



THE VILLAGE OF  
**ALGONQUIN**  
ILLINOIS  
Annual Budget

May 1, 2016 - April 30, 2017  
Adopted April 5, 2016

## **A Glimpse into Algonquin's History...**

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*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.*

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### **Village Officials**

**Tim J. Schloneger**  
Village Manager

**Susan I. Skillman**  
Comptroller

**Michael J. Kumbera**  
Assistant Village Manager

**John A. Bucci**  
Police Chief

**Robert G. Mitchard II**  
Public Works Director

**Todd A. Walker**  
Human Resources Director

**Craig E. Arps**  
Building Commissioner

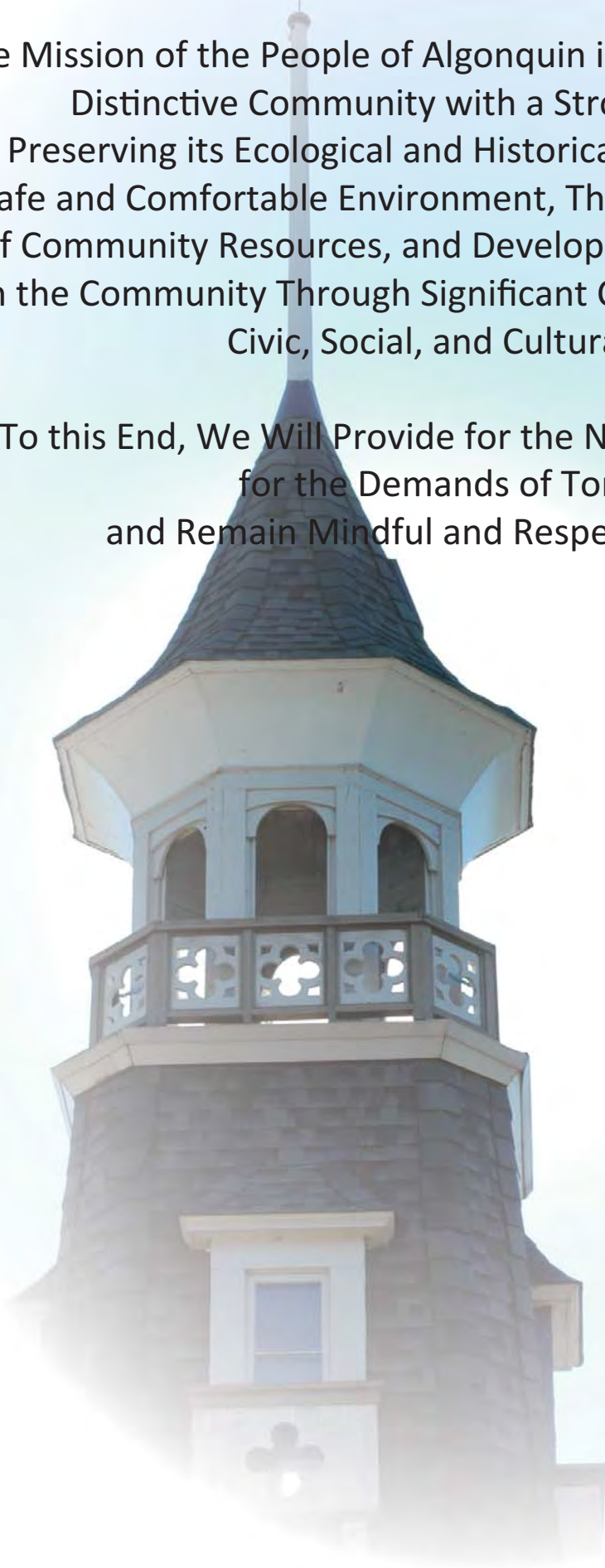
**Russell W. Farnum**  
Community Development Director

**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

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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, 2015**

A handwritten signature in cursive script, reading "Jeffrey R. Enow".

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, 2015. 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. 2016-O-08**  
**AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN**  
**ANNUAL BUDGET FOR FISCAL YEAR 2016-2017**

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 2016-2017, 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.

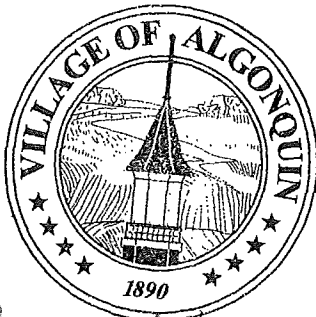
Section 4: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

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

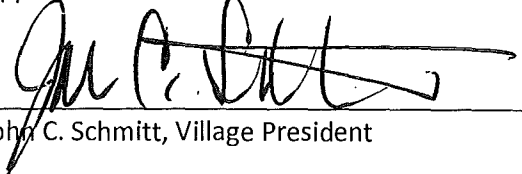
Nay:

Absent:

Abstain:



Approved:

  
John C. Schmitt, Village President

ATTEST: Gerald S. Kautz by Michelle Weber  
Gerald S. Kautz, Village Clerk      Michelle Weber, Deputy Clerk

Passed: April 5, 2016

Approved: April 5, 2016

Published: April 6, 2016

Prepared By:

Tim Schloneger, Budget Officer  
2200 Harnish Drive  
Algonquin, Illinois 60102



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# Village of Algonquin

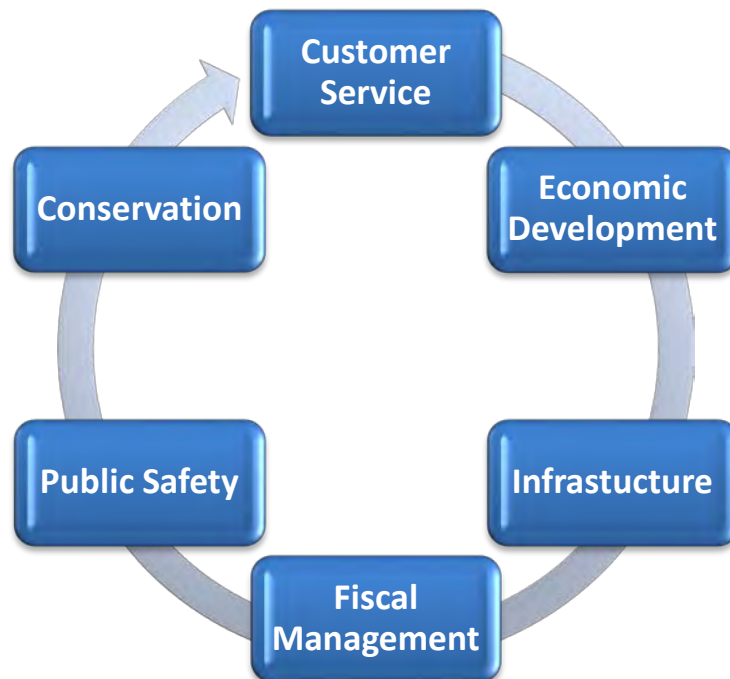
The Gem of the Fox River Valley

April 5, 2016

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 2016-2017. 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***

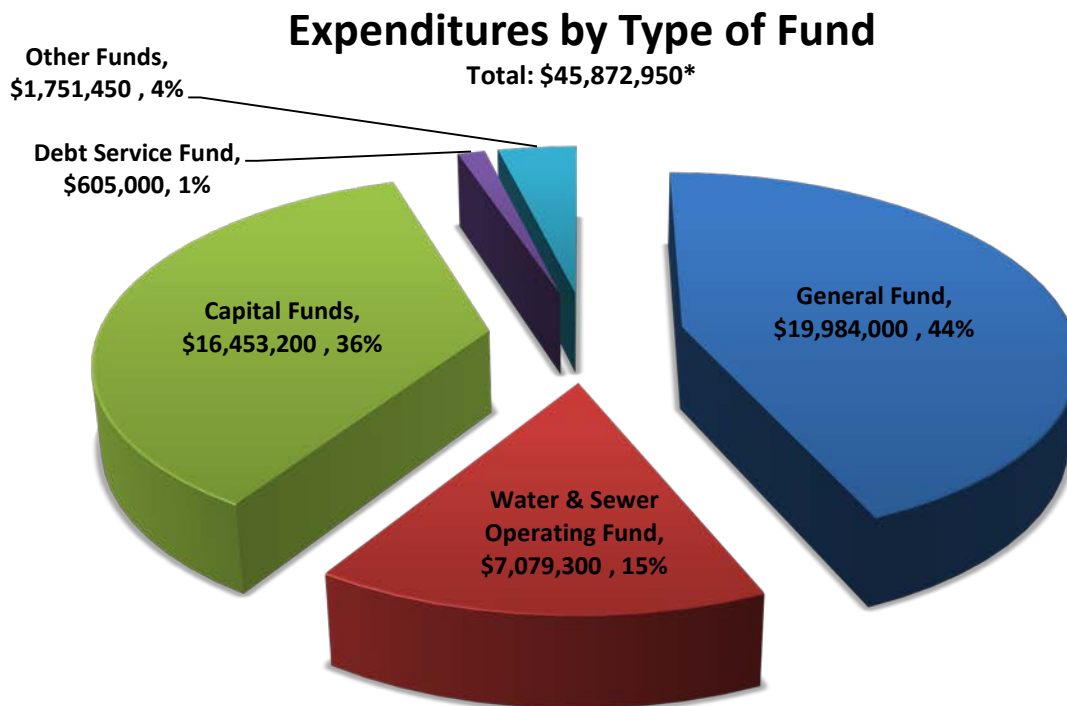
- Promoting and adhering to a conservation mindset and lifestyle have been priorities for the Village over the past several years. Conservation is imperative in order to protect and conserve natural resources such as groundwater, wetlands, and natural water bodies.
- Promote and enforce the Village's 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, 2016). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for FY 16/17 on April 5, 2016.

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 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 a six-month cash reserve (50 percent of the General Fund) throughout FY 16/17.

The FY 16/17 budget of the Village of Algonquin for all funds totals over \$45.8 million of expenditures, including transfers. The Village establishes a budget for 15 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 16/17 budget, consistent with previous years, 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 maintain our cash reserves in excess of 50 percent (six 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. The FY 16/17 provides the means to enable the Village to maintain the high quality of life for residents.

### **General Fund**

General Fund expenditures comprise the largest fund of the Village’s FY 16/17 budget with \$19,984,000 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 16/17 are up approximately two percent from FY 15/16 to \$19,755,000. Corresponding to improvements in the local economy, revenues such as income tax and building permits are projected to grow substantially in FY 16/17. Sales tax is projected to increase three percent. The FY 16/17 budget will draw \$229,000 to replace a Public Works truck from the Vehicle Replacement Fund, a fund which sets aside revenues for future large vehicle and equipment purchases. The Village’s tax levy for 2015 was increased \$250,000 to partially offset an increase in the police pension annual required contribution of \$597,000. Overall, this equates to a total General Fund expenditure increase of approximately 1.8 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 16/17 Water and Sewer Operating Fund expenditures are budgeted at \$7,079,300, which represents a 5 percent increase from FY 15/16. Capital improvements at Water Treatment Plant #1 and a replacement vehicle represent a significant portion of the increased expenditures in FY 16/17. In November 2016, rates for water and sewer services will increase in accordance with the Comprehensive Water and Sewer Rate and Fee Study which was completed in January 2016. The new rates will provide the necessary revenue for the maintenance and replacement of water and sewer infrastructure in the current and future fiscal years.

### **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 16/17 are budgeted at \$16,453,200, which nearly doubles the amount of investment in infrastructure from FY 15/16. Capital expenditures are driven by multi-year capital improvement plans, which typically feature cyclical expenditure patterns to help finance large public improvements. Accordingly, FY 16/17 features additional large capital projects than in FY 15/16, which includes a few carryover projects. Revenues in FY 16/17 are budgeted at \$6,971,700 and an additional \$9,481,500 will be drawn from the capital fund balance.

### **Other Funds**

Other Funds include a total of \$1,751,450 of expenditures in FY 16/17 and allocate dollars for pensions, school donations, cemetery, and other purposes. This represents an increase of 7.6 percent from FY 15/16, most notably from increases in benefits, refunds, and administration of the Police Pension Fund driven by several retirements in the prior year as well as increased activity in the Downtown TIF Fund, which expenditures budgeted at \$90,000.

## Debt Service Fund

The final category is the Debt Service Fund, which allocates \$605,000 to retire debt previously established by the Village. Payment for Bond Series 2014A, which were used to finance the Public Works Facility, is the sole expenditure for this fund in FY 16/17, a 1 percent decrease from FY 15/16.

## Factors Contributing to Changes in the Budget

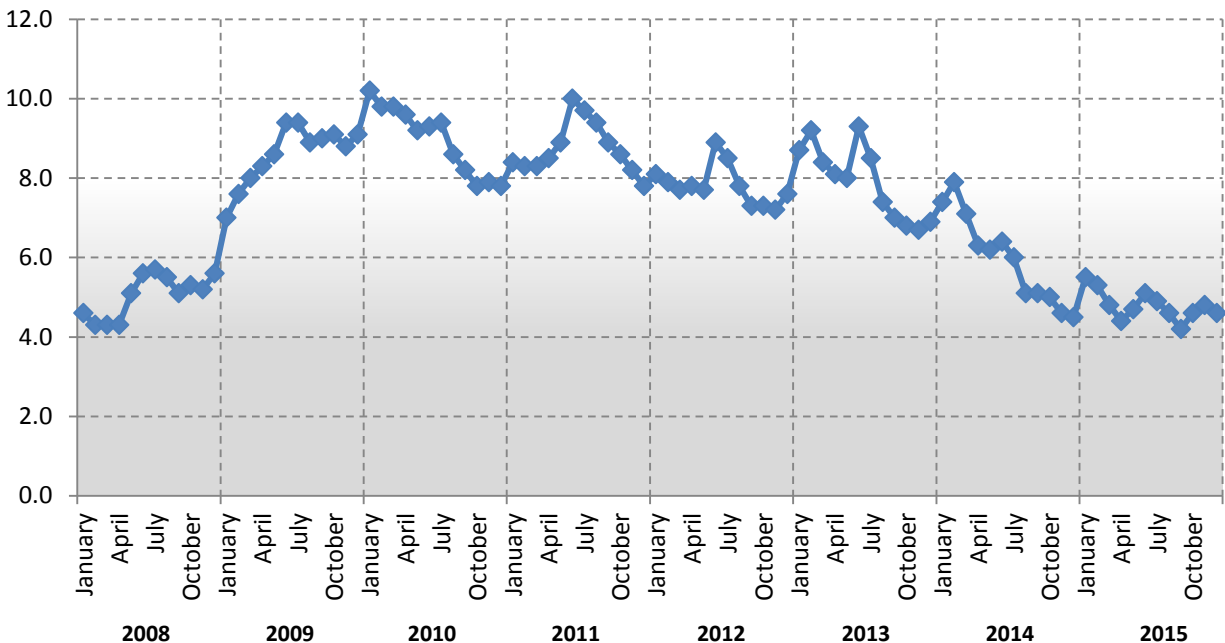
Many factors, including policy issues, legislative mandates, and economic conditions, have impacted this year's budget. Several of these factors are highlighted below and described in further detail throughout the budget document. The FY 16/17 budget features many cost-containment strategies for operations, while enhancing investment in infrastructure as Algonquin comes of age since the periods of population growth in the 1990s. The Village continues 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

The "new economy" following the Great Recession is now among us, which allows an optimistic, but cautious outlook. Unemployment rates (shown below) continue to improve and favorable indicators in 2015 suggest a continued economic growth. An improving employment picture is validated by a sustained higher level of income tax receipts received by the State of Illinois, and subsequently locally by the Village.

## Algonquin Unemployment Rate

(2008 - 2015) - 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 16/17 budget:

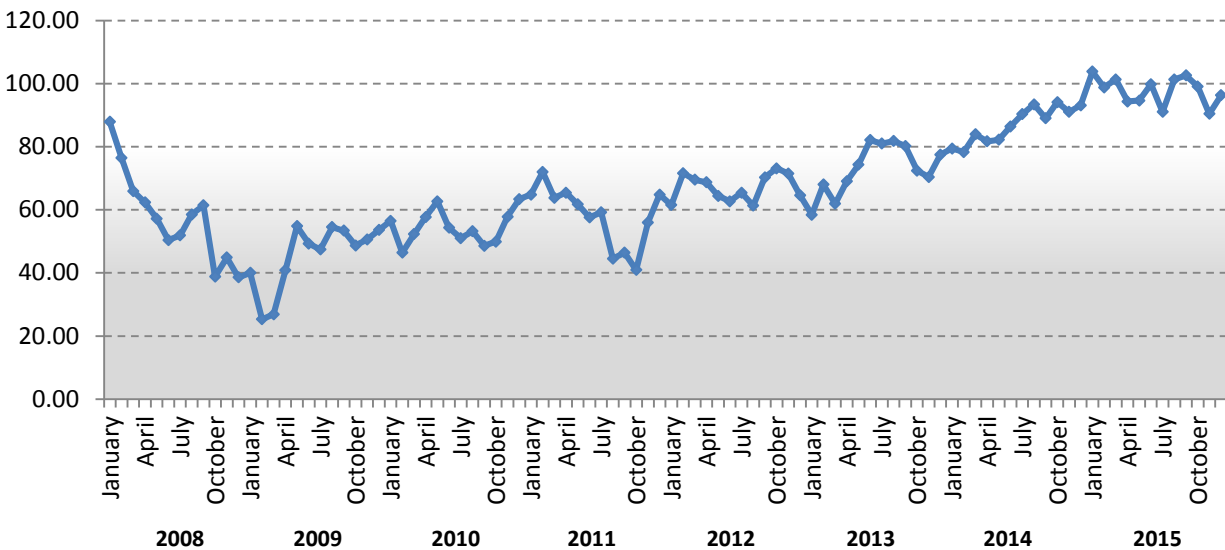
- **Unemployment:** Unemployment rates in 2015 finished the year at the lowest levels since 2008, which generally reflects full employment. The overall unemployment rate in Algonquin for 2015 is 4.8 percent, which is down one percent from 2014 and lower than regional rates for Kane and McHenry Counties. Additionally, low unemployment rates and positive growth in the labor force

in Algonquin are both positive indicators for the local economy. Continued employment recovery is expected to show growth in revenue sources that are driven by personal disposal income.

- **Equalized Assessed Value (EAV):** Due to recent residential and commercial development, EAV is expected to increase during FY 16/17, representing the first increase in EAV in Algonquin since 2009. Higher EAV due to new development helps keep property tax rates low for the community.
- **Interest Rates:** At the end of 2015, the Federal Reserve raised the federal funds rates to a target range of 25 to 50 basis points after nearly seven years of rates near zero. This is another indication of economic growth nationally and should lead to very modest growth in investment income line-items in FY 16/17.
- **Consumer Confidence Index:** Consumer confidence is an economic indicator which measures the degree of optimism that consumers feel about the overall state of the economy and their personal financial situation. Larger revenue sources such as sales tax, income tax, and building permit revenues are elastic and are driven by consumer spending. The graph below depicts strong growth in consumer confidence and is indicative of growth in certain revenue sources.
- **Health Insurance:** Health insurance costs for FY 16/17 are budgeted at a 5 percent increase. Staff expectations are that costs will be held relatively flat in future years as the IPBC model is able to better mitigate large fluctuations in the insurance market.

## Consumer Confidence Index

Source: Conference Board



The Village will employ the following strategies to provide for the current needs of the community, while positioning the organization to accommodate the future infrastructure needs in Algonquin:

- **Personnel:** 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 on a case-by-case basis. Through attrition and investment in training and development of current personnel, the Village will contain growth in personnel costs without sacrificing service delivery to the community. The Village has reduced personnel by 10 percent since FY 13/14. Merit raises are budgeted at 2.5 percent. Union employees will receive salary increases pursuant to their respective collective bargaining agreements.



- Fund Balance: The FY 16/17 budget as presented maintains a six-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.
- Infrastructure Investment: The Village has increased expenditures for construction and infrastructure maintenance in FY 16/17. Appropriately allocating resources to the maintenance of infrastructure reduces the need for full-scale and costlier replacement of these assets.

### Policy Issues Impacting the Budget

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

- Swimming Pool: The Swimming Pool Fund will be balanced for FY 16/17 but only after a transfer from the General Fund. The increasing age of the facility, coupled comprehensive 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.
- 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 16/17, including drainage repair on Surrey Lane Creek and road reconstruction in the Copper Oaks subdivision Stonegate Road, and Harper Drive. Infrastructure project spending in FY 16/17 exceeds \$16 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.
- Extra-Jurisdictional Maintenance: The Village provides landscape maintenance service on areas within our corporate limits that is under the jurisdiction of other state and local agencies, including the Illinois Department of Transportation and county divisions of transportation. These services are discretionary intended to maintain areas in conformance with Village standards. Policy discussions as to whether or not the Village performs these services are recommended as part of future budget developments.

### Legislative Issues Impacting the Budget

- State of Illinois Budget Impasse: As of the date of this document, the State of Illinois has yet to approve a budget for the fiscal year ending in 2016. The uncertainty of the State's current and upcoming fiscal years does present several long-term planning challenges to the Village in terms of revenue, capital infrastructure, and unfunded mandates. Staff will continue to monitor the State's situation and develop any strategies necessary to maintain municipal services at the current level of service.
- Local Government Distributive Fund (LGDF): Annually, the Village continues to monitor this fund as any modification at the State level could have severe funding impacts locally. It is important to note that **the State is currently two months behind on payments to the Village, which equals approximately \$512,501 in funding.** The FY 16/17 budget assumes a total of 12 payments will be made in the fiscal year. A larger concern for local governments in Illinois is Governor Rauner's budget proposal to reduce the municipal share of LGDF by 50 percent. The net impact to Algonquin would be a loss of \$1.5 million in recurring revenue in the General Fund. The FY 16/17 budget as presented assumes a full allocation of LGDF will occur, given the State's July 1, 2016

fiscal year start. However, staff has begun planning strategies to mitigate the loss of revenue in the current and subsequent fiscal years.

- Corporate Personal Property Replacement Tax (CPPRT) Fund: The Illinois Department of Revenue announced a misallocation of CPPRT funds to local governments in 2014. This resulted in the over payment of approximately \$7,000 to the Village. This overpayment will be adjusted in FY 16/17 resulting in less CPPRT revenue in the current and future fiscal years.
- Transportation: One of the poorest-rated quality of life issues in Algonquin from the Village's annual community survey is traffic flow on major streets. While unilaterally, the Village is very limited in our abilities to address this regional issue, we are fortunate enough to have two active projects with Kane and McHenry Counties that will help alleviate regional traffic congestion and further drive economic development. Longmeadow Parkway will be under construction in FY 16/17. This project, when completed, will provide a critical bridge crossing of the Fox River and further help development efforts of the Algonquin Corporate Campus. Randall Road is in the engineering stages and will provide traffic congestion relief through Algonquin, Lake in the Hills, and Crystal Lake, including a redesign of the intersection at Randall Road and Algonquin Road. Staff will continue to work with McHenry County as the project develops.
- 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.

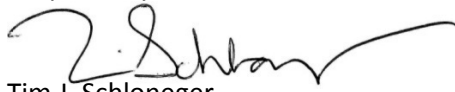
## Conclusion

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. Algonquin has a strong bond rating (AAA) 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 will serve as a guide to maintaining efficient and effective municipal services and accomplishing the Village's financial objectives.

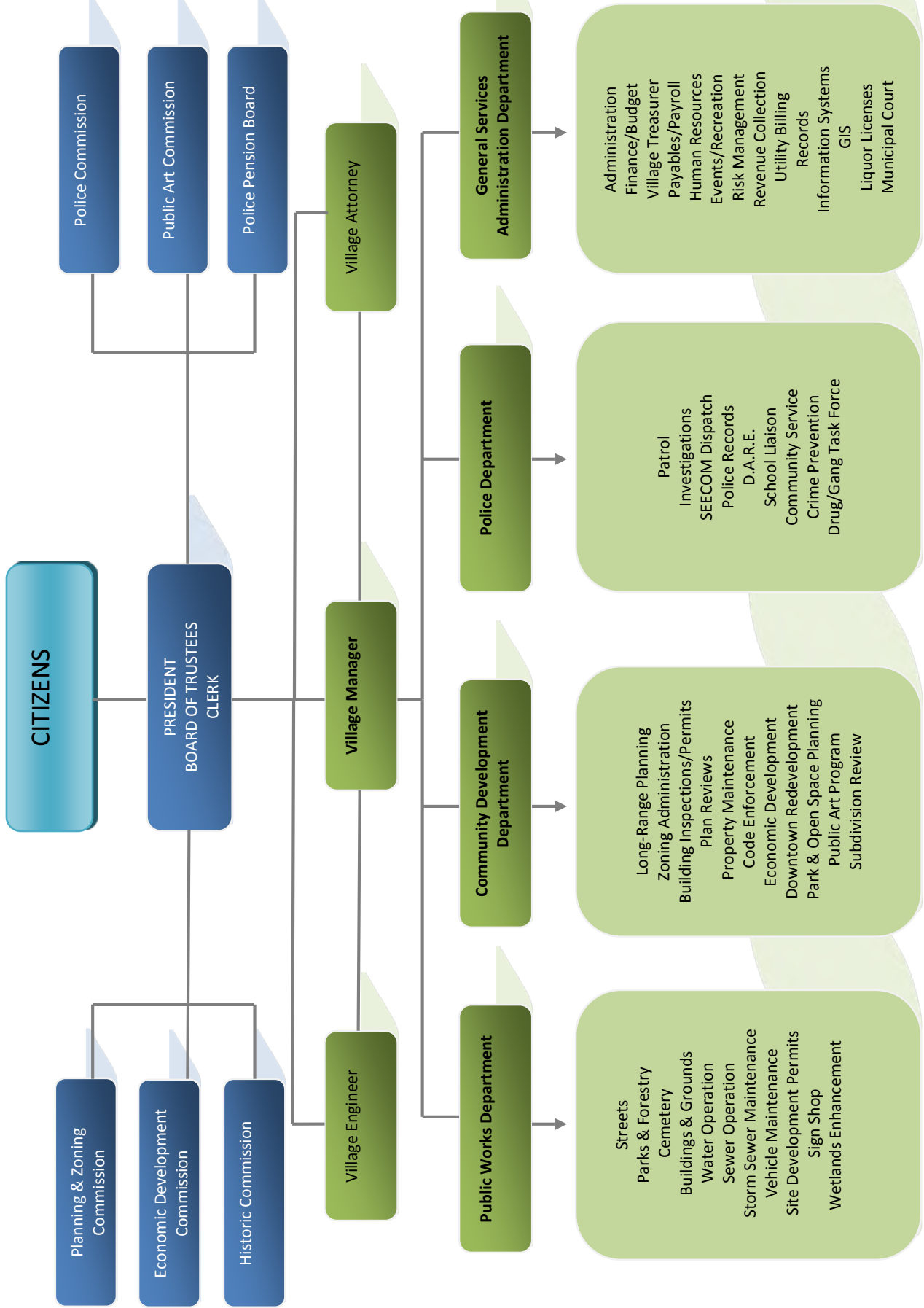
Respectfully submitted,



Tim J. Schloneger  
Village Manager/Budget Officer

TJS:mjk

# Village of Algonquin 2016 – 2017 Organizational Chart





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## Guiding Principles

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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*
  - Develop and distribute 2016 Annual Report and Calendar to all Village residents
  - Administer the 2016 Algonquin Community Survey
  - Integrate MUNIS ERP modules (Maplink and Tyler Content Management System) into daily workflow processes
  - Distribute 12 Algonquin e-News e-mail newsletters to subscribers on a monthly basis.
  - Distribute four (4) newsletters (The Algonquin Citizen) to residents along with their water bills.
  - Implement a File Transfer Protocol (FTP) site for vendors to streamline purchasing by January 2017
  - Digitize liquor license records and provide for online submittal for 2017 process
  - Upgrade and refine payroll and time keeping software for Police Department
  - Launch upgraded website ([www.algonquin.org](http://www.algonquin.org)) with responsive web design to accommodate growing mobile sessions
  - Install LTE/4G Verizon expansion at the Ganek Municipal Center (upper and lower level).
  - Complete implementing payment options via credit cards and other alternatives; consider effecting online permit applications Consider online permit applications and inspection scheduling
  - Implement taking permit applications online
  - Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
  - Continue to key in on core services and make those better while holding the line on budgets.
  - Start to use Cityworks data to analyze costs and make efficiency improvements in the Department.
  - Continue to utilize Cityworks and See Click Fix to provide good customer service and assessment of current practices and expenses
  - Continue to offer theme nights during the summer (5 total)
  - Expand the adult aquatic programs
  - Continue to work with inter-departments to provide training to all pool staff in working with chemical and proper cleaning techniques

- Improve customer communication by providing education as to the digital and analytical processes required of the team. Work to let customers know what work was performed, and what work was potentially postponed
- Increase turnaround times on service requests

## Economic Development

- *Continue to Promote and Foster Economic Development*
- Hold eight (9) summer concerts at Riverfront Park to attract visitors to the downtown area.
- Hold the third annual Harvest Hustle 5K event.
- Continue to develop, distribute, and market new brand/tag for Algonquin Recreation.
- Redevelop spring special events to revitalize and draw more residents.
- Continue working with schools in Algonquin to expand recreation offerings throughout the year.
- Work with businesses in the downtown area to help provide new events or program space for Village activities.
- Implement next step of East Algonquin Road Corridor Plan
- Continue to implement the Downtown Study Recommendations including creating an SSA and a Main Street style business strategy
- Continue to market the Algonquin Corporate Campus
- Begin implementing the Economic Development Strategy
- Market the Algonquin Road/Main Street redevelopment site
- Work with relevant property owners to develop 3 or 4 scenarios on key redevelopment sites in the East Algonquin Road Corridor
- Continue to offer discount program to neighboring communities to increase pool memberships
- Effectively promote pool rental opportunities to schools, athletic groups, and businesses

## Infrastructure

- *Evaluate, Plan for, and Implement Important Capital Improvement Projects in order to maintain the Village's infrastructure and uphold a high quality of life for residents*
- Continue to work with Kane County for the construction of the Longmeadow Parkway corridor.
- Continue dialogue with McHenry County regarding the Randall Road Improvements Study
- Continue to implement the Downtown Study, East Algonquin Road and Fox River Study recommendations
- Work closely with Public Works on timing and implementation of the Downtown Streetscaping
- Evolve the melding of roadway, park, and utility long term planning
- Continue ongoing maintenance and seasonal cleanups
- Weed control performed to keep the grounds looking manicured
- Harper Drive Road Construction
- Sleepy Hollow Road Phase 2 Engineering
- Completion of Cumberland Parkway/Copper Oaks Street Improvements
- Completion of Highland Avenue Improvements
- Completion of Stonegate Street Improvements

- Completion of Downtown Streetscape Phase 1 Engineering
- Completion of Glenmoor Section 1 Phase 2 Engineering
- Resurfacing Engineering
- Completion of Terrace Hill Street Improvements Phase 2 Engineering
- Application of Reclaimite Treatment on newly paved roadways
- Research cost and replace the funbrella shade in the concession stand area
- Continue to work with Public Works for pool deck improvement project
- Completion of Snapper Field Improvements
- **Feet of sanitary sewer televised annually.** Re-evaluation of duties has caused us to increase the televising cycle to a 12-year program, targeting 62,500 linear feet per year.
- **Feet of sanitary sewer flushed annually.** Re-evaluation of duties has caused us to increase the flushing cycle to a 6-year program, targeting 125,000 linear feet per year.
- **CMOM.** Target: Development of a Capacity, Management, Operation, and Maintenance program focused on formalized means and methods to manage our collection and conveyance systems, to address concerns about inflow/infiltration, to undertake basin studies, to evaluate and assign numerical values to infrastructure to better identify problem areas, and to determine a means for repair/replacement.
- Construction of two emergency water interconnects with the Village of Carpentersville.
- Construction of distribution system improvements to include addition of VFD's and piping modifications to the Countryside and Hillside BPS, as well as the construction of three PRV's to all purposed to improve zonal redundancy and increase operational flexibility.
- Addition of premium efficient electric motors and VFD's to High Service Pumps at Water Treatment Plant no. 2.
- Additional of premium efficient electric motors and VFD's to High Service Pumps at Water Treatment Plant no. 3.
- Begin to compile the long term facility maintenance plan
- Review and revise the vehicle and equipment replacement program

## Fiscal Management

- *Assess all viable options to increase/maintain the Village's revenue base*
- Maintain Village's Standard and Poor's bond rating of AAA
- 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 working regionally on cooperative purchasing agreements for commodities and materials
- Continue development of various employee wellness initiatives
- Implement Governmental Accounting Standards Board Statement No. 68
- Complete Long Range Financial Plan for a five-year period
- Upgrade utility billing software to MUNIS UBCIS, which provides for future payment integration.
- Implement recommendations of the Comprehensive Water and Sewer Rate and Fee Study in November 2016
- Revise internal control procedures in accordance with recommendations from Village Auditor

- Implement and integrate Kronos Leave Module to improve timekeeping management
- Expand development and carefully consider infrastructure investments that will lead to improved tax base
- Continue to expand services that generate alternate revenues
- Expand development and carefully consider infrastructure investments that will lead to improved tax base
- Reduce task costs by assessing Cityworks data and making appropriate practical and financial adjustments
- **Water Meter Replacement Program.** Target: Complete a pilot study with a second water meter manufacturer, weigh options for a fixed based radio system vs. cellular technology, and move forward with water meter replacement, working to eliminate manually read or problematic meters. Plausible that due to current age of the water meters that revenue is being lost.
- **Internal Evaluation.** Target: Internal evaluations of the Utilities Division continues to determine ways to make the most effective streamlined operation. One planned change is the shift of responsibility of the lift stations over to the WWTF team. Other changes for consideration, shift changes to eliminate weekend rounds, call backs for shut off day, outsourcing of some duties, such as street light maintenance and painting, hydrant painting, and utility locating.
- **Ordinance Review.** Undertake a review of the Chapter 6 Municipal Code to ensure intent of the language is being followed, to revise and/or add appropriate fees/penalties found in Appendix B.
- **Water & Sewer Connections.** Begin a program of compliance with the Municipal Code as it relates to the residential connection to water and sewer services for those within a prescribed distance from said services.
- **Pursuance of Grant Monies and Rebates.** Application for grant monies for such goals as energy efficient lighting, scholarship monies to allow staff to attend classes and conferences, participate in rebate programs such as the electrical load reduction, where the Village is paid to voluntarily reduce electrical load on the utility.
- Teams continue to be assessed and managed to meet efficiency standards. We will continue to assess work tickets to identify ways in which we can become more cost effective

## 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*
- Complete conversion of microwave mobile communication system for Police Department
- Utilize the community-policing standard of assigning officer to dedicated areas/businesses
- Expand our social networking to include daily updates and real time notification
- Create a career development plan for all employees
- Implement Starcom radios for supervisors to enhance connectivity and communication beyond our current capabilities
- Train a broader number of staff in counter service and permit intake, processing, and issuance
- Maintain inspector and planner certifications
- Complete 5 days of thorough training and implementation to take full advantage of MUNIS
- Public Works Director to attend APWA International Congress
- Continue to provide safety training and team building to improve communication and trust through all teams in public works



- Effectively schedule and utilize the training budget to provide required and desired training to all teams
- Certify/recertify staff in all lifeguarding skills
- Certify/recertify staff in CPR/AED/First Aid
- Certify/recertify staff in water safety instruction
- Certify and train all staff for safe food handling per McHenry County
- **Formalized Training Program.** Target: Evaluate current staffing responsibilities in comparison with levels and types of training. Creation of a formalized training program designed to incorporate not only safety, but added emphasis on customer service, tabletop exercises, and additional certification, i.e., NASSCO for pipe and manhole inspection techniques and naming convention with a nationally recognized program.
- **Illinois Public Service Institute.** Chief wastewater operator's third and final year of a three-year management program, learning from industry leaders geared specifically for public works employees. Intension is to expand Village participation to include M2 crew leaders in this type of management program.
- Team training has been increased for the year, which will continue to develop a talented team which has the ability to provide outstanding service and safe fleets and facilities for the residents and employees

## Conservation

- *Continue to promote and develop programs with a Conservation Focus*
  - Hold one (1) recycling and document shredding event.
  - Represent Village on McHenry County Solid Waste Advisory Committee.
  - Utilize community-policing standard of assigning individual officers to village parks.
  - Increase foot and bike patrol in commercial, park and community events.
  - Implement the Fox River Plan, continue to implement code requirements that support the Woods Creek Watershed and various other conservation plans
  - Continue to promote storm water awareness and establish guidelines for maintenance of natural areas.
  - Continue to expand the park system recycling program
  - Continue to foster the production of the tree nursery
  - Continue to provide aggressive maintenance to our storm water natural recharge areas
  - Completion of Surrey Lane Creek and Drainage Repairs
  - Completion of Woods Creek Restoration
  - Use feedback from the energy audit to develop energy efficient practice for the bathhouse
  - Restoration of Dixie Creek Riparian Corridor
  - Rehab Spella Park Naturalized Detention Basin
  - Prescribed burn at Spella Wetland and Winding Creek Corridor
  - **Water Leak Survey.** Target: Continue to participate in an annual leak survey to identify water losses due to water leaks and improve accountability.
  - **Water System Master Plan.** Continued adherence to the 2012 Comprehensive Water System Master Plan, and those guidelines defined with a LRI or Less Resource Intensive approach.
  - The team will be reviewing HVAC control system efficiencies, as well as alternative fuel options.

## 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 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
<b>General Services Administration</b>						
Full-Time Equivalent Positions	18.50	18.50	18.75	18.50	18.25	▼ 0.25 <sup>1</sup>
<i>Full-Time Employees</i>	18	18	18	17	17	-
<i>Part-Time Employees</i>	1	1	2	3	3	-
<b>Police</b>						
Full-Time Equivalent Positions	60.00	60.00	60.00	57.00	53.00	▼ 4.0 <sup>2</sup>
<i>Full-Time Employees</i>	59	59	59	56	52	▼ 4
<i>Part-Time Employees</i>	4	4	4	4	4	-
<b>Community Development</b>						
Full-Time Equivalent Positions	12.00	12.00	12.00	12.00	12.00	-
<i>Full-Time Employees</i>	12	12	12	12	12	-
<i>Part-Time Employees</i>	0	0	0	0	0	-
<b>Public Works Administration</b>						
Full-Time Equivalent Positions	6.00	6.00	6.00	4.00	4.00	-
<i>Full-Time Employees</i>	6	6	6	4	4	-
<i>Part-Time Employees</i>	0	0	0	0	0	-
<b>Public Works General Services*</b>						
Full-Time Equivalent Positions	29.50	29.50	29.50	29.00	28.00	▼ 1.0 <sup>3</sup>
<i>Full-Time Employees</i>	28	28	28	27	26	▼ 1
<i>Part-Time Employees</i>	6	6	6	8	8	-
<b>Public Works Water and Sewer Utilities</b>						
Full-Time Equivalent Positions	20.75	20.75	20.75	20.75	20.75	-
<i>Full-Time Employees</i>	20	20	20	20	20	-
<i>Part-Time Employees</i>	3	3	3	3	3	-
<b>Public Works Building Services</b>						
Full-Time Equivalent Positions	4.00	4.00	4.00	5.00	4.25	▼ 0.75 <sup>4</sup>
<i>Full-Time Employees</i>	4	4	4	5	4	▼ 1
<i>Part-Time Employees</i>	0	0	0	0	1	▲ 1
<b>Public Works Vehicle Maintenance</b>						
Full-Time Equivalent Positions	5.00	5.00	5.00	4.25	4.25	-
<i>Full-Time Employees</i>	5	5	5	4	4	-
<i>Part-Time Employees</i>	0	0	0	1	1	-
<b>Swimming Pool</b>						
Full-Time Equivalent Positions	4.50	4.75	4.75	4.75	4.25	▼ 0.5 <sup>5</sup>
<i>Part-Time Employees</i>	38	35	32	32	29	▼ 3
<i>Full-Time Employee Subtotal</i>	152	152	152	145	139	▼ 6
<i>Part-Time Employee Subtotal</i>	52	49	47	51	49	▼ 2
<b>TOTAL EMPLOYEE HEADCOUNT</b>	<b>204</b>	<b>201</b>	<b>199</b>	<b>196</b>	<b>188</b>	<b>▼ 8</b>
<b>TOTAL FTEs</b>	<b>160.25</b>	<b>160.50</b>	<b>160.75</b>	<b>155.25</b>	<b>148.75</b>	<b>▼ 6.50<sup>6</sup></b>

<sup>1</sup> – A vacant part-time Finance Assistant position will not be filled this year. A vacant Principal Assistant position will not be filled this year. A Principal Secretary position was transferred in from Police. A seasonal Recreation Intern position will be hired in summer 2016.

<sup>2</sup> – A vacant Sergeant position will not be filled this year. A vacant Officer position will not be filled this year. A vacant Community Service Officer position will not be filled this year. A Principal Secretary position was transferred to General Services Administration.

<sup>3</sup> – A vacant Maintenance Worker I position assigned to Utilities will not be filled. One Maintenance Worker I position is assigned to Utilities.

<sup>4</sup> – A vacant Senior Facilities Technician position will not be filled this year. A seasonal Intern position will be hired in summer 2016.

<sup>5</sup> – Hours worked by seasonal pool staff will be reduced to correspond with shorter pool season in 2016.

<sup>6</sup> – Total does not include Temporary Recreation Instructors, which will work a negligible amount of hours during the fiscal year. This also does not include elected officials or commission members, whose compensation are set by municipal code.

