0	1,065,000	0	0
Highland Avenue (FAU)	0	0	0	2,025,000	0
Glenmore – Section 1	0	0	0	0	1,593,000
Projected Expenditures	\$ 5,401,000	\$ 2,243,000	\$ 1,683,000	\$ 2,025,000	\$ 1,593,000
Projected Revenues	\$ 5,788,000	\$ 5,903,000	\$ 6,021,000	\$ 6,142,000	\$ 6,265,000
Projected Surplus/(Deficit)	\$ 387,000	\$ 3,660,000	\$ 4,338,000	\$ 4,117,000	\$ 4,672,000

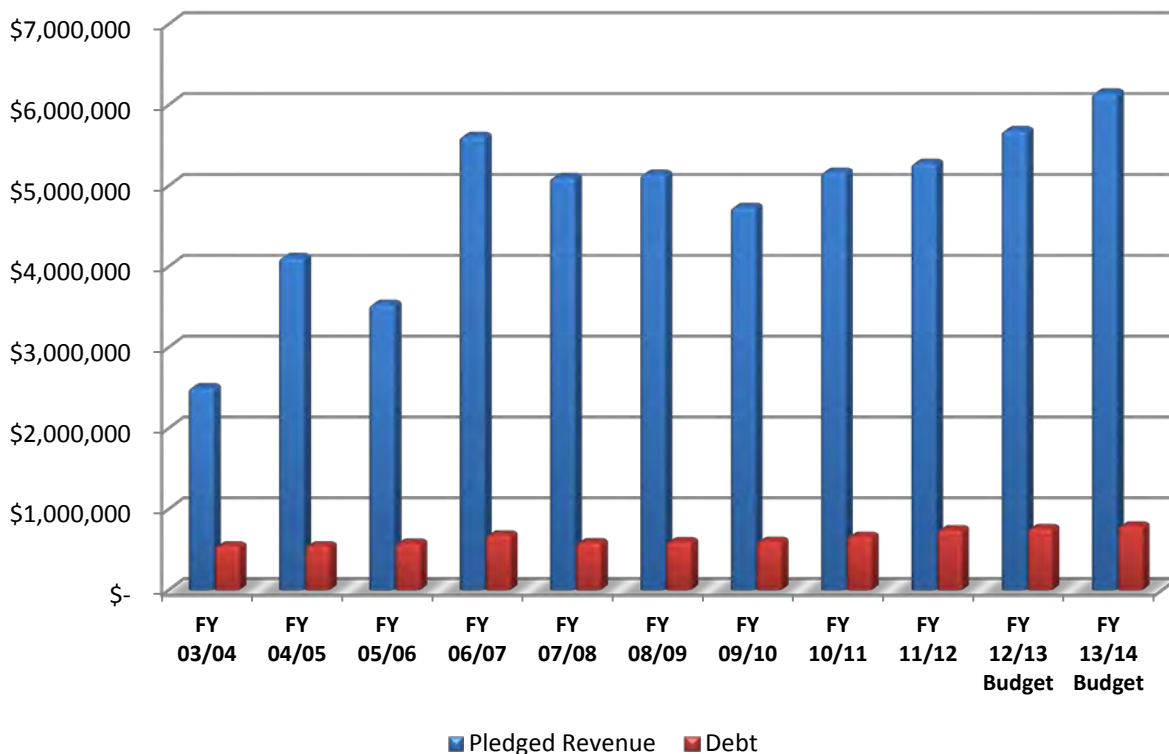
Park Fund Projects					
Project	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Riverfront - Arbor Replacement	\$ 80,000	\$ 0	\$ 0	\$ 0	\$ 0
High Hill – Parking Lot	75,000	0	0	0	0
Stoneybrook - Improvements	160,000	0	0	0	0
Braewood - Improvements	24,000	0	0	0	0
Snapper Field – Tennis Courts	15,000	0	0	0	0
Algonquin Lakes – Basketball Courts	0	8,000	0	0	0
Kelliher – Parking Lot	0	72,000	0	0	0
Presidential - Improvements	0	150,000	0	0	0
Holder – Improvements	0	28,500	0	0	0
Willoughby Farms – Rink	0	258,000	0	0	0
Snapper Field – Basketball Courts	0	0	123,000	0	0
Towne – Improvements	0	0	400,000	0	0
Pioneer - Playlot	0	0	0	120,000	0
Willoughby Farms – Playlot	0	0	0	0	120,000
Holder – Restrooms	0	0	0	0	85,000
Spella – Tennis Courts	0	0	0	0	14,600
Projected Expenditures	\$ 354,000	\$ 516,500	\$ 523,000	\$ 120,000	\$ 219,600
Projected Revenues	\$ 20,000	\$ 40,000	\$ 80,000	\$ 120,000	\$ 160,000
Projected Surplus/(Deficit)	\$ (334,000)	\$ (476,500)	\$ (443,000)	\$ 0	\$ (59,600)

