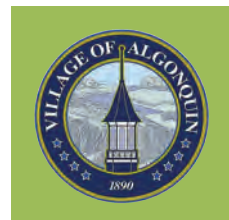


2021-2022

VILLAGE OF ALGONQUIN
**ADOPTED ANNUAL
OPERATING & CAPITAL
BUDGET**
ADOPTED APRIL 6, 2021



A Glimpse into Algonquin's History...

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

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

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

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

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

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

Management Team

Tim J. Schloneger, Village Manager

Michael J. Kumbera, Assistant Village Manager

John A. Bucci, Police Chief

Kevin D. Crook, Innovation and Technology Director

Jason Shallcross, Community Development Director

Robert G. Mitchard II, Public Works Director

Todd A. Walker, Human Resources Director

Budget Team

Tim J. Schloneger, Village Manager

Michael J. Kumbera, Assistant Village Manager

Susan I. Skillman, Comptroller

Matthew E. Bajor, Management Analyst



The Village of Algonquin's Historic Commission is charged with fostering the research, development and preservation of the Village's history for current and future generations. The commission's activities include perpetuating events, actions, and distinctive characteristics of the Village which represent and reflect Algonquin's history; safeguarding the Village's historic aesthetic, cultural, and community heritage through appropriate preservation; and promoting the use of annals of history, artifacts, and memorabilia of the Village for the education of its residents.

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.

Values

Respect

We are committed to fairness, inclusion, justice, compassion, and equal outcomes for all. We are open-minded and treat all individuals with respect and dignity.

Integrity

We are committed to the highest ideals of honor and integrity in all public and professional relationships.

Stewardship

We are committed to our natural, fiscal, and social resources and will care for such with transparency and openness, further considering how our work will be sustained by future generations.

Collaboration

We are committed and accountable to organizational success and celebrate our shared dedication to public service.

Innovation

We are committed to a forward-thinking environment that embraces change and supports learning, creativity, calculated risks, and continuous improvement.



VILLAGE PRESIDENT AND BOARD OF TRUSTEES



Debby Sosine
Acting Village President



Maggie Auger
Village Clerk



Laura Brehmer
Village Trustee



Jerry Glogowski
Village Trustee



Janis Jasper¹
Village Trustee



John Spella
Village Trustee



Jim Steigert
Village Trustee

Note: 1 - Succeeded by Robert Smith, elected April 6, 2021 Consolidated Election.

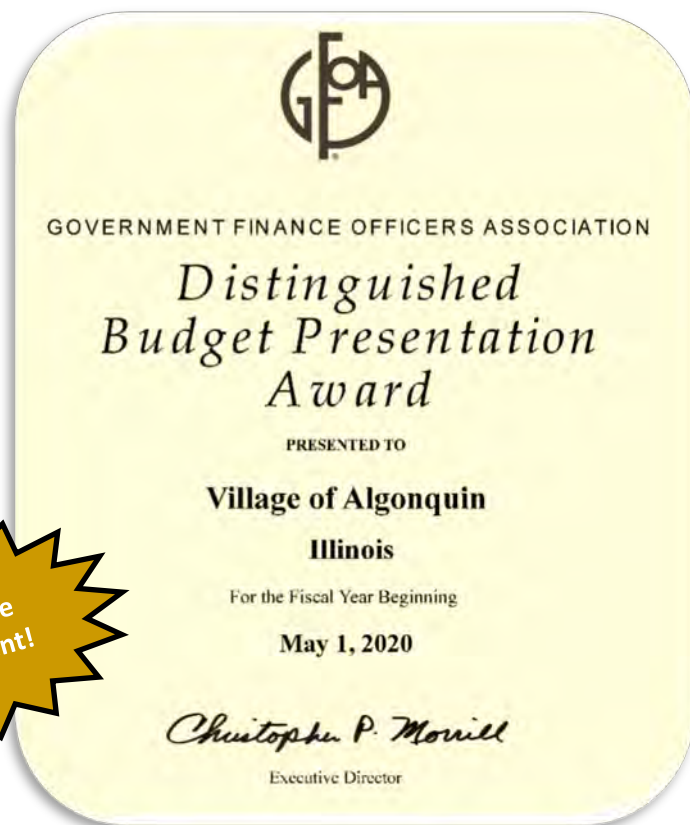
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a **Distinguished Budget Presentation Award with Special Performance Measures Recognition** to the Village of Algonquin, Illinois for its annual budget for the fiscal year beginning May 1, 2020. 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.