## Fund Balance Projections

	* Projected Fund Balance at 05/01/16	FY 16/17 Revenues	FY 16/17 Expenditures	Projected Fund Balance at 04/30/17
General Fund	16,712,389	19,755,000	19,984,000	16,483,389
Cemetery Fund	305,097	40,500	32,150	313,447
Motor Fuel Fund	2,550,912	815,500	1,800,000	1,566,412
Street Improvement Fund	8,883,947	5,407,000	11,376,000	2,914,947
Swimming Pool Fund	1,325	247,300	247,300	1,325
Park Fund	904,921	345,100	653,000	597,021
W & S Operating Fund	59,060,094	6,920,700	7,079,300	58,901,494
W & S Improvement & Construction Fund	6,482,203	400,000	2,574,200	4,308,003
Development Fund	1,268,161	142,500	178,000	1,232,661
Village Construction Fund	137,831	4,100	50,000	91,931
Building Services Fund	20,678	808,500	808,500	20,678
Vehicle Maint. Service Fund	90,942	1,347,000	1,347,000	90,942
Downtown TIF Fund	(261,949)	20,000	90,000	(331,949)
Police Pension Fund	21,354,260	3,756,000	1,204,000	23,906,260
Debt Service Fund	1,182,287	613,000	605,000	1,190,287
<b>TOTALS</b>	<b>118,693,099</b>	<b>40,622,200</b>	<b>48,028,450</b>	<b>111,286,849</b>

\*Projected Fund Balance at 05/01/16 is estimated actual

**2015-2017 Summary of Estimated Financial Sources and Use**

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2015 Actual	* 2016 Budgeted	* 2017 Budgeted	2015 Actual	* 2016 Budgeted	* 2017 Budgeted
<b>Financial Sources:</b>						
Property Tax	\$ 5,844,048	\$ 5,861,000	\$ 6,121,000	\$ -	\$ 10,000	\$ 19,995
Sales Tax	7,423,642	7,375,000	7,600,000	-	-	-
Other Taxes	4,409,499	4,286,500	4,510,000	5,464,255	6,485,000	6,608,000
Licenses and Permits	589,957	525,000	571,000	-	-	-
Intergovernmental, Grants, Contributions	426,518	96,000	125,000	1,900,893	90,000	90,000
Charges for Services & Uses	245,889	413,900	310,900	97,227	110,000	111,500
Fines, Fees and Forfeitures	687,897	681,500	376,000	-	-	-
Interest	125,008	81,000	86,000	14,749	14,750	13,105
Miscellaneous	174,793	20,100	20,100	43,740	45,300	44,500
<b>Total Estimated Financial Sources</b>	<b>\$ 19,927,251</b>	<b>\$ 19,340,000</b>	<b>\$ 19,720,000</b>	<b>\$ 7,520,864</b>	<b>\$ 6,755,050</b>	<b>\$ 6,887,100</b>
<b>Expenditures:</b>						
General Government	\$ 4,022,427	\$ 4,355,400	\$ 4,479,200	\$ 413,200	\$ 498,250	\$ 472,450
Public Safety	9,114,836	9,349,950	9,516,800	-	-	-
Public Works	619,697	443,425	391,000	-	-	-
General Services Public Works	3,859,817	4,299,500	4,289,200	3,580,715	3,218,000	8,789,000
Debt Service	24,724	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-
Miscellaneous	78,743	-	-	-	-	-
Capital Outlay	515,696	439,350	567,000	2,537,807	3,478,000	5,080,000
<b>Total Budget:</b>	<b>\$ 18,235,940</b>	<b>\$ 18,887,625</b>	<b>\$ 19,243,200</b>	<b>\$ 6,531,722</b>	<b>\$ 7,194,250</b>	<b>\$ 14,341,450</b>
Excess of revenues or (expenditures)	1,691,311	452,375	476,800	989,142	(439,200)	(7,454,350)
Transfers In/Out	(666,756)	(712,375)	(705,800)	70,609	109,700	95,800
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,024,555	(260,000)	(229,000)	1,059,751	(329,500)	(7,358,550)
Fund Balance - May 1	\$ 13,366,170	\$ 14,390,725	\$ 14,130,725	\$ 10,066,163	\$ 11,125,914	\$ 10,796,414
<b>Fund Balance - April 30</b>	<b>\$ 14,390,725</b>	<b>\$ 14,130,725</b>	<b>\$ 13,901,725</b>	<b>\$ 11,125,914</b>	<b>\$ 10,796,414</b>	<b>\$ 3,437,864</b>

\* The Fund Balance was determined by using budgeted figures for 2016 and 2017

## 2015-2017 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2015 Actual	* 2016 Budgeted	* 2017 Budgeted	2015 Actual	* 2016 Budgeted	* 2017 Budgeted
<b>Financial Sources:</b>						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental, Grants, Contributions	392,858	35,000	8,000	1,704,147	1,673,000	2,267,800
Charges for Services & Uses	5,940,362	6,706,000	6,665,000	2,044,893	2,213,500	2,155,500
Fines, Fees and Forfeitures	75,496	76,500	616,700	-	-	-
Interest	72,105	25,600	20,500	631,224	4,100	5,300
Miscellaneous	83,179	5,000	10,500	591,646	1,420,530	1,490,000
<b>Total Estimated Financial Sources</b>	<b>\$ 6,564,000</b>	<b>\$ 6,848,100</b>	<b>\$ 7,320,700</b>	<b>\$ 4,971,910</b>	<b>\$ 5,311,130</b>	<b>\$ 5,918,600</b>
<b>Expenditures:</b>						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	567,060	1,090,000	1,204,000
Public Works	-	-	-	2,054,843	2,213,500	2,159,500
General Services Public Works	-	-	-	-	-	-
Debt Service	220,313	807,000	809,000	754,538	611,000	605,000
Water & Sewer	7,188,878	6,488,200	6,923,500	-	-	-
Miscellaneous	-	-	-	79,497	-	-
Capital Outlay	2,171,098	1,042,000	1,921,000	-	-	46,000
<b>Total Budget:</b>	<b>\$ 9,580,289</b>	<b>\$ 8,337,200</b>	<b>\$ 9,653,500</b>	<b>\$ 3,455,938</b>	<b>\$ 3,914,500</b>	<b>\$ 4,014,500</b>
Excess of revenues or (expenditures)	(3,016,289)	(1,489,100)	(2,332,800)	1,515,972	1,396,630	1,904,100
Transfers In/Out	-	-	-	596,147	602,675	610,000
Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(3,016,289)	(1,489,100)	(2,332,800)	2,112,119	1,999,305	2,514,100
Fund Balance - May 1	\$ 68,027,232	\$ 65,010,943	\$ 63,521,843	\$ 20,340,832	\$ 22,452,951	\$ 24,452,256
<b>Fund Balance - April 30</b>	<b>\$ 65,010,943</b>	<b>\$ 63,521,843</b>	<b>\$ 61,189,043</b>	<b>\$ 22,452,951</b>	<b>\$ 24,452,256</b>	<b>\$ 26,966,356</b>

\* The Fund Balance was determined by using budgeted figures for 2016 and 2017

**2015-2017 Summary of Estimated Financial Sources and Use**

(For Budgetary Purposes Only)

	Total All Funds		
	2015 Actual	* 2016 Budgeted	* 2017 Budgeted
<b>Financial Sources:</b>			
Property Tax	\$ 5,844,048	\$ 5,871,000	\$ 6,140,995
Sales Tax	7,423,642	7,375,000	7,600,000
Other Taxes	9,873,754	10,771,500	11,118,000
Licenses and Permits	589,957	525,000	571,000
Intergovernmental, Grants, Contributions	4,424,416	1,894,000	2,490,800
Charges for Services & Uses	8,328,371	9,443,400	9,242,900
Fines, Fees and Forfeitures	763,393	758,000	992,700
Interest	843,086	125,450	124,905
Miscellaneous	893,358	1,490,930	1,565,100
<b>Total Estimated Financial Sources</b>	<b>\$ 38,984,025</b>	<b>\$ 38,254,280</b>	<b>\$ 39,846,400</b>
<b>Expenditures:</b>			
General Government	\$ 4,435,627	\$ 4,853,650	\$ 4,951,650
Public Safety	9,681,896	10,439,950	10,720,800
Public Works	2,674,540	2,656,925	2,550,500
Streets Department	7,440,532	7,517,500	13,078,200
Debt Service	999,575	1,418,000	1,414,000
Water & Sewer	7,188,878	6,488,200	6,923,500
Miscellaneous	158,240	-	-
Capital Outlay	5,224,601	4,959,350	7,614,000
<b>Total Budget:</b>	<b>\$ 37,803,889</b>	<b>\$ 38,333,575</b>	<b>\$ 47,252,650</b>
Excess of revenues or (expenditures)	1,180,136	(79,295)	(7,406,250)
Transfers In/Out	-	-	-
Financing Sources	-	-	-
Capital Contributions	-	-	-
Net Increase (Decrease) in Fund Balance	1,180,136	(79,295)	(7,406,250)
Fund Balance - May 1	\$ 111,800,397	\$ 112,980,533	\$ 112,901,238
<b>Fund Balance - April 30</b>	<b>\$ 112,980,533</b>	<b>\$ 112,901,238</b>	<b>\$ 105,494,988</b>

\* The Fund Balance was determined by using budgeted figures for 2016 and 2017

## 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 16/17 budget:

Fund	Budget Summary		
	Revenues	Expenditures	Surplus/(Deficit)
<b>GENERAL</b>			
General	19,755,000	19,984,000	(229,000) <sup>1</sup>
Subtotal:	19,755,000	19,984,000	(229,000)
<b>CAPITAL PROJECTS</b>			
Motor Fuel Tax (MFT)	815,500	1,800,000	(984,500) <sup>2</sup>
Park	345,100	653,000	(307,900) <sup>3</sup>
Street Improvement	5,407,000	11,376,000	(5,969,000) <sup>3</sup>
Water & Sewer Improvement & Construction	400,000	2,574,200	(2,174,200) <sup>3</sup>
Village Construction	4,100	50,000	(45,900) <sup>3</sup>
Subtotal:	6,971,700	16,453,200	(9,481,500)
<b>ENTERPRISE</b>			
Water & Sewer Operating	6,920,700	7,079,300	(158,600) <sup>5</sup>
Subtotal:	6,920,700	7,079,300	(158,600)
<b>SPECIAL REVENUE</b>			
Cemetery	40,500	32,150	8,350
Swimming Pool	247,300	247,300	-
Development	142,500	178,000	(35,500) <sup>3</sup>
Downtown TIF	20,000	90,000	(70,000) <sup>4</sup>
Subtotal:	450,300	547,450	(97,150)
<b>DEBT</b>			
Debt Service	613,000	605,000	8,000
Subtotal:	613,000	605,000	8,000
<b>INTERNAL SERVICE</b>			
Vehicle Maintenance	1,347,000	1,347,000	-
Building Services	808,500	808,500	-
Subtotal:	2,155,500	2,155,500	-
<b>PENSION TRUST</b>			
Police Pension	3,756,000	1,204,000	2,552,000
Subtotal:	3,756,000	1,204,000	2,552,000
<b>TOTAL ALL FUNDS:</b>	<b>40,622,200</b>	<b>48,028,450</b>	<b>(7,406,250)</b>

**Notes:**

- 1 – Budgeted expenses are being funded from the Vehicle Replacement Fund.
- 2 – Various capital fund projects are being partially funded from restricted fund balance.
- 3 – Various capital fund projects are being partially funded from fund balance.
- 4 – Budgeted expenses are partially funded from internal transfers.
- 5 – Budgeted expense for debt service are funded from fund balance.

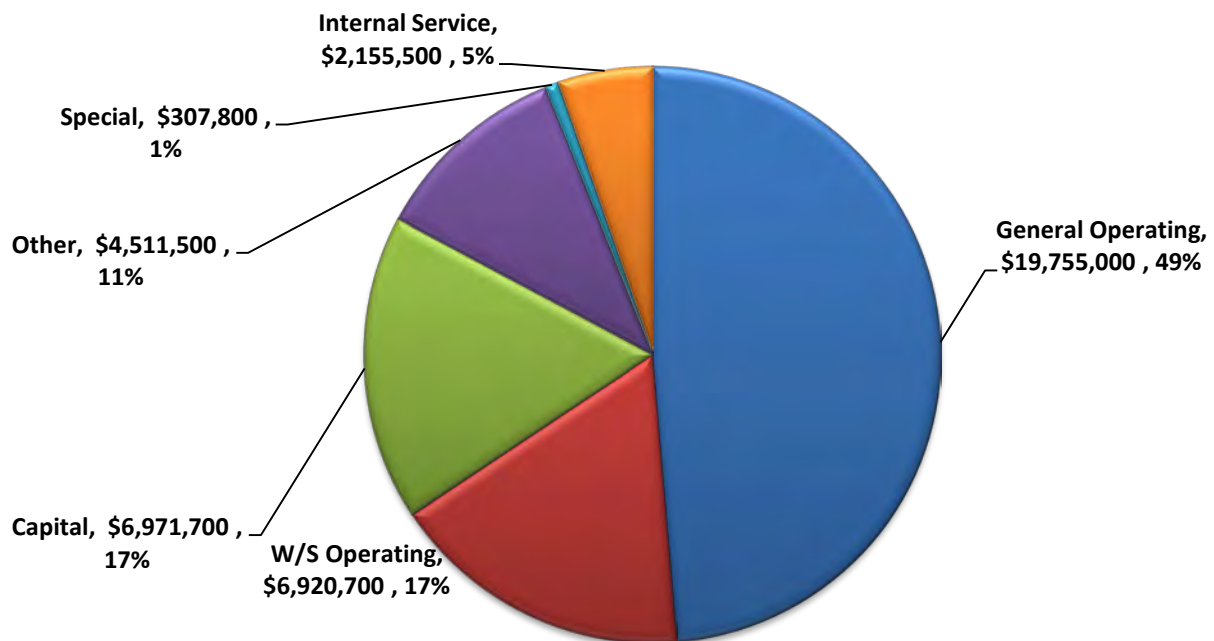
## Revenue Summary

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 13/14 and FY 14/15, budgeted revenues for FY 15/16, and budgeted revenues for FY 16/17:

### Total Revenues By Fund

	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
General Fund	\$ 19,089,164	\$ 19,893,506	\$ 19,375,000	\$ 19,755,000
Cemetery Fund	44,674	33,033	37,000	40,500
Motor Fuel Tax Fund	912,283	1,102,931	765,250	815,500
Street Improvement Fund	4,479,240	6,045,282	5,360,000	5,407,000
Swimming Pool Fund	200,025	224,187	263,700	247,300
Park Fund	34,364	66,014	320,100	345,100
Water/Sewer Operating Fund	6,065,787	5,979,979	6,083,000	6,920,700
Water/Sewer Construction Fund	869,169	584,023	765,100	400,000
Development Fund	62,168	165,025	143,700	142,500
Village Construction Fund	9,507	114,429	2,100	4,100
Building Services Fund	735,514	739,192	871,000	808,500
Vehicle Services Fund	1,434,177	1,315,651	1,342,500	1,347,000
Downtown TIF Fund	-	0	10,000	20,000
Police Pension Fund	2,801,194	2,799,371	3,091,530	3,756,000
Debt Service Fund	850,925	599,413	606,675	613,000
<b>TOTAL</b>	<b>\$ 37,588,192</b>	<b>\$ 39,662,035</b>	<b>\$ 39,036,655</b>	<b>\$ 40,622,200</b>

The Village is projecting a total of \$40.6 million in revenues for FY 16/17, which includes inter-fund transfers. The operating funds (General and Water & Sewer) comprise of 66 percent of revenues for FY 16/17. Capital revenues have decreased from FY 15/16 due to soft Telecommunications Tax receipts with 17 percent of total revenues. Below is a graph displaying FY 16/17 revenues by fund type:





### Total Revenues By Category

	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 15/16 Budget
Taxes	\$ 22,195,199	\$ 23,141,443	\$ 23,252,500	\$ 24,043,995
Licenses & Permits	418,475	600,010	542,000	594,000
Donations & Grants	2,125,682	2,829,798	1,097,000	1,154,500
Charges for Services	8,715,156	8,597,208	9,446,200	9,775,600
Fines & Forfeitures	751,529	683,853	670,000	365,000
Investment Income	938,429	1,345,409	1,545,980	1,612,705
Other Income	1,465,822	1,707,559	1,700,100	2,300,600
Other Financing Sources (Transfers)	977,900	756,756	782,375	775,800
<b>TOTAL</b>	<b>\$ 37,588,192</b>	<b>\$ 39,662,035</b>	<b>\$ 39,036,655</b>	<b>\$ 40,622,200</b>

Taxes – Taxes are the largest and most stable revenue source for the Village, comprising of 59 percent of the revenues for the FY 16/17 budget. Taxes are largely comprised of sales, income, and real estate taxes. This source is projected to increase \$791,495 (3.4 percent) from the FY 15/16 budget due to sales tax growth and the increased telecommunications tax rate.

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 9.5 percent from the FY 15/16 budget due to positive growth in building permits and license fees.

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 16/17 are up 5.2 percent from FY 15/16 in this category due to growth in motor fuel tax allotments, a per capita distribution from the State of Illinois.

Charges for Services – Charges for Services are comprised largely of user fees, fees only applicable to those who use the service. The largest revenue source in this category is water and sewer fees in the Water and Sewer Operating Fund. Additionally, a majority of the revenue from the internal service funds are derived from billings to other Village departments. This category is up approximately 3.5 percent from FY 15/16.

Fines & Forfeitures – Fine and Forfeiture revenues are generated primarily through police and court fines. This category is projected to decrease approximately 45.5 percent from FY 15/16, due to the discontinuation of the red light camera enforcement program. Overall, revenues in this category continue a long-term downward trend.

Investment Income – Near-zero federal funds rates are expected to continue in FY 16/17. The Village has increased its portfolio balance that is actively managed by its investment advisor to improve yield. This category is projected to increase \$66,725 (4.3 percent) from the FY 15/16 budget.

Other Income – Other Income is predominately comprised of Police Pension contributions (employee and employer). This category is up 4.0 percent from FY 15/16 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 \$775,800 for FY 16/17.

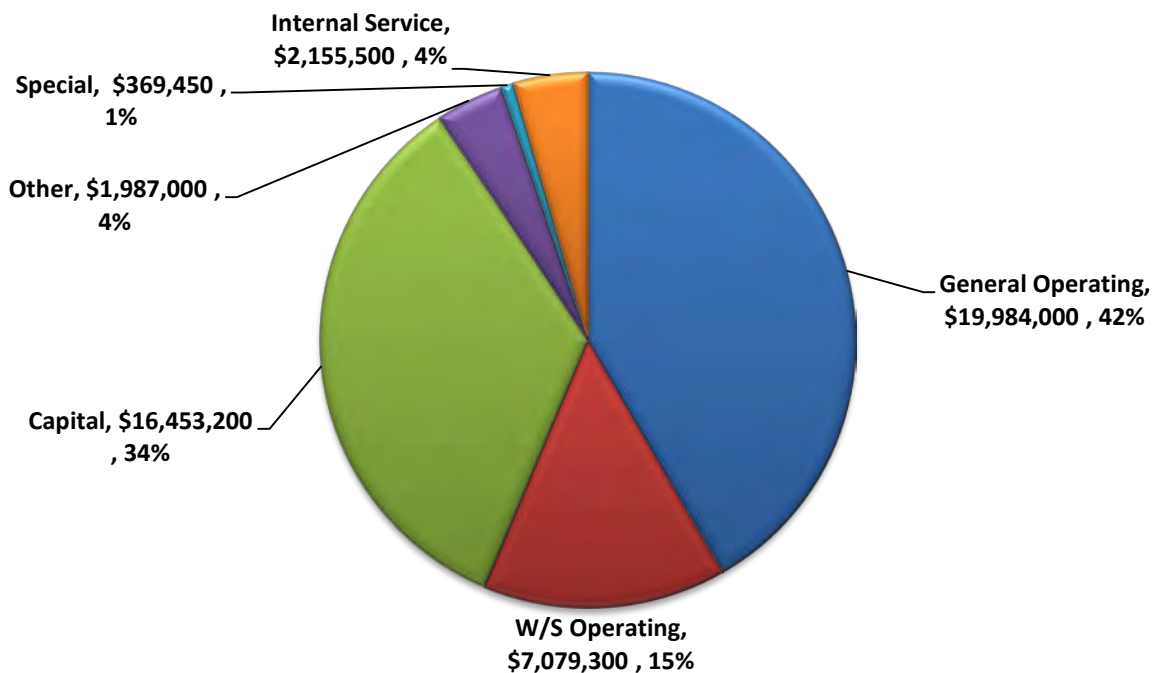
## Expenditure Summary

The Village is projecting a total of \$48.0 million in expenditures for FY 16/17, 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 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
General Fund	\$ 18,807,486	\$ 18,868,951	\$ 19,635,000	\$ 19,984,000
Cemetery Fund	31,010	27,747	31,550	32,150
Motor Fuel Tax Fund	477,508	940,526	1,729,000	1,800,000
Street Improvement Fund	3,424,047	4,981,451	4,763,000	11,376,000
Swimming Pool Fund	199,262	225,552	263,700	247,300
Park Fund	116,678	32,551	184,000	653,000
Water/Sewer Operating Fund	8,839,972	9,488,610	6,744,200	7,079,300
Water/Sewer Construction Fund	172,411	661,680	1,593,000	2,574,200
Development Fund	115,234	89,427	158,000	178,000
Village Construction Fund	11,804	-	15,000	50,000
Building Services Fund	737,454	782,401	871,000	808,500
Vehicle Services Fund	1,434,177	1,315,651	1,342,500	1,347,000
Downtown TIF Fund	-	279,466.63	100,000	90,000
Police Pension Fund	452,921	646,554	1,075,000	1,204,000
Debt Service Fund	724,481	754,538	611,000	605,000
<b>TOTAL</b>	<b>\$ 35,544,446</b>	<b>\$ 39,095,105</b>	<b>\$ 39,115,950</b>	<b>\$ 48,028,450</b>

Below is a graph displaying FY 16/17 expenditures by fund type:



### Total Expenditures By Category

	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
Personnel	\$ 16,478,776	\$ 16,894,901	\$ 17,683,900	\$ 18,092,050
Contractual Services	4,310,852	4,966,292	6,173,275	8,770,150
Supplies & Materials	3,764,496	5,096,359	4,792,925	7,887,050
Maintenance	2,448,459	2,466,442	2,670,325	2,803,950
Capital Expenditures	2,229,349	3,571,861	4,959,350	7,614,000
Debt Services	1,622,570	1,544,851	1,418,000	1,414,000
Other Charges	3,712,045	3,797,644	635,800	671,450
Transfers	977,900	756,756	782,375	775,800
<b>TOTAL</b>	<b>\$ 35,544,446</b>	<b>\$ 39,095,105</b>	<b>\$39,115,950</b>	<b>\$ 48,028,450</b>

Personnel – Personnel costs account for salaries, health insurance, FICA, pension and other costs related to Village employees. This category increased 2.3 percent from FY 15/16. One of the largest personnel-related cost increases was \$597,000 for police pension contribution expense. Overall, cost-containment strategies such as attrition and joining the Intergovernmental Personnel Benefits Cooperative for health insurance have led to decreased expenditures in personnel related line-items.

Contractual Services – Contractual Services is budgeted at \$8,770,150 for FY 16/17. This category includes utilities, contracted services, and equipment rental. The year-to-year increase is 42.1 percent in this category primarily due to increased expenditures for engineering services in the Street Improvement Fund, which is budgeted at \$3,530,000.

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 increased 65 percent in FY 16/17, budgeted at \$7,887,050, due to a significant amount of infrastructure maintenance expenditures in the Street Improvement Fund (\$3,410,000) scheduled for the upcoming fiscal year.

Maintenance – Maintenance expenditures include costs for maintaining Village buildings, vehicles, and infrastructure. Maintenance costs are budgeted at \$2,803,950 for FY 16/17.

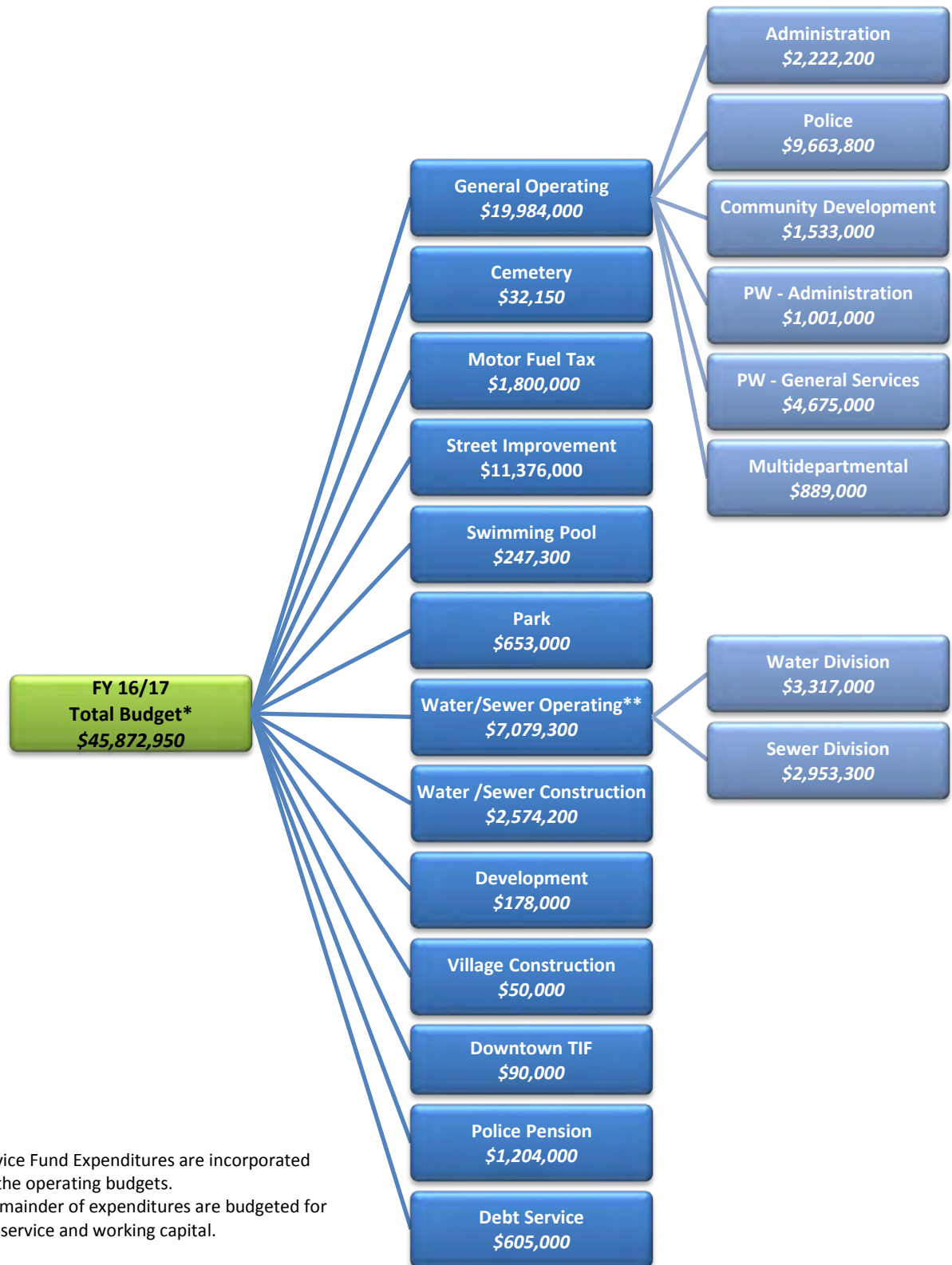
Capital Expenditures – Capital Expenditures are large dollar amount purchases of facilities and equipment. Capital Expenditures for FY 16/17 are budgeted 54 percent more than FY 15/16 to reflect current infrastructure projects including Highland Avenue reconstruction, Surrey Lane Creek drainage repair, Snapper Field court replacement, and water distribution system improvements budgeted for the upcoming year.

Transfers – Transfers includes monies that are transfer between accounts. The FY 16/17 budget includes \$775,800 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 16/17 budget with \$671,450 of expenditures, up 5.6 percent from FY 15/16.

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 16/17 Budget Allocation**



\*Service Fund Expenditures are incorporated into the operating budgets.

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

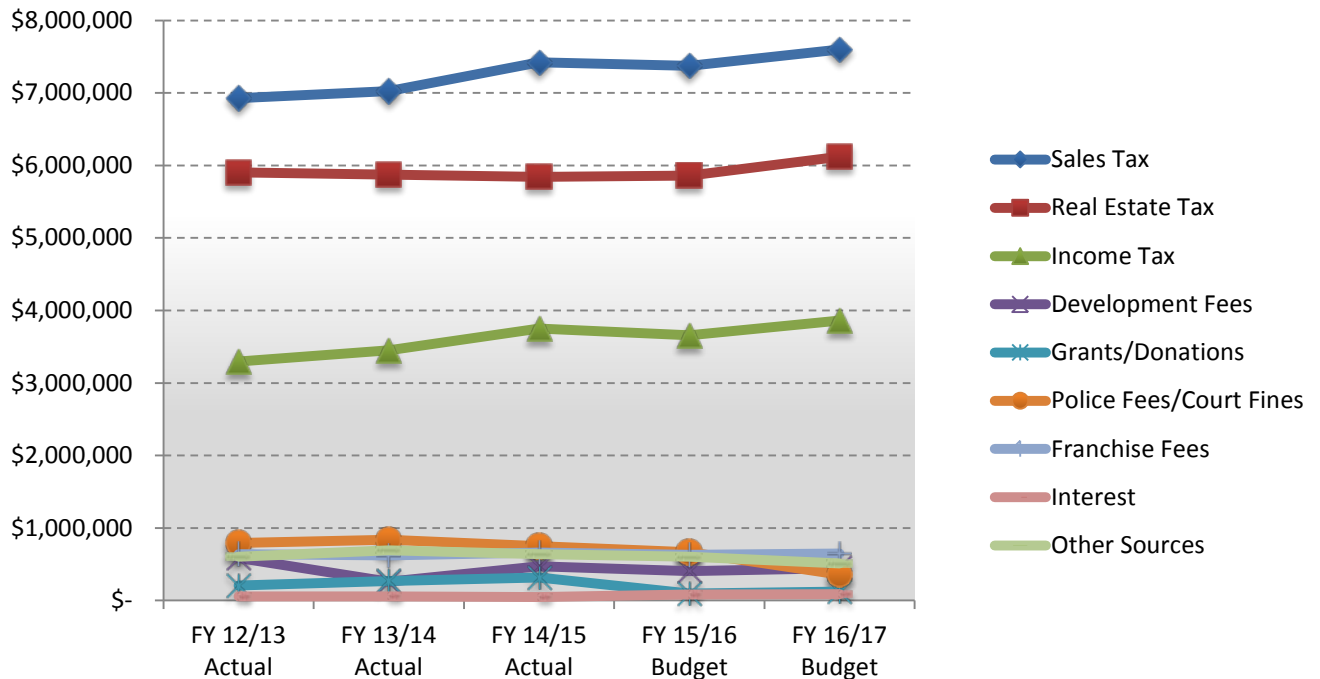
## General Fund Budget Overview

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 16/17 General Fund budget projects a 3 percent increase in revenues and a 2 percent increase in expenditures as compared to the budget for FY 15/16. It is also important to note that the Village will use \$229,000 from the Vehicle Replacement Fund; however, this are not reflected as a revenue source. The FY 16/17 budget is balanced at \$19,984,000.

**General Fund Anticipated Revenue - \$19,755,000** - 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 with a volatile economy 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 15/16 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 - \$7,600,000** – Recent sales tax trends and new commercial retail properties in the community suggest continued growth in sales tax for FY 16/17. Projected sales tax contributes approximately 38 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 - \$6,121,000 – 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 up slightly from FY 15/16, due primarily to the Police Pension levy. The Village Board approved a property tax levy increase of \$250,000 for 2015 (payable 2016) to capture new construction growth in the Village. 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. Equalized Assessed Valuation is projected to increase in Algonquin for the first time since 2009, which is back to 2004 levels.

Income Tax - \$3,800,000 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. Income tax revenue is projected to increase 5.6 percent from the budget projection for FY 15/16 based on projections from the Illinois Municipal League. Income tax revenue consists of 20 percent of the total revenue for the General Fund.

Police and Court Fines - \$356,000 – 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. Decreased court revenue trends and elimination of the traffic light enforcement program contribute to a 47 percent decrease in these accounts. Police and Court Fines account for 2 percent of the General Fund revenue.

Franchise Fees - \$650,000 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This stable revenue source accounts for approximately 3 percent of the revenue in the General Fund and experienced a 3.2 percent overall increase from the FY 15/16 budget due to higher projections for cable franchise fees.

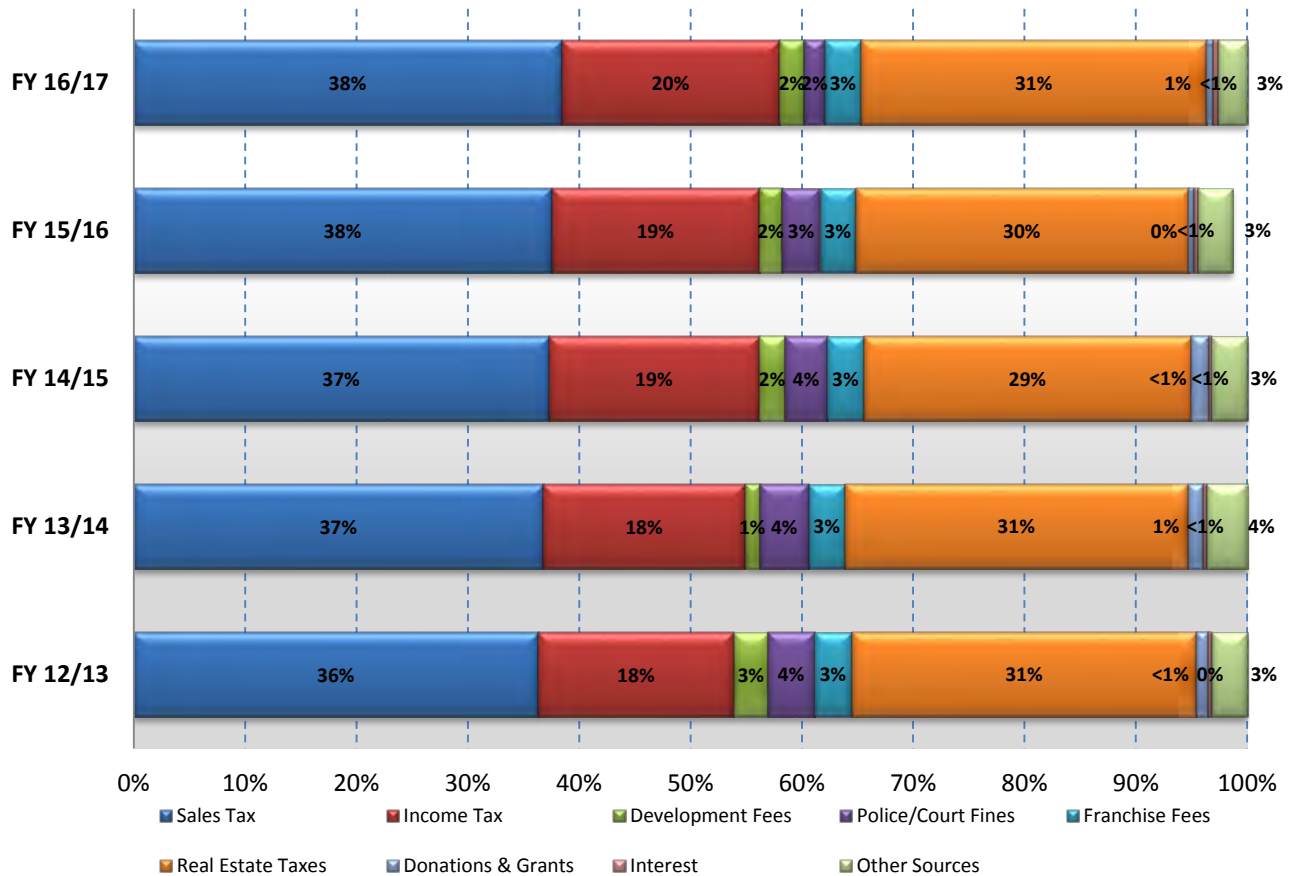
Community Development Fees - \$446,000 – The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. Signs of housing and economic recovery have led to an 9.7 percent increase from the current budget in overall community development fees. Community development fees account for 2 percent of the General Fund revenue in this budget.

Grants and Donations - \$125,000 – This line item recognizes the revenue anticipated for various grant programs. Grants will be recorded as they are received this fiscal year, therefore, the budget as presented does not show any anticipated revenues. The revenues for grants and donations have increased from FY 15/16 and equal less than 1 percent of the General Fund revenues.

Interest - \$86,000 – These revenue line items include modest interest received from the various investment institutions utilized by the Village. With stable cash reserves and low interest rates, this revenue source accounts for less than 1 percent of the General Fund revenue. A recent increase in the federal funds rate account for the year-to-year increase in this category.

Other Revenue - \$511,000 – Sixteen other revenue sources account for the balance of the total revenue stream for the General Fund. A 15 percent decrease is expected in FY 16/17 from the prior year budget. The decrease is primarily due to the recreation programming line-item as it was budgeted based on historical trends versus assumptions on program offerings. All of the smaller revenue accounts together make up 3 percent of the General Fund revenue.

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



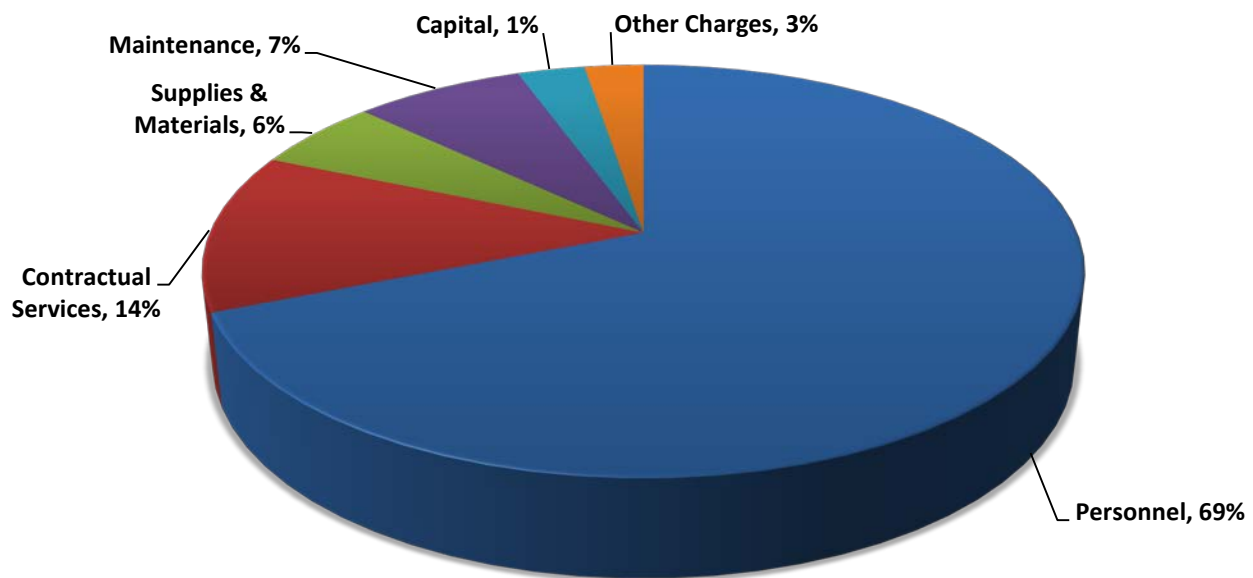
### General Fund Expenditures

Administration, Police, Community Development, and Public Works are separate Departments funded by the General Fund. Public Works has two distinct divisions of responsibility covered under the General Fund: (1) General Services and (2) Public Works Administration. The General Services Division combines the former Streets and Parks & Forestry Divisions. 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	\$ 2,222,200	11%
Police	9,663,800	48%
Community Development	1,533,000	8%
Public Works - Administration	1,001,000	5%
Public Works –General Services	4,675,000	23%
Multidepartmental	889,000	4%
<b>TOTAL:</b>	<b>\$ 19,984,000</b>	<b>100%</b>

### General Fund Expenditures by Category\*



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

Personnel - \$13,259,200 - The overall employee headcount for the General Fund in FY 16/17 decreased by 6.50 FTEs by attrition. 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 Village Board will determine the appropriate merit pool increases for the employees during FY 16/17. Police Pension Contributions represent the largest increase in personnel expenditures in FY 16/17.



Contractual Services - \$2,413,200 – The Contractual Services category generally consists of utilities and other services provided to the Village by a third party. The Village’s liability insurance premium decreased 17 percent due to claims history in recent years. Additionally, professional services expenditures have increased due to a long-term financial planning study in General Services Administration, MUNIS implementation training and an East Algonquin Road Corridor conceptual study in Community Development, and a contractual agreement for an Intern with Northern Illinois University in Public Works Administration.

Supplies and Materials - \$1,077,700 – Supplies and Materials consist of day-to-day items required to provide community services, such as office supplies, tools, fuel, and postage costs. IT Equipment is a new line-item for FY 16/17 which captures hardware and software expenditures as technology continues to play an ever critical role in our operations. This line-item includes \$390,000 in expenditures for this fiscal year. Additionally, park upgrade expenditures have been increased to \$121,300 in FY 16/17 as various park improvements are planned for the upcoming year.

Maintenance - \$1,429,300 – Maintenance costs have increased in FY 16/17, reflective of the Village aging facilities and fleet and associated costs to do so. A majority of these services are provided to Village departments by the Internal Services Division of the Public Works Department. Infrastructure maintenance expenditures in Public Works General Services have increased in the areas of street, storm sewer, and traffic signal as additional resources are being dedicated to maintain infrastructure to avoid premature failure.

Capital Expenditures - \$567,000 - The FY 16/17 budget as presented does contain several capital purchases to improve operations. Community Development will replace an existing truck used for inspections for \$22,000. The Public Works General Services Division will replace an existing truck for \$255,000, which is being partially-funded from the Vehicle Replacement Fund. Additionally, a snow plow attachment, two trailers, and a striping machine will be purchased for a total of \$24,500. Finally, \$250,000 in total is budgeted amongst General Services Administration, Police, and Community Development for replacement of the lower level parking lot (Stonegate Road entrance) at the Ganek Municipal Center.

Other Charges - \$496,800 – 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 16/17 Water and Sewer Operating Fund budget is budgeted at \$7,079,300 (5 percent increase from FY 15/16). As part of the recent bond refinancing of Series 2013 (which refunded 2005A), debt service is now budgeted in the Water and Sewer Operating Fund. Fund balances will make up the difference between revenues and expenditures.

Anticipated Revenue – Water and Sewer Operating Fund - \$6,920,700 – Approximately \$6.2 million is expected to be generated from water and sewer fees, which reflects a partial year of the new water and sewer rates. This source alone accounts for 89% of the revenue needed to operate the water and sewer

system of the Village. The FY 16/17 budget, which implements the recommendations of the Comprehensive Water and Sewer Rate and Fee Study, completed in January 2016 by RHMG Engineers, Inc. includes a new infrastructure fee, which is a fixed fee assessed to customers to fund infrastructure maintenance and replacement. The infrastructure fee is budgeted at \$540,000 which is 7.8 percent of the overall budget. 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 - \$7,079,300 – 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 – \$808,500 – 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 7 percent decrease from FY 15/16.

Vehicle Maintenance Service Fund – \$1,347,000 - The Vehicle Maintenance Service Fund is established to account for all the vehicle and equipment maintenance necessary across all departments of the Village. All parts and labor expenses incurred as part of the Village’s annual vehicle maintenance are estimated and then allocated to each department based on service needed for the maintenance of vehicles and equipment. In addition, this service fund has similar overhead expenditures of “contractual services,” “supplies,” “maintenance,” and “training,” as do other department budgets. The Vehicle Maintenance Fund coordinates the daily maintenance of over 300 vehicles and other pieces of equipment (chain saws, weed whips, etc.) that comprise the Village’s fleet. The Vehicle Maintenance Service Fund is proposed with a less than 1 percent increase in expenditures from FY 15/16.

### 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 five 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 16/17 includes \$815,500 for revenues and \$1,800,000 for expenditures. Major projects in this fund include Bunker Hill Drive (\$225,000) and Harper Drive (\$770,000), both of which projects are

carryovers from FY 15/16. Existing fund balances will be used to finance current year construction projects.

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 \$5,407,000 in FY 16/17, an additional \$5,969,000 of fund balance will be used to balance the \$11,376,000 of proposed expenditures. The FY 16/17 expenditures include \$3,530,000 of engineering and construction management projects. New projects include Cumberland Parkway/Copper Oaks (\$1,800,000), Stonegate Road (\$1,500,000), Highland Avenue (\$1,000,000), Surrey Lane Creek and Drainage Repair (\$1,700,000), and Woods Creek Restoration (\$830,000), which is grant contingent.

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 16/17 revenues are budgeted at \$345,100. Total expenditures in FY 16/17 are budgeted at \$653,000, with fund balance being applied to fund balance to current year expenditures. The largest project in FY 16/17 is the Snapper Field Court replacement, budgeted at \$500,000.

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 16/17 are projected at \$400,000 with expenditures at \$2,574,200. Accumulated reserves from the fund balance will offset the difference. The primary projects include sanitary sewer rehabilitation (\$300,000), high service pump motor replacement at Water Treatment Plant's #2 and #3 (\$275,000), emergency water interconnect construction (\$115,000), distribution system improvements (\$507,000), and primary sludge pumping improvements (\$86,000).

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 16/17 are \$4,100 due to fees from some limited residential development in the Village and interest income. Proposed expenditures include \$50,000 for architectural services for interior modifications at the Ganek Municipal Center and Public Works Facility.

### 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 \$247,300 for FY 16/17 with a transfer from the General Fund of \$130,800. A replacement pool heater (\$14,000) is budgeted for FY 16/17. Total maintenance costs for FY 16/17 are budgeted at \$123,000.

### Debt Fund

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

- Series 2013 refunded Series 2005A which 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 bond pertain to construction of the Public Works Facility, as follows:

- Series 2014A refunded Series 2005B (previously 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 2014A bond series which partially financed the Public Works Facility. The Village's bond issues are structured to be a level debt service schedule, which allows expenditures to remain stable in future years.

The revenues of \$613,000 include a \$605,000 transfer from the General Fund and investment income of \$3,000. Expenditures for debt service include \$550,000 for reduction of principal, \$53,000 for payment of interest expense, and \$2,000 for payment of bond fees or total expenditures of \$605,000.

### Pension Trust

Police Pension - Revenues for the Police Pension Fund total \$3,756,000 including employee contributions of \$420,000, investment income of \$1,490,000, employer contributions of \$1,837,000 and prior service contributions and interest of \$9,000. Expenditures for pension benefits/contribution refunds are \$1,085,000 and administration expenses are \$119,000 for total expenditures of \$1,204,000.

### 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 \$150. There are no loans proposed at this time.

School Donation - Revenues are budgeted at \$90,100 including \$90,000 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 \$90,000. 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 sluggish new construction rates in the Village.

Cul De Sac – Due to the absence of new subdivision development, revenues are only investment income of \$1,500. Expenditures of \$40,000 are for contractual snow plowing. Please note that in FY 16/17 the level of service for cul-de-sac plowing and related expenditures has increased to include one pass during the storm and one after the snow has ceased. Long-term, the Village will have to identify another source of revenue to fund this activity.

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 \$50,000 and investment income of \$750.

Expenditures are \$48,000 including \$13,000 for regional marketing and a transfer to the General Fund of \$35,000.

The total revenues for the Development Fund are \$142,500 with expenditures of \$178,000. The difference will be offset from the restricted fund balance.

### **Downtown TIF Fund**

In 2014, the Village Board approved a tax increment financing (TIF) district for the downtown Algonquin area. The FY 16/17 budget is the second year the Downtown TIF Fund is formally budgeted. Revenues are budgeted conservatively at \$20,000 from property tax increment. Expenditures are budgeted at \$90,000 for various legal, engineering, and professional services.



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# Village of Algonquin Community Overview

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## A Place to Call Home

The Village of Algonquin provides residents and businesses alike an exceptional quality of life with outstanding recreational amenities, educational opportunities, and an expansive mixture of restaurants and shopping malls offering a variety of leisure time activities.

Algonquin sets the standard for excellence for providing a family-friendly and safe community. In our most recent Annual Community Survey, 90% of residents rated Algonquin as a place to live as either “Excellent” or “Good” along with 86% of residents rating Algonquin as either “Excellent” or “Good” as a place to raise children. In addition, 95% of residents reported to feeling safe in their neighborhoods during the day.

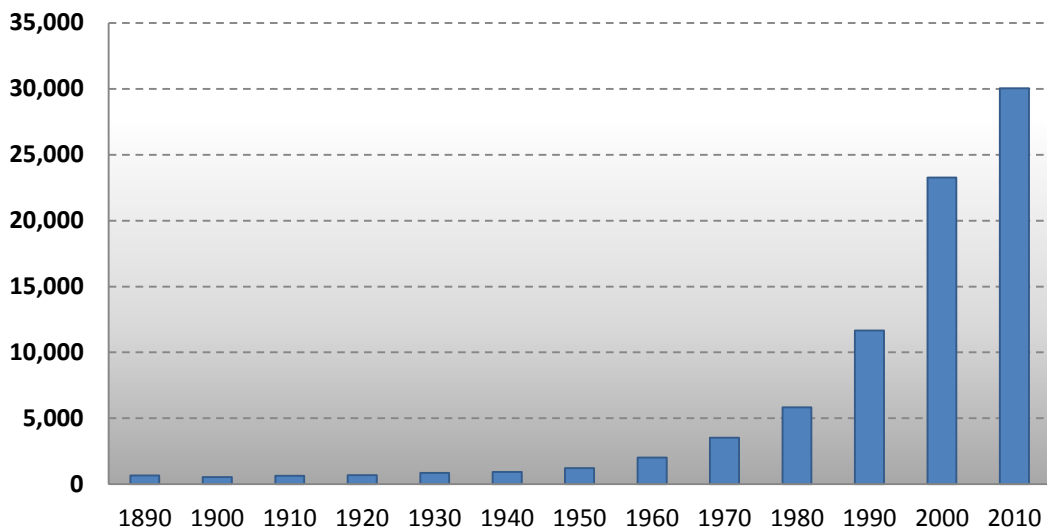
In addition to providing a friendly and safe community, Algonquin believes in providing residents leisure opportunities involving the great outdoors. Parks and Recreation amenities are abundant in Algonquin, with a park located within walking distance of most residents. There are 21 parks conveniently located throughout the Village to ensure regional connectivity. The Village of Algonquin strives to achieve environmental friendly initiatives along with appealing environmental aesthetics. 89% of Algonquin residents rated the maintenance of parks as either “Excellent” or “Good”. Algonquin continues to receive recognition for providing premier parks and trails for its residents as it has been named a Tree City USA for 20 consecutive years, since 1996, by the Arbor Day Foundation.

## Demographics

Home to approximately 30,046 people, Algonquin is nestled in the Fox River Valley which lies in both Kane and McHenry Counties and is conveniently located 45 miles from the Chicago Loop. The Village officially incorporated in 1890 and experienced much of its growth 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 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.