Water and Sewer Improvement and Construction Fund Projects					
Project	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Western Bypass Water Main	\$ 418,750	\$ 0	\$ 0	\$ 0	\$ 0
SSES	150,000	0	0	0	0
Well No. 5 Maintenance	65,000	0	0	0	0
SCADA Upgrades	415,000	375,000	0	0	0
WWTF Facility Plan Update	150,000	0	0	0	0
Copper Oaks Tower – Paint	0	375,000	0	0	0
WTP #3 Membrane	0	300,000	0	0	0
Well No. 10 Maintenance	0	95,000	0	0	0
FlexNet Meter System	0	850,000	850,000	850,000	850,000
Projected Expenditures	\$ 1,198,750	\$ 1,995,000	\$ 850,000	\$ 850,000	\$ 850,000
Projected Revenues	\$ 1,113,000	\$ 1,146,000	\$ 1,180,000	\$ 1,216,000	\$ 1,252,000
Projected Surplus/(Deficit)	\$ (85,750)	\$ (849,000)	\$ 330,000	\$ 366,000	\$ 402,000

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 13/14 is shown below:

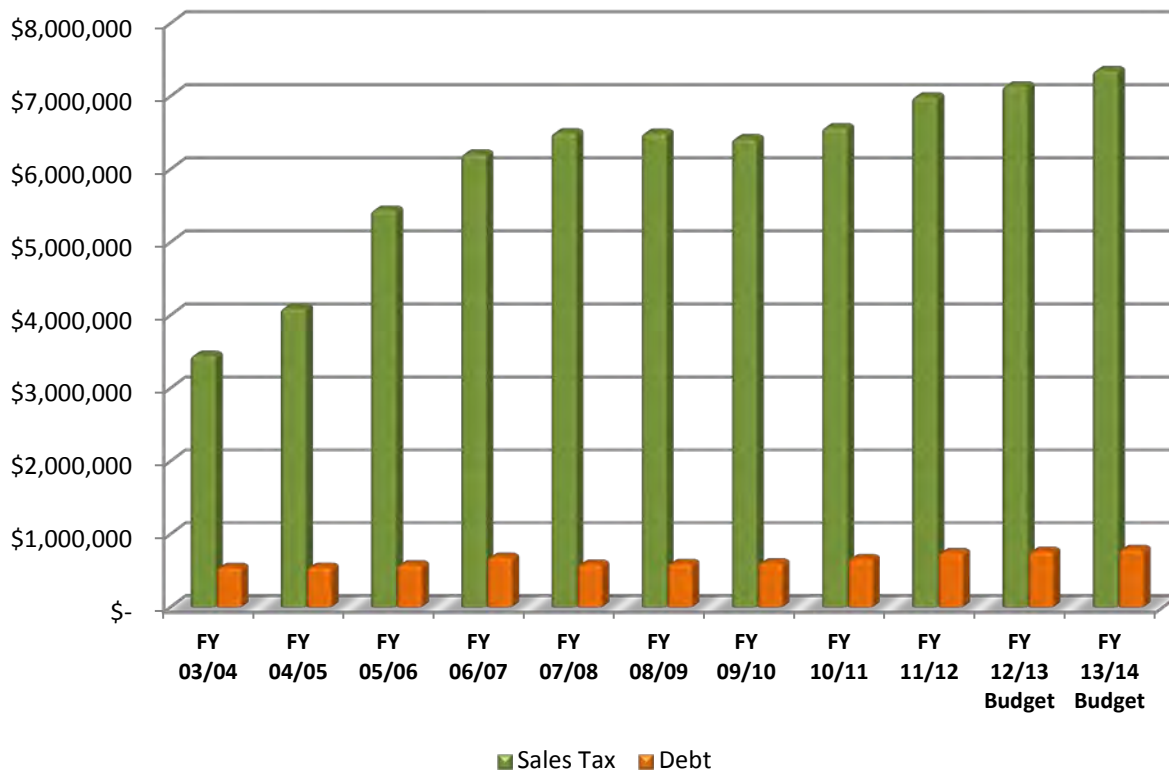
Water & Sewer Pledged Revenue vs. Debt Requirement



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 13/14 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 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- In-house paving of Amberwood Court, Somerset Court, Victoria Court, Cherrywood Court, Sablebrook Court, and Fairmont Court.
- Major patching of Ivy Lane, Redwood Drive, Buckthorn Drive, and Periwinkle Lane.
- Road resurfacing of Spring Creek Section 2 by Arrow Road Construction.
- Phase 1 engineering for Cumberland Parkway/Copper Oaks Section 2.



Near Completion

- N/A



Not Complete

- N/A

FY 13/14 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 Dawson Lane, Bayberry Drive, Country Drive, Holly Lane
- Continue to provide maintenance to streets through curb and sidewalk repair as well as pavement patching.
- Phase 2 engineering services for Bunker Hill Drive.
- Phase 2 engineering services for Cumberland Parkway/Copper Oaks road resurfacing.
- Phase 1 engineering services for Harper Drive.