The International City/County Management Association (ICMA) recognized the Village of Algonquin, Illinois, for its performance management efforts with a **Certificate of Achievement**.

ICMA assesses a local government’s performance management program and encourages analysis of results by comparing to peers and gauging performance over time. Performance management aids in cost reduction, program prioritization, and quality improvement. It also encourages accountability and transparency. Certificates are awarded at the levels of Achievement, Distinction, and the highest level, Excellence. Algonquin is among 16 jurisdictions nationwide receiving the Certificate of Achievement, and one of 60 recognized overall.

ORDINANCE NO. 2021-O-11

AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

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 2021-2022, 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: Brehmer, Glogowski, Jasper, Spella, Steigert, Sosine
Nay: None
Absent: None



Margaret Auger
Margaret Auger, Village Clerk

Approved:

Debby Sosine
Debby Sosine, Acting Village President

Passed: April 6, 2021
Approved: April 6, 2021
Published: April 7, 2021

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



April 6, 2021







The Village of Algonquin Residents,
Acting President and Board of Trustees:

On behalf of Village staff, we are pleased to present the Village of Algonquin’s Annual Budget for Fiscal Year 2021-2022. 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 prioritize and guide the budget’s development and also measure the success of the recommended implementation of the budget.

	Customer Service
The Village will strive to provide the most efficient and effective services to residents, while creating a positive customer experience. This will be accomplished through continuous improvement of our operations, employee training and development, effective internal and external communication, innovation, and implementation of technology and automated systems.	
	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. The Village will allocate the necessary resources to the continued development of the Village’s economy, focusing on key targeted industries and geographic areas.	
	Infrastructure
Providing adequate infrastructure throughout the Village is essential in order to ensure safe roadways, functional water and sewer systems, and top-notch park facilities for our community. The Village will provide evaluation of capital assets, multi-year planning, and implementation of capital improvement projects in order to maintain the Village’s infrastructure and also focus on development of our transportation network to improve accessibility and mobility of roadway and trail systems.	
	Fiscal Management
The Village will be a good steward of taxpayer dollars by implementing best financial practices in our operations, including assessing all viable options to add to and diversify the Village’s tax base, exploring grants, providing dedicated revenue sources for capital projects, and by refining operations to incorporate process improvements.	
	Public Safety
The Village will allocate the necessary resources for the maintenance of the public’s health, safety, and welfare, with emphasis on public safety and emergency management planning in our daily operations.	
	Conservation
Conservation is imperative in order to protect the environment and conserve natural resources such as groundwater, wetlands, and natural water bodies. The Village will promote sustainable operating policies and continue to work with other governments and agencies to address issues of water quality and quantity on a regional basis.	

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, 2021). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for FY 21/22 on April 6, 2021.