## Population Growth

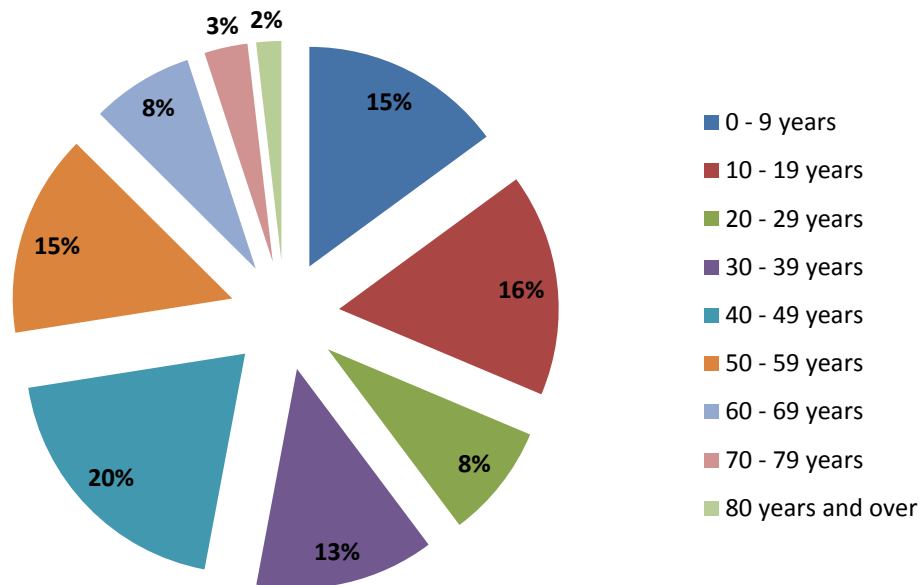
Source: United States Census Bureau



The population's age within Algonquin is relatively evenly distributed. Approximately 32 percent of residents are classified as adolescents with ages 19 years and younger. Nearly 14 percent of residents are classified as working citizens with ages 20 to 34 years and about 36 percent of working citizens are 35 to 54 years. About 16 percent of Algonquin's population with ages 55 to 74 years are either working citizens or retired. Finally, approximately 3 percent of Algonquin's residents are retired.

## Population by Age

Source: U.S. Census Bureau, 2010 Demographic Profile Data



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.

The Village of Algonquin offers a variety of housing choices, a large majority of which fall into the single family category. Single family homes can be found varying in unique and charming styles, set into many types of neighborhoods. The diversity in housing choices adds to the appeal of Algonquin which is demonstrated by 95.5% of total housing units being occupied.

### 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**

The Village of Algonquin earns its reputation as the “Gem of the Fox River Valley” by providing quality services and amenities to the community. The 2015 Annual Community Survey which was sent to 1,500 randomly selected residential households highlights the top quality services per department. In addition, the survey highlighted the Village’s customer service. **Overall, employee interaction was rated overwhelmingly Excellent or Good in all three evaluation categories: knowledgeable (91.3%), responsive (87.0%), and courteous (88.9%).**

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 139 full-time and 49 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), Recreation, and Office of Adjudication. This section of the Algonquin Community Survey asked respondents to evaluate services and programs ranging from the Village newsletter to promoting the Village to attract visitors. **Overall, 82.5% of respondents rated overall general services as either Excellent or Good.**

Community Development is responsible for planning and zoning, economic development, and building and code enforcement. **Overall, 66.2% of respondents rated overall community development services as either Excellent or Good.**

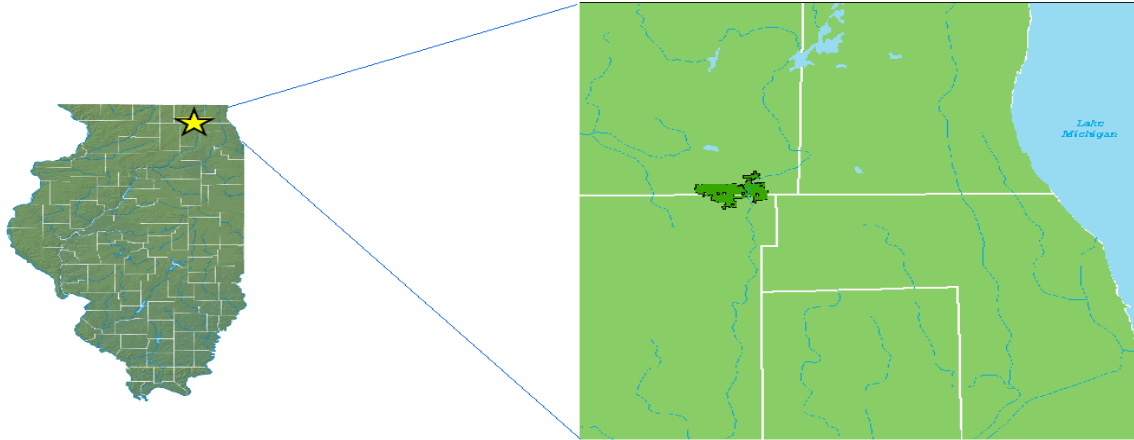
The Police Department has several operating functions including patrol, investigations, traffic, records, and administrative. Several Police Department employees are represented by a labor union (Metropolitan Alliance of Police Locals 78 and 183) which collectively bargains labor contracts. **Overall, 95.0% of residents feel either Very Safe or Somewhat Safe in their neighborhood during the day, while 87.0% feel either Very Safe or Somewhat Safe in their neighborhood after dark.**

The Public Works Department is divided into four primary operating divisions: Administration, Streets, General Services, 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. **Overall, 79.2% of respondents rated overall public works services as either Excellent or Good.**

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

### **Business and Industry**

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.



The Village of Algonquin serves as an important center of commerce in northern Kane and McHenry Counties. Since 2006, less than 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 PEP Wauconda, LLC, 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:

<b>Major Employers in Algonquin</b>	
<b>Employer</b>	<b>Number of Employees</b>
Community Unit School District 300	396
Jewel-Osco	340
Walmart	265
Meijer	260
Joe Caputo and Sons Fruit Market	160
Village of Algonquin	153
Target	150
Home Depot	140
Kenmode Tool and Engineering, Inc.	135
Young Innovations, Inc.	100

The following table displays the top ten job counts as well as their share of total jobs located within Algonquin classified by the North American Industry Classification System (NAICS).

<b>Jobs by NAICS Industry Sector in Algonquin</b> <i>Source: onthemap.ces.census.gov (2014)</i>		
<u>Job</u>	<u>Count</u>	<u>Share</u>
Retail Trade	2,443	38.0%
Accommodation and Food Services	1,064	16.6%
Health Care and Social Assistance	695	10.8%
Manufacturing	420	6.5%
Professional, Scientific, and Technical Services	299	4.7%
Construction	269	4.2%
Other Services (excluding Public Administration)	229	3.6%
Wholesale Trade	200	3.1%
Public Administration	185	2.9%
Finance and Insurance	167	2.6%

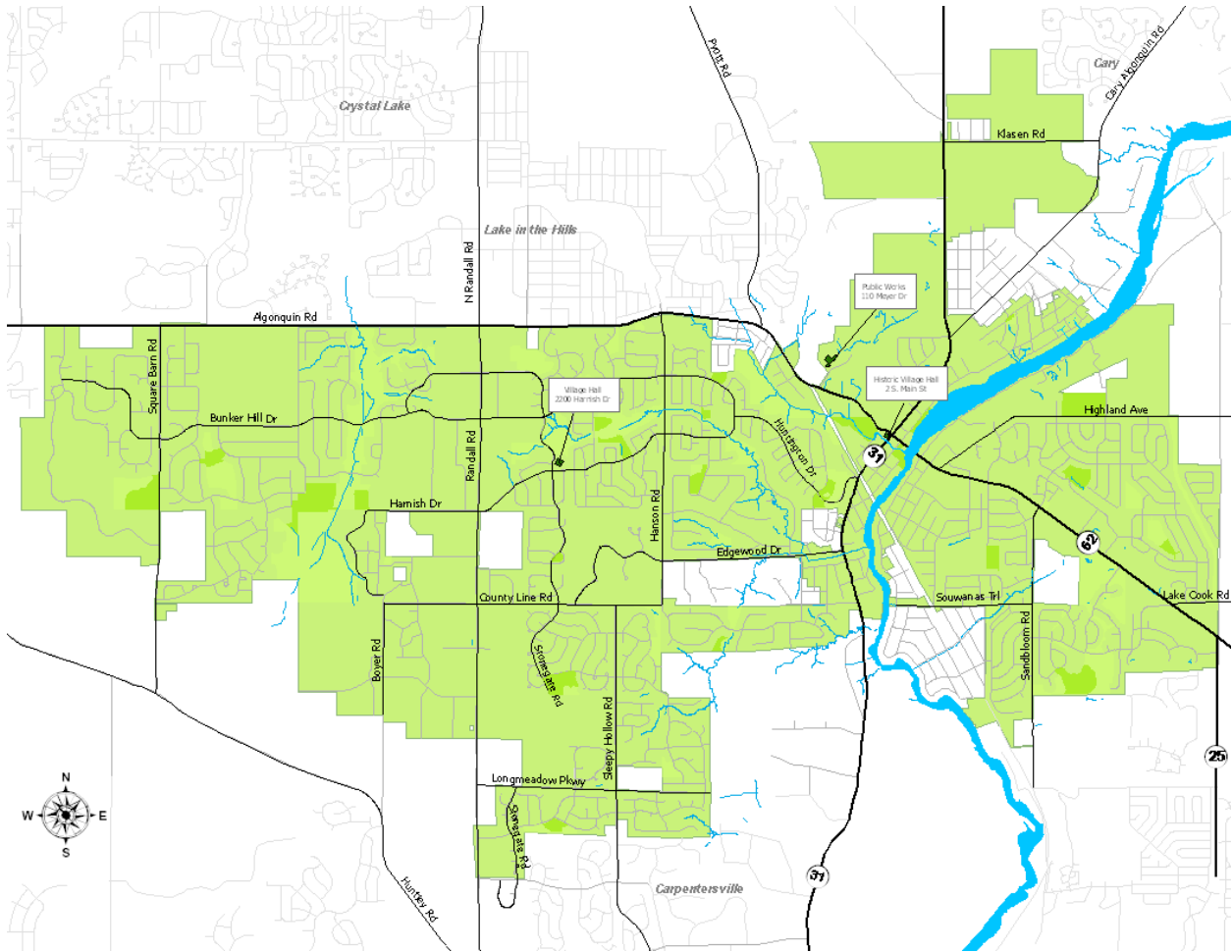
The following table displays historic unemployment rates comparing Algonquin to county, state, and national rates. During each of the past three years, Algonquin’s unemployment rate has been lower than the other comparable rates.

<b>Historic Unemployment Rates (Source: Illinois Department of Labor &amp; Illinois Department of Economic Security)</b>			
	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Algonquin</b>	<b>7.9%</b>	<b>5.8%</b>	<b>4.8%</b>
Kane County	8.9%	7.0%	6.2%
McHenry County	8.3%	6.4%	5.3%
Illinois	9.2%	7.1%	6.0%
U.S.	7.4%	6.2%	5.3%

### **Location**

Located conveniently 5 miles north of the Jane Addams Tollway (Interstate 90), which easily connects the Village to the Chicago and Rockford regions, Algonquin features all of the characteristics of a premier, well-rounded city. Algonquin’s appeal is largely due to quality master-planned communities, a wide variety of business opportunities and convenient proximity to the Chicago Loop. 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:

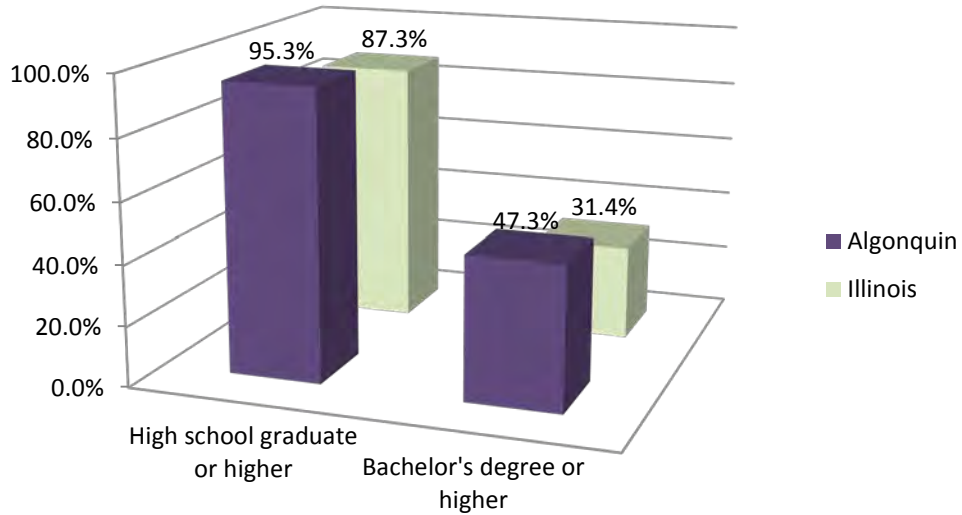
Elementary	Middle	High
Algonquin Lakes	Algonquin	Dundee-Crown
Eastview	Heinemann	Huntley
Neubert	Westfield Community	Jacobs
Liberty		
Lincoln Prairie		
Westfield Community		
Conley		
Mackeben		

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.

### Educational Degrees In Comparison with the State

Source: U.S. Census Bureau, data collected from 2009-2013 of persons age 25+





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## The Budget Process

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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 16/17 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, 2013, 2014 and 2015. 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, Assistant Village Manager, and Comptroller. 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, 2015

- *Initial Budget Meetings – Budget Officer and Assistant Village Manager:* These preparatory meetings took place from August to October 2015, in order to assess the budget process, consider altering it to meet the Village’s financial situation as well as current economic conditions, and determine a method for implementing the budget process.

### November 2015

- *Preliminary Revenue Analysis:* As a part of the constraint budgeting philosophy, the Assistant Village Manager 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 2015. 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.
- *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 Comptroller 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 2015.
- *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 2016**

- *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 2016.

### **January to February 2016**

- *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 2016.
- *Board Review:* The Committee of the Whole met on January 26, 2016, 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 9, 2016, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

### **March 2016**

- *Board Review:* On March 8, 2016, 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 15, 2016, to allow for citizen comment on the budget document. No comments were received.

### **April 2016**

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2016-2017 budget on April 5, 2016.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April 2016. 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 2016**

- *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, 2016 to April 30, 2017 fiscal year, Village staff will focus on implementation of the budget. The Village Manager, Assistant Village Manager, 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	2015					2016						
		August	September	October	November	December	January	February	March	April	May	June	July
Citizen Input													
Initial Budget Meetings	Budget Team												
Preliminary Revenue Analysis	AVM												
Redistribution Account Submittal	DH, AVM												
Review and Enter Fixed Costs	MI, AVM												
Capital Improvement Plan Development and Review	Public Works Director ,BO, AVM, MI												
Budget Worksheets Distributed	AVM, MI												
Budget Proposals Due	DH, AVM												
Performance Measurement Reports Due	DH, AVM												
Review of Submittals	DH, Budget Team												
Presentations of Budgets to Elected Officials/Public	BO, AVM, MI, COTW												
Budget Public Hearing	BO, AVM, MI, COTW												
Budget Adopted by Village Board	VB												
Finalization of Capital Improvement Plans	DH, BO, AVM												
Filing Budgets with Counties	AVM												
Printing of Budget Documents	AVM, MI												
Budget Implementation Begins	Budget Team, DH, VB												
Submittal of Budget to GFOA	AVM												
Review GFOA Comments and Begin FY 17/18 Budget													

\*BO=Budget Officer/Village Manager  
 AVM=Assistant Village Manager  
 COTW=Committee of the Whole

MI= Management Intern  
 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) 16/17 is \$40,622,200 which is an increase of \$1,585,545 (4.1 percent) over the comparable budget for FY 15/16. The increase is attributable to Sales Tax, Income Tax, and Building Permit revenue growth. Revenues in the Water & Sewer Operating Fund increased 13.8 percent over the budget for FY 15/16, due to associated increases in rates and fees. Interest income is projected to minimally increase due to the federal funds rate expected to continue at present levels which impacts interest bearing accounts.

### Common Assumptions

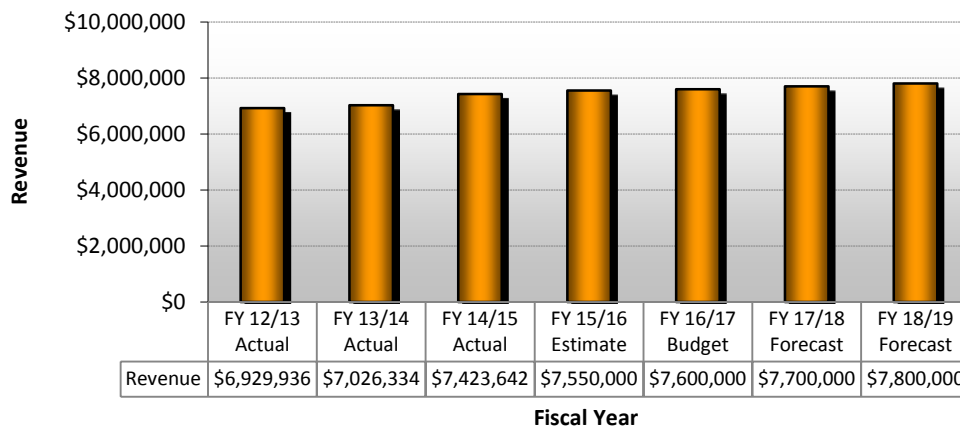
1. Interest Income Rate – 0.25 to 0.50 percent in the state investment pool and operating accounts.
2. The cash basis of accounting is used for budget purposes.
3. Trend analysis with historical information is used to project the budget unless another method is indicated.

### General Fund

#### 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 have been steadily improving since the Great Recession and the addition of new retailers have contributed to this trend. The FY 16/17 budget for sales tax is \$7,600,000 or 2.4 percent more than the FY 14/15 actual and 0.7 percent higher than the FY 15/16 estimate. The Village economy continues to improve as sales tax receipts are at historic levels while the unemployment rate in the village has improved from 9.7 percent in January, 2010 to 5.5 percent in January 2016.

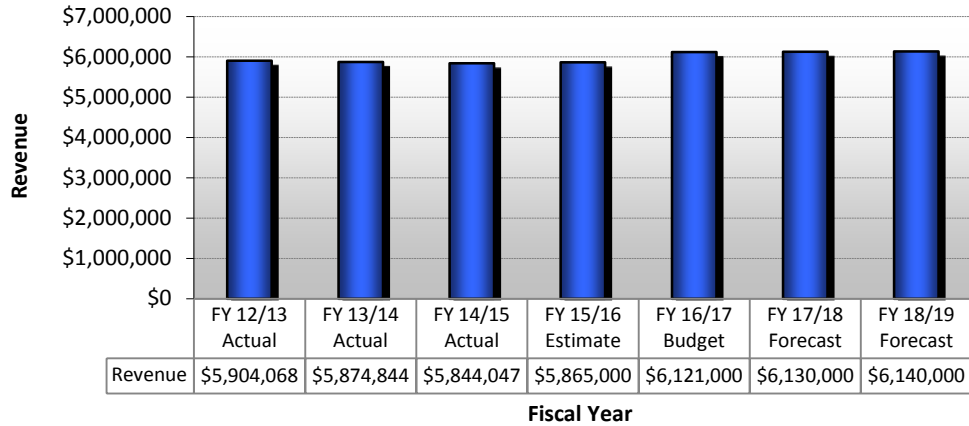
#### Sales Tax



2. Real Estate Tax

The FY 16/17 budget for real estate taxes in the General Fund is \$6,121,000 which is 4.4 percent more than the FY 15/16 estimate. The Village increased its property tax levy for 2015, payable 2016 for the first time since 2008 to capture new growth and partially fund its annual required contribution for police pensions. EAV is anticipated to increase to a level that will keep the Village’s tax rate steady. The Village attained home rule status in 2003. As a result, the Illinois Property Tax Limitation Act does not reduce the village’s tax extensions.

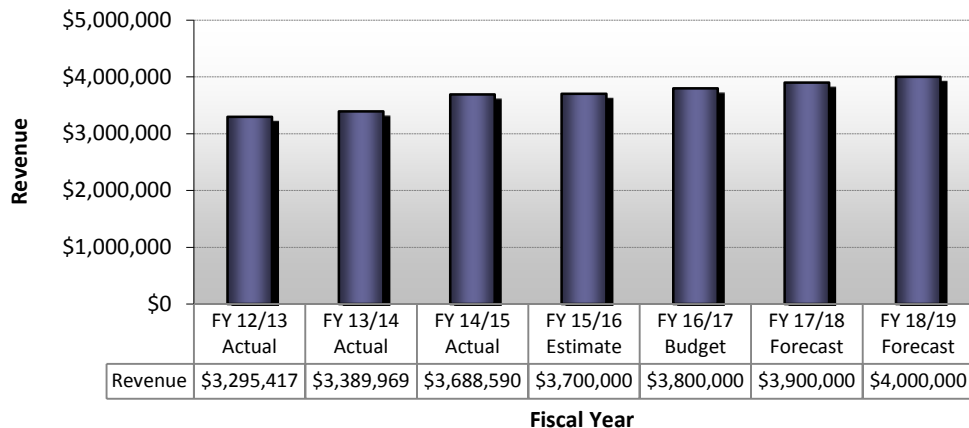
**Real Estate Tax**



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 16/17 is \$3,800,000 representing twelve cash distributions. The total is 2.7 percent more than the FY 15/16 estimated actual and 3 percent more than the FY 14/14 actual. Allocations are budgeted using per capita estimates determined by the Illinois Municipal League (IML) and our current population of 30,046.

**State Income Tax**

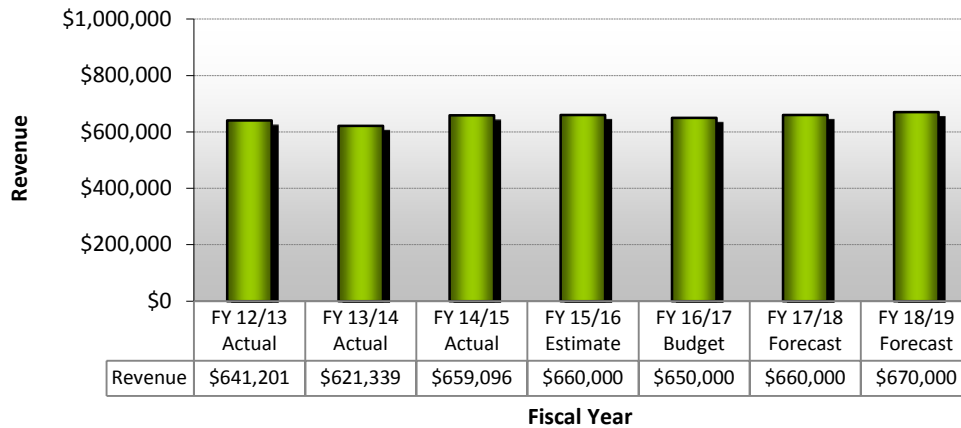


4. Cable Franchise & Telecommunication Fees

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 16/17, Cable Television Franchise Fees are projected at \$650,000 reflecting historical receipts. That budget is 1.5 percent less than the FY 15/16 estimate and 1.4 percent less than the FY 14/15 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 participating local governments. Receipts have been relatively flat since FY 05/06. It appears that competition is reducing pricing but there is no information available for analysis.

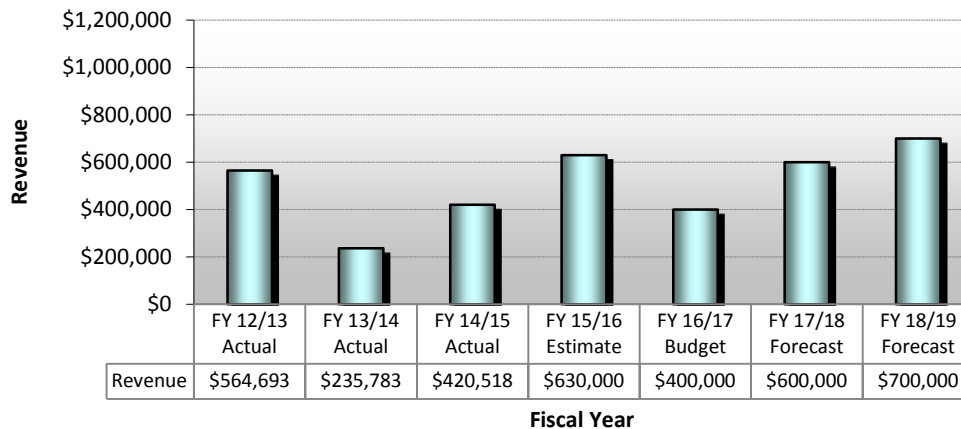
**Franchise & Telecommunication Fees**



5. Building Permit Fees

FY 16/17 permit fees are budgeted at \$400,000 reflecting maintenance permits and 25 new residential home permits. The budget is 37 percent less than the FY 14/15 estimate as budget assumptions do not include any large scale commercial construction. The long-term trends look positive due to continued housing recovery.

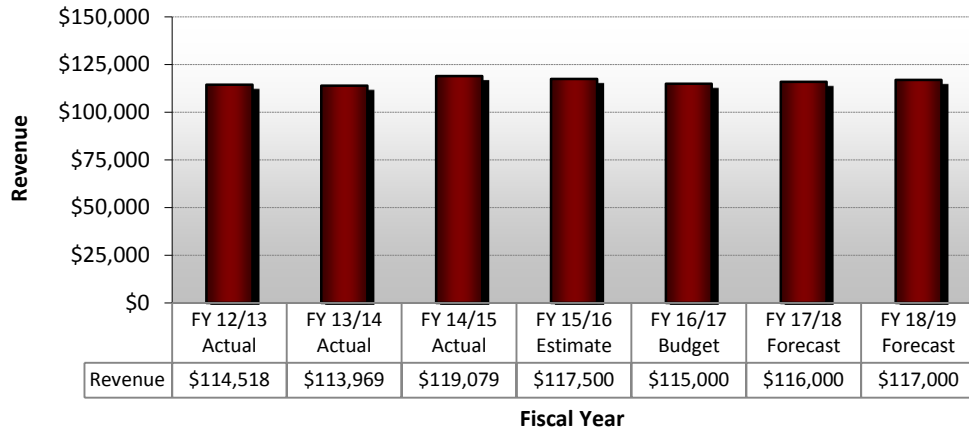
**Building Permit Fees**



6. Liquor License Fees

The FY 16/17 budget of \$115,000 for liquor licenses reflects the fee schedules associated with the authorized licenses and fees for new owners. This is 3.4 percent less than the FY 14/15 actual and 2.1 percent lower than the estimated actual for FY 15/16.

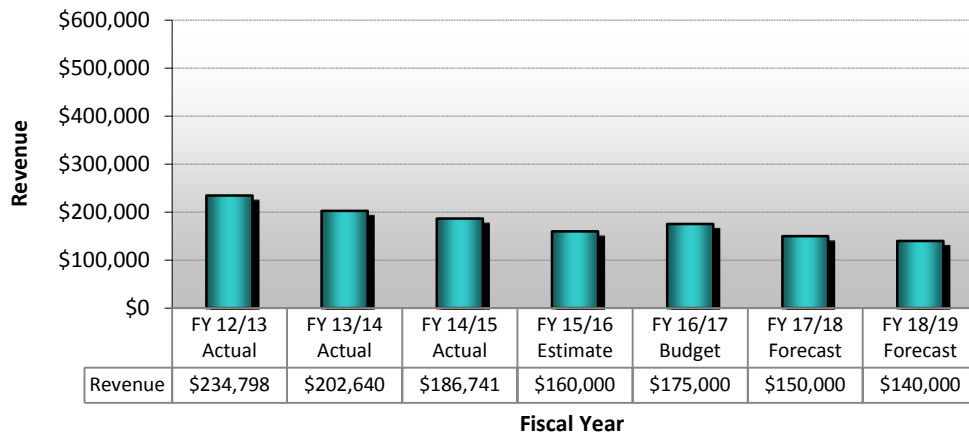
**Liquor License Fees**



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 16/17 budget of \$175,000 is 6.3 percent less than the FY 14/15 actual and 9.4 percent more than the estimate for FY 15/16.

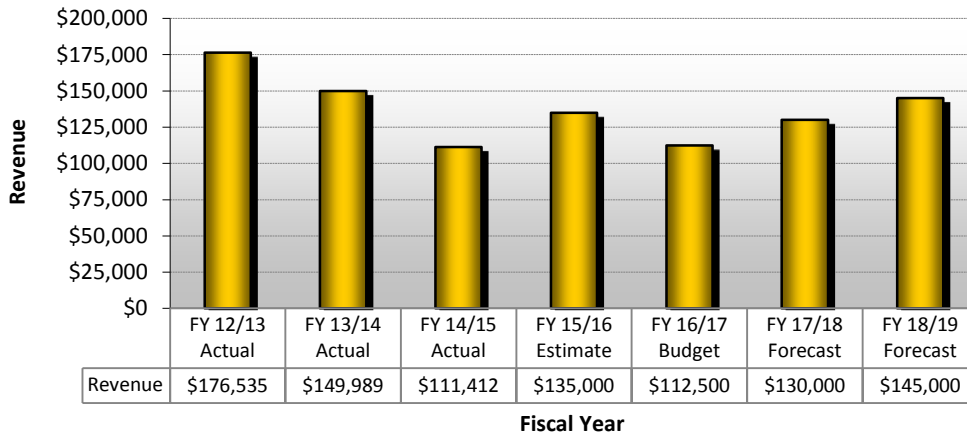
**Court Fines**



**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 funding 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 fleet maintenance and fuel billings to the local fire district. The budget for FY 16/17 is 16.7 percent less than the estimate for FY 15/16.

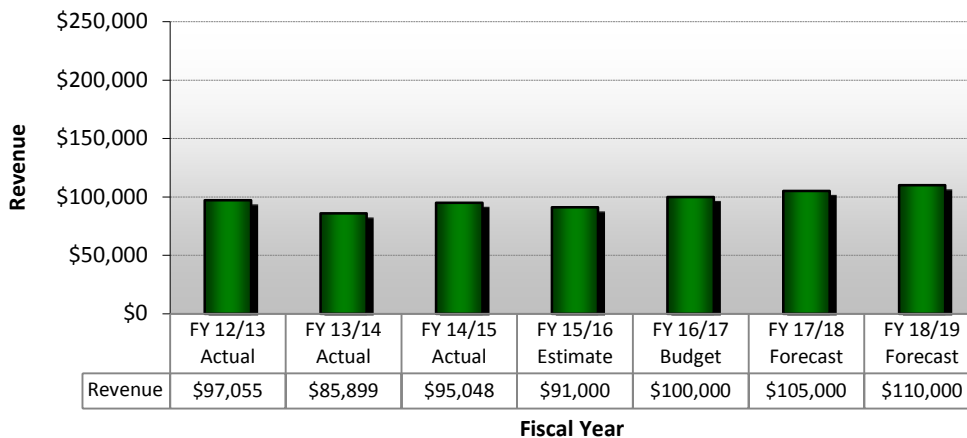
**Intergovernmental Agreements**



**9. Recreation Programs**

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$100,000 which is consistent with prior-year trends.

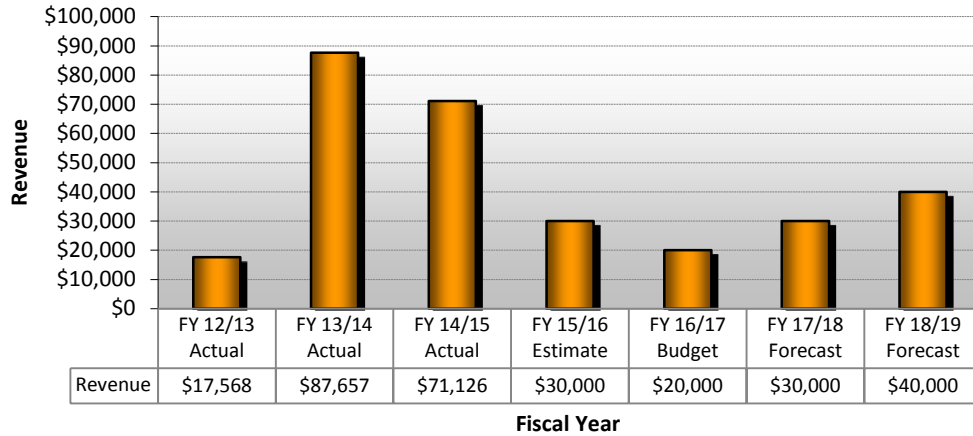
**Recreation Programs**



**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 \$20,000 is projected to be received in FY 16/17 which is 72 percent less than FY 14/15 actual and 33 percent less than the FY 15/16 estimate as more vehicles were sold at auction in those years. Vehicles that are used as trade-ins for the purchase of new vehicles impact this revenue item.

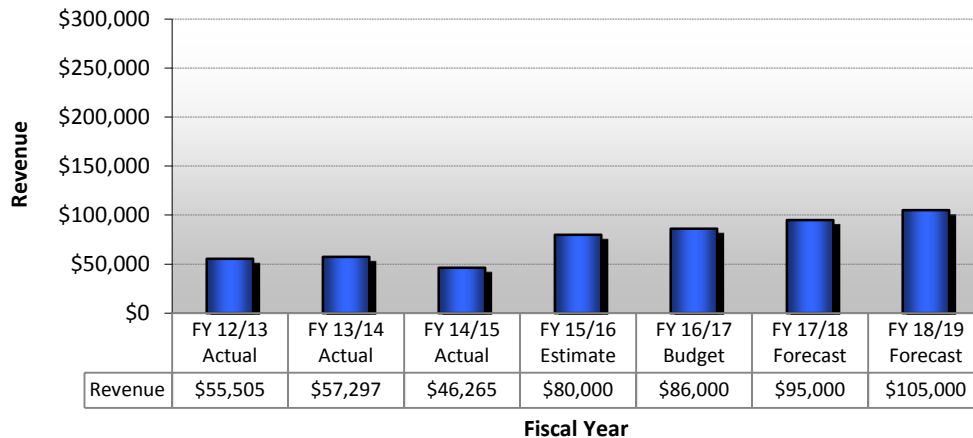
**Sale of Surplus Equipment**



**11. Interest Income**

Interest income in the General Fund is budgeted at \$86,000 which is 86 percent more than the FY 14/15 actual and 8 percent more than FY 15/16 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 revenue has the potential to increase due to investments in short-term fixed income securities held to maturity with reinvestments in an increasing interest rate environment.

**Interest Income**



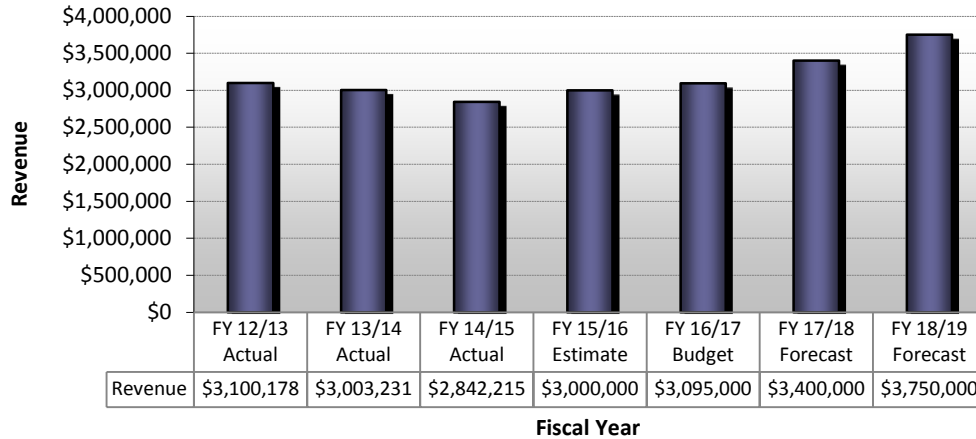


## Water and Sewer Fund

### 1. Water Fees

The FY 16/17 budget of \$3,095,000 is 8.9 percent higher than FY 14/15 actual and 3.2 percent higher than estimate for FY 15/16. The implementation of the new water rate structure in November 2016 and similar water consumption projections lead to a higher estimate for this revenue source.

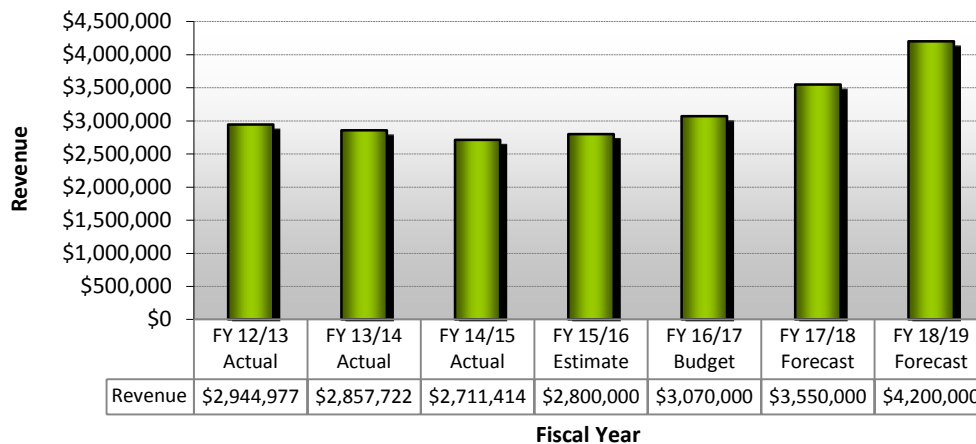
#### Water Fees



### 2. Sewer Fees

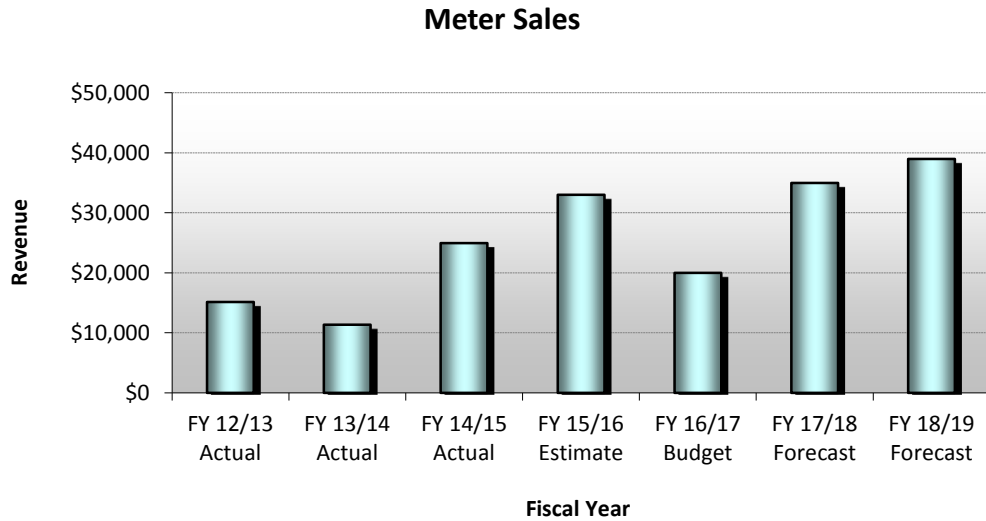
The FY 16/17 budget of \$3,070,000 is up 13 percent from the FY 14/15 actual and 10 percent higher than FY 15/16 estimate due to rate increases that will occur in November 2016.

#### Sewer Fees



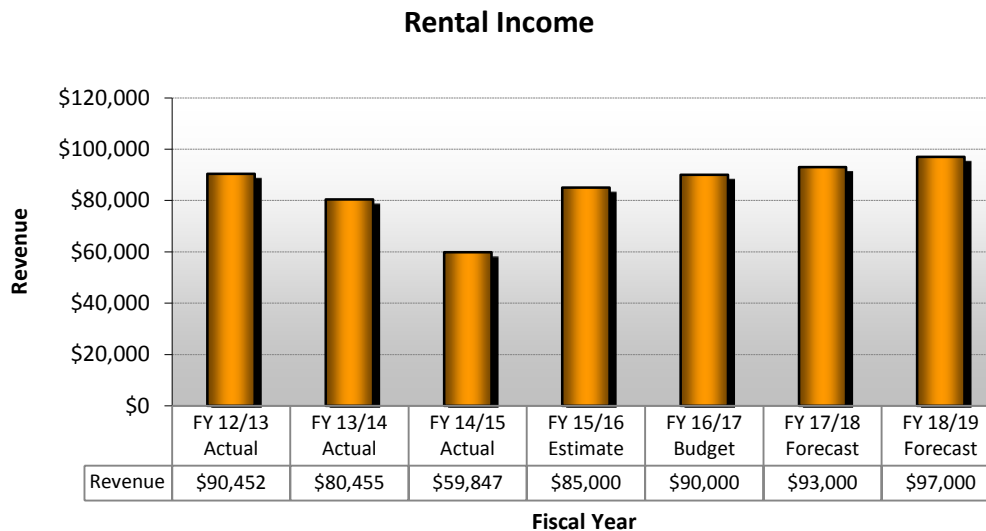
### 3. Meter Sales

The FY 16/17 meter sales budget of \$20,000 is 20 percent lower than the FY 14/15 actual and 40 percent lower than FY 15/16 estimate based on the expectation of smaller-scale development in the fiscal year.



### 4. Rental Income

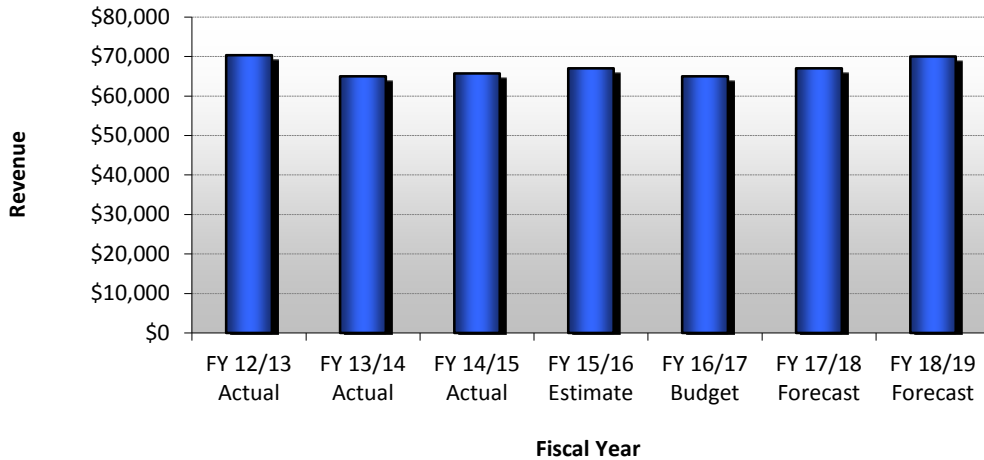
The FY 16/17 budget of \$90,000 is up considerably from the FY 14/15 actual and \$5,000 more than the FY 15/16 estimate. The rental income is generated from wireless service provider payments for antennas placed on Village utility properties.



5. Late Charges

The FY 16/17 late charges budget of \$65,000 is equal to FY 14/15 actual and 3 percent lower than the FY 15/16 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.

**Late Charges**



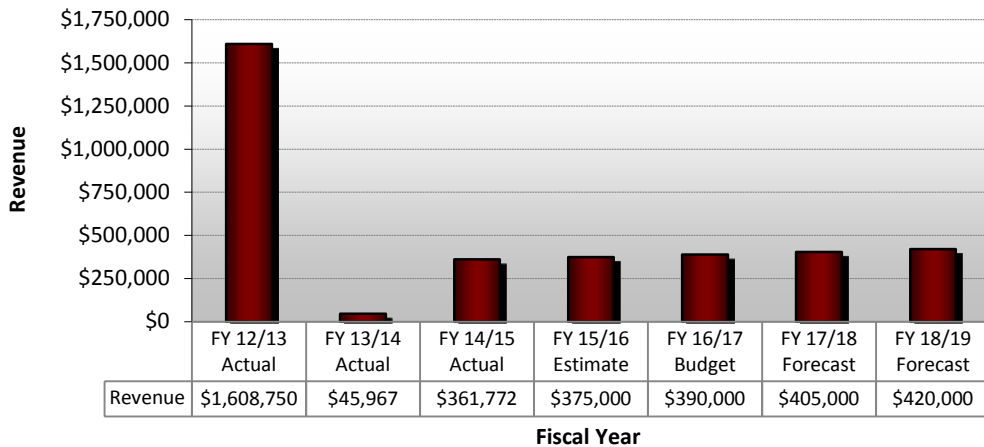
**Water and Sewer Improvement and Construction Fund**

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 16/17 budget is \$200,000 in the Water & Sewer Improvement and Construction Fund this year.

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 16/17 budget is projected at \$190,000 for sanitary sewer connection fees, for a total of \$390,000 in this category.

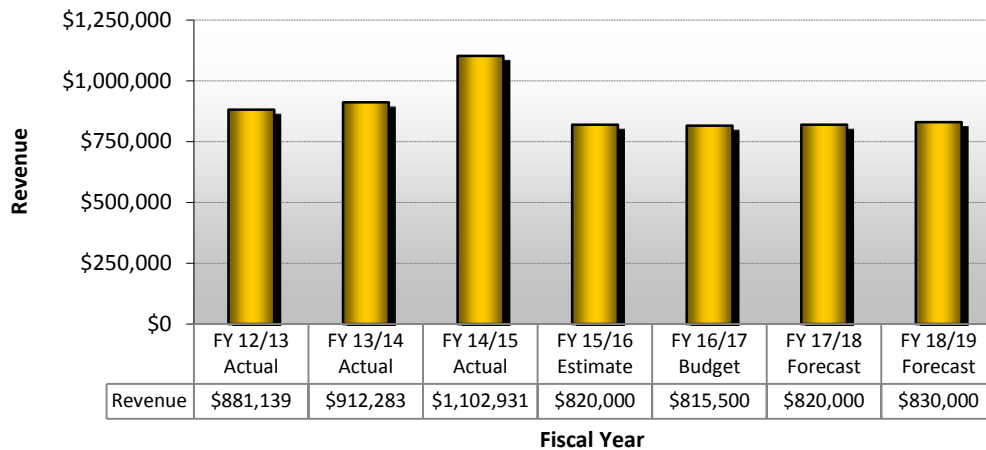
**Connection Fees**



## 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 state distribution to municipalities is based on population and the funds can be used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the use of these funds. The Village must comply with strict standards and regulations for the use of these funds. The total budgeted distributions of motor fuel tax allocations are \$815,500. The Village also participates in the state's High Growth City Distribution.