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Provide adequate infrastructure throughout the Village.	Miles of streets improved ¹	0.20	0.0	2.5	2.2	0.2
	Construction costs of MFT street improvement projects ¹	\$100,000	\$0.00	\$1.7M	\$1.2M	\$100,000
	Percentage of overall street system improved ¹	0.3%	0%	2.5%	2.0%	0.2%
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 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
03000300	33015	MFT Allotments	\$ 807,517.47	\$ 809,361.05	\$ 775,358.55	\$ 748,000.00	\$ 775,800.00
03000300	33016	Capital Program Allotment	-	132,374.00	132,374.00	-	132,000.00
03000500	36020	Interest - Investment Pools	1,383.45	1,601.20	1,117.21	500.00	200.00
03000500	38004	Transfer - Street Improvement	-	38,305.32	-	-	-
Motor Fuel Tax Fund Total			\$ 808,900.92	\$ 981,641.57	\$ 908,849.76	\$ 748,500.00	\$ 908,000.00

Motor Fuel Tax Fund

Expenditures

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
03900300	42232	Engineering/Design Services	\$ 190,936.68	\$ 19,000.00	\$ -	\$ 133,500.00	\$ 110,900.00
03900300	43309	Materials	243,936.84	281,431.68	256,525.69	328,000.00	370,000.00
03900300	43370	Infrastructure Maintenance	79,629.27	519,892.21	(10,368.84)	1,600,000.00	-
03900300	45593	Capital Improvements	-	-	-	-	-
Motor Fuel Tax Fund Total			\$ 514,502.79	\$ 820,323.89	\$ 246,156.85	\$ 2,061,500.00	\$ 480,900.00

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 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Arrow Road Construction repairs subbase in Spring Creek Subdivision



Complete

- Lawndale Park Creek Restoration
- The Highlands - Phase 2 Engineering
- Fieldcrest Farms Section 1 & 2 - Phase 1 & 2 Engineering
- Souwanas Creek Restoration – Phase 1 & 2 Engineering
- Lake Braewood Drainage Study
- Copper Oaks Section 1 – Phase 1 Engineering
- Spring Creek Section 3
- Riverside Plaza Streetscape



Near Completion

- Edgewood Drive Street Improvements (FAU)
- Algonquin Lakes Storm Sewer



Not Complete

- Indian Grove Street Improvements

FY 13/14 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

- Algonquin Lakes Storm Sewer
- The Highlands Street Improvements (Townhome Section only)
- Fieldcrest Farms Section 1 & 2 Street Improvements
- Indian Grove Street Improvements
- Main Street Sidewalk Construction
- Copper Oaks Section 1 – Phase 2 Engineering
- Randall Road Pedestrian Bridge – Phase 2 Engineering
- Randall Road Pedestrian Bridge Land Acquisition

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

- Souwanas Creek Restoration
- Surrey Lane Creek & Drainage Repair – Phase 1 Engineering

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Provide adequate infrastructure throughout the Village.	Miles of streets improved ¹	0.69	1.00	2.0	2.3	2.3
	Construction costs of street improvement fund projects ¹	\$1,200,000	\$520,000	\$4,200,000	\$4,089,000	\$4,300,000
	Percentage of overall street system improved ¹	1%	>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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
04000500	31011	Home Rule Sales Tax	\$ 1,049,915.71	\$ 1,417,267.60	\$ 1,568,309.12	\$ 1,825,000.00	\$ 2,944,500.00
04000500	31190	Telecommunications Tax	535,602.14	497,871.32	613,959.40	500,000.00	495,000.00
04000500	31495	Utility Tax Receipts	947,168.56	1,015,552.08	963,633.63	1,020,000.00	970,000.00
04000300	33032	Donations - Operating - PW	2,368.84	55,000.00	107,474.29	-	-
04000300	33052	Donations - Capital - PW	722,700.00	(49,706.43)	(14,023.58)	-	-
04000300	33252	Grants - Capital - PW	-	30,000.00	153,817.94	15,000.00	460,000.00
04000500	36001	Interest	11,484.11	6,933.51	5,323.16	20,000.00	5,000.00
04000500	36020	Interest -Investment Pools	2,505.29	3,026.12	3,923.32	5,000.00	5,000.00
Street Improvement Fund Total			\$ 3,271,744.65	\$ 2,975,944.20	\$ 3,402,417.28	\$ 3,385,000.00	\$ 4,879,500.00

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.). 75% of the home rule sales tax receipts is proposed to be allocated to the Street Improvement Fund for FY 13/14 and FY 14/15.