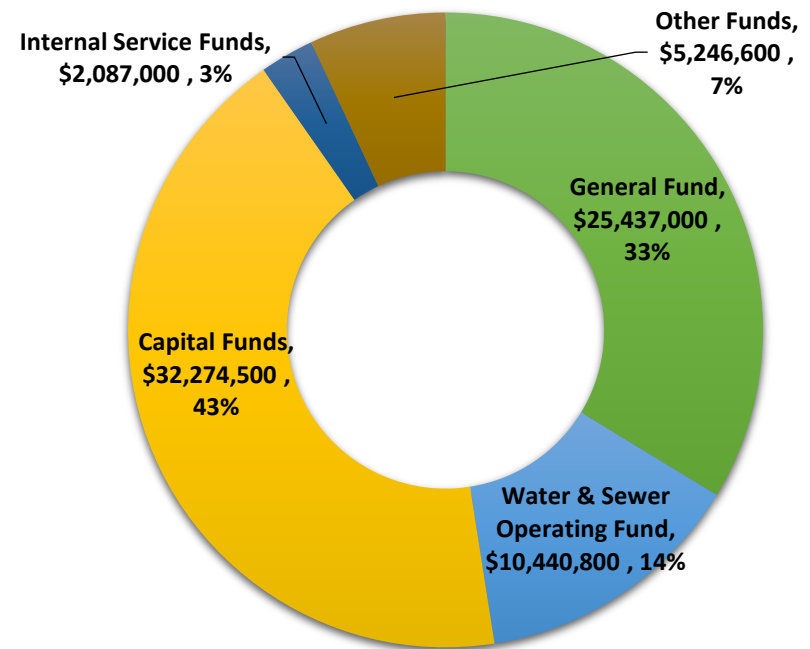
The budget for the Village is comprised of several funds. The principal operating funds are the General Fund and the Water and Sewer Operating Fund. There are several other funds that can be classified as capital improvement project (CIP) funds, debt service funds, service funds, and special funds. Each 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 \$25 million, with strategic use of fund balance for capital expenditures.** Additionally, the General Fund is expected to maintain a five-month cash reserve (42 percent of the General Fund) throughout FY 21/22.

The FY 21/22 budget of the Village of Algonquin for all funds totals over \$75.4 million of expenditures, including transfers. The Village establishes a budget for 18 separate funds. These funds can be further paired into five major funding groups as seen on the chart to the right.

The FY 21/22 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.

Expenditures by Type of Fund

Total: \$75,485,900



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 at or 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 21/22 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 21/22 budget with \$25,437,000 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 21/22 are down approximately 0.7 percent from FY 20/21 to \$19,937,000, which includes a conservative revenue projection as the economy continues its recovery from the COVID-19 pandemic. Some of the larger year-to-year declines from FY 20/21 include Investment Income (down 51 percent), Other Income (down 14 percent), Police/Court Fines (down 11 percent), and Franchises/Telecommunication Fees (down 5 percent). Donations (up 7 percent) and Real Estate Tax (up 3 percent) make up the larger revenue categories with year-to-year increases.

The FY 21/22 budget will draw \$5,500,000 as a one-time transfer to the Street Improvement Fund for capital projects. This transfer will set cash reserves closer to the Village's reserve policy target level. The Village's tax levy for 2020 increased by \$212,000 (2.8 percent), however, due to new construction growth, the Village's tax rate is projected to remain flat. Overall, without including the transfer from cash reserves, General Fund expenditures are down 3.2 percent from FY 20/21.

Water and 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 21/22 Water and Sewer Operating Fund expenditures are budgeted at \$10,440,800, including transfers, which represents a less than 1 percent decrease from FY 20/21. After eliminating a rate increase in 2020 due to the COVID-19 pandemic, rates for water and sewer services will increase in November 2021 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 upcoming years.

Capital Funds

The Capital Funds include various expenditures to be allocated toward improvements of the Village's street system, water and sewer system, parks, natural areas, and drainage systems. Total expenditures in FY 20/21 are budgeted at \$32,274,500, which is down from FY 20/21. Capital expenditures are driven by multi-year capital improvement plans, which typically feature cyclical expenditure patterns to help finance large public improvements. It is anticipated that the Village will begin loan service in FY 21/22 as part of the Illinois Environmental Protection Agency (IEPA) low interest loan program for construction of water main, sanitary sewer, and improvements to the Wastewater Treatment Facility. Revenues in FY 21/22 are budgeted at \$13,158,200 with additional funds being drawn from the capital fund balance.