### Motor Fuel Tax Fund

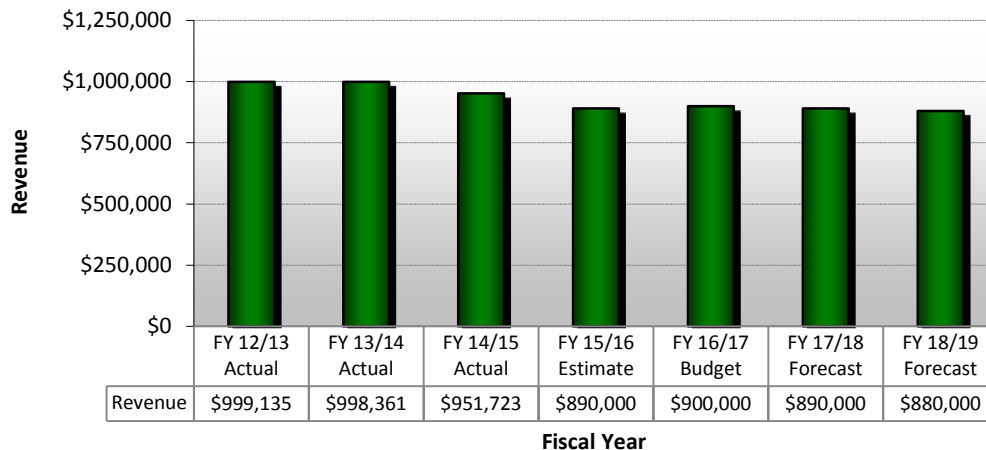


## Street Improvement Fund

### 1. Utility Tax Receipts

The FY 16/17 budget for Utility Tax is \$900,000 attributable to the 4 percent use tax on electric kilowatt usage and a 1 percent use tax billed on natural gas therm usage. Since housing growth in the Village has slowed, changes in these revenues depend on energy usage by existing customers due to seasonal temperatures. This utility tax budget is 5 percent less than the FY 14/15 actual and up 1 percent from the FY 15/16 estimate.

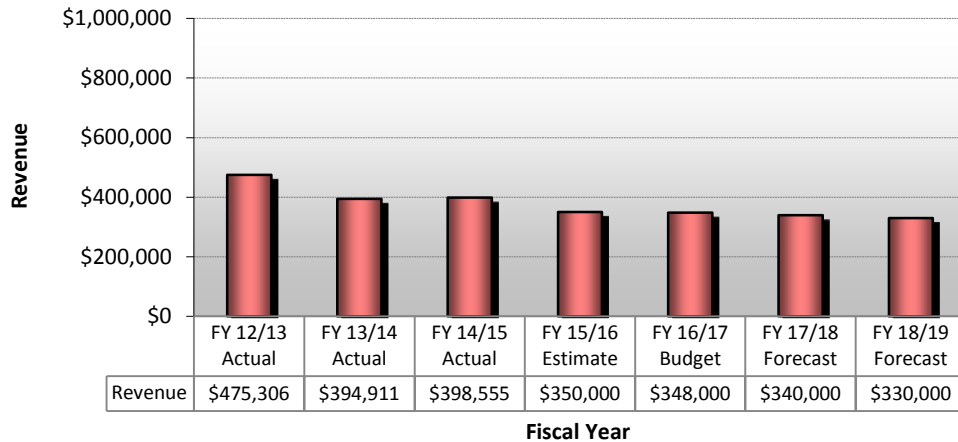
### Utility Tax Receipts



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 from the vendors by the state and then remitted to participating local governments. The receipts have been slowly decline over recent years. The FY 16/17 budget of \$348,000 is 13 percent less than actual for FY 14/15 and 1 percent less that the FY 15/16 estimate. The village allocates these revenues between the General Fund, Street Improvement Fund, and Park Fund. There is no information available for analysis at the municipal level.

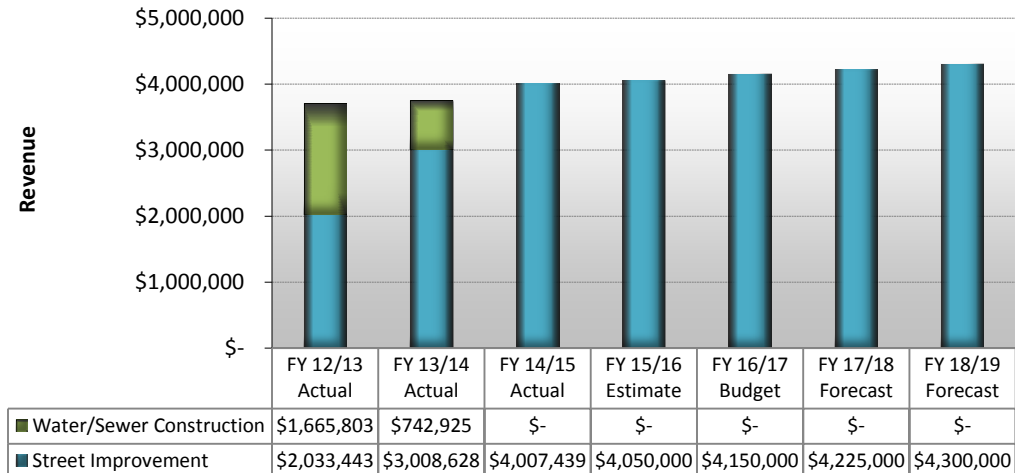
**Telecommunications Tax**



3. Home Rule Sales Tax

The Village of Algonquin is a home rule municipality and State statutes allow home rule municipalities the ability to impose an additional sales tax on retail sale items with the exception of certain foods, 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 have been allocated to capital projects and debt service including this fund. The Home Rule Sales Tax Revenue is allocated 100% to the Street Improvement Fund beginning with FY 14/15.

**Home Rule Sales Tax**



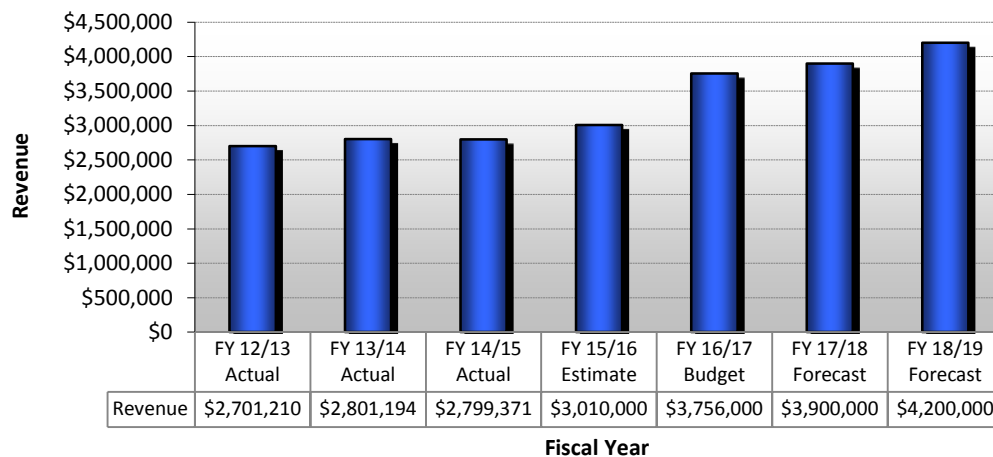
## Police Pension Fund

The major revenues in this fund fall into three categories: Employer Contributions, Investment Income, and Employee Contributions. The employer contribution is determined using an annual independent actuarial study and becomes the employer contribution to the Pension Fund when collected via property taxes. The FY 16/17 budget of \$1,837,000 is 56 percent higher than FY 14/15 actual and 48 percent higher than the FY 15/16 budget.

Investment income of \$1,490,000 is estimated by an analysis of existing investments and the current market conditions which influence the expected return on investment. This budget is 24 percent higher than the FY 14/15 actual and 5 percent higher than FY 15/16 budget.

The final major revenue of \$420,000 is contributions from officer salaries at 9.91 percent which is set by state statute. The FY 16/17 budget is 1 percent more than FY 14/15 actual. The budget is 2.6 percent lower than the FY 15/16 estimate due to attrition. The total FY 16/17 revenue budget of \$3,756,000 is an increase of 21.5 percent over the FY 15/16 estimate and 34 percent over the FY 14/15 actual.

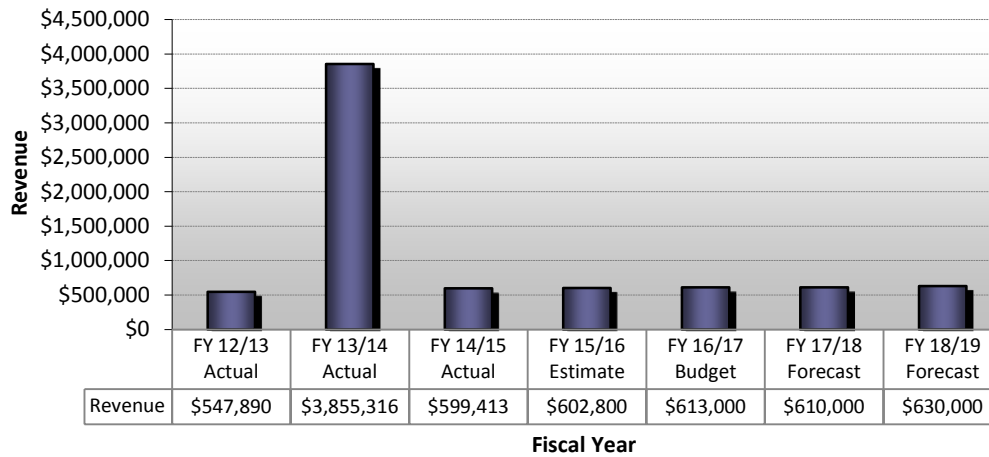
### Police Pension Fund



## 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 expenditures. The budgeted debt service transfer from the General Fund in FY 16/17 is \$613,000 which is 2 percent higher than the FY 14/15 actual.

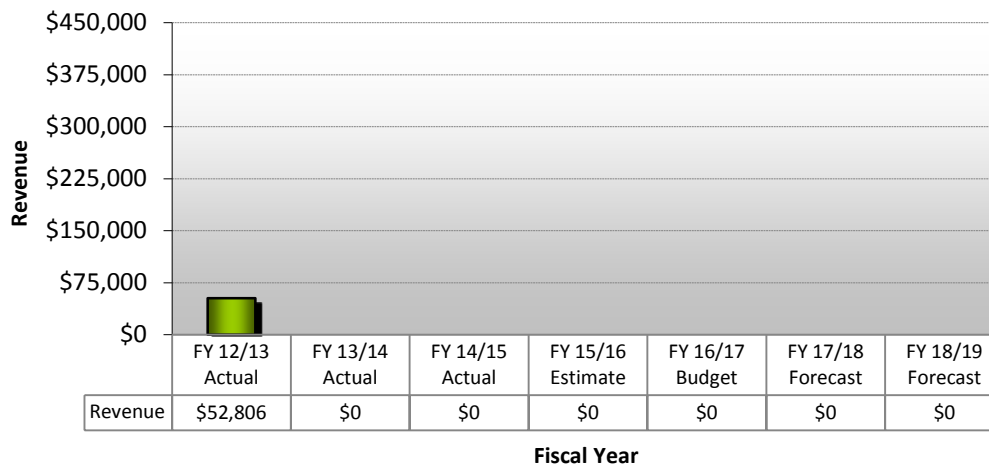
### Debt Service Fund



## Park Grants

There is no revenue budgeted for grants this fiscal year due to limited availability of grant funding and applicable projects.

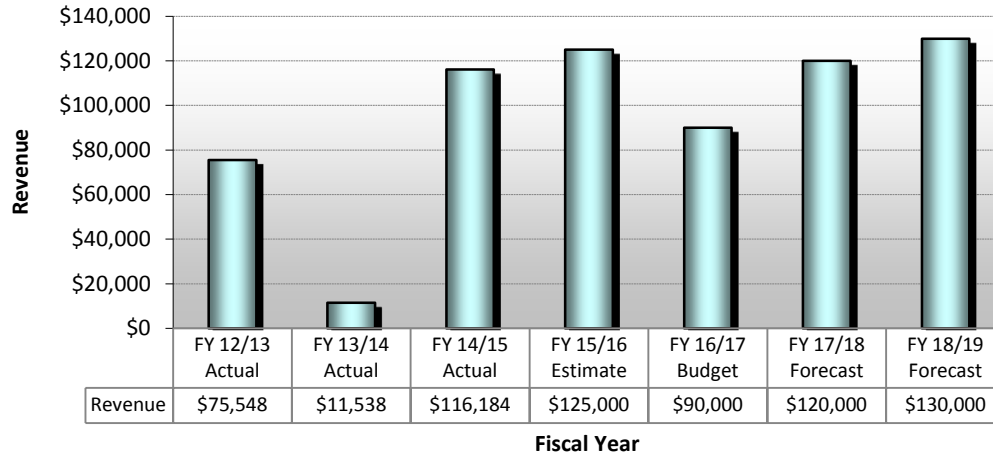
### Park Grants



## 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 16/17 budget is \$90,000 or a decrease of 28 percent from the FY 15/16 estimate, based on longer-term trends. Growth in new development is a positive indicator for this revenue item.

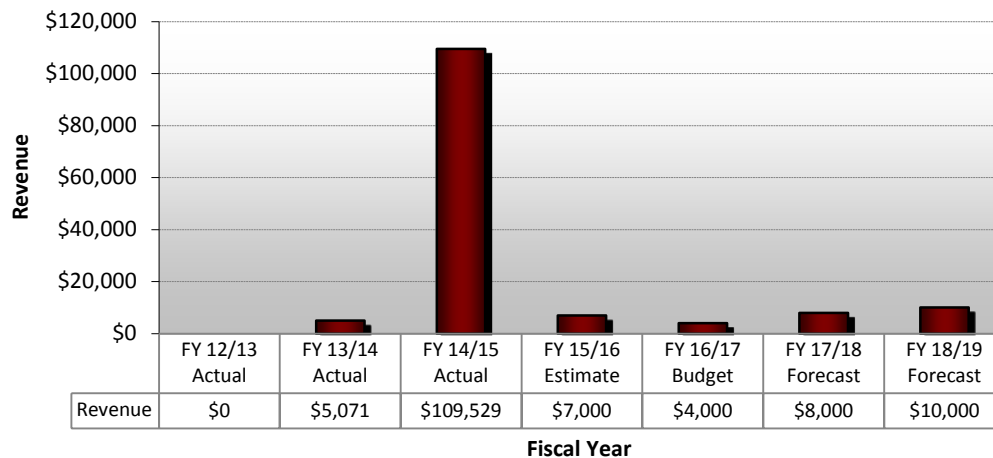
### School Donation Impact Fees



## Municipal Facility Fee

Continued gradual construction of single-family homes contributes to a minor up-tick in fees for FY 16/17. Larger-scale commercial and institutional construction is attributable to the amount of fees received in FY 14/15.

### Municipal Facility Fees

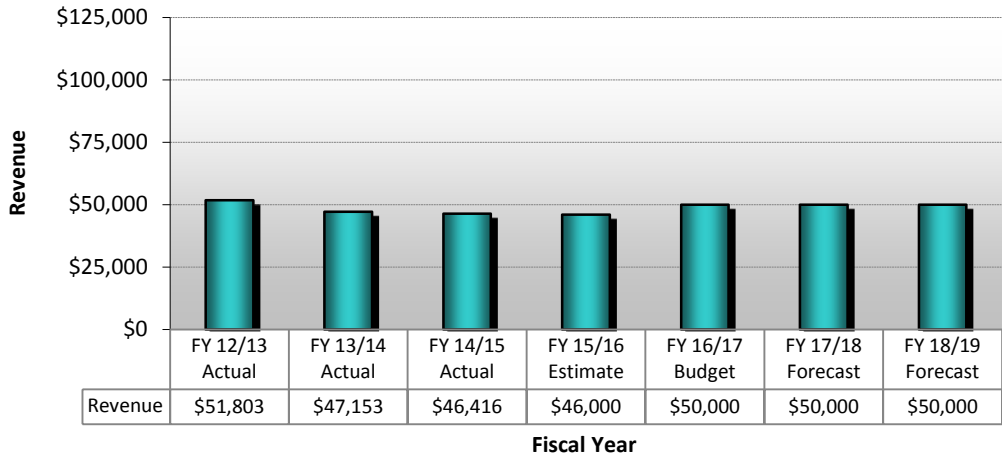




**Hotel Tax Fund**

The hotel tax rate is 5 percent of hotel room billings and the FY 16/17 budget is \$50,000 which is 9 percent higher than the FY 14/15 actual and equal to the FY 15/16 estimate. These revenue receipts have been generally flat in recent years.

**Hotel Tax Receipts**





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## Debt Management Trends

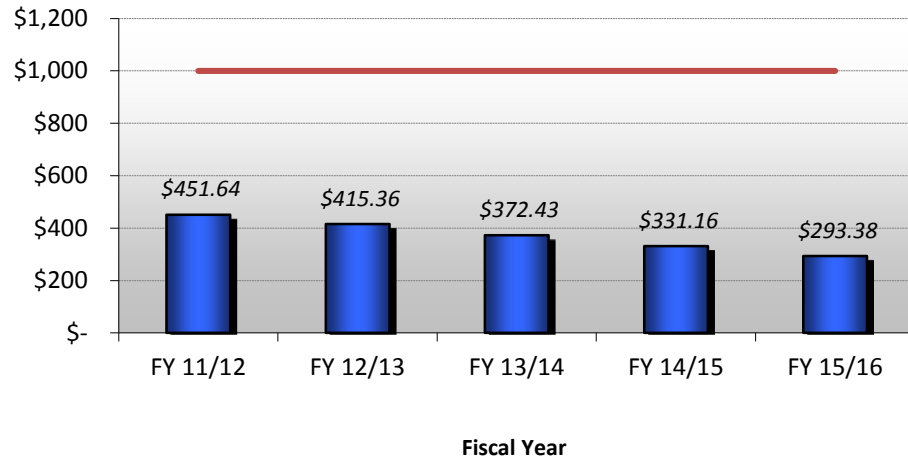
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The following information displays the financial limit ratios set forth by the Village in its debt management policy adopted in 2009. The charts below display a five-year history of debt management trends and aid Village staff in future capital financing 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.

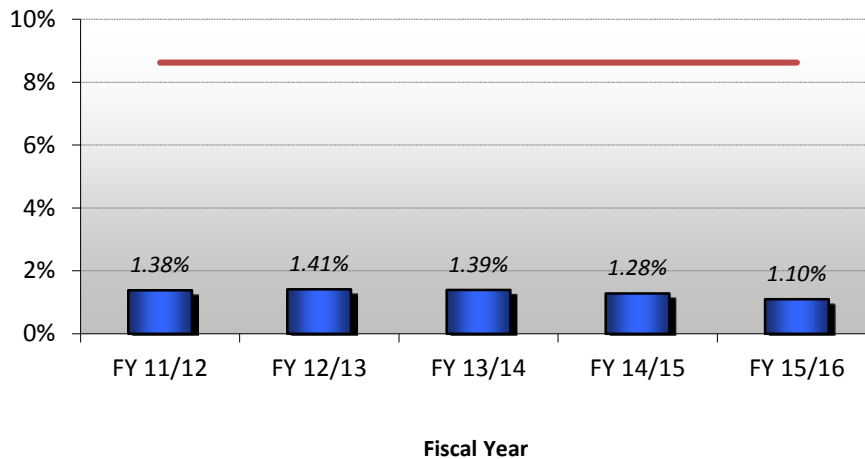
**G.O. Debt per Resident**



### 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 prior years, declining EAV in the Village has caused some fluctuation in the ratio, however it remains well below 8.625 percent.

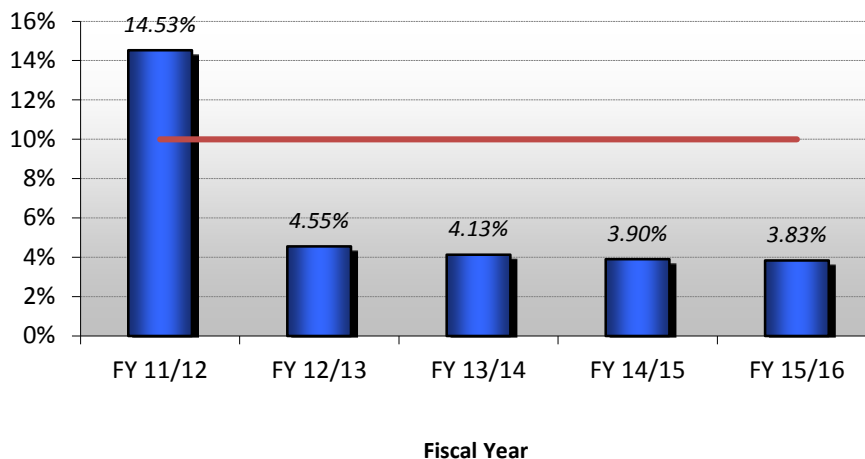
**Ratio of G.O. Debt to EAV**



### 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 Village is well within its self-imposed 10 percent limit with the exception of FY 11/12 which spiked because of a bond refunding.

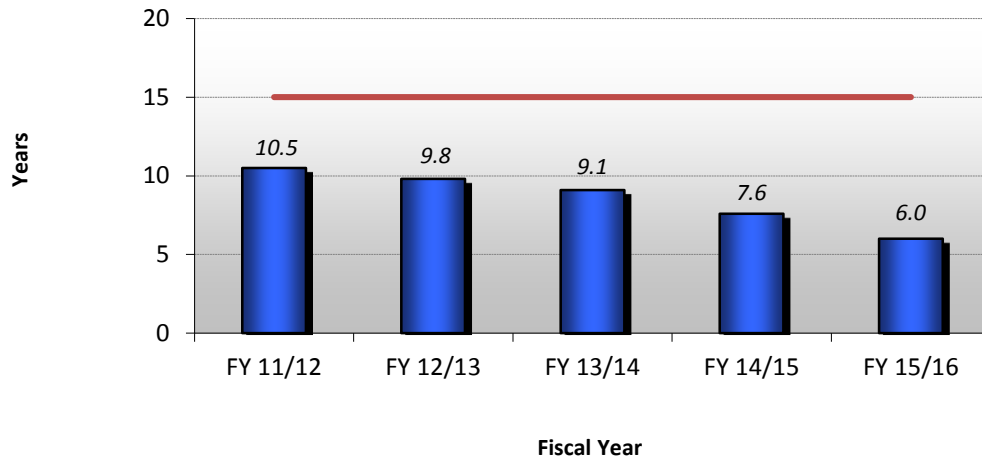
**Ratio of G.O. Debt Expenditures to Total Budget Expenditures**



## 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



## Revenue Debt Coverage

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



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# Financial Policies

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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 16/17 Vehicle Replacement Cash Reserve will fund purchases of \$229,000 with no funding source to increase reserves.

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 16/17 expenditure budget contains a \$0 working capital contingency.

### 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 or investments 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. 7) Downtown TIF Fund – accounts for revenues and expenditures related to the redevelopment of the downtown Algonquin area.

Debt Service Funds – Debt Service accounts for the accumulation of resources for the payment of general obligation bond debt service and related costs. Water & Sewer Bond & Interest is accounted for in the Water & Sewer Operating Fund. Debt service for Series 2013 is accounted for in the Water and Sewer Operating Fund while debt service for Series 2014A 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, 2016, the Village has two General Obligation Refunding Bonds outstanding with a principal total of \$8,815,000. 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 \$8,815,000 is comprised of the following bond issues:

- A. The Village issued \$7,645,000 General Obligation Refunding Bond Series 2013 dated December 3, 2013, with principal maturing April 1, 2015-2025, amounts ranging from \$570,000 to \$830,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2014, at rates of 3.0% to 3.25%. The bonds were a current refunding of General Obligation Sewer Bond Series 2005A which was 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 the water & sewer operating fund for the debt service. The principal balance as of May 1, 2016, is \$6,485,000.
- B. The Village issued \$2,925,000 General Obligation Refunding Bond Series 2014A dated January 21, 2014, with principal maturing April 1, 2015-2020, amounts ranging from \$15,000 to \$625,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2014, at rates of 2.00% to 2.50%. The bonds were a current refunding of the Village's General Obligation (Capital Appreciation Alternate Revenue Source) Bond Series 2005B and paid the costs of issuing the 2014A Bonds. Series 2005B was an advance refunding of General Obligation (Capital Appreciation Alternate Revenue Source) Bonds, Series 2002B. Series 2002B partially financed the construction and equipping of a new Public Works Facility. The tax levy for debt payment is abated annually using sales tax revenues from the General Fund. The principal balance as of May 1, 2016, is \$2,330,000.



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# Village of Algonquin

## Debt Management Policy

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### 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.

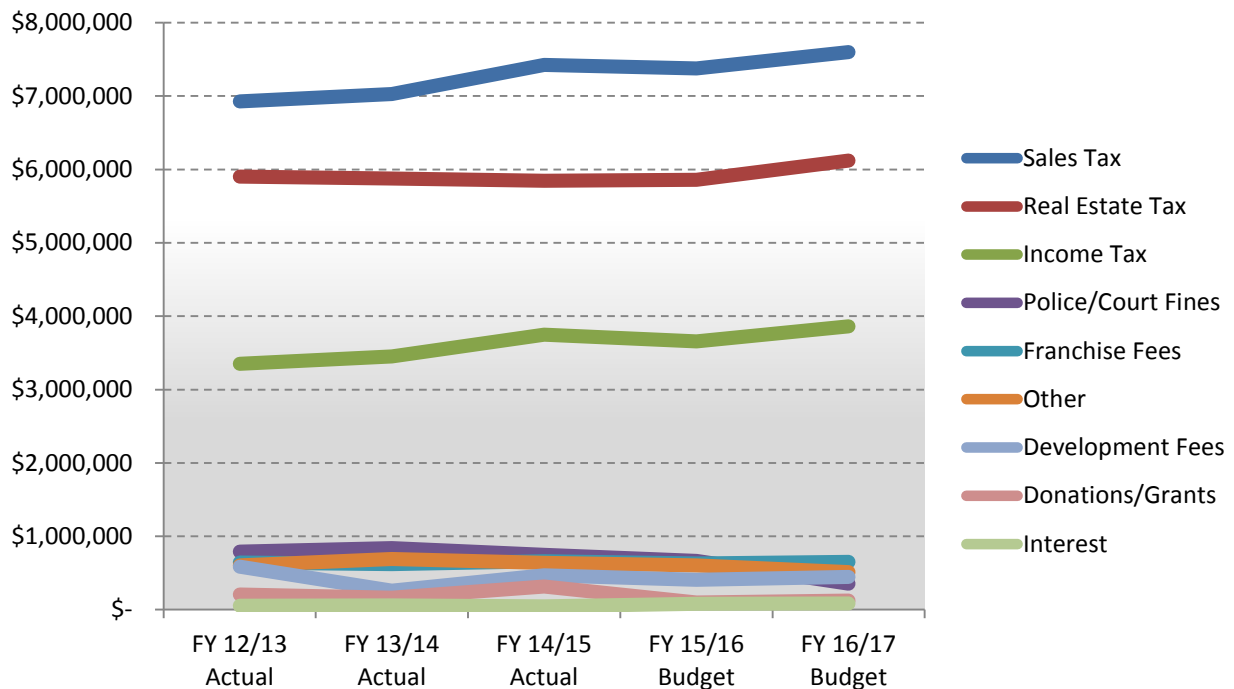
**E. Policy Review**

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

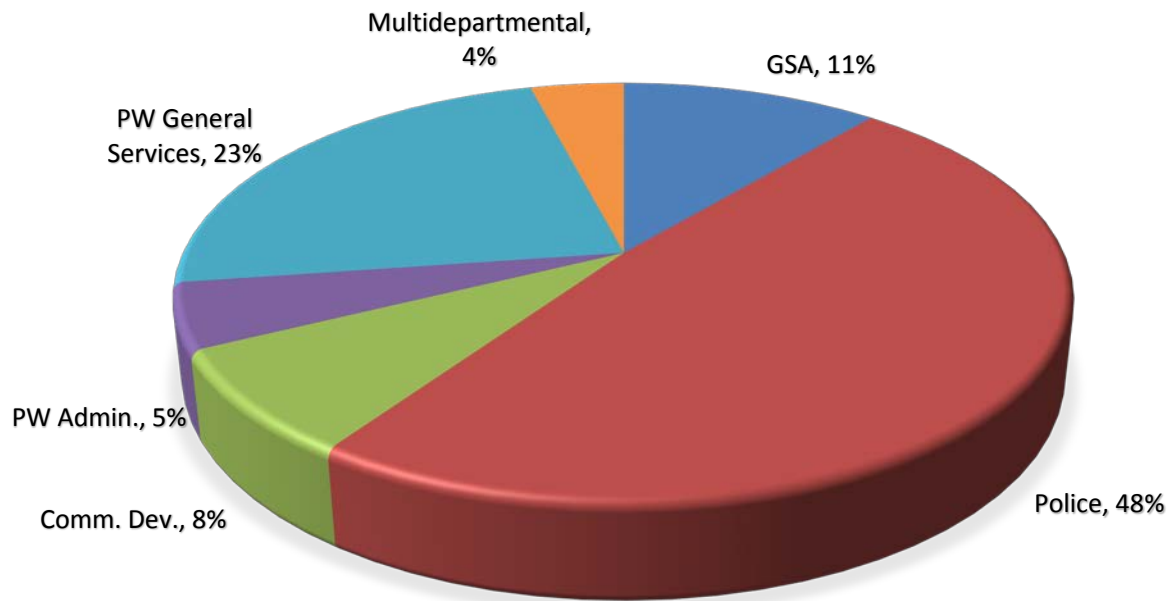
## General Fund Totals

	FY 16/17
<b>Revenues</b>	\$ 19,755,000
<i>Restricted Account Reduction</i>	\$ 229,000
<b>TOTAL</b>	<b>\$ 19,984,000</b>
<b>Expenditures</b>	
General Services Administration	\$ 2,222,200
Police	\$ 9,663,800
Community Development	\$ 1,533,000
Public Works Administration	\$ 1,001,000
Public Works General Services	\$ 4,675,000
Multidepartmental	\$ 889,000
<b>TOTAL</b>	<b>\$ 19,984,000</b>
Difference	\$ -
<b>Result = Balanced Budget</b>	

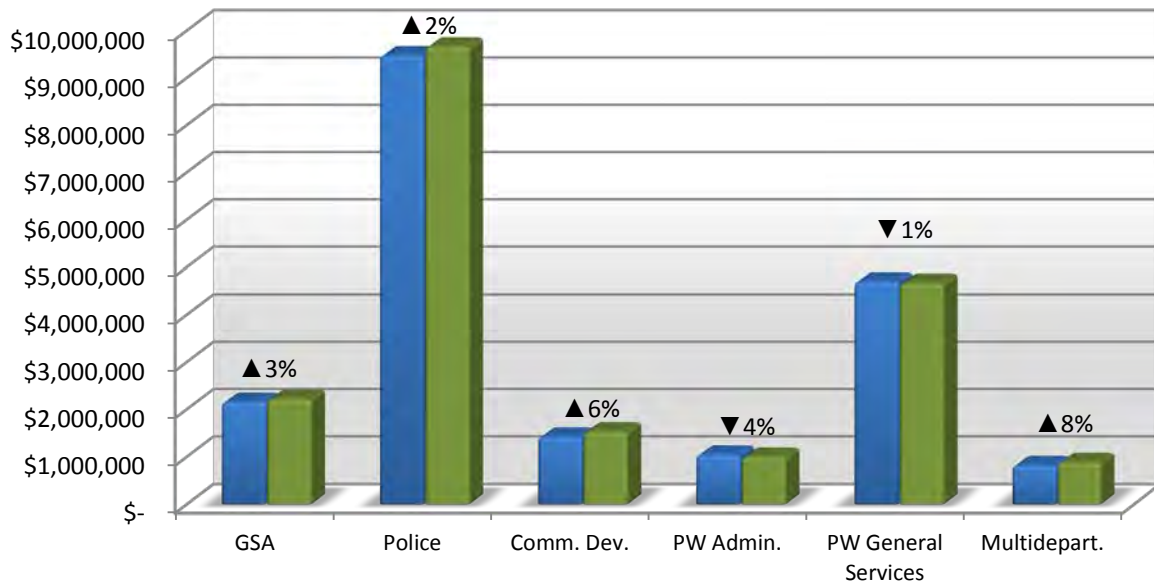
### Revenue Trends (FY 12/13 - FY 16/17)



# General Fund Expenditures



## Department Expenditures (FY 15/16 vs FY 16/17)



			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Sales Tax</b>							
01000500	31010	Sales Tax	\$ 6,929,936.48	\$ 7,026,334.24	\$ 7,423,642.33	\$ 7,375,000.00	\$ 7,600,000.00
<b>Subtotal</b>			\$ 6,929,936.48	\$ 7,026,334.24	\$ 7,423,642.33	\$ 7,375,000.00	\$ 7,600,000.00
<b>Income Tax</b>							
01000500	31020	Income Tax	\$ 3,295,417.01	\$ 3,389,969.12	\$ 3,688,589.93	\$ 3,600,000.00	\$ 3,800,000.00
01000500	31590	State Replacement Tax – Twp.	6,265.75	6,128.21	6,788.94	6,000.00	6,000.00
01000500	31591	State Replacement Tax – State	49,278.37	56,394.40	55,023.16	50,500.00	54,000.00
<b>Subtotal</b>			\$ 3,350,961.13	\$ 3,452,491.73	\$ 3,750,402.03	\$ 3,656,500.00	\$ 3,860,000.00
<b>Community Development Fees</b>							
01000100	32070	Planning/Zoning/Annex.	\$ 6,731.75	\$ 8,201.00	\$ 7,055.00	\$ 7,500.00	\$ 7,000.00
01000100	32100	Building Permits	564,693.44	235,782.75	420,517.64	370,000.00	400,000.00
01000100	32101	Site Development Fee	-	2,475.00	1,100.00	1,000.00	1,000.00
01000100	32102	Public Art Impact Fee	5,500.00	-	1,898.00	1,000.00	1,000.00
01000100	34105	Platting Fees	-	2,080.00	9,680.00	2,000.00	2,000.00
01000100	32110	Outsourced Services Fees	-	-	-	15,000.00	20,000.00
01000100	35012	Building Permit Fines	9,038.00	10,733.00	29,672.75	10,000.00	15,000.00
<b>Subtotal</b>			\$ 585,963.19	\$ 259,271.75	\$ 469,923.39	\$ 406,500.00	\$ 446,000.00
<b>Police/Court Fines</b>							
01000200	34020	Police Accident Reports	\$ 4,012.00	\$ 4,504.00	\$ 5,032.00	\$ 4,500.00	\$ 4,500.00
01000200	34022	Alarm Lines	3,040.00	103,096.15	85,411.15	-	-
01000200	34025	Police Training Reimbursement	800.00	2,378.00	2,639.00	1,000.00	1,000.00
01000200	34018	Truck Weight Permit	7,975.00	6,475.00	5,975.00	7,000.00	6,000.00
01000200	35050	Police Fines	13,102.83	9,032.47	14,750.22	10,000.00	10,000.00
01000200	35053	Municipal Court - Police Fines	85,727.00	84,820.25	87,626.37	80,000.00	80,000.00
01000200	35060	County-DUI Fines	9,233.40	10,317.00	11,425.00	9,000.00	9,000.00
01000200	35062	County Court Fines	234,797.61	202,639.84	186,740.55	200,000.00	175,000.00
01000200	35063	County Drug Fines	365.50	570.50	3,106.25	800.00	1,000.00
01000200	35064	County Prosecution Fees	17,924.00	17,451.00	18,991.00	17,000.00	17,000.00
01000200	35065	County Vehicle Fines	10,573.00	8,821.00	10,608.22	10,000.00	10,000.00
01000200	35066	County Electronic Citation Fee	1,603.20	1,593.60	1,658.77	1,700.00	1,500.00
01000200	35067	County Warrant Execution	840.00	793.00	1,190.00	1,000.00	1,000.00
01000200	35085	Towing & Storage	41,470.00	38,720.00	34,733.60	35,000.00	30,000.00
01000200	35090	Traffic Light Enforcement	342,805.86	339,299.69	262,612.13	280,000.00	-
01000100	35095	Municipal Court	17,567.47	7,235.00	15,050.00	10,000.00	10,000.00
<b>Subtotal</b>			\$ 791,836.87	\$ 837,746.50	\$ 747,549.26	\$ 667,000.00	\$ 356,000.00
<b>Franchise &amp; Telecommunication Fees</b>							
01000500	31180	Cable Franchise	\$ 465,403.04	\$ 475,276.24	\$ 511,685.68	\$ 480,000.00	\$ 520,000.00
01000500	31190	Telecommunications Tax	175,797.95	146,062.99	147,410.77	150,000.00	130,000.00
<b>Subtotal</b>			\$ 641,200.99	\$ 621,339.23	\$ 659,096.45	\$ 630,000.00	\$ 650,000.00
<b>Real Estate Taxes</b>							
01000500	31500	Real Estate Tax General	\$ 1,094,846.04	\$ 1,001,783.67	\$ 1,027,418.73	\$ 1,071,000.00	\$ 664,000.00
01000500	31510	Real Estate Tax Police	1,672,486.96	1,698,020.83	1,685,843.91	1,757,000.00	1,757,000.00
01000500	31520	Real Estate Tax IMRF	445,863.28	420,750.76	417,731.09	435,000.00	400,000.00
01000500	31530	Real Estate Tax R&B	380,301.15	384,059.20	392,652.82	380,000.00	390,000.00
01000500	31550	Real Estate School Crossing	18,823.05	19,036.61	18,895.64	19,000.00	18,000.00
01000500	31560	Real Estate Tax - Insurance	634,119.74	691,231.81	497,299.78	300,000.00	500,000.00
01000500	31570	Real Estate Tax FICA	668,797.47	631,124.96	626,597.64	653,000.00	550,000.00
01000500	31575	Real Estate Tax ESDA	9,907.36	5,011.81	4,972.13	6,000.00	5,000.00
01000500	31580	Real Estate Tax Police Pension	978,923.10	1,023,823.86	1,172,634.97	1,240,000.00	1,837,000.00
<b>Subtotal</b>			\$ 5,904,068.15	\$ 5,874,843.51	\$ 5,844,046.71	\$ 5,861,000.00	\$ 6,121,000.00
<b>Donations</b>							
01001100	33025	Donations - Recreation	\$ 4,379.74	\$ 2,702.34	\$ 2,856.41	\$ 3,000.00	\$ 3,000.00
01000100	33030	Donations-Operating-General Govt.	11,236.84	46,319.69	196,626.15	15,000.00	25,000.00
01000200	33031	Donations-Operating-Public Safety	2,080.00	30,122.90	26,962.78	8,000.00	17,000.00
01000300	33032	Donations-Operating-Public Works	21,583.17	20,594.68	7,950.70	10,000.00	25,000.00
01000100	33100	Donation-Makeup Tax	55,954.09	62,634.11	54,606.10	60,000.00	55,000.00
<b>Subtotal</b>			\$ 95,233.84	\$ 162,373.72	\$ 289,002.14	\$ 96,000.00	\$ 125,000.00
<b>Grants</b>							
01000100	33230	Grants-Operating Gen. Gov.	\$ 69,353.48	\$ 3,718.72	\$ 2,261.73	\$ -	\$ -
01000200	33231	Grants-Operating Public Safety	40,558.18	37,243.65	23,842.35	-	-
01000300	33232	Grants-Operating Public Works	-	65,626.99	-	-	-
<b>Subtotal</b>			\$ 109,911.66	\$ 106,589.36	\$ 26,104.08	\$ -	\$ -
<b>Interest</b>							
01000500	36001	Interest	\$ 22,984.02	\$ 7,562.98	\$ 7,820.77	\$ 500.00	\$ 500.00
01000500	36002	Interest - Insurance	3,396.95	93.61	25.22	500.00	500.00
01000500	36020	Interest - LGIP	13,723.53	17,783.03	16,581.22	20,000.00	15,000.00
01000500	36050	Investment Income - Fixed Income	15,400.01	31,857.02	21,837.53	60,000.00	70,000.00
<b>Subtotal</b>			\$ 55,504.51	\$ 57,296.64	\$ 46,264.74	\$ 81,000.00	\$ 86,000.00

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Other</b>							
01000100	32080	Liquor Licenses	\$ 114,517.50	\$ 113,968.50	\$ 119,079.25	\$ 113,000.00	\$ 115,000.00
01000100	32085	Licenses	26,523.37	58,047.96	50,359.94	35,000.00	50,000.00
01000100	33008	Intergovernmental - General Governmen	66,248.40	42,048.52	8,675.00	4,000.00	7,500.00
01000200	33010	Intergovernmental - Police	110,286.71	107,940.31	102,737.33	105,000.00	105,000.00
01000100	34010	Historical Commission	1,175.00	200.00	225.00	400.00	400.00
01000100	34012	Reports/Maps/Ordinances	1,332.00	3,110.90	631.00	1,500.00	1,500.00
01000100	34100	Rental Income	87,010.97	91,357.49	123,248.84	51,000.00	53,000.00
01000100	34101	Maintenance Fee	2,384.00	2,842.00	1,404.00	2,000.00	1,500.00
01000300	34102	Park Usage	10,725.25	16,424.50	4,745.75	12,500.00	12,500.00
01000300	34108	Snow Plowing Fees	536.25	-	-	-	-
01000300	34230	Signage Billings	857.00	5,449.04	248.50	500.00	500.00
01000100	34410	Recreation Programs	97,054.77	85,898.60	95,048.18	213,000.00	100,000.00
01000100	34720	Administrative Fees	(10.00)	39.90	80.00	-	-
01000200	35080	Forfeited Funds	4,051.18	19,502.83	5,200.52	5,000.00	5,000.00
01000100	37100	Restitution - General Government	-	-	-	-	-
01000200	37100	Restitution - Public Safety	-	1,000.00	422.80	4,000.00	4,000.00
01000300	37100	Restitution - Public Works	6,155.49	5,763.47	2,161.92	-	-
01000500	37110	Insurance Claims	20,498.09	4,500.55	6,855.50	-	-
01000500	37900	Miscellaneous Revenue	3,050.00	125.98	225.25	100.00	100.00
01000501	37901	Miscellaneous Revenue - Insurance	-	-	-	-	-
01000100	37905	Sale of Surplus Property	17,567.58	87,657.00	71,126.36	20,000.00	20,000.00
01000500	38016	Transfer from Special Revenue-Hotel	35,000.00	45,000.00	45,000.00	35,000.00	35,000.00
<b>Subtotal</b>			\$ 604,963.56	\$ 690,877.55	\$ 637,475.14	\$ 602,000.00	\$ 511,000.00
<b>General Fund Total</b>			\$ 19,069,580.38	\$ 19,089,164.23	\$ 19,893,506.27	\$ 19,375,000.00	\$ 19,755,000.00
<b>Restricted Fund Account Reductions</b>							
		Vehicle Replacement Fund					\$ 229,000.00
<b>FY 16/17 Total</b>							\$ 19,984,000.00



# General Services Administration Department

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## 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 the Ganek Municipal Center.*

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, 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 more 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

A Principal Assistant was promoted to fill the vacant Executive Secretary position. The Principal Secretary was transferred from the Police Department to absorb duties and responsibilities of the Principal Assistant position. A vacant Finance Assistant position will not be filled. A Recreation Intern will be hired for seasonal hours during 2016.

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
Village Manager	1.0	1.0	1.0	1.0	1.0	-
Assistant Village Manager	-	-	1.0	1.0	1.0	-
Finance Director	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	1.0	-
Assistant to the Village Manager	1.0	1.0	-	-	-	-
Comptroller	-	-	-	1.0	1.0	-
Assistant Finance Director	1.0	1.0	1.0	-	-	-
Senior Accountant				1.0	1.0	-
Accountant	1.0	1.0	1.0	-	-	-
Executive Secretary	1.0	1.0	1.0	1.0	1.0	-
Recreation Coordinator	1.0	1.0	1.0	1.0	1.0	-
GIS Coordinator	1.0	1.0	1.0	1.0	1.0	-
GIS Analyst	-	-	-	1.0	1.0	-
Principal Assistant	3.0	3.0	3.0	3.0	2.0	▼1.0
Principal Secretary					1.0	▲1.0
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	3.0	3.0	2.0	2.0	-
Recreation Assistant	-	-	-	0.5	0.5	-
Finance Assistant	-	-	-	0.5	-	▼0.5
Intern	0.5	0.5	0.75	0.5	0.75	▲0.25
<b>Total Full-Time Equivalent Positions</b>	<b>19.0</b>	<b>18.5</b>	<b>18.75</b>	<b>18.5</b>	<b>18.25</b>	<b>▼0.25</b>
<i>Full-Time Employees</i>	<i>18</i>	<i>18</i>	<i>18</i>	<i>17</i>	<i>17</i>	<i>▼1</i>
<i>Part-Time Employees</i>	<i>2</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>3</i>	<i>▲1</i>

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### Complete

- Develop and distribute 2015 Annual Report and Calendar to all Village residents.
- Administer the 2015 Algonquin Community Survey.
- Implement and launch Cityworks® asset management system and associated “Algonquin Fix It” mobile application.
- Distribute 12 Algonquin e-News e-mail newsletters to subscribers on a monthly basis.
- Distribute four (4) newsletters (The Algonquin Citizen) to residents along with their water bills.
- Launch KRONOS® enterprise time keeping solution.
- Hold eight (8) summer concerts at Riverfront Park to attract visitors to the downtown area.
- Hold the third annual Harvest Hustle 5K event.
- Continue to develop, distribute, and market new brand/tag for Algonquin Recreation.

- Redevelop spring special events to revitalize and draw more residents.
- Continue working with schools in Algonquin to expand recreation offerings throughout the year.
- Work with businesses in the downtown area to help provide new events or program space for Village activities.
- Maintain Village's Standard and Poor's bond rating of AAA.
- 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 working regionally on cooperative purchasing agreements for commodities and materials.
- Continue development of various employee wellness initiatives.
- Implement Governmental Accounting Standards Board statements No. 67.
- Install new high-availability and more secure data servers for Police squad car computer equipment.
- Hold one (1) recycling and document shredding event.



**Near Completion**

- Continue to evaluate and integrate MUNIS ERP modules (Maplink and Tyler Content Management System) into daily workflow processes.
- 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.
- Complete conversion of microwave mobile communication system for Police Department.



**Not Complete**

- N/A

**FY 16/17 Objectives**

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

- Develop and distribute 2016 Annual Report and Calendar to all Village residents.
- Administer the 2016 Algonquin Community Survey.
- Integrate MUNIS ERP modules (Maplink and Tyler Content Management System) into daily workflow processes.
- Distribute 12 Algonquin e-News e-mail newsletters to subscribers on a monthly basis.
- Distribute four (4) newsletters (The Algonquin Citizen) to residents along with their water bills.
- Implement a File Transfer Protocol (FTP) site for vendors to streamline purchasing by January 2017.
- Digitize liquor license records and provide for online submittal for 2017 process.
- Upgrade and refine payroll and time keeping software for Police Department.
- Launch upgraded website (www.algonquin.org) with responsive web design to accommodate growing mobile sessions.
- Install LTE/4G Verizon expansion at the Ganek Municipal Center (upper and lower level).