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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
04900300	42230	Legal Services	\$ 4,387.50	\$ 262.50	\$ 1,875.00	\$ 4,000.00	\$ 4,000.00
04900300	42232	Engineering/Design Services	284,707.38	699,786.20	490,484.34	654,000.00	686,500.00
04900300	43370	Infrastructure Maintenance	781,800.10	274,078.41	595,744.57	163,000.00	1,764,000.00
04900300	45593	Capital Improvements	2,672,983.40	1,475,678.33	970,068.50	4,772,000.00	7,000,000.00
04000500	48003	Transfer to MFT Fund	-	38,305.32	-	-	-
Street Improvement Fund Total			\$ 3,743,878.38	\$ 2,488,110.76	\$ 2,058,172.41	\$ 5,593,000.00	\$ 9,454,500.00

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 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- 165 trees planted through reforestation funds.
- Final year of maintenance performed for Gaslight Park Bird & Butterfly Sanctuary.
- Completed engineering for Blue Ridge Detention Naturalization.
- Continued restoration of Falcon Ridge Nature Preserve.
- Completed the Woods Creek Watershed Plan.



Near Completion

- N/A



Not Completed

- N/A

FY 13/14 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

- Construction of Kelliher Park Permeable Paver Lot (Grant Dependent).

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

- Construct Blue Ridge Naturalized Detention.
- Continue final year of restoration on Falcon Ridge Nature Preserve.
- Restore the upland buffer area of Spella Wetland.

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Preserve and enhance Village's tree resources.	Total Number of Trees Planted	188	575	153	165	0
	Total Cost per Tree ¹	\$139	\$122	\$130	\$120	\$0
	Number of Tree Sites Remaining on Wait List	3,119	3,102	3,102	817	<817

1 – Tree only, not installation.

Park Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
06000300	33013	Intergovernmental - PW	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
06000300	33032	Donation - Operating - PW	-	-	-	8,000.00	-
06000300	33052	Donation - Capital - PW	1,163.00	5,928.00	-	-	-
06000300	33150	Donation - Ecosystem Maint.	-	477.60	551.61	-	-
06000300	33252	Grants - Capital - PW	-	-	-	-	127,000.00
06000500	36001	Interest	1,299.03	588.78	211.05	1,000.00	100.00
06000500	36020	Interest - Illinois Funds	0.10	-	-	-	-
Park Fund Total			\$ 2,462.13	\$ 6,994.38	\$ 8,762.66	\$ 9,000.00	\$ 135,100.00

Park Fund

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
06900300	42232	Engineering Services	-	-	-	-	20,000.00
06900300	42234	Professional Services	80.30	-	-	-	-
06900300	44402	Reforestation ¹	19,979.00	20,000.00	68,855.50	20,000.00	-
06900300	44408	Wetland Mitigation ¹	34,418.05	62,331.60	70,778.54	111,500.00	117,000.00
06900300	44425	Maintenance-Open Space ¹	34,373.00	14,850.00	37,583.50	45,000.00	-
06900300	45593	Park Development	48,513.50	-	-	-	149,000.00
Parks Fund Total			\$ 137,363.85	\$ 97,181.60	\$ 177,217.54	\$ 176,500.00	\$ 286,000.00
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 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- N/A



Near Completion

- Emergency Water System Interconnect
- SSES
- Screening Compactor Equipment
- SCADA System Upgrades (Year 1)



Not Complete

- Oceola Drive (Indian Grove) Watermain Replacement

FY 13/14 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

- Indian Grove Watermain Replacement
- Western Bypass Watermain Improvement
- Towne Park Watermain Replacement
- Future water system upgrades based on Water System Master Plan and Model Update
- SCADA Enhancements (Year 2)
- WWTP Facility Plan Update & SSES
- Illinois Route 31 Watermain and sanitary sewer replacement

Water and Sewer Improvement and Construction Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
12000500	31011	Home Rule Sales Tax	\$ 2,282,512.43	\$ 2,140,901.42	\$ 2,189,130.81	\$ 1,825,000.00	\$ 981,500.00
12000400	33035	Donations - Operating W&S	-	1,500.00	-	-	-
12000400	33500	Donations - Capital W&S	-	-	82,350.00	-	-
12000400	34800	Water Tap-On Fees	37,700.00	86,581.00	40,951.00	50,000.00	50,000.00
12000400	34810	Sewer Tap-On Fees	25,822.00	66,357.00	28,606.00	50,000.00	50,000.00
12000500	36001	Interest	31,610.26	19,886.82	22,271.80	20,000.00	10,000.00
12000500	36020	Interest - Investment Pools	2,187.14	2,975.48	4,669.57	2,000.00	10,000.00
12000500	36050	Interest - PAN Fixed Income	-	-	-	-	12,000.00
12000500	38007	Transfer from W&S Operating	-	-	-	-	-
12000500	38008	Transfer from W&S Collapsed	11,519.45	-	-	-	-
Water & Sewer Imp. & Const. Fund Total			\$ 2,391,351.28	\$ 2,318,201.72	\$ 2,367,979.18	\$ 1,947,000.00	\$ 1,113,500.00

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.). 25% of home rule sales tax is proposed to be allocated to this fund in FY 13/14 and FY 14/15. 50% of home rule sales tax was allocated in FY 12/13.