Other Funds

Other Funds include a total of \$5,246,600 of expenditures in FY 21/22 and allocate dollars for pensions, school donations, cemetery, and other purposes. This represents an increase from FY 20/21 most notably from increased expenditures in the Motor Fuel Tax Fund for curb and sidewalk replacement the current year.

Internal Service Funds

The Building Maintenance and Vehicle Maintenance Funds are the Village's two Internal Service Funds. Building Maintenance expenses are up 5 percent from FY 20/21 as additional maintenance activities are scheduled for our municipal facilities. Vehicle Maintenance expenses are down 1.3 percent as we more aggressively manage our vehicle life-cycles which results in lower maintenance costs.

Debt Service Fund

The final category is the Debt Service Fund, which issued its final payment in FY 19/20. Bond Series 2014A, which financed the construction of the Public Works Facility, is now retired and there is no activity in this fund in FY 21/22.

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 21/22 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.

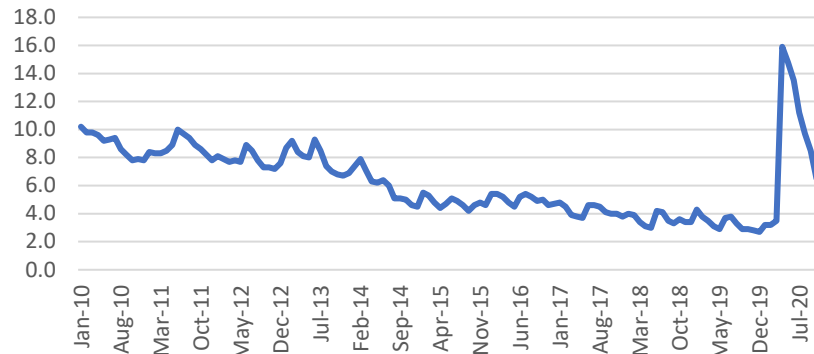
Economic Factors Impacting the Budget

The COVID-19 pandemic was the single most impactful event on the development of the FY 21/22 budget. There are wide-ranging economic and policy changes that the Village adapted to in order to provide for this spending plan for the next 12 months. With guidance from the [Restore Illinois reopening plan](#), this budget does take into consideration certain limitations on the local economy, including: indoor dining, health and fitness facilities, retail, special events, and office capacity. Additionally, the Village should continue to closely monitor the changing retail landscape, which was likely accelerated due to the COVID-19 pandemic. This includes scan and go shopping; buy online, pick up/return in store; increased demand for drive-thru lanes; walk-up/carry-out retrofits, and local online fulfillment centers.

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 21/22 budget:

- **Unemployment:** After finishing 2019 at the lowest rate in 12 years, the 2020 unemployment rate was 8.6 percent. This rate outperformed the Illinois (9.5 percent) and Kane County (9.1 percent) rates for the period, however, lagged behind the U.S. (8.1 percent) and McHenry County (8.3 percent) rates. While the initial recovery from the COVID-19 pandemic and mandated stay-at-home orders appears to have been realized in 2020, the Village's rate remains higher than the average over the period shown above which is expected to adversely impact revenue sources that are driven by personal disposal income.

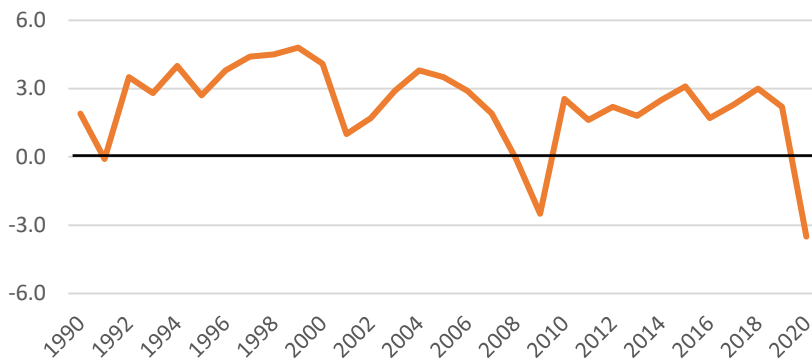
Algonquin Unemployment Rate (2010 - 2020)