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

- Hold eight (9) summer concerts at Riverfront Park to attract visitors to the downtown area.
- Hold the third annual Harvest Hustle 5K event.
- Continue to develop, distribute, and market new brand/tag for Algonquin Recreation.
- Redevelop spring special events to revitalize and draw more residents.
- Continue working with schools in Algonquin to expand recreation offerings throughout the year.

- Work with businesses in the downtown area to help provide new events or program space for Village activities.

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

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

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

- Maintain Village's Standard and Poor's bond rating of AAA.
- 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 working regionally on cooperative purchasing agreements for commodities and materials.
- Continue development of various employee wellness initiatives.
- Implement Governmental Accounting Standards Board statement No. 68.
- Complete Long Range Financial Plan for a five-year period.
- Upgrade utility billing software to MUNIS UBCIS, which provides for future payment integration.
- Implement recommendations of the Comprehensive Water and Sewer Rate and Fee Study in November 2016.
- Revise internal control procedures in accordance with recommendations from Village Auditor.
- Implement and integrate Kronos Leave Module to improve timekeeping management.

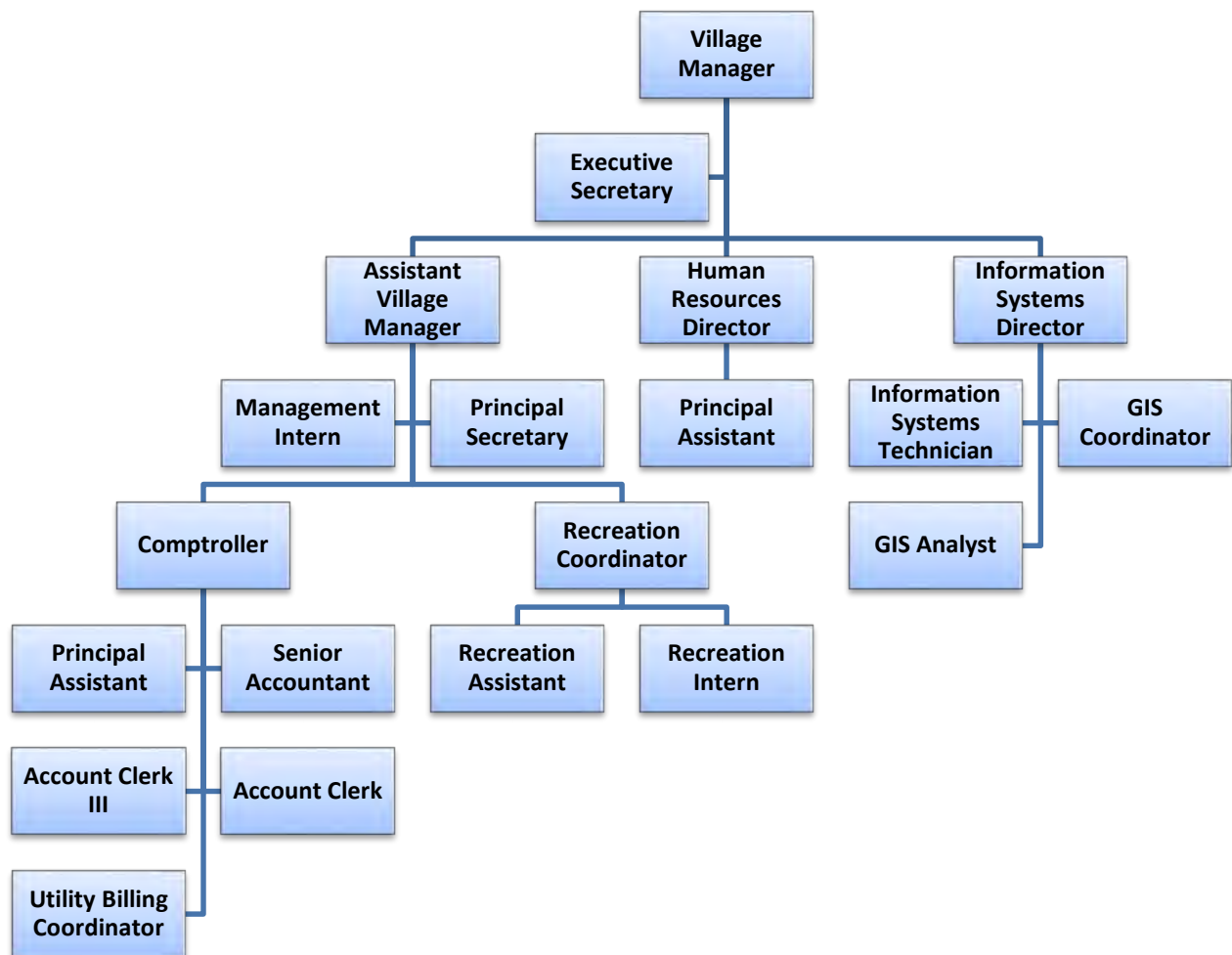
*Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff*

- Complete conversion of microwave mobile communication system for Police Department.

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

- Hold one (1) recycling and document shredding event.
- Represent Village on McHenry County Solid Waste Advisory Committee.

## Department Organizational Chart



## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Implement mechanisms for promoting effective internal/external communication.	Increase the number of <i>Algonquin e-News</i> subscribers	785	844	900	1,231	1,500
	Increase the number of unique visitors/users per day to <a href="http://www.algonquin.org">www.algonquin.org</a>	N/A <sup>2</sup>	N/A <sup>2</sup>	400	339	350
	Increase the number of visits/sessions per day to <a href="http://www.algonquin.org">www.algonquin.org</a>	N/A <sup>2</sup>	N/A <sup>2</sup>	600	551	575
	Maximize Excellent to Good rating for website ( <a href="http://www.algonquin.org">www.algonquin.org</a> ) <sup>1</sup>	80.1%	81.2%	83%	78.9%	80%
Evaluate operations to provide the most efficient and effective customer service.	Meet or exceed number of days to respond to a FOIA request	1.73	1.93	3	TBD	2
	Resolve Information Systems Help Desk tickets within 8 hours	84.8%	85.1%	85%	79.1%	80%
	Resolve Information Systems Help Desk tickets within 3 days	95.7%	95.1%	96%	92.7%	95%

Notes: <sup>1</sup> – Rating is based on the Annual Community Survey. Survey was first administered in 2012.  
<sup>2</sup> – Due to web server upgrade in 2013-2014, complete year statistics are unavailable.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain high standard of fiscal reporting and accuracy.	Maintain and/or increase S&P Bond Rating	AAA	AAA	AAA	AAA	AAA
	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 <sup>1</sup>	45%	38%	50%	TBD	50%
	Minimize costs per water billing transaction	\$0.33	\$0.34	\$0.35	\$0.38	\$0.36
Operate Village in most cost-effective manner.	Maximize percentage of payments made using ACH	24.7%	27.0%	28%	26.6%	28%

Notes: <sup>1</sup> – This rate is continuously changing due to referral to collections and payments received directly by the Village. 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Promote Village recycling program to encourage recycling.	Increase Waste Diversion Rate (Diversion by recycling)	45%	45%	46%	45.4%	45%
	Increase Amount of e-Waste Collected (lbs.)	96,175	83,802	0	0	0
	Maximize Excellent to Good rating for recycling <sup>1</sup>	95.7%	87.7%	90%	86.1%	85%
Notes: <sup>1</sup> – Rating is based on the Annual Community Survey. Survey was first administered in 2012.						
<sup>2</sup> – Tentatively, no e-waste recycling events scheduled for 2016.						

# General Services Administration Department

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
01100100	41103	IMRF	\$ 115,490.60	\$ 112,318.57	\$ 118,977.09	\$ 116,000.00	\$ 117,000.00
01100100	41104	FICA	79,139.03	80,609.07	81,634.42	80,500.00	80,200.00
01100100	41105	Unemployment Tax	1,250.83	1,053.46	1,478.79	2,200.00	2,400.00
01100100	41106	Health Insurance	171,898.64	160,307.37	169,753.94	159,000.00	156,600.00
01100100	41110	Salaries	1,071,986.57	1,047,186.21	1,078,293.45	969,000.00	970,000.00
01100100	41113	Salary - Recreation Instructors	6,861.31	7,738.36	9,100.73	12,500.00	12,000.00
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
01100100	41140	Overtime	465.15	971.47	586.64	5,000.00	6,000.00
<b>Subtotal</b>			\$ 1,504,092.13	\$ 1,467,184.51	\$ 1,516,825.06	\$ 1,401,200.00	\$ 1,401,200.00
<b>Contractual Services</b>							
01100100	42210	Telephone	\$ 21,008.85	\$ 24,081.96	\$ 16,595.75	\$ 17,300.00	\$ 16,100.00
01100100	42211	Natural Gas	242.95	1,444.40	1,875.01	2,000.00	1,800.00
01100100	42228	Investment Management	6,789.50	9,087.06	12,652.74	12,000.00	10,000.00
01100100	42230	Legal Services	98,254.06	97,010.48	150,792.62	110,000.00	100,000.00
01100100	42231	Audit Services	25,628.00	25,926.00	41,608.25	37,700.00	44,700.00
01100100	42234	Professional Services	46,572.80	27,475.77	21,167.37	37,600.00	58,500.00
01100100	42242	Publications	2,429.02	3,318.04	1,864.70	2,600.00	2,700.00
01100100	42243	Printing & Advertising	4,419.78	4,872.93	3,785.72	6,000.00	6,500.00
01100100	42245	Village Communications	11,633.96	12,192.18	12,216.17	16,000.00	16,000.00
01100100	42260	Physicals & Screenings	105.60	-	-	-	-
01100100	42272	Lease Payments	5,945.00	5,671.00	5,964.00	6,100.00	6,200.00
01100100	42305	Municipal Court	8,885.50	7,950.00	8,079.27	13,700.00	8,500.00
<b>Subtotal</b>			\$ 231,915.02	\$ 219,029.82	\$ 276,601.60	\$ 261,000.00	\$ 271,000.00
<b>Supplies &amp; Materials</b>							
01100100	43308	Office Supplies	\$ 8,239.54	\$ 7,595.59	\$ 5,959.31	\$ 9,500.00	\$ 9,500.00
01100100	43317	Postage	6,274.76	8,739.02	7,872.55	10,000.00	10,000.00
01100100	43320	Tools, Equipment & Supplies	133.09	4,496.25	407.18	500.00	500.00
01100100	43332	Office Furniture & Equipment	13,344.61	8,375.06	10,074.71	21,600.00	1,100.00
01100100	43333	IT Equipment	-	-	-	-	11,000.00
01100100	43340	Fuel	1,622.92	964.09	689.54	1,400.00	1,000.00
<b>Subtotal</b>			\$ 29,614.92	\$ 30,170.01	\$ 25,003.29	\$ 43,000.00	\$ 33,100.00
<b>Maintenance</b>							
01100100	44420	Vehicle Maintenance (S)	\$ 3,498.11	\$ 2,697.54	\$ 3,088.78	\$ 5,900.00	\$ 5,000.00
01100100	44423	Building Services (S)	120,164.83	107,247.57	139,438.98	135,000.00	137,000.00
01100100	44426	Office Equipment Maintenance	3,078.83	4,190.93	3,689.15	6,100.00	4,900.00
<b>Subtotal</b>			\$ 126,741.77	\$ 114,136.04	\$ 146,216.91	\$ 147,000.00	\$ 146,900.00
<b>Capital Expenditures</b>							
01100100	45595	Land Acquisition	\$ -	\$ 64,447.68	\$ 27,313.08	\$ -	\$ -
01100100	45593	Capital Improvements	-	-	-	47,500.00	75,000.00
<b>Subtotal</b>			\$ -	\$ 64,447.68	\$ 27,313.08	\$ 47,500.00	\$ 75,000.00
<b>Other Charges</b>							
01101100	47701	Recreation Programs	\$ 114,619.44	\$ 106,810.02	\$ 104,453.70	\$ 216,210.00	\$ 254,200.00
01100100	47740	Travel/Training/Dues	21,130.83	29,443.64	24,246.76	37,190.00	34,000.00
01100100	47741	Elected Officials - Expenses	478.10	390.00	416.03	500.00	500.00
01100100	47743	Environmental Programs	794.69	335.59	-	1,000.00	600.00
01100100	47745	President's Expenses	1,128.42	590.74	382.21	1,000.00	1,000.00
01100100	47750	Historic Commission	2,509.47	1,623.50	4,402.70	1,600.00	2,700.00
01100100	47760	Uniforms & Safety Items	-	-	-	-	2,000.00
<b>Subtotal</b>			\$ 140,660.95	\$ 139,193.49	\$ 133,901.40	\$ 257,500.00	\$ 295,000.00
<b>General Services Administration Total</b>			\$ 2,033,024.79	\$ 2,034,161.55	\$ 2,125,861.34	\$ 2,157,200.00	\$ 2,222,200.00

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



# 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.



*The Algonquin Police Department had 15,185 service calls in 2015*

## Personnel Summary

No new personnel are proposed for the FY 16/17 budget. One (1) vacant Sergeant position will not be filled. There are currently two (2) vacant Officer positions of which one (1) will be filled. One (1) Secretary position was transferred to the General Services Administration Department. One (1) vacant Community Service Officer position will not be filled.

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	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	6.0	5.0	▼1.0
Detective Sergeant	1.0	1.0	1.0	1.0	1.0	-
Officer	38.0	38.0	38.0	36.0	35.0	▼1.0
Secretary	2.0	2.0	2.0	2.0	1.0	▼1.0
Records 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	-
<b>Total Full-Time Equivalent Positions</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>57.0</b>	<b>53.0</b>	<b>▼4.0</b>
<i>Full-Time Employees</i>	59	59	59	56	52	▼4
<i>Part-Time Employees</i>	4	4	4	4	4	-

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### Complete

- Increased training to allow for two DARE officers – both being assigned to patrol and DARE/Crime Prevention – Community Relations. Also implemented the Police Chaplain program as an available resource to both employees and citizens.
- Created an Algonquin Police Department Facebook page, instituted and assigned four (4) members of APD to the social network/community relations team.
- On-going – enrolled in “court smart” program, which provides current legal updates and training in a expeditious manner.
- Continued participation in DEA Drug take-back program and also installed a medication disposal drop box in the vestibule of APD.



### Near Completion

- N/A



### Not Complete

- N/A

## FY 16/17 Objectives

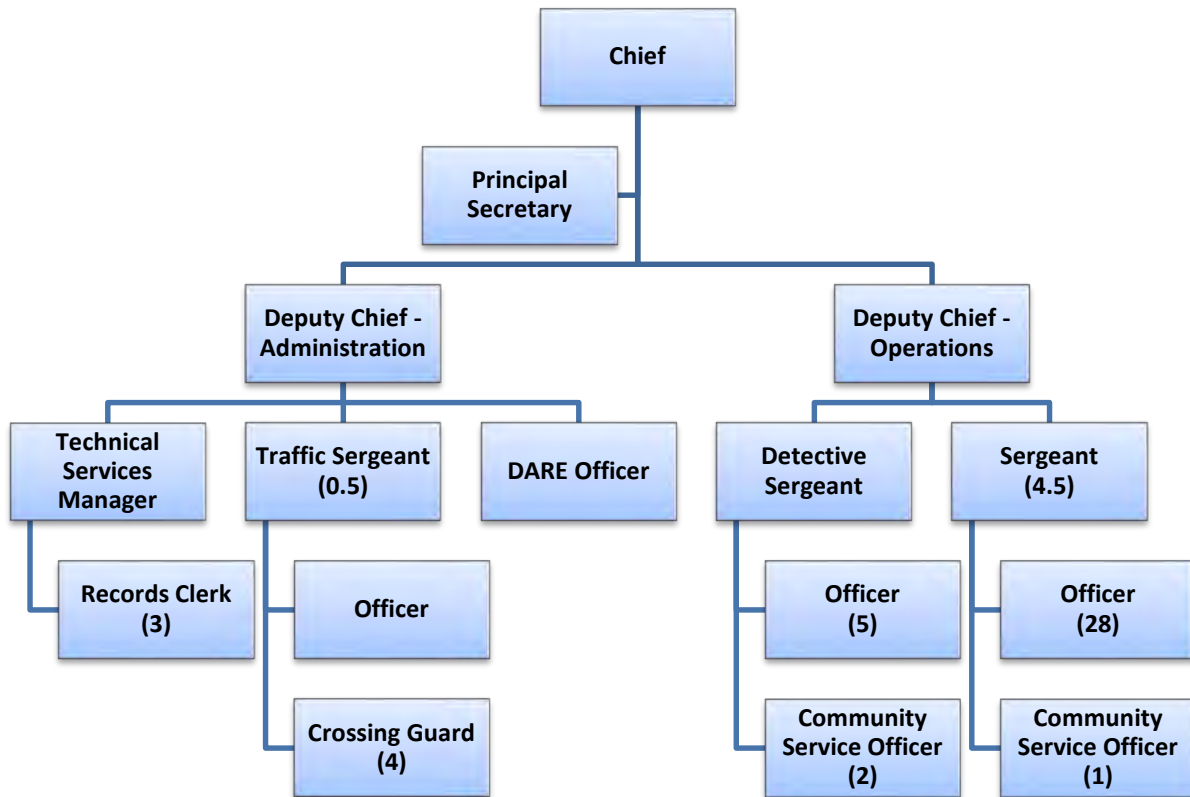
*Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff*

- Utilize the community-policing standard of assigning officer to dedicated areas/businesses.
- Expand our social networking to include daily updates and real time notification.
- Create a career development plan for all employees.
- Implement Starcom radios for supervisors to enhance connectivity and communication beyond our current capabilities.

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

- Utilize community-policing standard of assigning individual officers to village parks.
- Increase foot and bike patrol in commercial, park and community events.

## Department Organizational Chart



## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Change driving behavior of motorists who disobey traffic control devices at all controlled intersections.	Crashes at controlled intersections	62	40	36	67	50
	Crashes at red light camera-enforced intersections	19	12	10	24	15
Promote a community oriented policing philosophy working in partnership with the community.	Algonquin Police Facebook Page Likes	N/A	N/A	N/A	901	1,800
	Maximize the Excellent to Good rating for overall Police services	87.2%	85.2%	N/A	88.5%	90.0%
Enforce traffic regulations to facilitate the smooth flow of vehicular and pedestrian traffic throughout the Village.	Traffic Accident Fatalities	0	3	0	0	0
	Hit and Run Traffic Accidents: Property Damage	68	55	Output	60	Output
	Hit and Run Traffic Accidents: Personal Injury	7	2	Output	4	Output
	Traffic Accidents: Property Damage	530	515	Output	501	Output
	Traffic Accidents: Personal Injury	103	102	Output	89	Output
	Traffic Accidents: Occurring on Private Property	143	161	Output	142	Output
Protect the safety and welfare of the public.	Part I Crimes <sup>1</sup>	539	462	Output	539	Output
	Part II Crimes <sup>2</sup>	1,177	2,151	Output	1,128	Output
	Service and Activity Calls	14,381	14,647	Output	15,185	Output
Notes:						
<sup>1</sup> – Includes homicide, rape/sexual assault, robbery, aggravated battery, burglary, motor vehicle theft, theft, and arson.						
<sup>2</sup> – Includes battery, assault, deceptive practices, criminal damage/trespass, sex offenses, offenses involving children, liquor/drug offenses, serious motor vehicle offenses, and disorderly conduct.						

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
<b>Personnel</b>							
01200200	41103	IMRF	\$ 55,686.24	\$ 60,009.72	\$ 62,579.45	\$ 70,500.00	\$ 60,000.00
01200200	41104	FICA	373,197.84	377,294.14	378,574.04	404,000.00	388,000.00
01200200	41105	Unemployment Tax	4,215.64	4,084.93	5,452.70	5,600.00	6,500.00
01200200	41106	Health Insurance	606,007.36	639,149.02	631,224.48	683,000.00	630,000.00
01200200	41110	Salaries	527,353.93	551,335.72	570,207.26	595,000.00	504,000.00
01200200	41120	Salary-Sworn Officers	4,255,633.73	4,234,524.18	4,339,049.91	4,310,000.00	4,220,000.00
01200200	41122	Salary - Crossing Guards	17,164.50	16,850.00	17,203.13	17,500.00	17,500.00
01200200	41140	Overtime	222,479.81	283,549.78	247,939.63	305,000.00	305,000.00
01200200	41102	Pension Contribution Expense	978,923.10	1,025,000.00	1,179,000.00	1,240,000.00	1,837,000.00
<b>Subtotal</b>			\$ 7,040,662.15	\$ 7,191,797.49	\$ 7,431,230.60	\$ 7,630,600.00	\$ 7,968,000.00
<b>Contractual Services</b>							
01200200	42210	Telephone	\$ 43,794.87	\$ 51,740.82	\$ 28,677.31	\$ 27,500.00	\$ 26,600.00
01200200	42211	Natural Gas	-	1,300.23	2,001.26	2,000.00	2,000.00
01200200	42212	Electric	352.29	473.51	155.47	600.00	500.00
01200200	42215	Repeater Lines	25,666.77	61,961.35	113,547.58	46,000.00	61,000.00
01200200	42230	Legal Services	67,195.41	77,083.16	85,070.53	72,000.00	80,000.00
01200200	42234	Professional Services	3,427.04	7,474.79	3,511.31	31,500.00	28,400.00
01200200	42242	Publications	121.25	1,532.92	1,793.24	2,900.00	1,200.00
01200200	42243	Printing & Advertising	1,690.22	2,228.94	1,910.47	3,000.00	7,000.00
01200200	42250	SEECOM	576,612.38	573,358.84	559,926.84	580,000.00	580,000.00
01200200	42260	Physical Exams	-	-	-	-	-
01200200	42270	Equipment Rental	6,071.93	7,382.83	5,452.77	8,550.00	7,200.00
01200201	42272	Lease Payments	1,589.04	1,854.00	1,854.00	4,100.00	4,500.00
01200200	42300	Traffic Light Enforcement	191,800.96	171,228.53	199,731.13	184,000.00	-
<b>Subtotal</b>			\$ 918,322.16	\$ 957,619.92	\$ 1,003,631.91	\$ 962,150.00	\$ 798,400.00
<b>Supplies &amp; Materials</b>							
01200200	43308	Office Supplies	\$ 10,091.04	\$ 8,151.49	\$ 10,255.56	\$ 9,500.00	\$ 11,400.00
01200200	43309	Materials	21,504.92	20,291.28	23,567.14	37,225.00	42,300.00
01200200	43317	Postage	2,759.49	2,692.64	3,024.59	3,000.00	3,200.00
01200200	43320	Tools, Equipment & Supplies	28,369.62	17,486.50	4,298.46	42,275.00	30,400.00
01200200	43332	Office Furniture & Equipment	8,821.60	51,412.33	10,660.86	12,600.00	38,000.00
01200200	43333	IT Equipment	-	-	-	-	65,200.00
01200200	43340	Fuel	111,460.63	102,613.56	85,535.33	105,000.00	103,000.00
01200200	43364	D.A.R.E./Community Programs	179.00	14.38	1,332.18	10,000.00	12,000.00
<b>Subtotal</b>			\$ 183,186.30	\$ 202,662.18	\$ 138,674.12	\$ 219,600.00	\$ 305,500.00
<b>Maintenance</b>							
01200200	44420	Vehicle Maintenance(S)	\$ 135,564.22	\$ 152,896.56	\$ 163,002.25	\$ 119,600.00	\$ 150,000.00
01200200	44421	Equipment Maintenance (S)	12,494.03	17,059.34	12,540.14	15,000.00	16,000.00
01200200	44422	Radio Maintenance	2,914.80	3,438.95	1,265.00	4,000.00	7,600.00
01200200	44423	Building Services(S)	151,759.72	139,052.56	131,278.21	175,000.00	154,000.00
01200200	44426	Office Equipment Maintenance	9,637.44	10,928.81	7,493.01	9,100.00	10,200.00
<b>Subtotal</b>			\$ 312,370.21	\$ 323,376.22	\$ 315,578.61	\$ 322,700.00	\$ 337,800.00
<b>Capital Expenditures</b>							
01200200	43335	Vehicles & Equipment	\$ 61,994.00	\$ 49,594.00	\$ 137,950.20	\$ 110,000.00	\$ -
01200200	45590	Capital Purchase	-	106,264.87	-	-	-
01200200	45593	Capital Improvements	-	-	-	83,850.00	125,000.00
01200200	45597	Capital Lease Payments	-	14,615.18	19,757.11	24,000.00	22,000.00
<b>Subtotal</b>			\$ 61,994.00	\$ 170,474.05	\$ 157,707.31	\$ 217,850.00	\$ 147,000.00
<b>Other Charges</b>							
01200200	47720	Board of Police Commissioners	\$ 429.00	\$ -	\$ 9,893.50	\$ 4,600.00	\$ 2,200.00
01200200	47730	Emergency Service Disaster	7,827.98	7,512.88	7,553.78	9,950.00	8,000.00
01200200	47740	Travel/Training/Dues	19,522.48	21,652.04	24,261.56	40,035.00	40,000.00
01200200	47760	Uniforms & Safety Items	25,178.09	32,908.73	45,308.48	48,000.00	52,300.00
01200200	47770	Investigations	792.07	624.29	754.88	2,000.00	2,000.00
01200600	47790	Interest Expense	-	3,474.82	4,362.89	315.00	2,600.00
<b>Subtotal</b>			\$ 53,749.62	\$ 66,172.76	\$ 92,135.09	\$ 104,900.00	\$ 107,100.00
<b>Police Total</b>			\$ 8,570,284.44	\$ 8,912,102.62	\$ 9,138,957.64	\$ 9,457,800.00	\$ 9,663,800.00

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



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# 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 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 16/17.

Personnel Summary	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
Community Development Director	1.0	1.0	1.0	1.0	1.0	-
Building Commissioner	1.0	1.0	1.0	1.0	1.0	-
Assistant Building Commissioner	1.0	1.0	1.0	1.0	1.0	-
Building Inspector	2.0	2.0	2.0	2.0	2.0	-
Plumbing Inspector	1.0	1.0	1.0	1.0	1.0	-
Electrical Inspector	1.0	1.0	1.0	1.0	1.0	-
Senior Planner	2.0	2.0	2.0	2.0	2.0	-
Property Maintenance Inspector	1.0	1.0	1.0	1.0	1.0	-
Secretary II	2.0	2.0	2.0	2.0	2.0	-
<b>Total Full-Time Equivalent Positions</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>-</b>
<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>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### Complete

- Maintain inspector and planner certifications.
  - Maintain or increase code enforcement activities.
  - Continued to implement impact fees and other revenue sources.
  - Continue to expand services that generate alternate revenues.
- Completed Economic Development Strategy.

- Performed maintenance and annual inspections on all Village backflow devices and RPZ's, saving the Village thousands of dollars.
- Marketed ACC for data centers or tech users. Explored new marketing opportunities including a Community Profile in Business in Focus. Focused on redevelopment opportunities downtown and on East Algonquin Road, including property acquisition and demolition of 103 and 115 West Algonquin Road, 5 South Main, and 20 S. Harrison Street.
- Completed the Fox River Recreation Plan



### **Near Completion**

- Implement payment options via credit cards and other alternatives; consider effecting online permit applications.
- Train a broader number of staff in counter service and permit intake, processing, and issuance.
- Implement redevelopment opportunities downtown and on East Algonquin Road (ongoing).
- Focused on internal operations to improve training, use and efficiency of technology, including intensive training at several staff in-service days.



### **Not Complete**

- Expanded development and carefully consider infrastructure investments that will lead to improved tax base, such as running open-source Fiber Optic to the ACC.

## **FY 16/17 Objectives**

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

- Complete implementing payment options via credit cards and other alternatives; consider effecting online permit applications Consider online permit applications and inspection scheduling
- Implement taking permit applications online

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

- Implement next step of East Algonquin Road Corridor Plan
- Continue to implement the Downtown Study Recommendations including creating an SSA and a Main Street style business strategy
- Continue to market the Algonquin Corporate Campus
- Begin implementing the Economic Development Strategy
- Market the Algonquin Road/Main Street redevelopment site
- Work with relevant property owners to develop 3 or 4 scenarios on key redevelopment sites in the East Algonquin Road Corridor

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

- Continue to implement the Downtown Study, East Algonquin Road and Fox River Study recommendations
- Work closely with Public Works on timing and implementation of the Downtown Streetscaping

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

- Expand development and carefully consider infrastructure investments that will lead to improved tax base
- Continue to expand services that generate alternate revenues



- Expand development and carefully consider infrastructure investments that will lead to improved tax base

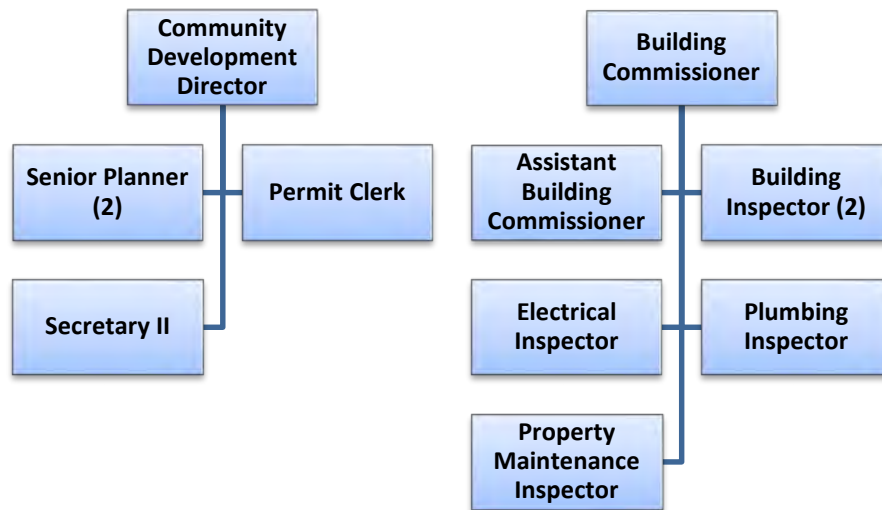
*Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff*

- Train a broader number of staff in counter service and permit intake, processing, and issuance
- Maintain inspector and planner certifications
- Complete 5 days of thorough training and implementation to take full advantage of the power of MUNIS

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

- Implement the Fox River Plan, continue to implement code requirements that support the Woods Creek Watershed and various other conservation plans

### Department Organizational Chart



### Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Implement mechanisms for promoting effective internal and external communication.	Maximize the % of property maintenance violations resolved without court action	95.9%	94.8%	95%	96.8%	95%
	<i>Business Connection</i> Newsletters Sent	3	4	4	3	4
	Perform monthly staff visits with businesses	4.91	5.58	Output	4.42	Output
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	71.5%	74.9%	80%	73.9%	80%

Guiding Principle #2: Continue to Promote and Foster Economic Development						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Create jobs and bring visitors to our community.	Maximize the amount of new commercial space opened (square feet)	18,049	69,754	Output	26,994	Output
	Commercial Occupancy Permits Issued	68	75	Output	24	Output
	Maintain Employment Rate above Kane and McHenry Counties <sup>1</sup>	92.1%	95.5	>94.2%	95.4%	TBD

Notes: <sup>1</sup> – Data provided by the Illinois Department of Employment Security, Local Area Unemployment Statistics. Target for 2014 is based on the actual employment rates for Kane and McHenry Counties in 2014.

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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain a high level of quality, consistency, and reliability in building and property maintenance inspections.	Building Inspections	4,883	5,661	Output	6,340	Output
	Property Maintenance Inspections	3,885	4,401	Output	4,543	Output
	Residential Occupancy Permits Issued	13	52	Output	23	Output

# Community Development Department

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
01300100	41103	IMRF	\$ 91,602.30	\$ 96,124.00	\$ 100,800.57	\$ 110,000.00	\$ 111,000.00
01300100	41104	FICA	63,725.90	64,658.90	67,487.29	71,500.00	73,000.00
01300100	41105	Unemployment Tax	841.46	920.95	1,171.76	1,200.00	1,500.00
01300100	41106	Health Insurance	106,992.90	124,200.42	112,251.30	119,000.00	111,000.00
01300100	41110	Salaries	845,491.73	861,085.93	899,000.15	923,500.00	944,000.00
01300100	41132	Salary - Planning/Zoning	1,690.00	1,760.00	1,510.00	2,000.00	2,000.00
01300100	41140	Overtime	0.86	5.33	11.67	2,000.00	3,000.00
<b>Subtotal</b>			\$ 1,110,345.15	\$ 1,148,755.53	\$ 1,182,232.74	\$ 1,229,200.00	\$ 1,245,500.00
<b>Contractual Services</b>							
01300100	42210	Telephone	\$ 9,804.04	\$ 11,667.51	\$ 10,112.02	\$ 10,900.00	\$ 9,950.00
01300100	42211	Natural Gas	-	468.08	569.67	1,000.00	1,000.00
01300100	42230	Legal Services	(23,373.64)	40,677.24	(66,804.13)	23,000.00	23,000.00
01300100	42234	Professional Services	91,203.87	26,284.93	34,216.04	47,000.00	66,000.00
01300100	42242	Publications	463.37	636.40	1,818.17	2,400.00	2,400.00
01300100	42243	Printing & Advertising	1,491.75	1,932.83	2,343.46	2,000.00	2,000.00
01300100	42272	Lease Payments	-	-	1,533.53	2,200.00	2,250.00
<b>Subtotal</b>			\$ 79,589.39	\$ 81,666.99	\$ (16,211.24)	\$ 88,500.00	\$ 106,600.00
<b>Supplies &amp; Materials</b>							
01300100	43308	Office Supplies	\$ 2,749.64	\$ 1,826.70	\$ 2,303.36	\$ 3,200.00	\$ 3,200.00
01300100	43317	Postage	2,489.78	1,884.72	2,130.54	3,000.00	3,000.00
01300100	43320	Tools, Equipment & Supplies	184.53	324.18	212.71	500.00	500.00
01300100	43332	Office Furniture & Equipment	2,467.16	3,697.55	6,999.05	5,300.00	3,500.00
01300100	43333	IT Equipment	-	-	-	-	8,900.00
01300100	43340	Fuel	11,768.25	10,683.08	10,010.19	11,000.00	11,000.00
01300100	43362	Public Art	2,962.55	4,188.96	16,930.95	6,000.00	6,000.00
<b>Subtotal</b>			\$ 22,621.91	\$ 22,605.19	\$ 38,586.80	\$ 29,000.00	\$ 36,100.00
<b>Maintenance</b>							
01300100	44420	Vehicle Maintenance (S)	\$ 17,069.46	\$ 12,521.51	\$ 18,565.77	\$ 12,600.00	\$ 16,000.00
01300100	44423	Building Services (S)	27,635.70	25,982.37	23,064.88	37,000.00	31,000.00
01300100	44426	Office Equipment Maintenance	2,991.28	1,828.03	700.00	2,900.00	2,900.00
<b>Subtotal</b>			\$ 47,696.44	\$ 40,331.91	\$ 42,330.65	\$ 52,500.00	\$ 49,900.00
<b>Capital Expenditure</b>							
01300100	43335	Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00
01300100	45593	Capital Improvements	-	-	-	24,000.00	50,000.00
<b>Subtotal</b>			\$ -	\$ -	\$ -	\$ 24,000.00	\$ 72,000.00
<b>Other Charges</b>							
01300100	47710	Economic Development	\$ 2,487.30	\$ 31,450.88	\$ (11,179.20)	\$ 8,950.00	\$ 9,000.00
01300100	47740	Travel/Training/Dues	6,010.74	9,788.28	9,540.78	10,100.00	10,090.00
01300100	47760	Uniforms & Safety Items	287.03	-	1,022.00	1,100.00	3,600.00
01300100	47769	Miscellaneous Expense	2,650.00	-	-	-	-
01300600	47790	Interest Expense	-	-	301.58	350.00	210.00
<b>Subtotal</b>			\$ 11,435.07	\$ 41,239.16	\$ (314.84)	\$ 20,500.00	\$ 22,900.00
<b>Community Development Total</b>			\$ 1,271,687.96	\$ 1,334,598.78	\$ 1,246,624.11	\$ 1,443,700.00	\$ 1,533,000.00

(S) indicates those line items that reimburse the Internal Service Funds.



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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 Public Works Department performs its operations at the Public Works Facility*

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.

## Personnel Summary

No new personnel are budgeted for this fiscal year.

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	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	-	-	-
Maintenance Worker I	1.0	1.0	1.0	-	-	-
Secretary I	1.0	1.0	1.0	1.0	1.0	-
<b>Total Full-Time Equivalent Positions</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>
<i>Full-Time Employees</i>	<i>6</i>	<i>6</i>	<i>6</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>

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### **Complete**

- Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
- Continue to key in on core services and make those better while holding the line on budgets.
- Implement CityWorks and use data to guide management decisions
- Mandatory OSHA and safety training will continue to be provided.
- Purchase and install new technology, TV’s, screens for the PW Training room
- Public Works Director to attend APWA International Congress and MAPSI Management Training
- Continue Stormwater public education and provide yearly reports to the IEPA on our NPDES Phase 2 permit



**Near Completion**

- Public Works Strategic Planning Retreat



**Not Complete**

- N/A

**FY 16/17 Objectives**

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

- Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
- Continue to key in on core services and make those better while holding the line on budgets.
- Start to use CityWorks data to analyze costs and make efficiency improvements in the Department.

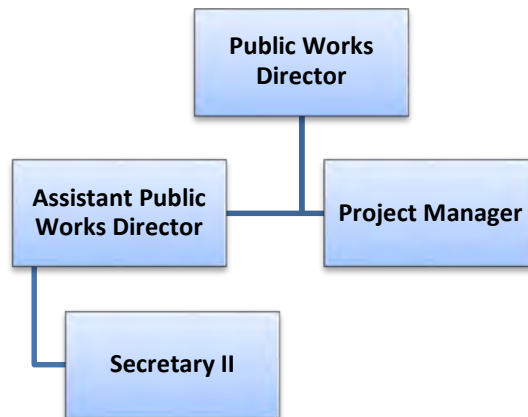
*Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff*

- Public Works Director to attend APWA International Congress
- Continue to provide safety training and team building to improve communication and trust through all teams in public works

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

- Continue to promote stormwater awareness and establish guidelines for maintenance of natural areas.

**Department Organizational Chart**



## Performance Measures

The FY 16/17 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.

<b>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</b>						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Provide oversight for all major maintenance and construction projects.	Public Works Project Engineering Reviews	10	8	<b>Output</b>	6	<b>Output</b>
	Private Developer Engineering Reviews	5	6	<b>Output</b>	5	<b>Output</b>
	Site Development Permits Issued	3	5	<b>Output</b>	7	<b>Output</b>

# Public Works Administration

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
01400300	41103	IMRF	\$ 42,274.65	\$ 45,385.32	\$ 46,637.96	\$ 30,500.00	\$ 26,000.00
01400300	41104	FICA	28,561.26	29,634.55	30,314.93	20,000.00	17,000.00
01400300	41105	Unemployment Tax	338.47	350.74	474.22	300.00	300.00
01400300	41106	Health Insurance	37,938.61	42,863.39	48,772.40	33,000.00	28,000.00
01400300	41110	Salaries	384,527.45	397,367.64	409,475.77	253,000.00	213,000.00
01400300	41140	Overtime	4,915.42	6,062.45	3,989.96	1,000.00	1,000.00
<b>Subtotal</b>			\$ 498,555.86	\$ 521,664.09	\$ 539,665.24	\$ 337,800.00	\$ 285,300.00
<b>Contractual Services</b>							
01400300	42210	Telephone	\$ 9,204.80	\$ 9,921.99	\$ 7,122.09	\$ 6,440.00	\$ 6,300.00
01400300	42211	Natural Gas	4.89	851.75	992.31	1,000.00	1,000.00
01400300	42230	Legal Services	3,525.00	8,310.00	7,017.92	4,000.00	4,000.00
01400300	42234	Professional Services	714.00	830.75	846.00	-	19,800.00
01400300	42242	Publications	235.00	478.44	266.20	520.00	550.00
01400300	42243	Printing & Advertising	48.96	146.53	24.30	50.00	70.00
01400300	42260	Physicals & Screenings	-	-	-	200.00	150.00
01400300	42270	Equipment Rental	-	-	84.37	120.00	300.00
01400300	42272	Lease Payments	-	-	1,533.52	320.00	330.00
<b>Subtotal</b>			\$ 13,732.65	\$ 20,539.46	\$ 17,886.71	\$ 12,650.00	\$ 32,500.00
<b>Supplies &amp; Materials</b>							
01400300	43308	Office Supplies	\$ 1,720.22	\$ 1,905.67	\$ 1,622.68	\$ 1,830.00	\$ 1,400.00
01400300	43317	Postage	1,128.95	1,271.59	692.67	1,000.00	1,000.00
01400300	43320	Tools, Equipment & Supplies	1,823.45	379.13	67.78	400.00	300.00
01400300	43332	Office Furniture & Equipment	7,434.68	2,900.00	1,700.00	19,270.00	-
01400300	43333	IT Equipment	-	-	-	-	9,500.00
01400300	43340	Fuel	4,680.13	5,192.96	2,728.18	5,700.00	4,000.00
<b>Subtotal</b>			\$ 16,787.43	\$ 11,649.35	\$ 6,811.31	\$ 28,200.00	\$ 16,200.00
<b>Maintenance</b>							
01400300	44420	Vehicle Maintenance (S)	\$ 9,391.01	\$ 8,369.77	\$ 12,686.29	\$ 8,900.00	\$ 10,000.00
01400300	44423	Building Services (S)	36,063.31	31,400.66	32,456.02	37,000.00	34,000.00
01400300	44426	Office Equipment Maintenance	250.00	245.94	335.03	175.00	200.00
<b>Subtotal</b>			\$ 45,704.32	\$ 40,016.37	\$ 45,477.34	\$ 46,075.00	\$ 44,200.00
<b>Capital Expenditures</b>							
01400300	45590	Capital Purchase	\$ -	\$ -	\$ 17,999.92	\$ -	\$ -
<b>Subtotal</b>			\$ -	\$ -	\$ 17,999.92	\$ -	\$ -
<b>Transfers</b>							
01400500	48099	Transfer/Debt Service Fund	\$ 540,000.00	\$ 850,000.00	\$ 596,147.00	\$ 602,675.00	\$ 610,000.00
<b>Subtotal</b>			\$ 540,000.00	\$ 850,000.00	\$ 596,147.00	\$ 602,675.00	\$ 610,000.00
<b>Other Charges</b>							
01400300	47740	Travel, Training & Dues	\$ 9,494.58	\$ 8,620.64	\$ 8,397.94	\$ 17,400.00	\$ 11,900.00
01400300	47760	Uniforms & Safety Items	1,953.85	2,247.74	1,459.16	1,250.00	800.00
01400600	47790	Interest Expense	-	-	301.57	50.00	100.00
<b>Subtotal</b>			\$ 11,448.43	\$ 10,868.38	\$ 10,158.67	\$ 18,700.00	\$ 12,800.00
<b>Public Works Administration Total</b>			\$ 1,126,228.69	\$ 1,454,737.65	\$ 1,234,146.19	\$ 1,046,100.00	\$ 1,001,000.00

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



## Public Works Department – General Services Division

### Service Area Description

The General Services Division provides the development and maintenance of all park and open space parcels within the Village as well as safe and clean roads, and an appealing view of right of ways, open spaces, wetlands, and woodlands.

The General Services Division of 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.
- 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



*Public Works staff grinds a stump from a parkway tree in a residential area*

### Personnel Summary

No new personnel are budgeted for this fiscal year. One (1) vacant Maintenance Worker I position will not be filled.

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
General Services Superintendent	1.0	1.0	1.0	1.0	1.0	-
Streets Superintendent	1.0	1.0	1.0	-	-	-
Streets Supervisor	2.0	2.0	2.0	1.0	1.0	-
Parks and Forestry Supervisor	1.0	1.0	1.0	1.0	1.0	-
Maintenance Worker II	5.0	5.0	5.0	6.0	6.0	-
Maintenance Worker I <sup>1</sup>	18.0	18.0	18.0	18.0	17.0	▼1.0
Seasonal	1.5	1.5	1.5	2.0	2.0	-
<b>Total Full-Time Equivalent Positions</b>	<b>29.5</b>	<b>29.5</b>	<b>29.5</b>	<b>29.0</b>	<b>28.0</b>	<b>▼1.0</b>
<i>Full-Time Employees</i>	28	28	28	27	26	▼1
<i>Part-Time Employees</i>	6	6	6	8	8	-

1 – One (1) Maintenance Worker I is assigned to Utilities, but is reflected in the PW-General Services budget.

### FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 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 the wetland maintenance programs to support cleaner groundwater recharge.
- Continue to support team efficiency in task performance, equipment usage, and product choices.
- Provide funding for annual conferences and training programs for all team members.
- Provide great open space, downtown, and snow and ice maintenance programs to promote a well-tended community which is supportive of residents and businesses.
- Utilize asset management software to improve communication, documentation, and response times.



### **Near Completion**

- Assess tasks and eliminate unnecessary equipment, processes, and assignments.
- Use IMS and park system plan to find efficient ways to couple projects to maximize unit pricing benefits.
- Utilize IMS software to create a long term plan for roadway maintenance, replacement, and budgeting.
- Utilize asset management software to assess task costs, and pursue best vendor pricing.



### **Not Complete**

- Attempt to work with the State to initiate a Road Scholars program.

## **FY 16/17 Objectives**

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

- Continue to utilize Cityworks and See Click Fix to provide good customer service and assessment of current practices and expenses.

### **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**

- Evolve the melding of roadway, park, and utility long term planning.

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

- Reduce task costs by assessing Cityworks data and making appropriate practical and financial adjustments.

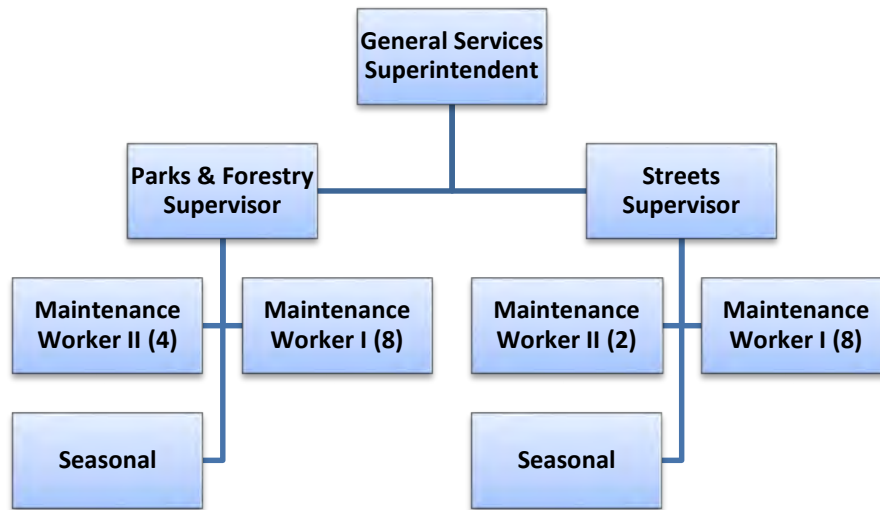
### **Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff**

- Effectively schedule and utilize the training budget to provide required and desired training to all teams.