Water and Sewer Improvement and Construction Fund

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Nondepartmental							
12900400	42228	Investment Management	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
12900400	42230	Legal Services	9,562.50	2,690.92	262.50	3,300.00	3,500.00
12900400	42232	Engineering Services	162,522.16	31,836.37	8,854.25	60,000.00	89,600.00
12900400	43370	Infrastructure Maintenance	602,335.00	205,514.50	96,595.30	185,000.00	150,000.00
Subtotal			\$ 774,419.66	\$ 240,041.79	\$ 105,712.05	\$ 248,300.00	\$ 247,100.00
Capital Expenditures							
12900400	45518	Well Improvements	\$ 32,635.48	\$ -	\$ -	\$ -	\$ -
12900400	45520	Water Treatment Plant	2,808.63	-	-	-	-
12900400	45539	Sewer System Evaluation	-	-	15,288.30	-	-
12900400	45565	Water Main	339,419.31	-	-	400,000.00	935,000.00
12900400	45570	Wastewater Treatment Facility	419,081.98	37,747.00	-	300,000.00	415,000.00
Subtotal			\$ 793,945.40	\$ 37,747.00	\$ 15,288.30	\$ 700,000.00	\$ 1,350,000.00
Transfers and Debt Service							
12900400	46680	Bond Principal	\$ 25,000.00	\$ 50,000.00	\$ 100,000.00	\$ 525,000.00	\$ 550,000.00
12900400	46681	Bond Interest Expense	355,772.50	354,835.00	352,960.00	329,700.00	309,200.00
12900400	46682	Bond Fees	749.00	374.50	374.50	5,000.00	5,000.00
Subtotal			\$ 381,521.50	\$ 405,209.50	\$ 453,334.50	\$ 859,700.00	\$ 864,200.00
Water & Sewer Imp. & Const. Fund Total			\$ 1,949,886.56	\$ 682,998.29	\$ 574,334.85	\$ 1,808,000.00	\$ 2,461,300.00
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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
24000500	36001	Interest	\$ 488.50	\$ 528.99	\$ 654.86	\$ 5.00	\$ 5.00
24000500	36020	Interest - Investment Pools	391.49	246.91	225.45	200.00	195.00
24000100	33050	Donations - Capital - Gen. Gov.	1,000.00	400.00	-	-	
Village Construction Fund Total			\$ 1,879.99	\$ 1,175.90	\$ 880.31	\$ 205.00	\$ 200.00

General Obligation and Revenue Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	12,480,000	2,994,070	15,474,070

Long-Term Debt

	2009	2010	2011	2012	2013
<i>Legal Debt Margin</i>					
Assessed Valuation - 2008					
Assessed Valuation - 2009	\$ 1,155,076,386				
Assessed Valuation - 2010		\$ 1,157,591,396			
Assessed Valuation - 2011			\$ 1,077,620,673		
Assessed Valuation - 2012				\$ 981,280,749	
					\$ 887,200,696
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 99,625,338	\$ 99,842,258	\$ 92,944,783	\$ 84,635,465	\$ 76,521,060
Amount of Debt Applicable to General Obligation Bonds	\$ 18,870,204	\$ 18,050,044	\$ 17,301,751	\$ 13,570,000	\$ 12,480,000
Legal Debt Margin	\$ 80,755,134	\$ 81,792,214	\$ 75,643,032	\$ 71,065,465	\$ 64,041,060

*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, 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

	Balance May 1, 2013	Additions	Retirements	Balance April 30, 2014
General Obligation Bonds				
Series 2005B **	2,935,000	-	-	2,935,000
Series 2010, Refunding***	1,280,000	-	620,000	660,000
Total	\$ 4,215,000	\$ -	\$ 620,000	\$ 3,595,000

* 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, 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>

	Balance May 1, 2013	Additions	Retirements	Balance April 30, 2014
Revenue Bonds				
Series 2005A	8,265,000	-	525,000	7,740,000
Total	<u>\$ 8,265,000</u>	<u>\$ -</u>	<u>\$ 525,000</u>	<u>\$ 7,740,000</u>

Debt Service Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
99000500	36001	Interest	\$ 128,340.13	\$ 121,702.47	\$ 111,102.47	\$ 10,000.00	\$ 9,500.00
99000500	38001	Transfer From General Fund	612,000.00	671,651.88	820,000.00	770,000.00	794,500.00
Debt Service Fund Total			\$ 740,340.13	\$ 793,354.35	\$ 931,102.47	\$ 780,000.00	\$ 804,000.00

Debt Service Fund

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
99900100	42228	Investment Management	\$ -	\$ -	\$ -	\$ -	\$ -
99900100	46680	Bond Principal	465,000.00	500,000.00	3,420,694.76	620,000.00	660,000.00
99900600	46681	Bond Interest	261,581.28	186,864.61	175,806.26	150,000.00	134,500.00
99900600	46682	Bond Fees	1,284.00	588.50	340.00	5,000.00	5,000.00
Debt Service Fund Total			\$ 727,865.28	\$ 687,453.11	\$ 3,596,841.02	\$ 775,000.00	\$ 799,500.00
Note: Debt service on Series 2005B and 2010.							