- **Equalized Assessed Value (EAV):** Due to a strong housing market and the commencement of construction on the Trails of Woods Creek Subdivision (approximately 280 new housing units), EAV is expected to increase during FY 21/22, representing the sixth year in a row in EAV in Algonquin has experienced a positive gain. Higher EAV due to new development helps keeps property tax rates low for the community.

- **Interest Rates:** As of April 2021, the Federal Reserve maintained the federal funds rate at a target range of 0 to 25 basis points. There is no expectation that this will increase in the current budget period. Investment income revenue projections across all funds are reflected accordingly.
- **Gross Domestic Product (GDP):** GDP (shown below) is an economic indicator which measures the total value of goods produced and services produced in the United States. Revenue sources related to economic growth, including sales tax, income tax, building permits, and certain user fees relate well to GDP. The graph below demonstrates the impact of the COVID-19 pandemic in 2020, which had a greater decline in GDP than experience in the Great Recession. Long-term, the chart depicts more modest GDP growth than in prior economic cycles in the mid-2000s and late 1990s, suggesting corresponding slow rates of growth of certain major revenue sources.

**Real Gross Domestic Product
Percent Change From Preceding Period**



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:** A total decrease of 3.75 full-time equivalent employees is being proposed for FY 21/22. Village policy remains that if a position opens, the Village will evaluate the need for that position on a case-by-case basis. Merit raises are budgeted at 2.5 percent. Union employees will receive salary increases pursuant to their respective collective bargaining agreements.
- **Fund Balance/Cash Reserves:** The FY 21/22 budget as presented maintains up to a six-month unrestricted cash reserve. Additionally, the Water and Sewer Operating fund maintains at least a three-month cash reserve (25 percent of the Water and Sewer Operating Fund) for its operations.
- **Infrastructure Investment:** The Village has continued increased levels of expenditure for construction and infrastructure maintenance in FY 21/22. Appropriately allocating resources to the maintenance of infrastructure reduces the need for full-scale and costlier replacement of these assets.
- **Shared Services:** In 2016, the Village of Algonquin was honored with a “Local Transformer Award” from Transform Illinois, a collaborative of local elected officials, civic organizations, and research institutions dedicated to promoting and supporting local government efficiency efforts in Illinois. The Village’s model for sharing staff and pooling resources with neighboring communities was specifically highlighted as a best practice. The Village will continue to explore and implement these opportunities within the region, focusing on service delivery and joint purchasing.
- **Technology:** Technology played a critical role in business continuity for the Village during the COVID-19 pandemic. The Village’s investment in systems and technology hardware allowed operations to pivot to a remote setup for many administrative and operational roles. Additional emphasis was placed on adding online services during FY 20/21, including online permitting and inspection applications, as well as developing remote virtual inspections and self-inspections for our Community Development services. These applications

offered an immediate benefit during the pandemic and are expected to continue due to large efficiency gains that builds organizational capacity with our existing resources. We will continue to invest the hardware, cybersecurity, and applications to provide reliable, efficient, and effective services to the public.

Policy Issues Impacting the Budget

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

- **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 21/22, including water main/sanitary sewer replacement in Old Town Algonquin, improvements at the Wastewater Treatment Facility, road resurfacing on several streets in the community including those in Algonquin Lake Subdivision, Harnish Drive, Lake Drive South, Scott Street, and North Main Street. Several engineering and design projects are also planned for future construction. Infrastructure spending in FY 21/22 exceeds \$32 million.
- **Shared Services Model:** Village staff is working very closely with the Chicago Metropolitan Agency for Planning and several McHenry County jurisdictions to explore and develop new operating models for municipal service delivery. Existing models are not sustainable over the long-run without greatly impairing or eliminating certain services or drastically increasing tax burdens. A report is anticipated to be completed during FY 21/22, with subsequent policy discussions at the Village Board level recommended to follow.
- **Parks and Recreation Master Plan:** In April 2021, the Village Board is expected to adopt a Parks and Recreation Master Plan to guide development of physical park and facility space in the

community that is aligned with recreation program demand and trends. The plan will be critical for prioritizing capital investment in our community.