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

- Continue to expand the park system recycling program.
- Continue to foster the production of the tree nursery.
- Continue to provide aggressive maintenance to our storm water natural recharge areas.

## Department Organizational Chart



\*One Maintenance Worker I is assigned to Utilities and is not reflected in organization chart.

## Performance Measures

The FY 16/17 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.

Public Works General Services Division – Streets Statistics					
	2011	2012	2013	2014	2015
Sidewalk Concrete Poured (feet <sup>2</sup> )	3,425	6,180	7,060	N/A*	7,300
Curb Concrete Poured (linear feet)	172	417	161	N/A*	260
Asphalt Used (tons)	1,875	2,210	2,641	N/A*	1,448
Pipe Installed (linear feet)	600	200	125	N/A*	N/A
Structures Set	6	4	6	N/A*	N/A
Road Striping Completed (miles)	3	2	2	N/A*	9.5
Split-Rail Fence Installed (linear feet)	180	100	50	N/A*	50
Snow Fence Installed (linear feet)	11,000	11,000	11,000	N/A*	11,000

\*Data is not accessible due to new asset management software change over.

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain a highly trained and capable staff for operations.	ISA Certified Arborists	7	8	8	8	8

<b>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</b>						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain parkway trees and urban forests as a community resource.	Tree Replacements	803	0	0	221	450
	Trees Pruned	2,547	N/A*	N/A*	4,200	5,000
	Parkway Trees Maintained	20,964	20,964	Output	21,092	Output
Maintain high quality Village parks for residents, businesses, and visitors.	Park Sites Maintained	21	21	Output	21	Output
	Open Space/Detention Area Maintained (Acres)	666.5	666.5	Output	666.5	Output
	Developed Park Area Maintained (Acres)	154.5	154.5	Output	154.5	Output
Provide adequate infrastructure throughout the Village.	Street Light Work Orders	42	N/A*	Output	N/A*	Output
	Other Work Orders	577	N/A*	Output	N/A*	Output
	Potholes Repaired	3,194	N/A*	Output	N/A*	Output

<b>Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus</b>						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Preserve and enhance Village's tree resources.	Obtain Tree City USA Award	Yes	Yes	Yes	Yes	Yes

Public Works - General Services Division

Expenditures

			FY 12/13 Actual <sup>1</sup>	FY 13/14 Actual <sup>1</sup>	FY 14/15 Actual <sup>1</sup>	FY 15/16 Budget <sup>1</sup>	FY 16/17 Budget
<b>Personnel</b>							
01500300	41103	IMRF	\$ 176,877.90	\$ 196,298.17	\$ 194,081.09	\$ 200,000.00	\$ 196,000.00
01500300	41104	FICA	125,585.43	134,460.98	131,684.57	134,000.00	133,000.00
01500300	41105	Unemployment Tax	2,194.96	2,195.52	2,751.81	3,200.00	3,200.00
01500300	41106	Health Insurance	301,145.37	317,425.90	302,605.95	320,000.00	300,000.00
01500300	41110	Salaries	1,613,524.14	1,653,604.86	1,679,593.95	1,663,000.00	1,662,000.00
01500300	41140	Overtime	61,513.99	141,688.74	88,082.27	65,000.00	65,000.00
<b>Subtotal</b>			\$ 2,280,841.79	\$ 2,445,674.17	\$ 2,398,799.64	\$ 2,385,200.00	\$ 2,359,200.00
<b>Contractual Services</b>							
01500300	42210	Telephone	\$ 17,135.77	\$ 20,144.58	\$ 16,110.17	\$ 13,400.00	\$ 21,500.00
01500300	42211	Natural Gas	85.29	1,850.97	3,344.19	4,000.00	3,050.00
01500300	42212	Electric	357,960.21	342,631.63	443,822.46	384,000.00	385,200.00
01500300	42230	Legal Services	1,875.00	1,076.25	562.08	2,500.00	2,000.00
01500300	42232	Engineering Services	2,533.29	6,081.54	1,736.62	11,000.00	6,300.00
01500300	42234	Professional Services	74,217.78	83,677.90	75,069.48	209,750.00	207,200.00
01500300	42243	Printing & Advertising	263.61	487.42	309.71	600.00	700.00
01500300	42253	Community Events	8,502.75	1,050.00	1,423.00	1,500.00	1,500.00
01500300	42260	Physicals & Screenings	183.75	185.75	-	1,900.00	1,900.00
01500300	42264	Snow Removal	1,385.67	2,279.84	1,083.00	9,000.00	2,000.00
01500300	42270	Equipment Rental	999.04	3,551.74	5,663.42	4,000.00	4,000.00
01500300	42272	Lease Payments	-	-	-	650.00	650.00
<b>Subtotal</b>			\$ 465,142.16	\$ 463,017.62	\$ 549,124.13	\$ 642,300.00	\$ 636,000.00
<b>Supplies &amp; Materials</b>							
01500300	43308	Office Supplies	\$ 799.27	\$ 800.00	\$ 729.27	\$ 1,100.00	\$ 500.00
01500300	43309	Materials	25,567.00	37,691.96	51,858.38	59,150.00	54,500.00
01500300	43317	Postage	-	-	51.19	100.00	100.00
01500300	43320	Tools, Equipment & Supplies	49,781.00	30,796.09	20,751.57	47,350.00	34,900.00
01500300	43332	Office Furniture & Equipment	4,926.26	3,872.26	6,497.03	26,850.00	-
01500300	43333	IT Equipment	-	-	-	-	35,100.00
01500300	43340	Fuel	117,764.19	152,898.14	93,298.95	136,000.00	115,000.00
01500300	43360	Park Upgrades	24,780.32	81,381.62	-	96,750.00	121,300.00
01500300	43366	Sign Program	14,617.52	10,206.81	8,564.31	14,000.00	18,600.00
<b>Subtotal</b>			\$ 238,235.56	\$ 317,646.88	\$ 181,750.70	\$ 381,300.00	\$ 380,000.00
<b>Maintenance</b>							
01500300	44402	Tree Planting	\$ 64,476.43	\$ 36,644.59	\$ 4,424.21	\$ 77,200.00	\$ 28,000.00
01500300	44403	Tree Trimming/Removal	330.00	-	-	1,500.00	1,500.00
01500300	44420	Vehicle Maintenance (S)	188,762.00	323,386.28	278,962.04	191,500.00	255,000.00
01500300	44421	Equipment Maintenance (S)	276,433.27	217,206.14	243,996.29	281,000.00	271,500.00
01500300	44423	Building Maintenance (S)	133,893.94	142,485.69	108,286.69	160,000.00	153,000.00
01500300	44425	Open Space Maintenance	15,000.00	15,000.00	13,920.00	15,000.00	15,000.00
01500300	44426	Office Equipment Maintenance	1,400.00	840.70	1,007.20	700.00	700.00
01500300	44427	Curb & Sidewalk Program	3,500.00	-	3,219.18	21,000.00	13,000.00
01500300	44428	Street Maintenance	3,476.42	3,295.35	-	32,000.00	32,000.00
01500300	44429	Street Light Maintenance	2,356.67	6,490.36	1,679.97	12,000.00	18,400.00
01500300	44430	Traffic Signal Maintenance	21,972.99	18,970.26	21,153.43	23,500.00	26,700.00
01500300	44431	Storm Sewer Maintenance	-	-	-	8,000.00	35,700.00
<b>Subtotal</b>			\$ 711,601.72	\$ 764,319.37	\$ 676,649.01	\$ 823,400.00	\$ 850,500.00

Public Works - General Services Division

Expenditures

<b>Capital Expenditures</b>							
01500300	43335	Vehicles & Equipment	\$ 81,732.03	\$ 86,592.00	\$ 28,821.00	\$ 34,000.00	\$ 24,500.00
01500300	45590	Capital Purchase	85,812.70	152,913.00	374,760.72	260,000.00	255,000.00
<b>Subtotal</b>			<b>\$ 167,544.73</b>	<b>\$ 239,505.00</b>	<b>\$ 403,581.72</b>	<b>\$ 294,000.00</b>	<b>\$ 279,500.00</b>
<b>Transfers</b>							
01500500	48005	Transfer to Pool	\$ 74,172.85	\$ 82,900.00	\$ 115,608.63	\$ 144,700.00	\$ 130,800.00
<b>Subtotal</b>			<b>\$ 74,172.85</b>	<b>\$ 82,900.00</b>	<b>\$ 115,608.63</b>	<b>\$ 144,700.00</b>	<b>\$ 130,800.00</b>
<b>Other Charges</b>							
01500300	47740	Travel/Training/Dues	\$ 8,045.59	\$ 11,681.86	\$ 11,246.60	\$ 20,500.00	\$ 23,500.00
01500300	47760	Uniforms & Safety Items	12,405.33	14,450.53	13,427.22	12,700.00	15,400.00
01500600	47790	Interest Expense	-	-	-	100.00	100.00
<b>Subtotal</b>			<b>\$ 20,450.92</b>	<b>\$ 26,132.39</b>	<b>\$ 24,673.82</b>	<b>\$ 33,300.00</b>	<b>\$ 39,000.00</b>
<b>General Services Total</b>			<b>\$ 3,957,989.73</b>	<b>\$ 4,339,195.43</b>	<b>\$ 4,350,187.65</b>	<b>\$ 4,704,200.00</b>	<b>\$ 4,675,000.00</b>
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.							
1 - The first year of operation for the General Services Division in FY 15/16, which merged the Streets Division and Parks & Forestry Division. Historical							

# Multidepartmental

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
01900100	42234	Professional Services	\$ 3,274.14	\$ 1,811.16	\$ 3,805.40	\$ 6,300.00	\$ 68,700.00
01900100	42236	Insurance	651,252.46	524,792.73	500,801.37	602,000.00	500,000.00
01900100	43333	Computer Network	149,416.97	134,574.35	168,597.56	184,700.00	260,300.00
01900100	45590	Capital Purchase	-	71,512.05	95,622.15	-	40,000.00
01900100	47740	Travel, Training, & Dues	-	-	4,347.56	33,000.00	20,000.00
<b>Multidepartmental Total</b>			<b>\$ 803,943.57</b>	<b>\$ 732,690.29</b>	<b>\$ 773,174.04</b>	<b>\$ 826,000.00</b>	<b>\$ 889,000.00</b>
<sup>1</sup> - 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.



*Algonquin has over 2,200 fire hydrants in need of adoption. By adopting a fire hydrant and keeping it clear of snow, you can help to keep the community safer.*

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

No new personnel budgeted for FY 16/17. Three (3) seasonal personnel are included. Personnel expenditures in this fund also include administrative employees from General Services Administration and Public Works who perform duties as part of the water and sewer operation.

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
Utilities Superintendent <sup>1</sup>	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	-
Utilities Supervisor <sup>1</sup>	1.0	1.0	1.0	1.0	1.0	-
Lab Technician <sup>1</sup>	1.0	1.0	1.0	1.0	1.0	-
Maintenance Worker II <sup>1</sup>	2.0	2.0	2.0	2.0	2.0	-
Maintenance Worker I <sup>2</sup>	8.0	8.0	8.0	8.0	8.0	-
Seasonal	0.75	0.75	0.75	0.75	0.75	-
<b>Total Full-Time Equivalent Positions</b>	<b>20.75</b>	<b>20.75</b>	<b>20.75</b>	<b>20.75</b>	<b>20.75</b>	<b>-</b>
<i>Full-Time Employees</i>	<i>20</i>	<i>20</i>	<i>20</i>	<i>20</i>	<i>20</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>-</i>

<sup>1</sup> Position is funded 50% Water Division, 50% Sewer Division.

<sup>2</sup> 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 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### **Complete**

- Replaced vehicles no. 817
- Jacobs EWST received a power washing, spot repairs were made to the exterior coating system
- New electrical service was brought into Well no. 6. New main control cabinet installed.
- A Comprehensive Water & Sewer Rate Study was completed.
- Five (5) Storage Facilities were inspected
- Two (2) submersible sewage pumps were replaced at the Lowe Drive Lift Station
- The sewage grinder, a Muffin Monster, manufactured by JWC was replaced at Woods Creek
- Staff attended the ISAWWA statewide conference, taking 1<sup>st</sup> place in the Hydrant Hysteria competition, marking the second consecutive year as top honors
- Staff attended the APWA 2015 Congress, recipient of a APWA Chicago Metro, Fox Valley Branch scholarship
- Chief Wastewater Operator completed Year 2 of 3 of the IPSI management program
- Received the Plant of the Year from the Fox Valley Operators Association, marking the second consecutive year as top honors



### **Near Completion**

- Replacement of a perforated drum for the Belt Filter Press.
- Replacement of media used in the odor control system at the Braewood Lift Station



### **Not Complete**

- Cleaning of Anaerobic Digester No. 901
- External disconnect for the main control panel at the Square Barn Lift Station
- Purchase of replacement automatic samplers

## **FY 15/16 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*

- **Feet of sanitary sewer televised annually.** Re-evaluation of duties has caused us to increase the televising cycle to a 12-year program, targeting 62,500 linear feet per year.
- **Feet of sanitary sewer flushed annually.** Re-evaluation of duties has caused us to increase the flushing cycle to a 6-year program, targeting 125,000 linear feet per year.
- **CMOM.** Target: Development of a Capacity, Management, Operation, and Maintenance program focused on formalized means and methods to manage our collection and conveyance systems, to address concerns about inflow/infiltration, to undertake basin studies, to evaluate and assign numerical values to infrastructure to better identify problem areas, and to determine a means for repair/replacement.

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

- **Water Meter Replacement Program.** Target: Complete a pilot study with a second water meter manufacturer, weigh options for a fixed based radio system vs. cellular technology, and move forward with water meter replacement, working to eliminate manually read or problematic meters. Plausible that due to current age of the water meters that revenue is being lost.
- **Internal Evaluation.** Target: Internal evaluations of the Utilities Division continues to determine ways to make the most effective streamlined operation. One planned change is the shift of responsibility of the lift stations over to the WWTF team. Other changes for consideration, shift

changes to eliminate weekend rounds, call backs for shut off day, outsourcing of some duties, such as street light maintenance and painting, hydrant painting, and utility locating.

- **Ordinance Review.** Undertake a review of the Chapter 6 Municipal Code to ensure intent of the language is being followed, to revise and/or add appropriate fees/penalties found in Appendix B.
- **Water & Sewer Connections.** Begin a program of compliance with the Municipal Code as it relates to the residential connection to water and sewer services for those within a prescribed distance from said services.
- **Pursuance of Grant Monies and Rebates.** Application for grant monies for such goals as energy efficient lighting, scholarship monies to allow staff to attend classes and conferences, participate in rebate programs such as the electrical load reduction, where the Village is paid to voluntarily reduce electrical load on the utility.

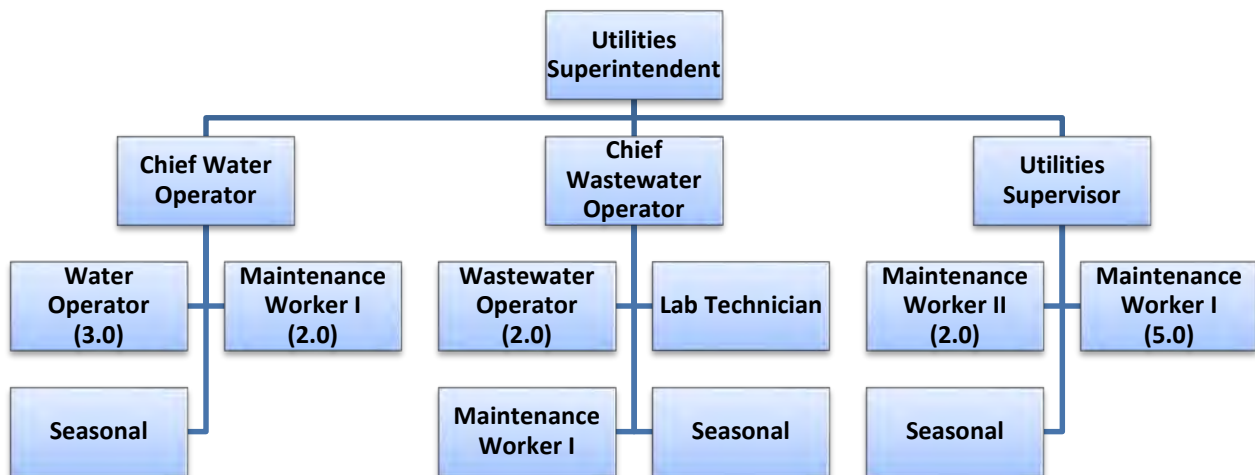
*Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff*

- **Formalized Training Program.** Target: Evaluate current staffing responsibilities in comparison with levels and types of training. Creation of a formalized training program designed to incorporate not only safety, but added emphasis on customer service, tabletop exercises, and additional certification, i.e., NASSCO for pipe and manhole inspection techniques and naming convention with a nationally recognized program.
- **Illinois Public Service Institute.** Chief wastewater operator’s third and final year of a three-year management program, learning from industry leaders geared specifically for public works employees. Intension is to expand Village participation to include M2 crew leaders in this type of management program.

*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.
- **Water System Master Plan.** Continued adherence to the 2012 Comprehensive Water System Master Plan, and those guidelines defined with a LRI or Less Resource Intensive approach.

### Department Organizational Chart



## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain Village’s infrastructure providing reliability and minimum interruptions to services.	Televise sanitary sewer system (linear feet)	107,935	118,369	150,000	42,595	62,500
	Flush sanitary sewer system (linear feet)	16,028	40,000	75,000	7,731	125,000

### 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Provide our community a safe and reliable supply of water.	Volume of water produced (million gallons) <sup>1</sup>	1,045.36	979.09	Output	969.46	Output
	Volume of wastewater treated (million gallons) <sup>1</sup>	1,034.32	1,077.57	Output	1,118.60	Output
Development of staff for maintenance, safety, and welfare of infrastructure.	Staff training per employee (hours) <sup>1</sup>	48	48	48	40	40

Notes:

<sup>1</sup> Values are for Fiscal Year Ending

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

Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Protect and manage groundwater supplies.	Daily water consumption per capita (gallons) <sup>1</sup>	94	88	Output	87	Output

Notes:

<sup>1</sup> Values are for Fiscal Year Ending

# Water and Sewer Operating Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
07000400	33014	Intergovernmental - W&S	\$ 8,073.75	\$ -	\$ -	\$ -	\$ -
07000400	33035	Donations-Operating-W&S	-	86.28	2,681.08	35,000.00	8,000.00
07000500	33055	Donations-Capital-W&S	-	-	252,517.00	-	-
07000400	34100	Rental Income <sup>1</sup>	90,451.64	80,454.76	59,847.29	80,000.00	90,000.00
07000400	34200	Miscellaneous Billings	-	-	-	36,000.00	-
07000400	34700	Water Fees	3,100,178.13	3,003,231.30	2,842,214.95	2,970,000.00	3,095,000.00
07000400	34710	Sewer Fees	2,944,977.29	2,857,721.65	2,711,413.93	2,855,000.00	3,070,000.00
07000400	34715	Infrastructure Fee	-	-	-	-	540,000.00
07000400	34720	Administrative Fees	1,085.10	1,256.50	1,319.05	1,000.00	1,200.00
07000400	34730	Late Charges	70,336.50	65,002.18	65,756.36	65,000.00	65,000.00
07000400	34740	Reinstatement Fees	18,809.50	7,763.84	9,740.41	10,000.00	10,000.00
07000400	34820	Meter Sales	15,150.00	11,375.00	24,961.00	15,000.00	20,000.00
07000400	35010	Fines/Penalties	-	-	487.36	500.00	500.00
07000500	36001	Interest	2,110.36	1,431.33	175.00	500.00	500.00
07000500	36020	Interest - Investment Pools	4,916.37	10,985.07	(12,660.65)	10,000.00	10,000.00
07000500	36030	Interest - Bond (Restricted)	6,734.07	458.41	-	-	-
07000400	37100	Restitution	512.09	556.27	2,221.94	-	500.00
07000500	37110	Insurance Claims	-	6,031.83	-	-	-
07000500	37900	Other Revenue	25.00	110.92	-	-	-
07000400	37905	Sale of Surplus Property	1,612.62	19,321.78	19,303.92	5,000.00	10,000.00
<b>Water &amp; Sewer Operating Fund Total</b>			<b>\$ 6,264,972.42</b>	<b>\$ 6,065,787.12</b>	<b>\$ 5,979,978.64</b>	<b>\$ 6,083,000.00</b>	<b>\$ 6,920,700.00</b>
<b>Fund Balance Reductions</b>							
Debt Service Expense							\$ 158,600
<b>FY 16/17 Total</b>							<b>\$ 7,079,300.00</b>
Actual figures have been adjusted, per auditor.							
<sup>1</sup> - Accounts for rental from wireless service providers for tower rental fees.							

# Water and Sewer Operating Fund

# Total Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
07700400		Water Division Total	\$ 2,550,942.56	\$ 2,423,775.19	\$ 2,884,071.88	\$ 3,012,700.00	\$ 3,317,000.00
07800400		Sewer Division Total	2,277,368.61	2,255,216.41	2,351,421.00	2,924,500.00	2,953,300.00
07080400	46680	Bond Principal Payment	500,000.00	525,000.00	570,000.00	590,000.00	610,000.00
07080400	46681	Bond Interest Expense	(6,211.23)	55,050.01	219,884.91	215,000.00	197,000.00
07080400	46682	Bond Fees	-	428.00	428.00	2,000.00	2,000.00
07080400	46685	Bond Issuance Costs	-	153,567.15	-	-	-
07800400	47900	Working Capital	-	-	-	-	-
<b>Subtotal</b>			<b>\$ 5,322,099.94</b>	<b>\$ 5,413,036.76</b>	<b>\$ 6,025,805.79</b>	<b>\$ 6,744,200.00</b>	<b>\$ 7,079,300.00</b>
07800400	47785	Depreciation Expense	\$ 3,497,168.00	\$ 3,426,935.00	\$ 3,462,804.00	\$ -	
<b>Subtotal</b>			<b>\$ 3,497,168.00</b>	<b>\$ 3,426,935.00</b>	<b>\$ 3,462,804.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water and Sewer Operating Fund Total</b>			<b>\$ 8,819,267.94</b>	<b>\$ 8,839,971.76</b>	<b>\$ 9,488,609.79</b>	<b>\$ 6,744,200.00</b>	<b>\$ 7,079,300.00</b>
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 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
07700400	41103	IMRF	\$ 98,609.51	\$ 104,233.56	\$ 107,808.13	\$ 130,000.00	\$ 133,000.00
07700400	41104	FICA	68,223.13	70,686.92	72,220.27	85,000.00	88,000.00
07700400	41105	Unemployment Tax	1,040.34	1,036.82	1,422.89	1,500.00	1,800.00
07700400	41106	Health Insurance	184,498.01	194,048.29	188,199.24	225,000.00	206,000.00
07700400	41110	Salaries	915,666.28	940,943.50	975,733.03	1,065,000.00	1,110,000.00
07700400	41140	Overtime	31,437.05	41,570.40	27,675.87	32,000.00	30,000.00
<b>Subtotal</b>			\$ 1,299,474.32	\$ 1,352,519.49	\$ 1,373,059.43	\$ 1,538,500.00	\$ 1,568,800.00
<b>Contractual Services</b>							
07700400	42210	Telephone	\$ 11,978.18	\$ 13,125.22	\$ 12,130.33	\$ 13,375.00	\$ 17,900.00
07700400	42211	Natural Gas	19,280.24	27,054.01	23,765.75	25,800.00	25,800.00
07700400	42212	Electric	250,549.74	241,926.87	234,158.64	297,100.00	290,100.00
07700400	42225	Bank Processing Fees	16,694.73	17,127.29	17,527.47	19,000.00	19,000.00
07700400	42230	Legal Services	1,443.75	93.75	742.51	4,000.00	4,000.00
07700400	42231	Audit Services	4,386.00	4,437.00	7,120.88	6,500.00	7,650.00
07700400	42232	Engineering Services	80,235.00	5,115.24	3,254.00	42,500.00	59,000.00
07700400	42234	Professional Services	92,639.83	99,590.88	98,035.42	124,200.00	130,400.00
07700400	42236	Insurance	103,804.73	87,276.51	76,316.08	82,000.00	81,000.00
07700400	42242	Publications	929.85	444.50	965.05	1,100.00	1,100.00
07700400	42243	Printing & Advertising	4,240.67	3,279.56	3,002.23	3,550.00	3,650.00
07700400	42260	Physical Exams	13.20	-	-	1,000.00	1,500.00
07700400	42270	Equipment Rental	1,023.20	1,026.24	1,413.70	3,800.00	1,000.00
07700400	42272	Lease Payments	-	-	-	325.00	350.00
<b>Subtotal</b>			\$ 587,219.12	\$ 500,497.07	\$ 478,432.06	\$ 624,250.00	\$ 642,450.00
<b>Supplies &amp; Materials</b>							
07700400	43308	Office Supplies	\$ 366.15	\$ 500.00	\$ 696.54	\$ 700.00	\$ 700.00
07700400	43309	Materials	18,223.77	14,248.40	15,249.64	20,800.00	19,150.00
07700400	43317	Postage	26,574.75	24,127.68	25,338.27	25,000.00	26,500.00
07700400	43320	Tools, Equipment & Supplies	20,826.06	12,748.54	17,211.34	28,800.00	16,150.00
07700400	43332	Office Furniture & Equipment	13,820.88	15,792.32	33,431.99	43,600.00	-
07700400	43333	IT Equipment	-	-	-	-	57,100.00
07700400	43340	Fuel	26,762.95	25,051.64	25,269.36	28,000.00	26,000.00
07700400	43342	Chemicals	191,006.20	171,598.71	153,525.35	199,100.00	199,100.00
07700400	43345	Lab Supplies	8,216.66	9,063.62	10,391.08	11,400.00	11,400.00
07700400	43348	Meters & Meter Supplies	28,923.58	52,397.24	33,786.91	70,000.00	70,000.00
<b>Subtotal</b>			\$ 334,721.00	\$ 325,528.15	\$ 314,900.48	\$ 427,400.00	\$ 426,100.00
<b>Maintenance</b>							
07700400	44410	Booster Station	\$ 7,379.41	\$ 3,983.00	\$ 500.00	\$ 26,500.00	\$ 16,900.00
07700400	44411	Storage Facility	6,611.70	3,960.31	10,969.74	20,200.00	10,000.00
07700400	44412	Treatment Facility	31,177.16	21,151.66	25,101.36	25,400.00	33,000.00
07700400	44415	Distribution System	47,368.24	34,653.91	29,543.05	46,350.00	62,350.00
07700400	44418	Wells	70,965.72	42,981.83	54,571.21	51,800.00	72,500.00
07700400	44420	Vehicle Maintenance (S)	26,844.30	22,759.35	28,099.30	28,500.00	24,000.00
07700400	44421	Equipment Maintenance (S)	39,896.44	33,243.72	42,383.40	50,000.00	45,000.00
07700400	44423	Building Services (S)	66,610.15	68,975.30	58,608.41	84,000.00	76,000.00
07700400	44426	Office Equipment Maintenance	700.00	420.35	498.17	350.00	350.00
<b>Subtotal</b>			\$ 297,553.12	\$ 232,129.43	\$ 250,274.64	\$ 333,100.00	\$ 340,100.00
<b>Capital Expenditures</b>							
07700400	43335	Vehicles & Equipment	\$ 2,319.73	\$ -	\$ -	\$ 72,000.00	\$ -
07700400	45590	Capital Purchase	20,491.70	-	38,245.50	-	320,000.00
07700400	45593	Capital Improvement	-	-	416,318.00	-	-
<b>Subtotal</b>			\$ 22,811.43	\$ -	\$ 454,563.50	\$ 72,000.00	\$ 320,000.00
<b>Other Charges</b>							
07700400	47740	Travel/Training/Dues	\$ 4,546.19	\$ 7,436.40	\$ 5,498.64	\$ 10,300.00	\$ 12,100.00
07700400	47760	Uniforms & Safety Items	4,617.38	5,664.65	7,343.13	7,100.00	7,400.00
07700400	47790	Interest Expense	-	-	-	50.00	50.00
<b>Subtotal</b>			\$ 9,163.57	\$ 13,101.05	\$ 12,841.77	\$ 17,450.00	\$ 19,550.00
<b>Water Total</b>			\$ 2,550,942.56	\$ 2,423,775.19	\$ 2,884,071.88	\$ 3,012,700.00	\$ 3,317,000.00
(S) indicates those line items that reimburse the Internal Service Funds.							

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
07800400	41103	IMRF	\$ 81,087.57	\$ 89,239.86	\$ 92,862.88	\$ 112,000.00	\$ 114,000.00
07800400	41104	FICA	56,715.22	60,373.42	62,212.00	74,000.00	77,000.00
07800400	41105	Unemployment Tax	1,025.22	874.35	1,227.35	1,400.00	1,600.00
07800400	41106	Health Insurance	132,400.11	135,259.61	142,409.38	170,000.00	166,000.00
07800400	41110	Salaries	767,930.31	801,349.37	834,328.61	928,000.00	968,000.00
07800400	41140	Overtime	19,085.05	26,891.16	19,640.68	20,000.00	20,000.00
<b>Subtotal</b>			\$ 1,058,243.48	\$ 1,113,987.77	\$ 1,152,680.90	\$ 1,305,400.00	\$ 1,346,600.00
<b>Contractual Services</b>							
07800400	42210	Telephone	\$ 10,427.03	\$ 11,653.38	\$ 6,557.68	\$ 10,600.00	\$ 21,600.00
07800400	42211	Natural Gas	16,627.22	5,226.39	12,165.77	15,050.00	14,550.00
07800400	42212	Electric	351,566.33	323,266.60	309,995.46	381,700.00	348,000.00
07800400	42225	Bank Processing Fees	16,694.64	17,127.21	17,527.33	19,000.00	19,000.00
07800400	42230	Legal Services	1,143.75	93.75	3,794.99	4,000.00	4,000.00
07800400	42231	Audit Services	4,386.00	4,437.00	7,120.87	6,500.00	7,650.00
07800400	42232	Engineering Services	11,872.00	716.75	8,171.00	31,500.00	54,000.00
07800400	42234	Professional Services	81,484.01	69,455.51	87,087.02	111,150.00	127,750.00
07800400	42236	Insurance	105,733.06	83,213.97	79,667.11	86,000.00	79,000.00
07800400	42242	Publications	463.50	444.50	755.54	1,100.00	1,100.00
07800400	42243	Printing & Advertising	235.72	518.44	102.22	1,050.00	950.00
07800400	42260	Physical Exams	13.20	-	-	1,000.00	1,800.00
07800400	42262	Sludge Removal	110,442.42	90,935.58	103,659.20	217,200.00	119,450.00
07800400	42270	Equipment Rental	4,020.00	302.40	199.20	1,000.00	1,000.00
07800400	42272	Lease Payments	-	-	-	325.00	350.00
<b>Subtotal</b>			\$ 715,108.88	\$ 607,391.48	\$ 636,803.39	\$ 887,175.00	\$ 800,200.00
<b>Supplies &amp; Materials</b>							
07800400	43308	Office Supplies	\$ 366.62	\$ 500.00	\$ 809.30	\$ 700.00	\$ 650.00
07800400	43309	Materials	7,822.10	3,682.47	15,632.57	22,000.00	21,500.00
07800400	43317	Postage	23,303.10	24,758.44	25,323.15	25,000.00	25,000.00
07800400	43320	Tools, Equipment & Supplies	18,548.44	10,420.79	22,603.27	33,225.00	24,300.00
07800400	43332	Office Furniture & Equipment	24,956.61	20,218.82	26,993.44	51,900.00	-
07800400	43333	IT Equipment	-	-	-	-	73,950.00
07800400	43340	Fuel	25,778.01	22,520.54	18,719.28	28,000.00	23,000.00
07800400	43342	Chemicals	30,828.37	47,313.38	53,561.46	73,000.00	78,000.00
07800400	43345	Lab Supplies	6,537.13	6,576.16	3,414.21	7,000.00	7,000.00
07800400	43348	Meters & Meter Supplies	28,650.13	52,357.25	33,453.30	70,000.00	70,000.00
<b>Subtotal</b>			\$ 166,790.51	\$ 188,347.85	\$ 200,509.98	\$ 310,825.00	\$ 323,400.00
<b>Maintenance</b>							
07800400	44412	Treatment Facility	\$ 120,695.44	\$ 130,810.78	\$ 142,218.70	\$ 119,850.00	\$ 167,925.00
07800400	44414	Lift Station Maintenance	17,160.20	36,014.02	66,379.54	95,350.00	60,775.00
07800400	44416	Collection System Maintenance	1,029.37	942.30	450.68	12,300.00	24,500.00
07800400	44420	Vehicle Maintenance (S)	29,516.16	21,101.93	24,387.88	29,500.00	22,000.00
07800400	44421	Equipment Maintenance (S)	47,186.89	53,082.87	45,058.02	57,000.00	55,000.00
07800400	44423	Building Services (S)	85,920.87	86,793.44	65,590.13	89,000.00	86,000.00
07800400	44426	Office Equipment Maintenance	910.00	655.34	747.05	600.00	600.00
<b>Subtotal</b>			\$ 302,418.93	\$ 329,400.68	\$ 344,832.00	\$ 403,600.00	\$ 416,800.00
<b>Capital Expenditures</b>							
07800400	43335	Vehicles & Equipment	\$ 2,753.25	\$ -	\$ -	\$ -	\$ -
07800400	45590	Capital Purchase	20,491.69	-	(0.29)	-	45,000.00
<b>Subtotal</b>			\$ 23,244.94	\$ -	\$ (0.29)	\$ -	\$ 45,000.00
<b>Other Charges</b>							
07800400	47740	Travel/Training/Dues	\$ 4,474.72	\$ 9,916.13	\$ 6,575.37	\$ 8,950.00	\$ 12,450.00
07800400	47760	Uniforms & Safety Items	7,087.15	6,172.50	10,019.65	8,500.00	8,800.00
07800400	47790	Interest Expense	-	-	-	50.00	50.00
<b>Subtotal</b>			\$ 11,561.87	\$ 16,088.63	\$ 16,595.02	\$ 17,500.00	\$ 21,300.00
<b>Sewer Total</b>			\$ 2,277,368.61	\$ 2,255,216.41	\$ 2,351,421.00	\$ 2,924,500.00	\$ 2,953,300.00

(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.



*Internal Services is responsible for the maintenance of municipal buildings, vehicles, and equipment*

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

One (1) vacant Senior Facilities Technician position will not be filled in the Building Services Division. One (1) Seasonal position will be added to the Building Services Division. A net decrease of 0.75 full-time equivalent positions is proposed for the FY 16/17 budget.

<b>Building Services Personnel Schedule</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>Change</b>
Internal Services Superintendent	0.5	0.5	0.5	-	-	-
Internal Services Supervisor	-	-	-	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	2.0	2.0	-
Seasonal Employees	-	-	-	-	0.25	▲0.25
<b>Total Full-Time Equivalent Positions</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>4.25</b>	<b>▼0.75</b>
<i>Full-Time Employees</i>	<i>4</i>	<i>4</i>	<i>4</i>	<i>5</i>	<i>4</i>	<i>▼1</i>
<i>Part-Time Employees</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>▲1</i>

<b>Vehicle Maintenance Personnel Schedule</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>Change</b>
Internal Services Superintendent	0.5	0.5	0.5	-	-	-
Internal Services Supervisor	-	-	-	0.5	0.5	-
Senior Mechanic	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	-
Intern	-	-	-	0.25	0.25	-
<b>Total Full-Time Equivalent Positions</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.25</b>	<b>4.25</b>	<b>-</b>
<i>Full-Time Employees</i>	<i>5</i>	<i>5</i>	<i>5</i>	<i>4</i>	<i>4</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>-</i>

### **FY 15/16 Accomplishments**

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



#### **Complete**

- Work to provide increased customer service
- Provide better daily cleanliness of all facility areas and provide better response times to service requests
- Review and assess database tracking and documentation processes. Insure the digital aspects of the team compliment their work and are utilized for optimum efficiency
- Communicate well with all customers so that they maintain a comfortable understanding of what they can expect relative to the workings of this team
- Utilize existing data to improve the process and make all aspects of parts securing and facility and fleet maintenance highly efficient
- Provide at least two valuable training events for each team member
- Continue to support the maintenance of certification and education processes as they relate to team members



#### **Near Completion**

- Work Village-wide with team leaders to develop short term and long term maintenance and upkeep plans for our various facilities and assets
- Review disposal measures in the fleet facility, as well as areas of the facilities. Work to find ways to insure recyclables and disposables are effectively finding their way to appropriate up-cycle streams, or responsible disposal facilities



#### **Not Complete**

- N/A

## Fiscal Year 16/17 Objectives

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

- Improve customer communication by providing education as to the digital and analytical processes required of the team. Work to let customers know what work was performed, and what work was potentially postponed
- Increase turnaround times on service requests

### 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

- Begin to compile the long term facility maintenance plan
- Review and revise the vehicle and equipment replacement program

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

- Teams continue to be assessed and managed to meet efficiency standards. We will continue to assess work tickets to identify ways in which we can become more cost effective

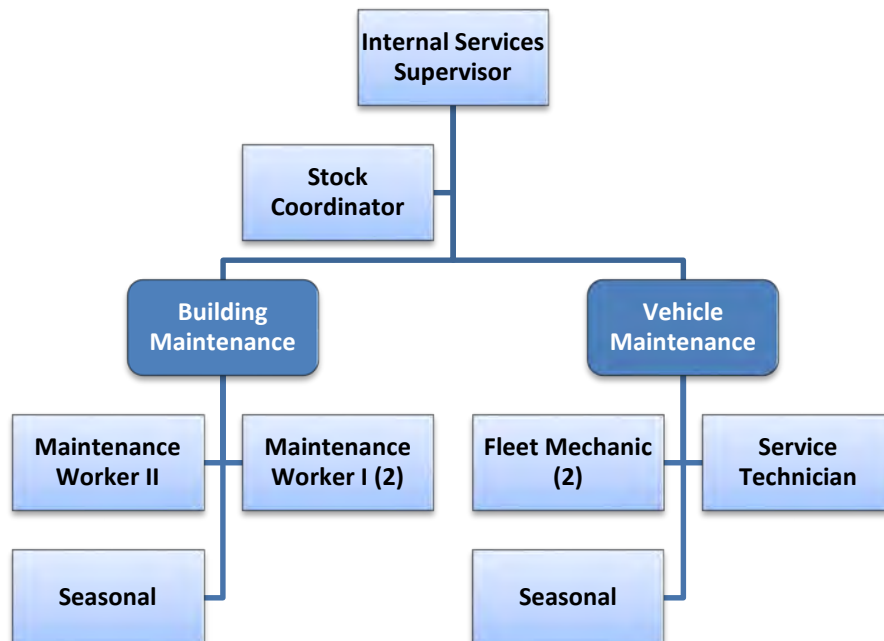
### Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff.

- Team training has been increased for the year, which will continue to develop a talented team which has the ability to provide outstanding service and safe fleets and facilities for the residents and employees

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

- The team will be reviewing HVAC control system efficiencies, as well as alternative fuel options.

## Department Organizational Chart



## Performance Measures

The FY 16/17 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 budget.

<b>Guiding Principle #4: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff</b>						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain Village facilities to a high standard.	Facilities Maintained	28	28	Output	28	28
	Number of Repair Orders	4,300	5,700	Output	6,600	6,600
	Total Jobs Performed	5,184	6,691	Output	7,700	7,700
	Facility Maintenance Costs	\$847,160	\$809,867	Output	\$677,000	\$809,000
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Maintain optimal level of fleet and equipment availability.	Pieces Maintained	385	396	Output	378	375
	Number of Repair Orders	2,566	2,855	Output	3,000	3,000
	Total Jobs Performed	5,646	6,781	Output	5,632	6,000
	Vehicle Maintenance Costs	\$964,468	\$1,123,558	Output	\$900,000	\$1,000,000

# Building Services Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
28	34900	Building Services Billings	\$ 747,984.77	\$ 734,478.85	\$ 737,996.16	\$ 871,000.00	\$ 808,500.00
28	37110	Insurance Claims	-	1,035.55	1,195.96	-	-
<b>Building Services Fund Total</b>			<b>\$ 747,984.77</b>	<b>\$ 735,514.40</b>	<b>\$ 739,192.12</b>	<b>\$ 871,000.00</b>	<b>\$ 808,500.00</b>

# Building Services Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
28900000	41103	IMRF	\$ 25,883.19	\$ 28,096.06	\$ 22,815.68	\$ 38,500.00	\$ 31,500.00
28900000	41104	FICA	18,042.80	18,939.02	15,297.23	25,000.00	21,500.00
28900000	41105	Unemployment Tax	283.78	285.12	340.18	500.00	500.00
28900000	41106	Health Insurance	50,338.95	50,053.53	43,177.00	61,500.00	46,500.00
28900000	41110	Salaries	235,256.58	239,672.49	201,204.84	309,000.00	257,200.00
28900000	41140	Overtime	11,125.80	19,910.74	11,381.64	16,000.00	16,000.00
<b>Subtotal</b>			\$ 340,931.10	\$ 356,956.96	\$ 294,216.57	\$ 450,500.00	\$ 373,200.00
<b>Contractual Services</b>							
28900000	42210	Telephone	\$ 4,092.43	\$ 4,947.79	\$ 4,021.89	\$ 4,900.00	\$ 4,000.00
28900000	42211	Natural Gas	5.64	982.83	-	1,200.00	1,000.00
28900000	42234	Professional Services	8,143.50	212.13	443.86	12,700.00	2,700.00
28900000	42242	Publications	170.80	158.39	-	250.00	500.00
28900000	42243	Printing & Advertising	-	64.35	-	400.00	400.00
28900000	42260	Physical Exams	-	-	-	200.00	200.00
28900000	42270	Equipment Rental	439.66	348.60	1,243.00	500.00	500.00
28900000	42272	Leases - Non Capital	-	-	-	-	350.00
<b>Subtotal</b>			\$ 12,852.03	\$ 6,714.09	\$ 5,708.75	\$ 20,150.00	\$ 9,650.00
<b>Supplies &amp; Materials</b>							
28900000	43308	Office Supplies	\$ 221.22	\$ 150.93	\$ 288.72	\$ 300.00	\$ 300.00
28900000	43317	Postage	-	83.87	12.94	50.00	100.00
28900000	43319	Building Supplies	138,129.85	145,163.81	139,274.88	130,200.00	135,200.00
28900000	43320	Tools, Equipment & Supplies	7,323.18	3,683.13	7,280.50	15,100.00	5,800.00
28900000	43332	Office Furniture & Equipment	2,456.56	2,500.00	1,496.33	5,200.00	2,000.00
28900000	43333	IT Equipment	-	-	-	-	3,600.00
28900000	43340	Fuel	4,703.79	3,947.78	2,372.56	5,900.00	3,000.00
<b>Subtotal</b>			\$ 152,834.60	\$ 155,529.52	\$ 150,725.93	\$ 156,750.00	\$ 150,000.00
<b>Maintenance</b>							
28900000	44420	Vehicle Maintenance (S)	\$ 23,253.74	\$ 16,056.13	\$ 6,631.04	\$ 8,000.00	\$ 5,000.00
28900000	44421	Equipment Maintenance (S)	2,192.06	422.42	3,259.78	2,000.00	2,000.00
28900000	44423	Building Maintenance (S)	-	-	-	-	-
28900000	44426	Office Equipment Maintenance	700.00	585.84	437.03	515.00	525.00
28900000	44445	Outsourced Building Maint.	202,382.74	223,063.34	291,465.85	223,885.00	244,675.00
<b>Subtotal</b>			\$ 228,528.54	\$ 240,127.73	\$ 301,793.70	\$ 234,400.00	\$ 252,200.00
<b>Capital Expenditures</b>							
28900000	43335	Vehicles & Equipment	\$ 37,627.89	\$ -	\$ -	\$ -	\$ 15,000.00
28900000	45590	Capital Purchase	-	-	43,209.07	-	-
<b>Subtotal</b>			\$ 37,627.89	\$ -	\$ 43,209.07	\$ -	\$ 15,000.00
<b>Other Charges</b>							
28900000	47740	Travel, Training & Dues	\$ 799.49	\$ 4,992.62	\$ 1,627.07	\$ 5,430.00	\$ 4,700.00
28900000	47760	Uniforms & Safety Items	2,054.66	3,129.13	3,034.21	3,770.00	3,720.00
28900000	47776	Parts Cost of Sales Variance	(28,376.89)	(29,995.65)	(24,087.18)	-	-
28900000	47790	Interest Expense	-	-	-	-	30.00
<b>Subtotal</b>			\$ (25,522.74)	\$ (21,873.90)	\$ (19,425.90)	\$ 9,200.00	\$ 8,450.00
<b>Building Service Fund Total</b>			\$ 747,251.42	\$ 737,454.40	\$ 776,228.12	\$ 871,000.00	\$ 808,500.00
2900000	47780	Depreciation Expense	\$ -	\$ -	\$ 6,173.00	\$ -	\$ -
<b>FY 16/17 Total</b>			\$ 747,251.42	\$ 737,454.40	\$ 782,401.12	\$ 871,000.00	\$ 808,500.00
(S) indicates those line items that reimburse Internal Service Funds.							