Cemetery Fund

Service Area Description

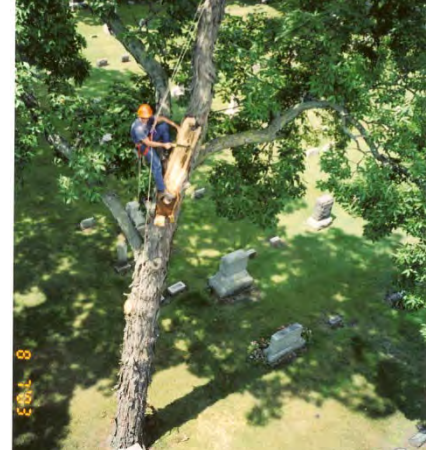
The Cemetery Fund provides for the maintenance and operation of the Village-owned cemetery to Village residents in order to provide a place where their relatives are nearby and have a safe and peaceful resting place.

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.

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Public Works staff trims trees at the Algonquin Cemetery



Complete

- Continue ongoing maintenance and seasonal cleanups.
- Weed control performed to keep the grounds looking manicured
- Grave stone repairs



Near Completion

- N/A



Not Complete

- N/A

FY 13/14 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 on-going maintenance and seasonal clean ups
- Continue to take care of and manicure the grounds
- Continue to make any necessary repairs to roads and infrastructure to keep a safe and presentable environment

Statistics

Algonquin Cemetery					
	2008	2009	2010	2011	2012
Monuments Repaired	28	28	-	26	-
Interments	16	14	29	18	18
Lots Sold	8	6	2	4	14

Cemetery Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
02000100	34100	Rental Income ¹	\$ 17,910.79	\$ 18,448.11	\$ 19,001.56	\$ 19,500.00	\$ 20,100.00
02000100	34300	Lots & Graves	3,850.00	4,250.00	4,600.00	4,000.00	4,000.00
02000100	34310	Grave Opening	10,575.00	12,150.00	11,850.00	10,000.00	9,000.00
02000100	34320	Perpetual Care ²	1,260.00	1,280.00	1,400.00	1,500.00	1,500.00
02000500	36001	Interest	9.12	8.90	4.62	50.00	50.00
02000500	36020	Interest - Investment Pools	-	155.61	199.93	1,000.00	500.00
02000500	36026	Interest - Cemetery Trust ²	3,215.15	1,764.74	838.78	1,000.00	500.00
Cemetery Fund Total			\$ 36,820.06	\$ 38,057.36	\$ 37,894.89	\$ 37,050.00	\$ 35,650.00
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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
02400100	42234	Professional Services	\$ 21,800.00	\$ 24,293.75	\$ 20,753.50	\$ 25,200.00	\$ 21,700.00
02400100	42236	Insurance	964.13	1,274.34	1,472.77	1,650.00	1,500.00
02400100	42290	Grave Opening	8,300.00	9,600.00	8,900.00	7,000.00	8,000.00
02400100	43319	Supplies	859.96	117.00	869.22	2,400.00	4,450.00
Cemetery Fund Total			\$ 31,924.09	\$ 35,285.09	\$ 31,995.49	\$ 36,250.00	\$ 35,650.00



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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 13/14. Certain positions have been reclassified, however overall headcount is expected to decline.

Personnel Schedule	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Change
Manager	-	-	0.35	0.35	0.35	-
Swim Lesson Coordinator (2)	-	-	0.15	0.5	0.35	-
Individual Instructor	-	-	0.25	0.10	-	-
Instructor	-	-	1.0	0.30	0.75	-
Morning Lifeguard	-	-	-	0.25	.05	-
Lifeguard	-	-	2.25	2.2	2.25	-
Cashier	-	-	0.75	0.80	1.0	-
Total Full-Time Equivalent Positions	4.75*	4.75*	4.75	4.5	4.75	-
<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>51</i>	<i>50</i>	<i>38</i>	<i>35</i>	▼ 3

* - Estimate

FY 12/13 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 12/13 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Offer theme nights once per month.
- Effectively promote pool rental opportunities to schools, athletic groups, and businesses.
- Complete analysis of fee structures for rentals, pool passes, swim lessons, etc.
- Certify/recertify staff in all lifeguarding skills
- Certify/recertify staff in water safety instruction.



Near Completion

- Consistently obtain customer evaluations of swim lesson programs and obtain a 4.0 or better.
- Work with other departments to provide training to all pool staff in working with chemicals and proper cleaning techniques.



Not Complete

- Offer daily contests for swimmers.
- Research costs and develop a plan to repaint locker rooms.
- Research cots and replace locker room mats.
- Utilize feedback from the energy audit to develop energy efficient practices of the concession area and bath house.