- **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.
- **Collective Bargaining:** As of April 30, 2021, the Village will have two of its collective bargaining agreements expire; one with the Metropolitan Alliance of Police, Chapter 78, which represents the Police Department's sworn-officers, and one with the International Union of Operating Engineers, Local 150, which represents the Public Works Department's operations staff. As of the date of this document, these bargaining agreements have not been finalized and, therefore, are not incorporated into the current year spending plan.
- **Financial Resiliency Plan:** In 2020, the Village Board adopted a Financial Resiliency Plan to establish a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The plan succeeded in helping the Village weather the fiscal impact from the COVID-19 pandemic and its outcomes have been incorporated into this budget document for FY 21/22.
- **Natural Area and Drainage Improvement Fund:** The Village added one (1) fund this year, the Natural Area and Drainage Improvement Fund to clearly delineate expenses for natural areas, wetlands, storm sewers, and other storm water improvements. The preservation of natural areas and storm water drainage are two municipal services that resident's rank with high importance according to the Algonquin Community Survey. This importance has been replicated by the Village's past three (3) years of budgets, including expenses of approximately \$9.3 million. Accordingly, the Natural Area and Drainage Improvement Fund should assist with track and prioritizing this type of infrastructure.

Legislative Issues Impacting the Budget

- **State Legislation:** A large portion of Village revenues are classified as state-shared, including sales tax, home-rule sales tax, income tax, telecommunications tax, and others. As such, these revenue sources are susceptible for diversion by State legislation. In recent years, legislation has modified the formula for the Local Government Distributed Fund reducing income receipts received by the Village. Additionally, legislation implementing an administrative fee on home-rule sales tax receipts have resulted in revenue losses for the Village at approximately \$80,000 annually. Staff will continue to monitor all state-shared revenues and develop any strategies necessary to maintain municipal services at current levels of service should any further be at risk.
- **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, when completed, will provide a critical bridge crossing of the Fox River and further help development efforts of the Algonquin Corporate Campus. Randall Road construction is currently under construction 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 Reform:** Village staff will continue to monitor the implementation of public safety pension legislation, specifically Public Act 101-0610, which consolidates the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds, one for police

officers and one for firefighters. We expect the transfer of assets to the new Police Pension Fund to occurring during this fiscal year. 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 and newly adopted funding model.

- **American Rescue Plan:** The American Rescue Plan is an additional round of federal stimulus in response to the COVID-19 pandemic. The new law will distribute \$1.9 trillion in direct stimulus payments for state and local governments, agriculture and nutrition programs, schools and institutions of higher education, child care, COVID-19 vaccinations, mental health and substance-use disorder services, among other provisions. Locally, the Village is estimated to receive funds of over \$3 million for eligible expenses.
- **Federal Transportation Bill:** The current federal transportation bill is set to expire on September 30, 2021. The Village consistently maintains a group of shovel-ready projects to leverage federal funds locally in the event a bill is passed at the federal level. Specifically, the Village has \$1.16 million budgeted for engineering design work in the Street Improvement Fund for FY 21/22. By utilizing the current capital improvement plan, the Village is able to strategically perform engineering design work to be in the best position possible to for federal funds or for those made available through the Council of Mayors.

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.