# Vehicle Maintenance Service Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
29	34900	Maintenance Billings	\$ 827,027.25	\$ 893,955.55	\$ 889,665.93	\$ 822,500.00	\$ 887,000.00
29	34920	Fuel Billings	307,759.06	327,716.97	242,704.94	325,000.00	290,000.00
29	34921	Fire District Fuel Billings	71,814.97	58,437.62	46,255.82	75,000.00	60,000.00
29	34922	IGA - Fleet Maintenance	135,215.04	142,706.90	128,270.47	120,000.00	110,000.00
29	37710	Insurance Claims	-	-	6,713.60	-	-
29	37905	Sale of Surplus Property	905.00	11,360.38	2,040.05	-	-
<b>Vehicle Maintenance Service Fund Total</b>			<b>\$ 1,342,721.32</b>	<b>\$ 1,434,177.42</b>	<b>\$ 1,315,650.81</b>	<b>\$ 1,342,500.00</b>	<b>\$ 1,347,000.00</b>

# Vehicle Maintenance Service Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Personnel</b>							
29900000	41103	IMRF	\$ 31,732.29	\$ 34,254.79	\$ 31,067.88	\$ 30,500.00	\$ 31,000.00
29900000	41104	FICA	22,068.93	23,040.98	20,774.48	20,000.00	21,000.00
29900000	41105	Unemployment Tax	354.77	356.40	437.42	500.00	500.00
29900000	41106	Health Insurance	68,394.17	68,091.28	51,932.33	50,500.00	53,000.00
29900000	41110	Salaries	293,484.51	300,124.93	274,099.30	250,000.00	258,000.00
29900000	41140	Overtime	7,982.80	14,644.50	9,839.44	10,000.00	10,000.00
<b>Subtotal</b>			\$ 424,017.47	\$ 440,512.88	\$ 388,150.85	\$ 361,500.00	\$ 373,500.00
<b>Contractual Services</b>							
29900000	42210	Telephone	\$ 5,235.07	\$ 5,657.27	\$ 4,145.29	\$ 4,150.00	\$ 3,980.00
29900000	42211	Natural Gas	6.39	1,113.86	1,240.59	1,400.00	1,200.00
29900000	42234	Professional Services	7,208.50	8,575.14	9,086.08	12,330.00	10,100.00
29900000	42242	Publications	2,357.59	4,189.04	4,565.00	7,700.00	8,300.00
29900000	42243	Printing & Advertising	-	80.52	26.08	420.00	390.00
29900000	42260	Physical Exams	-	-	-	200.00	200.00
29900000	42270	Equipment Rental	1,086.84	1,559.31	3,530.14	2,700.00	3,000.00
29900000	42272	Leases Non-Capital	-	-	-	-	330.00
<b>Subtotal</b>			\$ 15,894.39	\$ 21,175.14	\$ 22,593.18	\$ 28,900.00	\$ 27,500.00
<b>Supplies &amp; Materials</b>							
29900000	43308	Office Supplies	\$ 336.00	\$ 123.79	\$ 272.69	\$ 300.00	\$ 300.00
29900000	43317	Postage	4.48	91.85	169.30	100.00	100.00
29900000	43320	Tools, Equipment & Supplies	22,837.40	4,922.34	7,772.14	17,800.00	10,100.00
29900000	43332	Office Furniture & Equipment	3,376.82	-	-	1,300.00	2,000.00
29900000	43333	IT Equipment	-	-	-	-	5,600.00
29900000	43340	Fuel	5,020.60	2,882.84	2,539.11	4,000.00	4,000.00
29900000	43350	Fleet Parts/Fluids (S)	357,341.87	415,826.24	377,539.80	382,600.00	382,850.00
29900000	43351	Fuel - Cost of Sales (S)	378,279.70	370,443.63	253,818.02	400,000.00	350,000.00
<b>Subtotal</b>			\$ 767,196.87	\$ 794,290.69	\$ 642,111.06	\$ 806,100.00	\$ 754,950.00
<b>Maintenance</b>							
29900000	44420	Vehicle Maintenance (S)	\$ 10,056.48	\$ 11,228.45	\$ 6,055.16	\$ 7,500.00	\$ 5,000.00
29900000	44421	Equipment Maintenance (S)	2,303.10	4,628.70	2,170.91	5,500.00	5,500.00
29900000	44423	Building Services (S)	46,877.90	50,520.53	62,807.88	48,500.00	48,500.00
29900000	44426	Office Equipment Maint.	700.00	588.13	432.32	550.00	550.00
29900000	44440	Outsourced Maintenance (S)	70,603.51	96,429.54	125,520.07	70,000.00	70,000.00
<b>Subtotal</b>			\$ 130,540.99	\$ 163,395.35	\$ 196,986.34	\$ 132,050.00	\$ 129,550.00
<b>Capital Expenditures</b>							
29900000	45590	Capital Purchase	\$ -	\$ 110,000.00	\$ -	\$ -	\$ 46,000.00
<b>Subtotal</b>			\$ -	\$ 110,000.00	\$ -	\$ -	\$ 46,000.00
<b>Other Charges</b>							
29900000	47740	Travel, Training & Dues	\$ 2,844.13	\$ 1,043.27	\$ 3,676.08	\$ 8,230.00	\$ 8,170.00
29900000	47760	Uniforms & Safety Items	5,556.56	6,343.94	4,631.81	5,720.00	7,300.00
29900000	47775	Fuel Inventory Variance	3,100.46	15,710.97	35,505.31	-	-
29900000	47776	Parts/Fluid Inventory Variance	(6,820.35)	(20,094.82)	10,196.18	-	-
29900000	47790	Interest Expense	-	-	-	-	30.00
<b>Subtotal</b>			\$ 4,680.80	\$ 3,003.36	\$ 54,009.38	\$ 13,950.00	\$ 15,500.00
<b>Vehicle Maintenance Service Fund Total</b>			\$ 1,342,330.52	\$ 1,532,377.42	\$ 1,303,850.81	\$ 1,342,500.00	\$ 1,347,000.00
29000000	47780	Depreciation Expense	\$ -	\$ -	\$ 11,800.00	\$ -	\$ -
<b>FY 16/17 Total</b>			\$ 1,342,330.52	\$ 1,532,377.42	\$ 1,315,650.81	\$ 1,342,500.00	\$ 1,347,000.00
(S) indicates those line items that reimburse the Internal Service Funds.							



## Capital Improvement Project Funds

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The FY 16/17 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 16/17.

### 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.

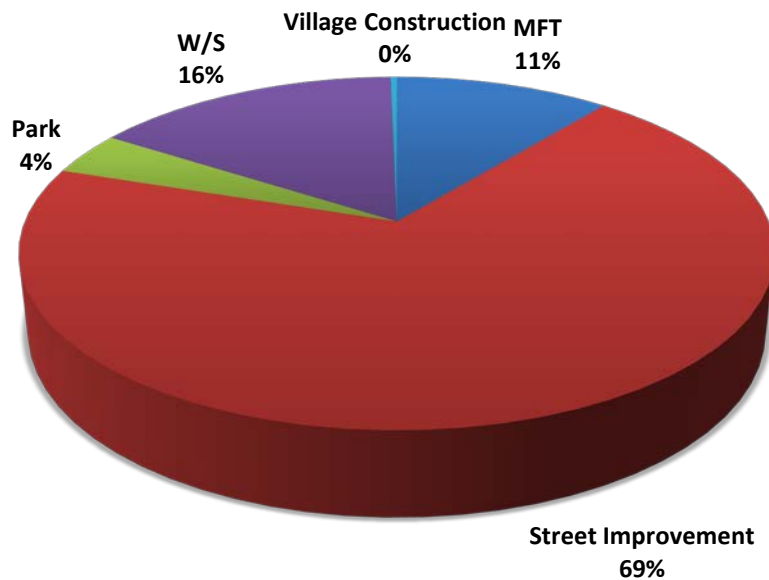
Infrastructure Maintenance – Infrastructure maintenance involves materials or contract expenditures for the repair and upkeep of the entity's roads, bridges, water and/or sewer systems.

The chart on the following page summarizes capital fund spending for fiscal year 2016-2017.

	Motor Fuel Tax Fund	Street Improvement Fund	Park Fund	Water/Sewer Improvement & Construction Fund	Village Construction Fund	Totals
Revenues	\$815,500	\$5,407,000	\$345,100	\$400,000	\$4,100	\$6,971,700
Expenditures	\$1,800,000	\$11,376,000	\$653,000	\$2,574,200	\$50,000	\$16,453,200
Difference*	\$ (984,500)	\$ (5,969,000)	\$ (307,900)	\$ (2,174,200)	\$ (45,900)	\$ (9,481,500)
Revenue Sources:	<ul style="list-style-type: none"> <li>•State Motor Fuel Tax</li> </ul>	<ul style="list-style-type: none"> <li>•Utility Taxes</li> <li>•Home Rule Sales Tax</li> <li>•Telecommunications Tax</li> </ul>	<ul style="list-style-type: none"> <li>•Impact Fees</li> <li>•Grants</li> <li>•Donations</li> <li>•Telecommunications Tax</li> </ul>	<ul style="list-style-type: none"> <li>•Tap-On Fees</li> </ul>	<ul style="list-style-type: none"> <li>•Transfers</li> <li>•Donations</li> </ul>	

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

### Major Capital Project Expenditures By Type



### 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 16/17. The revenue for these two funds is estimated at \$6.2 million. The expenditures proposed for engineering and road construction projects covered by the two funds total \$13.2 million, with a net \$6.9 Million of accumulated cash reserves being used.

For FY 16/17, the MFT Fund has anticipated proposed expenditures in excess of anticipated revenues of \$984,500. Cash reserves are being utilized to fund the rehabilitation of Harper Drive and Bunker Hill Drive this fiscal year. The Bunker Hill Drive project is being partially funded by Federal Aid Urban (FAU) funds; therefore the Village's portion is only 20 percent of total project cost.

The Street Improvement Fund budget shows proposed expenditures exceeding projected revenues by \$5,969,000. The larger projects within the Street Improvement Fund include engineering services, Surrey Lane Creek & Drainage Repair, Cumberland Parkway/Copper Oaks Subdivision, Highland Avenue, and Stonegate Road 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 16/17 for wetlands projects including the Spella Wetland Fen Buffer, Spella Park Detention, Blue Ridge Detention Naturalization, and Dixie Creek Riparian Corridor. Additionally, the court replacement at Snapper Field is proposed in the FY 16/17 budget.

## **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, sanitary sewer rehabilitation, high service pump motor replacement at Water Treatment Plant #2 and #3, an emergency interconnect with the Village of Carpentersville, distribution system improvements, and primary sludge pumping improvements.

In FY 14/15, home rule sales tax has been fully allocated to the Street Improvement Fund. Therefore, connection fees are the primary revenue source in this fund. 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 \$4,100 include interest and donations income. Expenditures for FY 16/17 include \$50,000 for architectural services at the Ganek Municipal Center and Public Works Facility.


## **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). Public Works 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.


Below is an outline of both major capital projects and significant capital purchases included in FY 16/17. 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**

<b>Ganek Municipal Center: Lower Parking Lot – General Services Administration (100)</b>	
	Capital Improvements: \$75,000
	<b>FY 16/17 Total: \$75,000</b>
	Project Description: This project will reconstruct the lower level parking lot at the Ganek Municipal Center. The total cost of this project is \$250,000 which is being funded by budgets in the General Services Administration, Police, and Community Development departments.
Impact on Operations:	This project will reduce subsequent Building Maintenance (44423) expenditures related to patching and maintenance.


<b>Squad Video Recording System (Year 4 of 5) – Police (200)</b>	
	Capital Lease Payments: \$22,000
	<b>FY 16/17 Total: \$22,000</b>
	Project Description: The Police Department has leased a vehicle recording system and associated server for equipment. FY 16/17 is year four of a five year lease of the equipment.
Impact on Operations:	New recording equipment will reduce various expenditures related to failing equipment in the Radio Maintenance line-item (44422).


<b>Ganek Municipal Center: Lower Parking Lot – Police (200)</b>	
	Capital Improvements: \$125,000
	<b>FY 16/17 Total: \$125,000</b>
	Project Description: This project will reconstruct the lower level parking lot at the Ganek Municipal Center. The total cost of this project is \$250,000 which is being funded by budgets in the General Services Administration, Police, and Community Development departments.
Impact on Operations:	This project will reduce subsequent Building Maintenance (44423) expenditures related to patching and maintenance.


<b>Replacement Vehicle – Community Development (300)</b>		
	Vehicles & Equipment:	\$22,000
	<b>FY 16/17 Total:</b>	<b>\$22,000</b>
Project Description:		
A Ford Taurus or like-style sedan is proposed to replace a truck used for building inspection and code enforcement that has exceeded its useful life.		
Impact on Operations:	The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and more fuel-efficient.	


<b>Ganek Municipal Center: Lower Parking Lot – Community Development (300)</b>		
	Capital Improvements:	\$50,000
	<b>FY 16/17 Total:</b>	<b>\$50,000</b>
Project Description:		
This project will reconstruct the lower level parking lot at the Ganek Municipal Center. The total cost of this project is \$250,000 which is being funded by budgets in the General Services Administration, Police, and Community Development departments.		
Impact on Operations:	This project will reduce subsequent Building Maintenance (44423) expenditures related to patching and maintenance.	


<b>Public Works Administration (400)</b>	
The Public Works Administration Department has no capital items budgeted for FY 16/17.	
Impact on Operations:	Not Applicable


<b>Replacement Vehicle – Public Works General Services (500)</b>		
	Capital Purchase:	\$255,000
	<b>FY 16/17 Total:</b>	<b>\$255,000</b>
Project Description:		
An International 7400 hook-lift truck is proposed to replace a truck used for operations that has exceeded its useful life. The hook-lift trucks allow greater flexibility and utility in the Village’s fleet due to their design and various attachments.		
Impact on Operations:	The new vehicle will reduce costs in the Vehicle Maintenance (44420) line-item. New vehicles are less susceptible to mechanical breakdowns.	

<b>Motor Control Center: WTP #1 – Water (07)</b>		
	Capital Purchase	\$320,000
	<b>FY 16/17 Total:</b>	<b>\$320,000</b>
Project Description:		
The motor control center at Water Treatment Plant #1 is reaching the end of its useful life and is in need of replacement.		
Impact on Operations:	None	


<b>Replacement Vehicle #813 – Water (07)</b>		
	Capital Purchase	\$45,000
	<b>FY 16/17 Total:</b>	<b>\$45,000</b>
Project Description:		
A Ford F550 or like-style truck is proposed to replace a truck used for underground utilities that has exceeded its useful life. This purchase is split 50/50 with the Sewer Division.		
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 more fuel-efficient.	

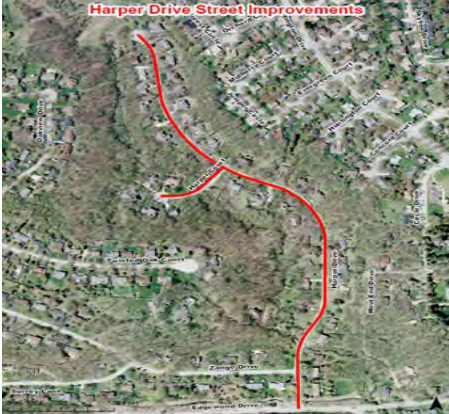
<b>Replacement Vehicle #813 – Sewer (08)</b>		
	Capital Purchase	\$45,000
	<b>FY 16/17 Total:</b>	<b>\$45,000</b>
Project Description:		
A Ford F550 or like-style truck is proposed to replace a truck used for underground utilities that has exceeded its useful life. This purchase is split 50/50 with the Water Division.		
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 more fuel-efficient.	


<b>Portable Scissor Lift – Building Services (28)</b>		
	Vehicles & Equipment	\$15,000
	<b>FY 16/17 Total:</b>	<b>\$15,000</b>
Project Description:		
A new portable scissor lift will be purchased for Building Services staff to use while performing maintenance in elevated locations at municipal facilities.		
Impact on Operations:	None	

<b>Portable Rotary Post Lifts – Vehicle Maintenance (29)</b>		
	Capital Purchase	\$46,000
	<b>FY 16/17 Total:</b>	<b>\$46,000</b>
Project Description:		
New portable rotary post lifts are proposed for Vehicle Maintenance staff to use while performing maintenance on municipal vehicles and fire apparatus. The posts offer a flexible option that the Village currently does not possess.		
Impact on Operations:	None	


## Motor Fuel Tax and Street Improvement Funds


<b>Harper Drive</b>		
	Engineering/Design Services:	\$77,000
	Infrastructure Maintenance:	\$770,000
	<b>FY 16/17 Total:</b>	<b>\$847,000</b>
	Project Description:	
<p>The Harper Drive project in Eagle Valley Subdivision will include Harper Court, and Harper Drive. The work 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, installation of a bike route, repair of storm sewer structures, and installation of a new asphalt driving surface.</p>		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


<b>Harper Drive Bike Path</b>		
	Engineering/Design Services:	\$20,000
	Capital Improvements:	\$150,000
	<b>FY 16/17 Total:</b>	<b>\$170,000</b>
	Project Description:	
<p>The project construction a new path/boardwalk connecting Harper Drive to Harnish Drive. This project is partially funded with a CMAQ grant.</p>		
Impact on Operations:	Increased maintenance expenditures for new infrastructure.	


<b>Bunker Hill Drive</b>		
	Infrastructure Maintenance:	\$225,000
	<b>FY 16/17 Total:</b>	<b>\$225,000</b>
	Project Description:	
	<p>Monies are budgeted to pay the Village's share of the FAU project on Bunker Hill Drive.</p>	
Impact on Operations:	None	





Sleepy Hollow Road – Phase 2 Engineering		
	Engineering/Design Services:	\$130,000
	<b>FY 16/17 Total:</b>	<b>\$130,000</b>
	Project Description:	
	<p>The project will involve removal of the driving surface, corrective repairs to failed sub base, bike path repairs, sidewalk removal and replacement where necessary, curb and gutter patching, storm sewer system repairs, replacement of the asphalt driving surface, and landscape restoration to areas disturbed by construction.</p>	
Impact on Operations:	None	


Cumberland Parkway/Copper Oaks Subdivision		
	Engineering/Design Services:	\$180,000
	Infrastructure Maintenance:	\$1,800,000
	<b>FY 16/17 Total:</b>	<b>\$1,980,000</b>
	Project Description:	
<p>The project will include sections of Chase Street, Cumberland Parkway, Ozark Parkway, Ryan Parkway, and Teton Parkway; spanning a total 1.73 miles of roadway. The work will entail grinding of the existing surface and binder, assessment and repair of any failed granular sub base, patching of curb and gutter where needed, replacement of driveway aprons as necessary, replacement of failed sidewalk and repair of storm sewer structures, and installation of a new asphalt driving surface.</p>		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Lawndale Park Creek		
	Infrastructure Maintenance:	\$12,000
	<b>FY 16/17 Total:</b>	<b>\$12,000</b>
	Project Description:	
<p>The budgeted amount is for the third year of maintenance activities at Lawndale Park Creek. This includes follow up on the native plantings of the Lawndale Park Creek project and providing any needed maintenances for the village to ensure the maximum chance for survival and establishment of the native stream bank restoration.</p>		
Impact on Operations:	None	


Edgewood Drive – Federal Aid Urban (FAU)		
	Capital Improvements:	\$400,000
	<b>FY 16/17 Total:</b>	<b>\$400,000</b>
	Project Description:	
Funding remains to finish the Edgewood Drive project between Hanson and route 31. This is the amount still to be invoiced by the Illinois Department of Transportation.		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Highland Avenue		
	Engineering/Design Services:	\$250,000
	Capital Improvements	\$1,000,000
	Infrastructure Maintenance:	\$30,000
	<b>FY 16/17 Total:</b>	<b>\$1,280,000</b>
Project Description:		
This project will involve complete reconstruction of 0.89 miles of roadway, upgrading it to an urban cross-section with formalized, enclosed storm sewer system, storm water detention, new bike path, and removal of the sight line issues near Tanglewood.		
Impact on Operations:	Reduction in Street Maintenance line item due to reconstruction of street segment.	


Stonegate Road improvement		
	Engineering/Design Services:	\$150,000
	Infrastructure Maintenance:	\$1,500,000
	<b>FY 16/17 Total:</b>	<b>\$1,650,000</b>
Project Description:		
The project will involve a 0.51 mile section of Stonegate Road, the work will include minor curb patching and sidewalk repair, removal of the driving surface, patching of the base course where determines necessary by core sampling, and replacement of the asphalt driving surface. This section of road has failed significantly. As it is a collector with heavy traffic in this portion of town.		
Impact on Operations:	Reduction In street maintenance line item Due to reconstruction of street segment.	

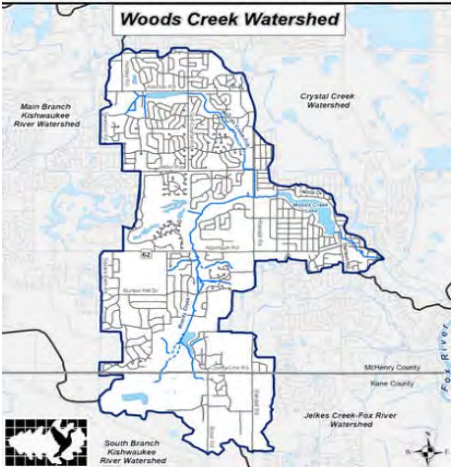
Souwanas Creek Restoration		
	Infrastructure Maintenance:	\$8,000
	<b>FY 16/17 Total:</b>	<b>\$8,000</b>
	Project Description:	
Follow-up on the native plantings of the Souwanas Creek stream bank stabilization project and provide any needed maintenances for the Village to ensure the maximum chance for survival and establishment of this native stream bank restoration.		
Impact on Operations:	None	


Randall Road Pedestrian Bridge		
	Engineering/Design Services:	\$420,000
	<b>FY 16/17 Total:</b>	<b>\$420,000</b>
	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:	None	


Surrey Lane Creek and Drainage Repair		
	Engineering/Design Services:	\$200,000
	Capital Improvements:	\$1,700,000
	<b>FY 16/17 Total:</b>	<b>\$1,900,000</b>
Project Description:		
Phase 2 engineering as well as construction is scheduled for the Surrey Lane Creek and Drainage repair project to correct flooding and creek bank stability issues behind homes on Surrey Lane.		
Impact on Operations:	None	


Hanson Road – Section 2		
	Capital Improvements:	\$500,000
	<b>FY 16/17 Total:</b>	<b>\$500,000</b>
	Project Description:	
The Hanson Road reconstruction project was completed in prior years, however monies remain for final invoicing in FY 16/17 from the Illinois Department of Transportation.		
Impact on Operations:	None	


Resurfacing Engineering		
<p style="text-align: center;">Photo Not Available</p> 	Engineering/Design Services:	\$770,000
	<b>FY 16/17 Total:</b>	<b>\$770,000</b>
	Project Description:	
Monies budgeted for basic engineering to assemble construction documents for a simple grind and overlay program for badly degraded pavement surfaces that have been identified by the infrastructure management system inventory of village roadways. This includes both the current and future fiscal years.		
Impact on Operations:	None	


Woods Creek Restoration		
	Engineering/Design Services:	\$80,000
	Infrastructure Maintenance:	\$10,000
	Capital Improvements:	\$830,000
	<b>FY 16/17 Total:</b>	<b>\$920,000</b>
Project Description:		
Engineering and design services for the Woods Creek Reach 2 restoration. This project will be considered for IEPA 319 funding.		
Impact on Operations:	None	

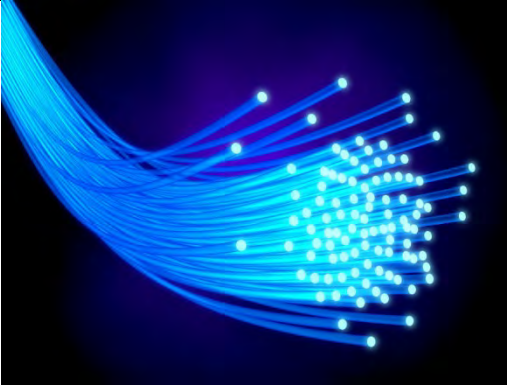
Glenmoor Subdivision – Section 1		
	Engineering/Design Services:	\$200,000
	<b>FY 16/17 Total:</b>	<b>\$200,000</b>
	Project Description:	
	Phase 2 engineering for the Glenmoor Subdivision. The project will encompass 1.07 miles including sections of Buckthorn Drive, Crab Tree Lane, Glen Oaks Court, Ivy Lane, Magnolia Drive, Periwinkle Lane, and Redwood Drive. Work will include asphalt repair, sub-base assessment, and concrete repair.	
Impact on Operations:	None	

Ratt Creek Reach 5		
<p style="text-align: center;">Photo Not Available</p> 	Engineering/Design Services:	\$25,000
	<b>FY 16/17 Total:</b>	<b>\$25,000</b>
	Project Description:	
	Money budgeted to provide a concept for restoring the creek, and to prepare for grant application for this project for submittal to the IEPA.	
Impact on Operations:	None	

Lake Braewood Drainage		
	Engineering/Design Services:	\$500,000
	<b>FY 16/17 Total:</b>	<b>\$500,000</b>
	Project Description:	
	Lake Braewood in the Gaslight west subdivision is a great maintenance challenge for the village of Algonquin. The design of the dam and overflow structures do not allow for safe and easily accessible access to control the level of the lake during flooding emergencies. Money is provided to begin engineering for the project which will involve stabilizing the upstream and downstream portions of the creek that tie into the lake.	
Impact on Operations:	None	


Terrace Hill Subdivision	
<p>Photo Not Available</p> 	Engineering/Design Services: \$150,000
	<b>FY 16/17 Total: \$150,000</b>
	Project Description: Phase 2 engineering for the Terrace Hill Subdivision. Project will encompass 1.95 miles of roadway including sections of Fairway View Drive, Greens View Drive, Woods Creek Court, and Woods Creek Lane. The project will include asphalt repair, sub-base assessment, and concrete repair.
Impact on Operations:	None


Downtown Streetscape	
	Engineering/Design Services: \$405,000
	<b>FY 16/17 Total: \$405,000</b>
	Project Description: Conceptual engineering and design work for the Downtown Algonquin area, including pedestrian elements, lighting, street parking, and public art.
Impact on Operations:	None


Algonquin Corporate Campus – Fiber Optic	
	Engineering/Design Services: \$200,000
	<b>FY 16/17 Total: \$200,000</b>
	Project Description: Installation of fiber optic infrastructure on Corporate Parkway between Randall Road and Boyer Road.
Impact on Operations:	None


**Park Fund**


<b>Snapper Field Court Replacement</b>		
	Park Development:	\$500,000
	Engineering Services	\$20,000
	<b>FY 16/17 Total:</b>	<b>\$520,000</b>
	Project Description:	
The Village will replace the basketball court at Snapper Field. In winter months, this location serves as an ice skating rink.		
Impact on Operations:	None	

<b>Blue Ridge Detention Naturalization</b>		
	Wetland Mitigation:	\$6,000
	<b>FY 16/17 Total:</b>	<b>\$6,000</b>
	Project Description:	
	This provides the first year of maintenance and monitoring to ensure the area establishes properly.	
Impact on Operations:	None	

<b>Dixie Creek Riparian Corridor and Park Drainage/Improvements</b>		
<p style="text-align: center;">Photo Not Available</p> 	Wetland Mitigation	\$15,000
	Engineering Services	\$20,000
	<b>FY 16/17 Total:</b>	<b>\$35,000</b>
	Project Description:	
Money is budgeted here to begin enhancements of various components of Dixie Creek. This includes enhancement of the riparian corridor that runs through the Creeks Crossing Subdivision, and the drainage at Dixie Creek Park.		
Impact on Operations:	None	


Spella Wetland Fen Buffer	
	Maintenance - Open Space: \$14,000
	<b>FY 16/17 Total: \$14,000</b>
	Project Description: Money has been provided for maintenance of the area to include spot herbiciding and mowing.
Impact on Operations:	None


Spella Park Detention	
	Maintenance - Open Space: \$15,000
	<b>FY 16/17 Total: \$15,000</b>
	Project Description: Money budgeted to herbicide and reseed the site so that it is ecologically compatible with the Spella Wetland.
Impact on Operations:	None

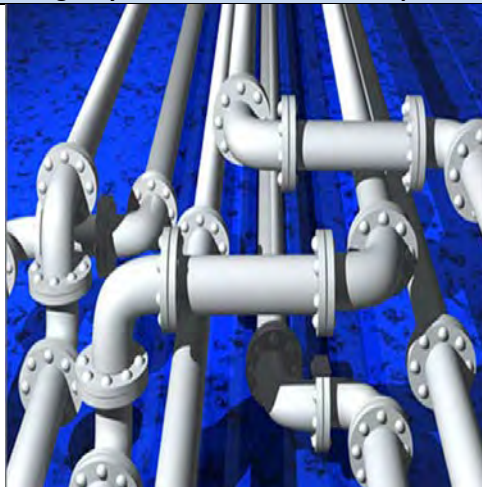
Prescribed Burns	
	Maintenance - Open Space: \$23,000
	<b>FY 16/17 Total: \$23,000</b>
	Project Description: We will be Performing prescribed burns on the Spella Wetland and the Winding Creek Corridor
Impact on Operations:	None





**Water and Sewer Improvement and Construction Fund**


<b>Sanitary Sewer Rehabilitation</b>		
	Infrastructure Maintenance:	\$300,000
	<b>FY 16/17 Total:</b>	<b>\$300,000</b>
	Project Description:	
	<p>This project is an ongoing program to identify and correct failures in the sanitary sewer collection system derived from sanitary sewer studies in order to prolong the life cycle and reduce courses of inflow and infiltration. Works includes potential manhole rehabilitation, sanitary sewer line replacements, and CIPP (Cured in place Pipe), or lining of sanitary sewer pipe.</p>	
Impact on Operations:	None	


<b>Motor Replacement and Improvements - WTP #2 &amp; #3</b>		
<p style="text-align: center;">Photo Not Available</p> 	Water Treatment Plant:	\$275,000
	Engineering Services:	\$22,000
	<b>FY 16/17 Total:</b>	<b>\$275,000</b>
	Project Description:	
<p>Improvements in the operations of the High Service pumps at Water Treatment Plants 2 and 3. Improvements include the installation of continuous duty rated motors, and variable frequency Drives.</p>		
Impact on Operations:	None	


<b>Emergency Water Interconnect - Carpentersville</b>		
	Engineering/Design Services:	\$29,000
	Water Main:	\$115,000
	<b>FY 16/17 Total:</b>	<b>\$144,000</b>
	Project Description:	
<p>Funding is provided for emergency water interconnect with the Village of Carpentersville. This connection will be realized on the east side, as a redundant water source.</p>		
Impact on Operations:	None	


Distribution System Improvements		
	Engineering/Design Services:	\$31,000
	Water Main:	\$507,000
	<b>FY 16/17 Total:</b>	<b>\$538,000</b>
	Project Description:	
	Funding is provided for water distribution system improvements for pressure zones 2, 4, and 5 which will improve reliability and redundancy of the Village's water system.	
Impact on Operations:	None	

Primary Sludge Pumping Improvements		
<p>Photo Not Available</p> 	Wastewater Treatment Facility:	\$86,000
	Engineering Services:	\$13,600
	<b>FY 16/17 Total:</b>	<b>\$99,600</b>
	Project Description:	
	This project involves improvements deigned to improve primary sludge removal and maintenance of lower sludge blanket levels of the Primary Clarifiers by bringing automation to the process	
Impact on Operations:	None	

Resurfacing Improvement Projects		
<p>Photo Not Available</p> 	Wastewater Collection:	\$286,500
	Water Main:	\$286,500
	Engineering Services:	\$153,000
	<b>FY 16/17 Total:</b>	<b>\$726,000</b>
	Project Description:	
Money is budgeted here for utility related work in conjunction with roadway improvements resulting from analysis produced by our IMS program.		
Impact on Operations:	None	

Downtown Streetscape – Sanitary Sewer/Water main		
<p>Photo Not Available</p> 	Engineering Services:	\$300,000
	<b>FY 16/17 Total:</b>	<b>\$300,000</b>
	Project Description:	
	Money is budgeted here to begin of the downtown streetscape in consideration of full replacement of existing utilities, primary water and sewer. Consideration must also be given to future demands and the need to upsize the water main along Main St.	
Impact on Operations:	None	

IL-62 16" Water Main Replacement		
<p>Photo Not Available</p> 	Engineering Services:	\$104,600
	<b>FY 16/17 Total:</b>	<b>\$104,600</b>
	Project Description:	
	Money is provided for phase 1 engineering of the construction of a 16" water main, which will run from Tone Park, east along Rt 62, terminating at the Countryside BPS.	
Impact on Operations:	None	

Biological Nutrient Removal		
<p>Photo Not Available</p> 	Engineering Services:	\$45,000
	<b>FY 16/17 Total:</b>	<b>\$45,000</b>
	Project Description:	
	Moneys are budgeted here for replacements and improvements in conjunction with the Biological Nutrient Removal (BNR) at the Waste Water Treatment Facility.	
Impact on Operations:	None	

**Village Construction Fund**

The Village Construction Fund has budgeted \$50,000 for architectural services to be performed at the Ganek Municipal Center and the Public Works Facility.

## Multi-Year Planning

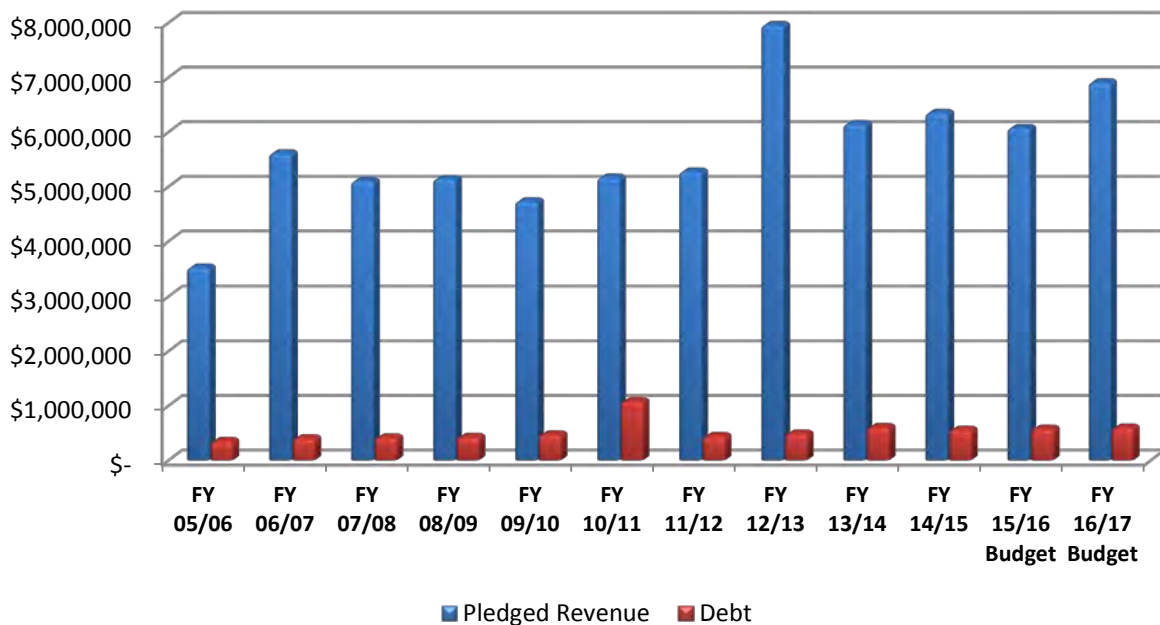
The following tables summarize current multi-year plans, including projected costs and revenues which were presented to and endorsed for implementation by the Village Board, as outlined in the Public Works Department's Multi-Year Capital Plans.

Motor Fuel Tax and Street Improvement Funds Projects					
Project	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Downtown Streetscape	\$420,000	\$7,069,000	\$2,908,000	\$4,017,000	\$7,574,000
Glenmore – Section 1	\$2,527,000	0	0	0	0
Randall Road Pedestrian Bridge	\$250,000	\$5,500,000	0	0	0
Sleepy Hollow Road	\$3,300,000	0	0	0	0
Souwanas Creek	\$35,000	\$40,000	0	0	0
Terrace Hill	\$3,700,000	0	0	0	0
Resurfacing Program	\$7,934,000	\$10,080,000	\$14,005,000	\$5,229,000	0
Projected Expenditures	\$18,166,000	\$22,689,000	\$16,913,000	\$9,246,000	\$7,574,000
Projected Revenues	\$6,300,000	\$6,426,000	\$6,554,520	\$6,685,610	\$6,819,322
<b>Projected Surplus/(Deficit)</b>	<b>(\$11,866,000)</b>	<b>(\$16,263,000)</b>	<b>(\$10,358,480)</b>	<b>(\$2,560,390)</b>	<b>(\$754,677)</b>

## 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 05/06 to FY 16/17 is shown below:

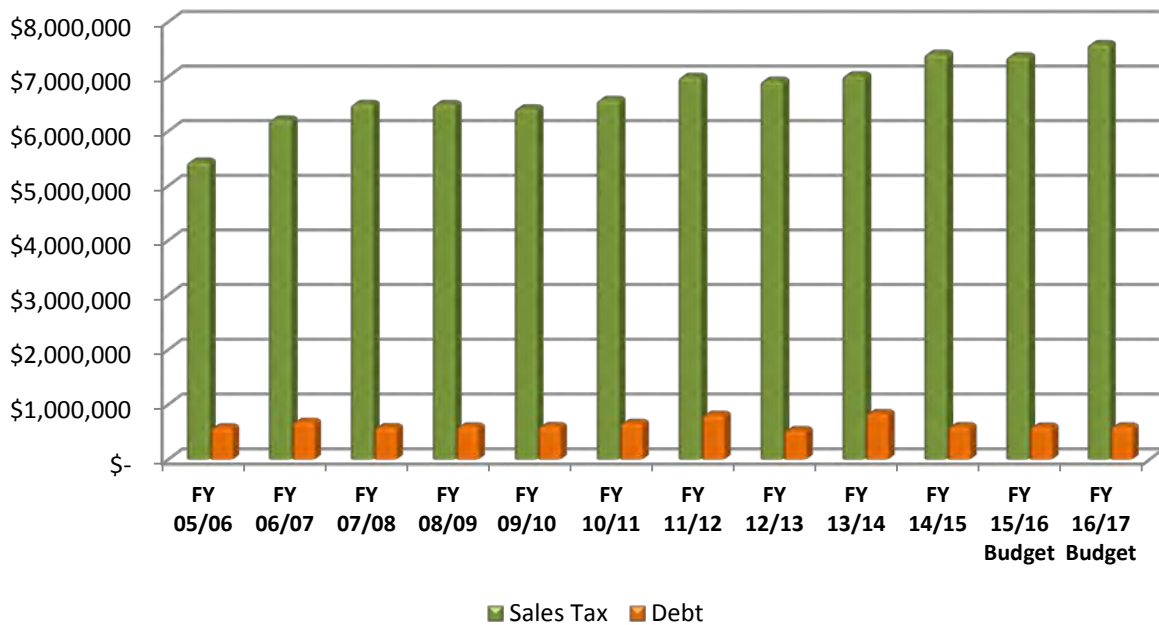
### Water & Sewer Pledged Revenue vs. Debt Requirement



## 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 05/06 to FY 16/17 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.



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# Motor Fuel Tax Fund

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## 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 MFT Fund assigns resources for repairing and resurfacing Village streets for improved travel*

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.

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### **Complete**

- Cumberland Parkway/Copper Oaks Phase 2 Engineering
- Bunker Hill Drive Improvements
- Sleepy Hollow Road Phase 1 Engineering



### **Near Completion**

- Harper Drive Bike Path



### **Not Complete**

- Harper Drive Road Construction

## FY 16/17 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*

- Harper Drive Road Construction
- Sleepy Hollow Road Phase 2 Engineering

## Performance Measures

The FY 16/17 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.

<b>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</b>						
Department Objective	Strategy/Measure	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Provide adequate infrastructure throughout the Village.	Miles of streets improved <sup>1</sup>	0.8	1	0.9	0	0.6
	Construction costs of MFT street improvement projects <sup>1</sup>	\$120,000	\$1.2M	\$650,000	\$775,000	\$650,000
	Percentage of overall street system improved <sup>1</sup>	0.6%	0.7%	0.7%	0.7%	0.3%
Notes: <sup>1</sup> – 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 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
03000300	33015	MFT Allotments	\$ 747,338.43	\$ 779,586.81	\$ 774,190.96	\$ 765,000.00	\$ 815,000.00
03000300	33016	Capital Program Allotment	132,374.00	132,374.00	264,748.00	-	-
03000300	33052	Donations - Capital	-	-	63,662.84	-	-
03000500	36020	Interest - Investment Pools	1,426.43	321.81	328.87	250.00	500.00
03000500	38004	Transfer - Street Improvement	-	-	-	-	-
<b>Motor Fuel Tax Fund Total</b>			<b>\$ 881,138.86</b>	<b>\$ 912,282.62</b>	<b>\$ 1,102,930.67</b>	<b>\$ 765,250.00</b>	<b>\$ 815,500.00</b>

# Motor Fuel Tax Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
03900300	42232	Engineering/Design Services	\$ 107,599.85	\$ 114,357.94	\$ 146,518.97	\$ 246,000.00	\$ 227,000.00
03900300	43309	Materials	267,305.76	363,150.47	582,767.61	448,000.00	428,000.00
03900300	43370	Infrastructure Maintenance	925,744.59	-	211,239.37	875,000.00	995,000.00
03900300	45593	Capital Improvements	-	-	-	160,000.00	150,000.00
<b>Motor Fuel Tax Fund Total</b>			<b>\$ 1,300,650.20</b>	<b>\$ 477,508.41</b>	<b>\$ 940,525.95</b>	<b>\$ 1,729,000.00</b>	<b>\$ 1,800,000.00</b>

# Street Improvement Fund

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## 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.



*Resurfacing work performed on a residential street in Algonquin*

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 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### **Complete**

- Indian Grove Road Reconstruction
- Construction Specifications and Details Update
- Charles Avenue Storm Sewer Repair
- Cermak Road ROW Repair
- Highland Avenue Phase 2 Engineering
- Resurfacing Engineering
- Woods Creek Engineering & IEPA 319 Grant Application
- Glenmoor Section 1 Phase 1 Engineering
- Terrace Hill Phase 1 Engineering
- Downtown Streetscape Concept Plan
- Reclaimite Treatment



### **Near Completion**

- Acquisition of Lawndale Park Creek Easements



### **Not Complete**

- Surrey Lane Creek and Drainage Repair

## FY 16/17 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*

- Completion of Cumberland Parkway/Copper Oaks Street Improvements
- Completion of Highland Avenue Improvements
- Completion of Stonegate Street Improvements
- Completion of Downtown Streetscape Phase 1 Engineering
- Completion of Glenmoor Section 1 Phase 2 Engineering
- Resurfacing Engineering
- Completion of Terrace Hill Street Improvements Phase 2 Engineering
- Application of Reclaimite Treatment on newly paved roadways

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

- Completion of Surrey Lane Creek and Drainage Repairs
- Completion of Woods Creek Restoration

## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Provide adequate infrastructure throughout the Village.	Miles of streets improved <sup>1</sup>	3.1	2.8	0	0	2.3
	Construction costs of street improvement fund projects <sup>1</sup>	\$3,554,000	\$2,000,000	\$1,400,000	\$2,600,000	\$8,000,000
	Percentage of overall street system improved <sup>1</sup>	2.3%	1%	0%	0%	2%

Notes:

<sup>1</sup> – 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 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
04000500	31011	Home Rule Sales Tax	\$ 2,033,442.51	\$ 3,008,628.14	\$ 4,007,438.92	\$ 4,000,000.00	\$ 4,150,000.00
04000500	31190	Telecommunications Tax	475,305.56	394,911.06	398,555.00	400,000.00	348,000.00
04000500	31495	Utility Tax Receipts	999,134.62	998,361.13	951,723.06	950,000.00	900,000.00
04000500	33012	Intergovernmental Agreement	-	-	466,672.84	-	-
04000300	33032	Donations - Operating - PW	8,500.00	357.50	-	-	-
04000300	33052	Donations - Capital - PW	403,988.00	65,240.77	209,622.20	-	-
04000300	33252	Grants - Capital - PW	10,000.00	-	-	-	-
04000500	36001	Interest	4,451.01	1,445.00	66.02	50.00	50.00
04000500	36020	Interest -Investment Pools	6,832.42	10,296.62	11,203.50	9,950.00	8,950.00
04000300	37905	Sale of Surplus Property	6,000.00	-	-	-	-
04000500	37110	Insurance Claims	27,750.00	-	-	-	-
<b>Street Improvement Fund Total</b>			<b>\$ 3,975,404.12</b>	<b>\$ 4,479,240.22</b>	<b>\$ 6,045,281.54</b>	<b>\$ 5,360,000.00</b>	<b>\$ 5,407,000.00</b>

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.). No change in home rule sales tax allocations is proposed for FY 16/17 with 100% allocations designated to the Street Improvement Fund.

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.

# Street Improvement Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
04900300	42230	Legal Services	\$ 10,590.50	\$ 8,592.50	\$ 9,252.50	\$ 7,000.00	\$ 6,000.00
04900300	42232	Engineering/Design Services	869,566.56	629,767.63	775,273.08	1,290,000.00	3,530,000.00
04900300	43370	Infrastructure Maintenance	784,071.30	1,066,534.62	1,790,162.73	298,000.00	3,410,000.00
04900300	45590	Capital Purchase	-	-	-	100,000.00	-
04900300	45593	Capital Improvements	1,530,785.05	1,719,152.57	2,406,762.36	3,068,000.00	4,430,000.00
<b>Street Improvement Fund Total</b>			<b>\$ 3,195,013.41</b>	<b>\$ 3,424,047.32</b>	<b>\$ 4,981,450.67</b>	<b>\$ 4,763,000.00</b>	<b>\$ 11,376,000.00</b>

# Park Fund

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## 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.



*Towne Park reopened to the public with various site improvements in May 2015*

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### **Complete**

- Maintenance on Blue Ridge Detention Basin
- Maintenance and Burn on Falcon Ridge Nature Preserve
- Maintenance on Spella Wetland Fen Buffer
- Prescribed burn in Woods Creek Corridor



### **Near Completion**

- Snapper Field Tennis Court



### **Not Completed**

- N/A

## FY 16/17 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*

- Completion of Snapper Field Improvements

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

- Restoration of Dixie Creek Riparian Corridor
- Rehab Spella Park Naturalized Detention Basin
- Prescribed burn at Spella Wetland and Winding Creek Corridor

## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Preserve and enhance Village’s tree resources.	Total Number of Trees Planted	0	0	0	0	307
	Total Cost per Tree <sup>1</sup>	\$0	\$0	\$0	\$0	\$130
	Number of Tree Sites Remaining on Wait List	1,148	1,148	1,148	1,365	1,149

1 – Tree only, not installation.