FY 13/14 Objectives

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

- Continue to offer pool theme nights during the summer (5 total).
- Provide adult aquatic programming in the evening swim hours on Tuesday and Thursday.
- Develop a customer service training for staff that is implemented periodically throughout the summer months.
- Provide a facility survey for pool members throughout the season to help increase customer service and satisfaction at the facility.

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

- Promote the pool facility to local groups at a discounted rate.
- Increase pool membership sales by offering a slightly discounted rate, “neighborly pass” to people who live in Algonquin but are not part of the Village.
- Research the possibility of an exchange with neighboring communities for facilities that we do not currently offer.

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 alternative floor mats for replacements in the locker rooms.
- Research costs and develop a plan to install a new shade structure.

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

- Develop and implement a skin safety program for pool patrons and pool staff.
- Certify/recertify staff in all lifeguarding skills.
- Certify/recertify all staff in CPR/AED/First Aid.
- Certify/recertify staff in water safety instruction.

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

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

Performance Measures

The FY 13/14 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	2010	2011	2012		2013
		Actual	Actual	Target	Actual	Target
Align programs with community needs.	Total Season Pool Passes Purchased	375	361	400	375	390
	Total Swim Lesson Registrants	682	531	675	516	600
Continue to develop competent staff.	WSI/LGI Certified Staff	3	>1	2	2	2

Statistics

Algonquin Swimming Pool					
	2008	2009	2010	2011	2012
Average Chlorine Level ¹	1.4	2.0	1.8	1.6	1.6
Average pH Level ²	7.4	7.4	7.3	7.1	7.2
Average Air Temperature	71°	70°	78°	81°	82°

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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
05000100	34100	Rental Income ¹	\$ 14,188.88	\$ 15,067.25	\$ 21,299.30	\$ 17,000.00	\$ 26,500.00
05000100	34500	Swimming Annual Pass	37,314.81	34,914.00	34,983.00	36,400.00	38,000.00
05000100	34510	Swimming Daily Fees ²	23,569.34	31,430.53	26,184.88	31,000.00	23,550.00
05000100	34520	Swimming Lesson Fees	40,692.45	34,250.14	25,353.78	38,450.00	26,145.00
05000100	34560	Concessions	12,208.42	13,814.51	13,528.71	13,675.00	12,000.00
05000100	34561	Concessions - Vending ³	77.96	-	-	-	-
05000100	34565	Concessions - Other ³	285.85	-	-	-	-
05000500	36001	Interest	4.65	4.05	2.36	5.00	5.00
05000500	38001	Transfer from General Fund	66,097.81	97,397.64	113,575.75	76,470.00	78,100.00
Swimming Pool Fund Total			\$ 194,440.17	\$ 226,878.12	\$ 234,927.78	\$ 213,000.00	\$ 204,300.00
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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
Nondepartmental Personnel							
05900100	41104	FICA	\$ 7,200.38	\$ 7,476.45	\$ 6,516.82	\$ 7,300.00	\$ 6,500.00
05900100	41105	Unemployment Tax	753.16	830.63	595.99	800.00	740.00
05900100	41110	Salaries	93,552.12	97,578.75	85,138.73	95,100.00	85,000.00
05900100	41140	Overtime	569.37	151.88	48.32	-	-
Subtotal			\$ 102,075.03	\$ 106,037.71	\$ 92,299.86	\$ 103,200.00	\$ 92,240.00
Contractual Services							
05900100	42210	Telephone	\$ (1.40)	\$ 12.30	\$ 0.14	\$ 25.00	\$ 25.00
05900100	42211	Natural Gas	7,114.18	3,336.37	2,329.60	3,400.00	3,200.00
05900100	42212	Electric	6,866.05	5,872.11	3,520.63	6,000.00	5,500.00
05900100	42213	Water	-	2,802.48	3,226.84	3,380.00	4,300.00
05900100	42236	Insurance	4,714.12	6,160.54	7,658.74	8,300.00	8,810.00
Subtotal			\$ 18,692.95	\$ 18,183.80	\$ 16,735.95	\$ 21,105.00	\$ 21,835.00
Supplies & Materials							
05900100	43308	Office Supplies	\$ 1,803.86	\$ 553.63	\$ 576.93	\$ 930.00	\$ 700.00
05900100	43319	Building Supplies	73.72	-	-	-	-
05900100	43320	Tools, Equipment & Supplies	1,106.50	377.50	2,938.60	1,050.00	5,625.00
05900100	43332	Office Furniture & Equipment	180.00	-	-	-	-
Subtotal			\$ 3,164.08	\$ 931.13	\$ 3,515.53	\$ 1,980.00	\$ 6,325.00
Maintenance							
05900100	44423	Building Services (S)	56,395.27	74,300.03	126,593.12	74,650.00	75,000.00
Subtotal			\$ 56,395.27	\$ 74,300.03	\$ 126,593.12	\$ 74,650.00	\$ 75,000.00
Other Charges							
05900100	47740	Travel/Training/Dues	\$ 698.00	\$ 895.00	\$ 629.40	\$ 1,580.00	\$ 800.00
05900100	47760	Uniforms & Safety Items	3,694.57	1,161.11	1,233.53	1,935.00	1,600.00
05900100	47800	Concession Purchases	9,424.36	8,521.52	8,307.69	8,550.00	6,500.00
Subtotal			\$ 13,816.93	\$ 10,577.63	\$ 10,170.62	\$ 12,065.00	\$ 8,900.00
Swimming Pool Fund Total			\$ 194,144.26	\$ 210,030.30	\$ 249,315.08	\$ 213,000.00	\$ 204,300.00
(S) indicates those line items that reimburse the Internal Service Funds.							