# Park Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
06000500	31175	Video Gaming Terminal Tax	\$ -	\$ 28,211.45	\$ 60,122.07	\$ 50,000.00	\$ 60,000.00
06000500	31190	Telecommunications Tax	-	-	-	270,000.00	285,000.00
06000300	33013	Intergovernmental - PW	8,000.00	-	-	-	-
06000300	33032	Donation - Operating - PW	500.00	-	-	-	-
06000300	33052	Donation - Capital - PW	500,000.00	-	-	-	-
06000300	33150	Donation - Ecosystem Maint.	49,552.00	5,448.00	5,662.00	-	-
06000300	33152	Donation - Reforestation	8,440.00	400.00	150.00	-	-
06000300	33155	Donation - Wetland Mitigation					-
06000300	33252	Grants - Capital - PW	52,805.51	-	-	-	-
06000500	36001	Interest	119.37	304.52	79.62	100.00	100.00
<b>Park Fund Total</b>			<b>\$ 619,416.88</b>	<b>\$ 34,363.97</b>	<b>\$ 66,013.69</b>	<b>\$ 320,100.00</b>	<b>\$ 345,100.00</b>

# Park Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
06900300	42232	Engineering Services	\$ -	\$ -	\$ 3,326.40	\$ -	\$ 40,000.00
06900300	44402	Reforestation <sup>1</sup>	19,959.00	187.24	-	-	40,000.00
06900300	44408	Wetland Mitigation <sup>1</sup>	42,925.83	100,060.12	7,616.99	8,000.00	21,000.00
06900300	44425	Maintenance-Open Space <sup>1</sup>	44,776.50	16,430.60	21,607.60	26,000.00	52,000.00
06900300	45593	Park Development	-	-	-	150,000.00	500,000.00
06900300	45595	Land Acquisition	41,072.39	-	-	-	-
<b>Parks Fund Total</b>			<b>\$ 148,733.72</b>	<b>\$ 116,677.96</b>	<b>\$ 32,550.99</b>	<b>\$ 184,000.00</b>	<b>\$ 653,000.00</b>
<sup>1</sup> - Restricted Funds							

# Water and Sewer Improvement and Construction Fund

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## Service Area Description

The Water and Sewer Improvement and Construction Fund provides for maintenance and improvements to the Village water distribution system for the delivery of safe drinking water and for the conveyance of sewage for treatment for the protection of our Village of Algonquin residents and the environment.

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.



*High Service Pumps at Water Treatment No. 2 to receive premium efficient motors and VFD's.*

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



### Complete

- Replacement of water and sanitary sewer in conjunction with the Indian Grove Roadway Improvements. SCADA enhancements – installation and integration of level transducers for real time well aquifer measurements and trending for improved well management.



### Near Completion

- Design of distribution system improvements to include addition of VFD's to Countryside and Hillside BPS and the addition of three PRV's to improve zonal redundancy and operational flexibility.
- Design of two emergency water interconnects with the Village of Carpentersville to provide additional source water in times of emergency or schedule maintenance.



### Not Complete

- Performance of sanitary sewer rehabilitation of approximately 4,000 linear feet. Completion is planned for April 1, 2016.
- Upgrade to an existing electrical service originally installed in 1996. The improved source power supply will correct a potentially dangerous ungrounded electrical service. Completion is planned for April 1, 2016.

## FY 16/17 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*

- Construction of two emergency water interconnects with the Village of Carpentersville.
- Construction of distribution system improvements to include addition of VFD's and piping modifications to the Countryside and Hillside BPS, as well as the construction of three PRV's to all purposed to improve zonal redundancy and increase operational flexibility.
- Addition of premium efficient electric motors and VFD's to High Service Pumps at Water Treatment Plant no. 2.
- Additional of premium efficient electric motors and VFD's to High Service Pumps at Water Treatment Plant no. 3.

# Water and Sewer Improvement and Construction Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
12000500	31011	Home Rule Sales Tax	\$ 1,665,802.95	\$ 742,925.44	\$ -	\$ -	\$ -
12000400	33035	Donations - Operating W&S	-	-	-	-	-
12000400	33055	Donations - Capital W&S	-	-	137,660.27	-	-
12000400	34800	Water Tap-On Fees	806,520.00	23,040.00	186,359.00	400,000.00	200,000.00
12000400	34810	Sewer Tap-On Fees	802,230.00	22,927.00	175,413.00	350,000.00	190,000.00
12000500	36001	Interest	15,302.64	63,868.24	69,194.47	100.00	100.00
12000500	36020	Interest - Investment Pools	9,300.91	19,634.71	15,395.81	15,000.00	9,900.00
12000500	36050	Interest - PAN Fixed Income	6,857.96	(3,226.42)	-	-	-
<b>Water &amp; Sewer Imp. &amp; Const. Fund Total</b>			<b>\$ 3,306,014.46</b>	<b>\$ 869,168.97</b>	<b>\$ 584,022.55</b>	<b>\$ 765,100.00</b>	<b>\$ 400,000.00</b>

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.). No allocation of the home rule sales tax is proposed to be utilized in this fund in FY 15/16.

# Water and Sewer Improvement and Construction Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Nondepartmental</b>							
12900400	42228	Investment Management	\$ 3,582.96	\$ 1,544.57	\$ -	\$ -	\$ -
12900400	42230	Legal Services	337.50	2,437.50	4,950.00	24,000.00	20,000.00
12900400	42232	Engineering Services	15,873.80	(85,415.31)	189,227.12	177,000.00	698,200.00
12900400	43370	Infrastructure Maintenance	-	-	466,672.84	350,000.00	300,000.00
<b>Subtotal</b>			\$ 19,794.26	\$ (81,433.24)	\$ 660,849.96	\$ 551,000.00	\$ 1,018,200.00
<b>Capital Expenditures</b>							
12900400	45518	Wells	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -
12900400	45520	Water Treatment Plant	-	-	-	-	275,000.00
12900400	45526	Wastewater Collection	-	-	0.25	65,000.00	286,500.00
12900400	45539	Sewer System Evaluation	-	-	-	-	-
12900400	45565	Water Main	-	88,639.73	830.07	817,000.00	908,500.00
12900400	45570	Wastewater Treatment Facility	47,492.33	-	-	110,000.00	86,000.00
<b>Subtotal</b>			\$ 47,492.33	\$ 88,639.73	\$ 830.32	\$ 1,042,000.00	\$ 1,556,000.00
<b>Transfers and Debt Service</b>							
12900400	46680	Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -
12900400	46681	Bond Interest Expense	349,160.00	164,830.00	-	-	-
12900400	46682	Bond Fees	374.50	374.50	-	-	-
<b>Subtotal</b>			\$ 349,534.50	\$ 165,204.50	\$ -	\$ -	\$ -
<b>Water &amp; Sewer Imp. &amp; Const. Fund Total</b>			\$ 416,821.09	\$ 172,410.99	\$ 661,680.28	\$ 1,593,000.00	\$ 2,574,200.00
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.							

# Village Construction Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Q2	FY 15/16 Budget	FY 16/17 Budget
24000500	36001	Interest	\$ 421.08	\$ 4,357.00	\$ 4,843.14	\$ 14.53	\$ 5.00	\$ 25.00
24000500	36020	Interest - Investment Pools	305.74	78.76	56.82	14.70	95.00	75.00
24000100	33050	Donations - Capital - Gen. Gov.	-	5,071.25	109,528.75	4,300.00	2,000.00	4,000.00
<b>Village Construction Fund Total</b>			<b>\$ 726.82</b>	<b>\$ 9,507.01</b>	<b>\$ 114,428.71</b>	<b>\$ 4,329.23</b>	<b>\$ 2,100.00</b>	<b>\$ 4,100.00</b>

# Village Construction Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
24900100	42234	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
24900100	43335	Vehicles & Equipment	-	-	-	15,000.00	-
24900100	45593	Capital Improvements	97,012.74	11,803.75	-	-	-
<b>Village Construction Fund Total</b>			<b>\$ 97,012.74</b>	<b>\$ 11,803.75</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ 50,000.00</b>
Note: Restricted reserves are used for budgeted expenditures.							



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## General Obligation and Revenue Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	1,160,000	249,300	1,409,300
2018	1,195,000	220,000	1,415,000
2019	1,265,000	189,800	1,454,800
2020	1,310,000	154,850	1,464,850
2021	715,000	118,625	833,625
2022	755,000	97,175	852,175
2023	770,000	74,525	844,525
2024	815,000	51,425	866,425
2025	830,000	26,975	856,975
<b>Total</b>	<b>8,815,000</b>	<b>1,182,675</b>	<b>9,997,675</b>

## Long-Term Debt

<i>Legal Debt Margin</i>	2012	2013	2014	2015	2016
Assessed Valuation - 2011	<u>\$ 981,280,749</u>				
Assessed Valuation - 2012		<u>\$ 887,200,696</u>			
Assessed Valuation - 2013			<u>\$ 805,011,696</u>		
Assessed Valuation - 2014				<u>\$ 777,811,422</u>	
Assessed Valuation - 2015					<u>\$ 801,609,593</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 84,635,465	\$ 76,521,060	\$ 69,432,259	\$ 67,086,235	\$ 69,138,827
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 13,570,000</u>	<u>\$ 12,480,000</u>	<u>\$ 11,190,000</u>	<u>\$ 9,950,000</u>	<u>\$ 8,815,000</u>
Legal Debt Margin	<u>\$ 71,065,465</u>	<u>\$ 64,041,060</u>	<u>\$ 58,242,259</u>	<u>\$ 57,136,235</u>	<u>\$ 60,323,827</u>

\*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, 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
<b>Total</b>	<b>\$ 8,081,751</b>	<b>\$ 143,941</b>	<b>\$ 3,420,692</b>	<b>\$ 4,805,000</b>

	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
<b>Total</b>	<b>\$ 4,805,000</b>	<b>\$ -</b>	<b>\$ 590,000</b>	<b>\$ 4,215,000</b>

	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
Series 2014A, Refunding****	-	2,885,000	-	2,885,000
<b>Total</b>	<b>\$ 4,215,000</b>	<b>\$ 2,885,000</b>	<b>\$ 3,555,000</b>	<b>\$ 3,545,000</b>

	Balance May 1, 2014	Additions	Retirements	Balance April 30, 2015
General Obligation Bonds				
Series 2010, Refunding***	660,000	-	660,000	-
Series 2014A, Refunding****	2,885,000	-	10,000	2,875,000
<b>Total</b>	<b>\$ 3,545,000</b>	<b>\$ -</b>	<b>\$ 670,000</b>	<b>\$ 2,875,000</b>

	Balance May 1, 2015	Additions	Retirements	Balance April 30, 2016
General Obligation Bonds				
Series 2014A, Refunding****	2,875,000	-	545,000	2,330,000
<b>Total</b>	<b>\$ 2,875,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 2,330,000</b>

	Balance May 1, 2016	Additions	Retirements	Balance April 30, 2017
General Obligation Bonds				
Series 2014A, Refunding****	2,330,000	-	550,000	1,780,000
<b>Total</b>	<b>\$ 2,330,000</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 1,780,000</b>

\* 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.

\*\*\*\* Series 2014A is a G.O. Refunding Bond for the 2005B 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, 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	\$ 9,220,000	\$ -	\$ 455,000	\$ 8,765,000

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

	Balance May 1, 2013	Additions	Retirements	Balance April 30, 2014
Revenue Bonds				
Series 2005A	8,265,000	-	8,265,000	-
Series 2013, Refunding*	-	7,645,000	-	7,645,000
Total	\$ 8,265,000	\$ 7,645,000	\$ 8,265,000	\$ 7,645,000

	Balance May 1, 2014	Additions	Retirements	Balance April 30, 2015
Revenue Bonds				
Series 2013, Refunding*	7,645,000	-	570,000	7,075,000
Total	\$ 7,645,000	\$ -	\$ 570,000	\$ 7,075,000

	Balance May 1, 2015	Additions	Retirements	Balance April 30, 2016
Revenue Bonds				
Series 2013, Refunding*	7,075,000	-	590,000	6,485,000
Total	\$ 7,075,000	\$ -	\$ 590,000	\$ 6,485,000

	Balance May 1, 2016	Additions	Retirements	Balance April 30, 2017
Revenue Bonds				
Series 2013, Refunding*	6,485,000	-	610,000	5,875,000
Total	\$ 6,485,000	\$ -	\$ 610,000	\$ 5,875,000

\* Series 2013 is a G.O. Refunding Bond for the 2005A G.O. Refunding Bond

# Debt Service Fund

# Revenues

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
99000500	36001	Interest	\$ 7,889.75	\$ 924.49	\$ 3,266.36	\$ 4,000.00	\$ 3,000.00
99000500	38001	Transfer From General Fund	540,000.00	850,000.00	596,147.00	602,675.00	605,000.00
<b>Debt Service Fund Total</b>			<b>\$ 547,889.75</b>	<b>\$ 850,924.49</b>	<b>\$ 599,413.36</b>	<b>\$ 606,675.00</b>	<b>\$ 608,000.00</b>

# Debt Service Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
99900100	42228	Investment Management	\$ 2,675.51	\$ 1,146.22	\$ -	\$ -	\$ -
99900100	46680	Bond Principal	590,000.00	620,000.00	670,000.00	545,000.00	550,000.00
99900600	46681	Bond Interest	164,706.26	102,371.55	83,575.00	64,000.00	53,000.00
99900600	46682	Bond Fees	428.00	963.00	963.00	2,000.00	2,000.00
<b>Debt Service Fund Total</b>			<b>\$ 757,809.77</b>	<b>\$ 724,480.77</b>	<b>\$ 754,538.00</b>	<b>\$ 611,000.00</b>	<b>\$ 605,000.00</b>
Note: Debt service on Series 2014A.							

# Cemetery Fund

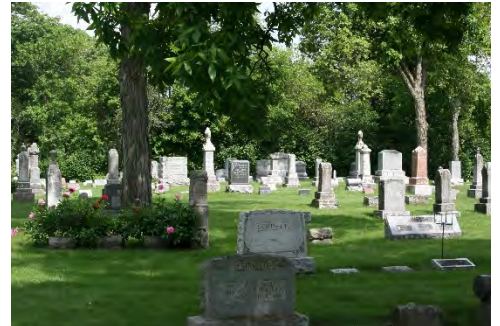
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## Service Area Description

The Cemetery Fund provides for the maintenance and operation of the Village-owned cemetery to residents and nonresidents 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.



*Algonquin Cemetery in the spring*

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 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 ongoing maintenance and seasonal cleanups
- Weed control performed to keep the grounds looking manicured



### **Near Completion**

- N/A



### **Not Complete**

- N/A

## FY 16/17 Objectives

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

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

## Statistics

Algonquin Cemetery					
	2011	2012	2013	2014	2015
Monuments Repaired	26	0	0	0	0
Interments	18	18	22	13	12
Lots Sold	4	14	15	5	3

# Cemetery Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
02000100	34100	Rental Income <sup>1</sup>	\$ 19,571.61	\$ 20,158.76	\$ 20,763.52	\$ 21,300.00	\$ 22,000.00
02000100	34300	Lots & Graves	7,300.00	7,000.00	1,900.00	3,500.00	6,000.00
02000100	34310	Grave Opening	12,275.00	14,950.00	9,225.00	10,000.00	10,000.00
02000100	34320	Perpetual Care <sup>2</sup>	2,750.00	2,000.00	500.00	1,500.00	1,500.00
02000500	36001	Interest	6.30	17.12	4.43	50.00	50.00
02000500	36020	Interest - Investment Pools	293.81	533.26	624.79	600.00	900.00
02000500	36026	Interest - Cemetery Trust <sup>2</sup>	568.79	15.17	15.72	50.00	50.00
<b>Cemetery Fund Total</b>			<b>\$ 42,765.51</b>	<b>\$ 44,674.31</b>	<b>\$ 33,033.46</b>	<b>\$ 37,000.00</b>	<b>\$ 40,500.00</b>
<sup>1</sup> - Rental Income includes the annual rental payment for a ground lease by a wireless service provider at the cemetery.							
<sup>2</sup> - Restricted Account							



# Cemetery Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
02400100	42234	Professional Services	\$ 20,472.00	\$ 20,550.00	\$ 20,800.00	\$ 20,700.00	\$ 21,300.00
02400100	42236	Insurance	1,603.44	1,184.87	1,047.08	1,200.00	1,000.00
02400100	42290	Grave Opening	7,300.00	9,275.00	5,900.00	8,000.00	8,000.00
02400100	43319	Supplies	-	-	-	1,650.00	1,850.00
<b>Cemetery Fund Total</b>			<b>\$ 29,375.44</b>	<b>\$ 31,009.87</b>	<b>\$ 27,747.08</b>	<b>\$ 31,550.00</b>	<b>\$ 32,150.00</b>



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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 recreational 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 Lions Armstrong Memorial Pool keeps visitors cool during the summer.*

## Personnel Summary

Personnel Schedule	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Change
Manager	0.35	0.35	0.35	0.35	0.3	▼0.05
Swim Lesson Coordinator (2)	0.5	0.35	0.30	0.30	0.25	▼0.05
Individual Instructor	0.1	-	-	-	-	-
Instructor	0.3	0.75	1.0	1.0	1.0	-
Morning Lifeguard	0.25	.05	0.1	0.1	0.1	-
Lifeguard	2.2	2.25	2.0	2.0	1.8	▼0.2
Cashier	0.8	1.0	1.0	1.0	0.8	▼0.2
<b>Total Full-Time Equivalent Positions</b>	<b>4.5</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.25</b>	<b>▼0.5</b>
<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>38</i>	<i>35</i>	<i>32</i>	<i>32</i>	<i>29</i>	<i>▼3</i>

## FY 15/16 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 15/16 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 offer Theme Nights to patrons to increase attendance during the evening hours.
- Research the cost and develop a plan to replace the pool vacuum for maintaining water cleanliness thought the season.
- Work with inter-departments to provide training to all pool staff in working with chemical and proper cleaning techniques.
- Certify/recertify staff in all lifeguarding skills.
- Certify/recertify staff in CPR/AED/First Aid.
- Certify/recertify staff in water safety instruction.
- Research the cost and develop a plan to repaint the entire floor of the bathhouse.



### **Near Completion**

- Develop a customer service training for staff that is periodically revisited during the season.
- Effectively promote pool rental opportunities to schools, athletic groups, and businesses.
- Complete analysis on fee structures for rentals, pool passes, swim lessons, etc.



### **Not Complete**

- Research the cost for new bathroom stalls in the bathhouse for showers and restrooms.
- Use Feedback from the energy audit to develop energy efficient practices for the bathhouse.

## **FY 16/17 Objectives**

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

- Continue to offer theme nights during the summer (5 total)
- Expand the adult aquatic programs
- Continue to work with inter-departments to provide training to all pool staff in working with chemical and proper cleaning techniques

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

- Continue to offer discount program to neighboring communities to increase pool memberships
- Effectively promote pool rental opportunities to schools, athletic groups, and businesses

### **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 cost and replace the funbrella shade in the concession stand area
- Continue to work with Public Works for pool deck improvement project

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

- Certify/recertify staff in all lifeguarding skills
- Certify/recertify staff in CPR/AED/First Aid
- Certify/recertify staff in water safety instruction
- Certify and train all staff for safe food handling per McHenry County

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

- Use feedback from the energy audit to develop energy efficient practice for the bathhouse

## Performance Measures

The FY 16/17 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	2013	2014	2015		2016
		Actual	Actual	Target	Actual	Target
Align programs with community needs.	Total Season Pool Memberships	1,438	1,142	N/A	1,111	1,150
	Season Pool Membership Retention Rate	58.7%	61.6%	N/A	60.5%	60.0%
	Total Swim Lesson Registrants	437	359	400	352	375
	Total Attendance	11,454	10,531	N/A	12,078	11,500
Continue to develop competent staff.	WSI/LGI Certified Staff	2	2	2	1	2

## Statistics

Lions-Armstrong Memorial Pool					
	2011	2012	2013	2014	2015
Average Chlorine Level <sup>1</sup>	1.6	1.6	1.2	2.2	2.0
Average pH Level <sup>2</sup>	7.1	7.2	7.0	7.2	7.9
Average Air Temperature	81°	82°	78°	83°	78°
Operating Days	100	100	103	100	107
Pool Closures	N/A	11	22	14	13

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

# Swimming Pool Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
05000100	33030	Donations-Operating-Gen. Gov.	\$ -	\$ -	\$ -	\$ -	\$ -
05000100	34100	Rental Income <sup>1</sup>	18,809.83	21,884.50	22,931.50	24,000.00	22,500.00
05000100	34500	Swimming Annual Pass	37,415.00	37,715.00	32,095.00	39,000.00	37,500.00
05000100	34510	Swimming Daily Fees <sup>2</sup>	31,773.93	25,153.39	25,694.02	25,000.00	27,500.00
05000100	34520	Swimming Lesson Fees	27,109.65	24,808.01	20,448.50	23,000.00	21,000.00
05000100	34560	Concessions	11,048.41	7,562.45	7,364.19	8,000.00	8,000.00
05000500	36001	Interest	2.76	0.91	0.39	-	-
05000500	37900	Miscellaneous Revenue	-	-	45.00	-	-
05000500	38001	Transfer from General Fund	74,172.85	82,900.00	115,608.63	144,700.00	130,800.00
<b>Swimming Pool Fund Total</b>			<b>\$ 200,332.43</b>	<b>\$ 200,024.26</b>	<b>\$ 224,187.23</b>	<b>\$ 263,700.00</b>	<b>\$ 247,300.00</b>
<b>Notes:</b>							
<sup>1</sup> - Trails Swim Team contribution.							
<sup>2</sup> - Includes reduced admission for groups.							

# Swimming Pool Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>Nondepartmental Personnel</b>							
05900100	41104	FICA	\$ 6,426.90	\$ 5,739.31	\$ 5,566.86	\$ 6,200.00	\$ 6,050.00
05900100	41105	Unemployment Tax	462.07	412.59	400.37	700.00	700.00
05900100	41110	Salaries	84,011.43	75,022.76	72,768.27	80,100.00	79,000.00
05900100	41140	Overtime	-	-	-	-	-
<b>Subtotal</b>			\$ 90,900.40	\$ 81,174.66	\$ 78,735.50	\$ 87,000.00	\$ 85,750.00
<b>Contractual Services</b>							
05900100	42210	Telephone	\$ 4.79	\$ 0.28	\$ 176.06	\$ 200.00	\$ 110.00
05900100	42211	Natural Gas	1,878.71	2,957.13	3,398.58	3,500.00	4,800.00
05900100	42212	Electric	5,565.94	7,126.23	5,067.86	5,500.00	6,240.00
05900100	42213	Water	3,828.37	3,232.84	3,349.16	4,100.00	4,300.00
05900100	42234	Professional Services	-	150.00	1,584.00	4,000.00	1,200.00
05900100	42236	Insurance	8,112.64	6,295.75	5,570.53	6,200.00	7,500.00
<b>Subtotal</b>			\$ 19,390.45	\$ 19,762.23	\$ 19,146.19	\$ 23,500.00	\$ 24,150.00
<b>Supplies &amp; Materials</b>							
05900100	43308	Office Supplies	\$ 892.64	\$ 923.51	\$ 822.66	\$ 1,050.00	\$ 450.00
05900100	43320	Tools, Equipment & Supplies	1,217.38	5,653.21	4,039.55	850.00	1,700.00
05900100	43333	IT Equipment	-	-	-	-	2,400.00
<b>Subtotal</b>			\$ 2,110.02	\$ 6,576.72	\$ 4,862.21	\$ 1,900.00	\$ 4,550.00
<b>Maintenance</b>							
05900100	44423	Building Services (S)	\$ 80,158.67	\$ 84,547.64	\$ 117,077.82	\$ 105,500.00	\$ 89,000.00
05900100	44445	Outsourced Building Maint.	-	-	-	36,000.00	34,000.00
<b>Subtotal</b>			\$ 80,158.67	\$ 84,547.64	\$ 117,077.82	\$ 141,500.00	\$ 123,000.00
<b>Other Charges</b>							
05900100	47701	Recreation Programs	\$ -	\$ 617.32	\$ 189.99	\$ 1,300.00	\$ 1,300.00
05900100	47740	Travel/Training/Dues	911.00	615.00	415.00	1,475.00	1,650.00
05900100	47760	Uniforms & Safety Items	1,897.26	1,203.63	1,478.82	1,825.00	1,700.00
05900100	47800	Concession Purchases	6,230.06	4,764.53	3,646.43	5,200.00	5,200.00
<b>Subtotal</b>			\$ 9,038.32	\$ 7,200.48	\$ 5,730.24	\$ 9,800.00	\$ 9,850.00
<b>Swimming Pool Fund Total</b>			\$ 201,597.86	\$ 199,261.73	\$ 225,551.96	\$ 263,700.00	\$ 247,300.00
(S) indicates those line items that reimburse the Internal Service Funds.							
Note: Administrative support staff is not accounted for in Personnel line-items.							

# Development Fund

# Revenues

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
<b>Taxes</b>							
16000500	31496	Hotel Tax Receipts	\$ 51,803.48	\$ 47,153.32	\$ 46,416.07	\$ 50,000.00	\$ 50,000.00
<b>Subtotal</b>			\$ 51,803.48	\$ 47,153.32	\$ 46,416.07	\$ 50,000.00	\$ 50,000.00
<b>Donations and Grants</b>							
16000100	33142	Donations - District 300	\$ 75,548.00	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
16000100	33143	Donations - District 158	-	11,538.00	116,184.00	50,000.00	50,000.00
<b>Subtotal</b>			\$ 75,548.00	\$ 11,538.00	\$ 116,184.00	\$ 90,000.00	\$ 90,000.00
<b>Charges for Services</b>							
16000300	34106	Cul de Sac Fees	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Investment Income</b>							
16000500	36005	Interest - CDAP Block Grant	\$ 143.06	\$ 119.75	\$ 119.84	\$ 100.00	\$ 150.00
16000500	36010	Interest - School Donation - 300	14.54	32.54	31.91	50.00	50.00
16000500	36011	Interest - School Donation - 158	40.30	30.81	62.84	50.00	50.00
16000500	36015	Interest - Cul de Sac	4,366.03	2,488.11	1,636.48	2,500.00	1,500.00
16000500	36016	Interest - Hotel Tax	1,618.99	805.05	573.99	1,000.00	750.00
<b>Subtotal</b>			\$ 6,182.92	\$ 3,476.26	\$ 2,425.06	\$ 3,700.00	\$ 2,500.00
<b>Development Fund Total</b>			\$ 133,534.40	\$ 62,167.58	\$ 165,025.13	\$ 143,700.00	\$ 142,500.00



# Development Fund

# Expenditures

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
<b>School Donation</b>							
16180100	47761	School Impact Fees	\$ -	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00
<b>Subtotal</b>			\$ -	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00
<b>Cul de Sac</b>							
16230300	42264	Snow Removal	\$ 29,160.00	\$ 59,415.00	\$ 32,950.00	\$ 20,000.00	\$ 40,000.00
<b>Subtotal</b>			\$ 29,160.00	\$ 59,415.00	\$ 32,950.00	\$ 20,000.00	\$ 40,000.00
<b>Hotel Tax</b>							
16260100	42252	Regional/Marketing	\$ 11,141.54	\$ 10,819.00	\$ 11,476.67	\$ 13,000.00	\$ 13,000.00
16260500	48001	Transfer to General Fund	-	45,000.00	45,000.00	-	-
16180500	48001	Transfer to General Fund	35,000.00	-	-	35,000.00	35,000.00
<b>Subtotal</b>			\$ 46,141.54	\$ 55,819.00	\$ 56,476.67	\$ 48,000.00	\$ 48,000.00
<b>Special Revenue Fund Total</b>			\$ 75,301.54	\$ 115,234.00	\$ 89,426.67	\$ 158,000.00	\$ 178,000.00

Downtown TIF Fund

Revenues

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
32000100	33050	Donations-Capital-General Govt.	\$ -	\$ -	\$ -	\$ -	
32000500	31565	Real Estate Tax Downtown TIF	-	-	-	10,000.00	19,995.00
32000500	36001	Interest	-	-	-	-	5.00
32000500	38001	Transfer From General Fund	-	-	-	-	-
<b>Downtown TIF Fund Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 20,000.00</b>

# Downtown TIF Fund

# Expenditures

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
32900100	42230	Legal Services	\$ -	\$ -	\$ 83,904.13	\$ 15,000.00	\$ 10,000.00
32900100	42232	Engineering/Design Services	-	-	-	40,000.00	40,000.00
32900100	42234	Professional Services	-	-	64,519.06	45,000.00	40,000.00
32900100	45595	Land Acquisition	-	-	131,043.44	-	-
32900100	48001	Transfer to General Fund	-	-	-	-	-
<b>Downtown TIF Fund Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,466.63</b>	<b>\$ 100,000.00</b>	<b>\$ 90,000.00</b>

# Police Pension Fund

# Revenues

			FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget
53	37010	Employee Contributions	\$ 419,321.89	\$ 413,584.06	\$ 415,618.04	\$ 431,000.00	\$ 420,000.00
53	36000	Investment Income Total	1,302,914.55	1,362,610.25	1,204,124.54	1,420,530.00	1,490,000.00
53	37020	Employer Contributions	978,923.10	1,025,000.00	1,179,000.00	1,240,000.00	1,837,000.00
53	37030	Prior Year Contributions	-	-	-	-	6,800.00
53	37031	Other Member Revenue	-	-	-	-	-
53	37032	Interest from Members	-	-	-	-	2,200.00
53	37900	Other Revenue	50.00	-	628.50	-	-
<b>Police Pension Fund Total</b>			<b>\$ 2,701,209.54</b>	<b>\$ 2,801,194.31</b>	<b>\$ 2,799,371.08</b>	<b>\$ 3,091,530.00</b>	<b>\$ 3,756,000.00</b>

# Police Pension Fund

# Expenditures

			FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
			Actual	Actual	Actual	Budget	Budget
53900000	41195	Benefits & Refunds	\$ 237,827.80	\$ 359,724.20	\$ 539,304.68	\$ 957,000.00	\$ 1,085,000.00
53900000	42200	Administration	82,914.12	93,196.74	107,249.79	118,000.00	119,000.00
<b>Police Pension Fund Total</b>			<b>\$ 320,741.92</b>	<b>\$ 452,920.94</b>	<b>\$ 646,554.47</b>	<b>\$ 1,075,000.00</b>	<b>\$ 1,204,000.00</b>



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## Glossary

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<b>Account</b>	A unit of financial reporting for budget, management, or accounting purposes.
<b>Accounts Payable</b>	Term for amounts owed for goods and/or services.
<b>Accounts Receivable</b>	Amount due from others for goods or services provided.
<b>Accrual Basis (Proprietary Funds)</b>	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.
<b>Ad Valorem</b>	Latin term meaning “according to value”; refers to a way of assessing taxes on property.
<b>Allocation</b>	Designation of expenditure for a specific purpose or level of the organization.
<b>Allotment</b>	Distribution of revenues from the State of Illinois.
<b>Alternate Revenue Bond</b>	Also known as a double-barreled bond is secured by the pledge of two or more sources of payment.
<b>Amortization</b>	To liquidate a debt by payments at regular intervals over a specified time period.
<b>Arbitrage</b>	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.
<b>Arbitrage Certificate</b>	Transcript certificate evidencing compliance with the limitations on arbitrage imposed by the Internal Revenue Code and applicable regulations.
<b>Assessed Valuation</b>	Value placed on real estate or other property by a government entity as a foundation for levying taxes.
<b>Asset</b>	Government owned or held resources with monetary value.
<b>Asset Allocation</b>	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.
<b>Audit</b>	Formal examination of financial records.
<b>Balanced Budget</b>	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.
<b>Bond (General Obligation or Revenue)</b>	Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects.

## Glossary

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<b>Bond Anticipation Note (BAN)</b>	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.
<b>Bond Counsel</b>	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.
<b>Bond Insurance</b>	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.
<b>Bond Refunding</b>	Refinancing of a previously issued bond.
<b>Bonded Indebtedness</b>	Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue.
<b>Budget</b>	Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.
<b>Budget Calendar</b>	Key dates followed in the process to prepare and adopt annual budget.
<b>Budgetary Accounts</b>	Special accounts used to achieve budgetary integration but not reported in the general –purpose external financial statements.
<b>Budgetary Basis of Accounting</b>	Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting.
<b>Budgetary Fund Balance</b>	The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting.
<b>Budgetary Guidelines</b>	The National Advisory Council on State and Local Budgeting recommendations on the budgeting process.
<b>Budgetary Journal Entries</b>	Journal entries that correspond to budgetary accounts.
<b>Buffalo Box (B-Box)</b>	Box at curb stop utilized to turn water off or on.
<b>Business-Type Activities</b>	Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs.
<b>Call</b>	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.
<b>Callable</b>	Subject to payment of the principal amount (and accrued interest) prior to the stated maturity date, with or without payment of a call premium. Bonds can be callable under a number of circumstances, including at the option of the issuer, or on a mandatory/extraordinary basis.



## Glossary

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<b>Call Premium</b>	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.
<b>Call Protection</b>	Bonds that are not callable for a certain number of years before their call date.
<b>Capital Assets</b>	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.
<b>Capital Expenditures</b>	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.
<b>Capital Project Fund</b>	Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities.
<b>Capitalization</b>	Statement of capital in the form of money, stock or long term debt.
<b>Cash Basis of Accounting</b>	Accounting system that recognizes transactions when actually received or dispersed.
<b>Cash Equivalent</b>	Highly liquid investments that are easily converted to cash or near maturity.
<b>Cash/Cash Flow</b>	Currency on hand and demand deposit accounts with banks or other financial institutions.
<b>Census Enumerators</b>	US Census Bureau employees, who visit each residence in a municipality to record demographic information.
<b>Commingled</b>	Dollars from separate funds are maintained in same account.
<b>Comprehensive Annual Financial Report (CAFR)</b>	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.
<b>Constraint Budgeting</b>	Advance knowledge of bottom-line budget amounts.
<b>Cost of Service</b>	Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service.
<b>Competitive Underwriting</b>	A sale of municipal securities by an issuer in which underwriters or syndicates or underwriters submit sealed bids (or oral auction bids) to purchase the securities. The securities are won and purchased by the underwriter or syndicate of underwriters who submit the best bid according to the guidelines in the notice of sale.

## Glossary

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<b>Credit Enhancement</b>	The use of the credit of a stronger equity to strengthen the credit of a lower-rated entity in bond or note financing.
<b>Critical Incident Deployment</b>	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.
<b>Current Financial Resources Measurement Focus</b>	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.
<b>Debt Limit</b>	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).
<b>Debt Service Fund</b>	Fund used to pay general long-term debt principal and interest.
<b>Deferred Revenue</b>	Unearned revenue or revenue that cannot be liquidated in the current fiscal period.
<b>Deficit</b>	Amount by which a sum of money falls short of expected amount.
<b>Depreciation</b>	Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.
<b>Derivative</b>	A derivative is a financial product that derives its value from an underlying security.
<b>Designated Unreserved Fund Balance</b>	Funds which are expendable for which the Board or management staff has tentative plans.
<b>Disbursement</b>	Paying out of money to satisfy debt or expense.
<b>Economic Resources Measurement Focus</b>	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.
<b>Encumbrances</b>	Commitment to perform services or provide goods at a later time.
<b>Enterprise Fund</b>	Account used to report activity pertaining to goods and services provided for which a fee is charged.
<b>Equity</b>	Term for difference between assets and liabilities in a fund or column of the government-wide financial statements.
<b>Expenditure</b>	Cost incurred in normal course of business.
<b>Expense</b>	Charges incurred for all facets of a business – operations, maintenance, interest, etc.

# Glossary

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<b>Fiduciary Funds</b>	Pertaining to funds in trust.
<b>Financial Assets</b>	Assets that either now or will become available for spending.
<b>Financial Advisor</b>	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.
<b>Fiscal Policy</b>	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.
<b>Fiscal Year</b>	Declared accounting period, twelve month period designated May 1 – April 30.
<b>Fixed Asset</b>	Asset intended to be held or used for more than one fiscal year.
<b>Force Account</b>	Construction or maintenance work performed by the Village's personnel, not outside laborers.
<b>Forecast</b>	Estimate of expected business result, business plan for municipality for the future.
<b>Fund</b>	Fiscal and accounting tool to record expenditures and revenues.
<b>Fund Balance</b>	Excess of assets over liabilities.
<b>Fund Classification</b>	Categories used to classify funds – governmental, proprietary, or fiduciary.
<b>Fund Type</b>	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.
<b>GAAP Fund Balance</b>	A term for the difference between assets and liabilities reported in a government fund and calculated according to general accepted accounting principles.
<b>GASB 34</b>	Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management's discussion and analysis for state and local governments.
<b>General Accounting Office (GAO)</b>	This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.
<b>General Fund</b>	General operating fund of the Village. Revenues largely derived from property taxes, user fees, fines, and the Village's share of the state income and sales taxes.

# Glossary

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<b>General Obligation Bond</b>	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.
<b>General Revenues</b>	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.
<b>Generally Accepted Accounting Principles (GAAP)</b>	The rules and procedures that provide the norm for fair presentation of financial statements.
<b>Geographic Information Systems</b>	An organized collection of computer hardware, software and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.
<b>Goal</b>	A broad statement of purpose, intent or direction for the municipality.
<b>Government Finance Officers Association (GFOA)</b>	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.
<b>Government Funds</b>	General, Special Revenue, Debt Service and Capital Project funds.
<b>Governmental Accounting Standards Board #34 (GASB 34)</b>	Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.
<b>Governmental Accounting Standards Board (GASB)</b>	The ultimate authority on accounting and financial reporting standards established for state and local government.
<b>Governmental Activities</b>	Activities of a state or local government that are supported by taxes.
<b>Government-Wide Financial Reporting</b>	Non-fiduciary fund statements that report governmental and business-type activities rather than funds or fund types.
<b>Grant</b>	Money bestowed on municipality through application process.
<b>Illinois Funds</b>	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.
<b>Impact Fees</b>	Fees assessed to developers for improvement costs of the development, such as schools, parks, roads, etc.
<b>Improvement</b>	An addition or change made to a capital asset for the purpose of prolonging the life or the asset or increasing the efficiency. The cost of the addition or change is added to the book value of the asset.

## Glossary

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<b>Inflation</b>	Increase in general price level of goods and services, decrease in purchasing power of dollar.
<b>Infrastructure</b>	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).
<b>Internal Service Fund</b>	Proprietary fund that is used to report activity that provides goods or services to other funds, departments, or agencies on a cost-reimbursement basis.
<b>Invested In Capital Assets Net Of Related Debt</b>	The portion of net assets reflecting equity in capital assets.
<b>Investing Activity</b>	Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments.
<b>Investment</b>	Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain.
<b>K-9 Unit</b>	Unit in Police Department that employs use of dog for investigation.
<b>Letter of Credit (LOC)</b>	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.
<b>Level Debt Service</b>	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.
<b>Level Principal</b>	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.
<b>Liquidity</b>	Ability to “cash in” at any moment in time with minimal chance of loss.
<b>Live Scan</b>	A fingerprint system that produces forensic quality ten-print records by electronically scanning and capturing rolled fingerprints.
<b>Makeup Tax</b>	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)
<b>Management Letter</b>	A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements.
<b>McHenry County Municipal Risk Management Agency (MCMRMA)</b>	Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.
<b>Median Rent</b>	Midpoint of rent values in a specified area.

## Glossary

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<b>Merit Compensation Plan</b>	Performance-based system for compensating non-union employees.
<b>Modified Accrual Basis (Governmental Funds)</b>	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.
<b>Money Market Investment</b>	A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.
<b>Municipal Bond</b>	A bond issued by a state or local government unit.
<b>Negotiated Underwriting</b>	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.
<b>Notice of Sale (NOS)</b>	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.
<b>Operating and Maintenance Costs</b>	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.
<b>Operating Revenues and Expenses</b>	Proprietary fund statement of revenues, expenses, and changes in net assets.
<b>Overlapping Debt</b>	The debt of other issuers that is payable in whole or in part by taxpayers of the subject issuer.
<b>Pension Plan</b>	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.
<b>Permit Excursion</b>	The IEPA sets limits and parameters on what can be discharged from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded.
<b>Perpetual Care</b>	Continuous ongoing care as it relates to the cemetery operations.
<b>Pledged Revenues</b>	Revenues minus Operation and Maintenance Costs.
<b>Principal</b>	The face amount of a bond, exclusive of accrued interest and payable at maturity.

## Glossary

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<b>Proprietary Funds</b>	Enterprise and internal service funds – pertain to, operating income, changes in net assets, financial position, and cash flow.
<b>Ratings</b>	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.
<b>Refunding</b>	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.
<b>Request for Proposals (RFP)</b>	A series of questions sent by a potential issuer to evaluate the qualification of potential underwriters of their negotiated issues.
<b>Reserved Fund Balance</b>	Financial assets that are not available for spending.
<b>Restricted Assets</b>	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.
<b>Restricted Net Assets</b>	The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources.
<b>Revenue</b>	Inflow of assets from the sale of goods or services.
<b>Revenue Anticipation Note (RAN)</b>	RANs are issued in anticipation of other sources of future revenue other than taxes.
<b>Revenue Bonds</b>	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.
<b>Revolving Loan Fund</b>	A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity.
<b>Short-Term Debt</b>	Generally, debt that matures in one year or less.
<b>Single Audit</b>	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> .
<b>Single Audit Act of 1984</b>	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.
<b>Special Assessment</b>	Mandatory levy applied to certain properties to offset in part or whole the cost of capital improvements or services that would primarily benefit those properties.

## Glossary

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<b>Surplus</b>	Remainder of fund appropriated for a particular purpose.
<b>Swap</b>	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.
<b>Tap-on Fees</b>	Fees charged to join or to extend to an existing utility system.
<b>Tax Anticipation Note (TAN)</b>	TANs are issued by states or local governmental units to finance current operations in anticipation of future tax receipts.
<b>Tax-Exempt Commercial Paper (TECP)</b>	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.
<b>Telecommunication Tax</b>	A 3.7% tax levied by the Village on communication companies/customers for transmissions on telephone lines and wireless transmissions.
<b>True Interest Cost (TIC)</b>	A method of calculating bids for new issues of municipal securities that takes into consideration the time value of money.
<b>Underwriter</b>	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.
<b>Unqualified Opinion</b>	Opinion given by independent auditor that financial statements are presented fairly.
<b>Unreserved Fund Balance</b>	Expendable available financial resources in a government fund.
<b>Unrestricted Net Assets</b>	The remaining balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.
<b>Utility Tax</b>	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.
<b>Yield</b>	Potential dollar earnings an investment can provide; may be called rate of return.



## Glossary of Acronyms

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<b>AMS</b>	<b>Algonquin Middle School</b> Elementary school located at 520 Longwood Drive, Algonquin.
<b>APWA</b>	<b>American Public Works Association</b> An international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.
<b>AVL</b>	<b>Automatic Vehicle Locator</b> Global Positioning System for locating and tracking village vehicles to know location and collect data live.
<b>AWWA</b>	<b>American Water Works Association</b> An international nonprofit professional organization dedicated to the improvement of drinking water quality and supply.
<b>BASSET</b>	<b>Beverage Alcohol Sellers and Servers Education and Training</b> Illinois's seller/server training program that is an educational tool to promote responsibility and compliance with the laws.
<b>CAFR</b>	<b>Comprehensive Annual Finance Report</b> An annual report for the Village that 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 issues.
<b>CALEA</b>	<b>Commission on Accreditation of Law Enforcement Agencies</b> 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.
<b>CFA</b>	<b>Computerized Fleet Analysis</b> A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.
<b>CPR</b>	<b>Cardio-Pulmonary Resuscitation</b> A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped.
<b>DARE</b>	<b>Drug Abuse Resistance Education</b> 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.
<b>DMR QA/QC</b>	<b>Discharge Monitoring Report Quality Assurance/Quality Control</b> Annual participation in a laboratory testing program to provide assurance our testing methodology and practices are accurate. Required by IEPA.
<b>DNR</b>	<b>Department of Natural Resources</b> 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

## Glossary of Acronyms

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<b>DUI</b>	<b>Driving Under the Influence</b> Term used to describe an individual who is under the influence of a mood or mind altering substance.
<b>E-911</b>	<b>Emergency 911</b> 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.
<b>EAP</b>	<b>Employee Assistance Program</b> Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.
<b>EAV</b>	<b>Equalized Assessed Value</b> 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.
<b>EPA</b>	<b>Environmental Protection Agency</b> A federal agency established in 1970 to protect human health and the environment.
<b>ESDA</b>	<b>Emergency Services Disaster Agency</b> 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.
<b>EVOC</b>	<b>Emergency Vehicle Operators Course</b> 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.
<b>FICA</b>	<b>Federal Insurance Contribution Act</b> 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.
<b>FUTA</b>	<b>Federal Unemployment Tax Act</b> 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.
<b>FY</b>	<b>Fiscal Year</b> Declared accounting period, twelve month period designated May 1 – April 30.
<b>FYE</b>	<b>Fiscal Year End</b> The end of the declared accounting period (e.g. FYE 2015 would be April 30, 2015).
<b>GAAP</b>	<b>Generally Accepted Accounting Principles</b> The rules and procedures that provide the norm for fair presentation of financial statements.
<b>GAAS</b>	<b>Generally Accepted Auditing Standards</b> 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.
<b>GAO</b>	<b>General Accounting Office</b> This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.

## Glossary of Acronyms

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- 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**  
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.
- 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 will 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 members 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.
- IMRF**     **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.

## Glossary of Acronyms

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<b>IML</b>	<b>Illinois Municipal League</b> 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.
<b>IPRA</b>	<b>Illinois Park and Recreation Association</b> 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.
<b>ISO</b>	<b>Insurance Services Office</b> Provides statistical measurement for risk management.
<b>IT</b>	<b>Information Technology</b> The branch of engineering that deals with the use of computers and telecommunications to retrieve, store, and transmit information.
<b>KW</b>	<b>Kilowatt</b> A measure of electric power. One kilowatt equals 1000 watts.
<b>JULIE</b>	<b>Joint Utility Locating Information for Excavation</b> 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.
<b>LEAP</b>	<b>Law Enforcement and Advocate Partnership</b> 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.
<b>LGI</b>	<b>Life Guard Instructor</b> 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.
<b>McMRMA</b>	<b>McHenry County Municipal Risk Management Agency</b> Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.
<b>MFT</b>	<b>Motor Fuel Tax</b> 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 funds 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.
<b>MGD</b>	<b>Million Gallons Per Day</b> System of measurement for both the Village water and wastewater treatment facilities.

## Glossary of Acronyms

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<b>NIMS</b>	<b>National Incident Management System</b> 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.
<b>NPDES</b>	<b>National Pollution Discharge Elimination System</b> 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.
<b>OSHA</b>	<b>Occupational Safety and Health Association</b> 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.
<b>PIMS</b>	<b>Police Information Management System</b>
<b>PPE</b>	<b>Personal Protective Equipment</b> Safety equipment for laborers.
<b>PT</b>	<b>Part Time</b> 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.
<b>PVR</b>	<b>Pressure Reducing Valve</b> 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.
<b>PW</b>	<b>Public Works</b>
<b>R&amp;B</b>	<b>Road and Bridge</b> Term used to refer to the network of roads and bridges in the Village.
<b>S (S)</b>	<b>Service</b> 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.
<b>SCADA</b>	<b>Supervisory Control and Data Acquisition</b> 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.

## Glossary of Acronyms

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- 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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