Development Fund

Revenues

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
Taxes							
16000500	31496	Hotel Tax Receipts	\$ 35,103.68	\$ 101,933.08	\$ 56,281.91	\$ 60,000.00	\$ 60,000.00
Subtotal			\$ 35,103.68	\$ 101,933.08	\$ 56,281.91	\$ 60,000.00	\$ 60,000.00
Donations and Grants							
16000100	33142	Donations - District 300	\$ 982.00	\$ 5,860.00	\$ -	\$ 40,000.00	\$ 40,000.00
16000100	33143	Donations - District 158	786.00	-	-	40,000.00	40,000.00
Subtotal			\$ 1,768.00	\$ 5,860.00	\$ -	\$ 80,000.00	\$ 80,000.00
Charges for Services							
16000300	34106	Cul de Sac Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income							
16000500	36005	Interest - CDAP Block Grant	\$ 745.07	\$ 620.75	\$ 186.69	\$ 500.00	\$ 100.00
16000500	36010	Interest - School Donation - 300	291.18	68.38	3.91	100.00	50.00
16000500	36011	Interest - School Donation - 158	194.72	96.63	48.49	100.00	50.00
16000500	36015	Interest - Cul de Sac	11,490.59	6,294.37	4,767.75	4,000.00	4,000.00
16000500	36016	Interest - Hotel Tax	4,853.09	2,914.85	2,204.48	1,000.00	2,800.00
Subtotal			\$ 17,574.65	\$ 9,994.98	\$ 7,211.32	\$ 5,700.00	\$ 7,000.00
Development Fund Total			\$ 54,446.33	\$ 117,788.06	\$ 63,493.23	\$ 145,700.00	\$ 147,000.00

Development Fund

Expenditures

			FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
			Actual	Actual	Actual	Budget	Budget
School Donation							
16180100	47761	School Impact Fees	\$ 4,880.46	\$ 119,178.26	\$ -	\$ 80,000.00	\$ 80,000.00
Subtotal			\$ 4,880.46	\$ 119,178.26	\$ -	\$ 80,000.00	\$ 80,000.00
Cul de Sac							
16230300	42264	Snow Removal	\$ 27,135.00	\$ 23,768.84	\$ 19,890.00	\$ 15,000.00	\$ 15,000.00
Subtotal			\$ 27,135.00	\$ 23,768.84	\$ 19,890.00	\$ 15,000.00	\$ 15,000.00
Hotel Tax							
16260100	42252	Regional/Marketing	\$ 11,382.56	\$ 10,939.68	\$ 10,354.42	\$ 13,000.00	\$ 13,000.00
16260100	42255	Development Agreement	-	63,730.42	-	-	-
16260500	48001	Transfer to General Fund	-	-	45,000.00	-	-
16180500	48001	Transfer to General Fund	-	45,000.00	-	35,000.00	45,000.00
Subtotal			\$ 11,382.56	\$ 119,670.10	\$ 55,354.42	\$ 48,000.00	\$ 58,000.00
Special Revenue Fund Total			\$ 43,398.02	\$ 262,617.20	\$ 75,244.42	\$ 143,000.00	\$ 153,000.00

Police Pension Fund

Revenues

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
53	37010	Employee Contributions	\$ 378,468.47	\$ 411,126.00	\$ 479,734.02	\$ 425,000.00	\$ 434,000.00
53	36000	Investment Income Total	1,103,478.23	1,048,283.03	658,054.96	635,000.00	768,000.00
53	37020	Employer Contributions	767,531.86	916,348.59	937,750.40	988,000.00	1,021,000.00
Police Pension Fund Total			\$ 2,249,478.56	\$ 2,375,757.62	\$ 2,075,539.38	\$ 2,048,000.00	\$ 2,223,000.00

Police Pension Fund

Expenditures

			FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Budget
53900000	41195	Benefits & Refunds	\$ 219,179.88	\$ 220,451.04	\$ 229,141.17	\$ 255,000.00	\$ 272,000.00
53900000	42200	Administration	65,620.00	73,166.14	79,429.40	88,100.00	107,000.00
Police Pension Fund Total			\$ 284,799.88	\$ 293,617.18	\$ 308,570.57	\$ 343,100.00	\$ 379,000.00



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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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