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,

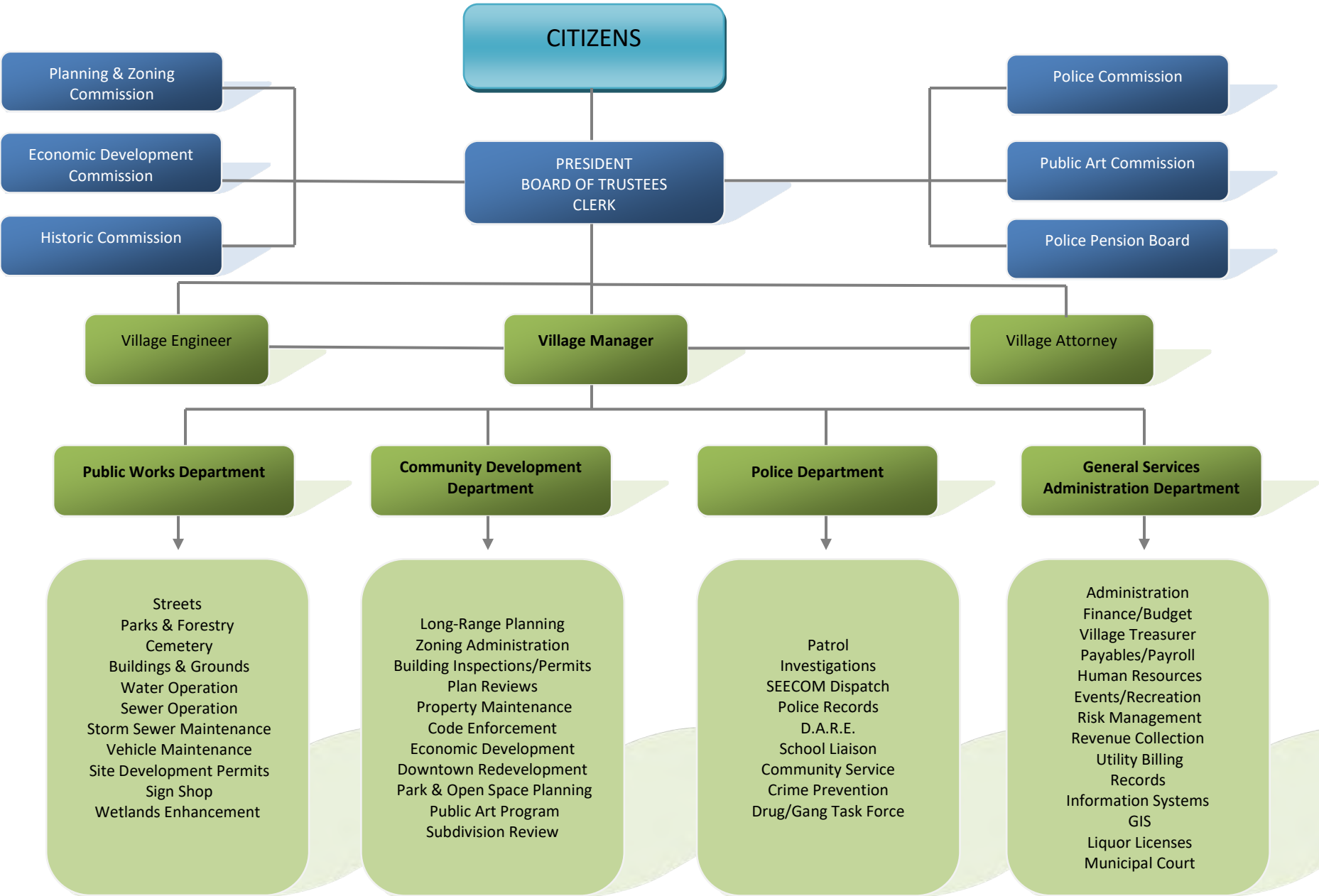


Tim J. Schloneger
Village Manager
Budget Officer



Michael J. Kumbera
Assistant Village Manager
Village Treasurer







Village of Algonquin 2021 – 2022 Organizational Chart

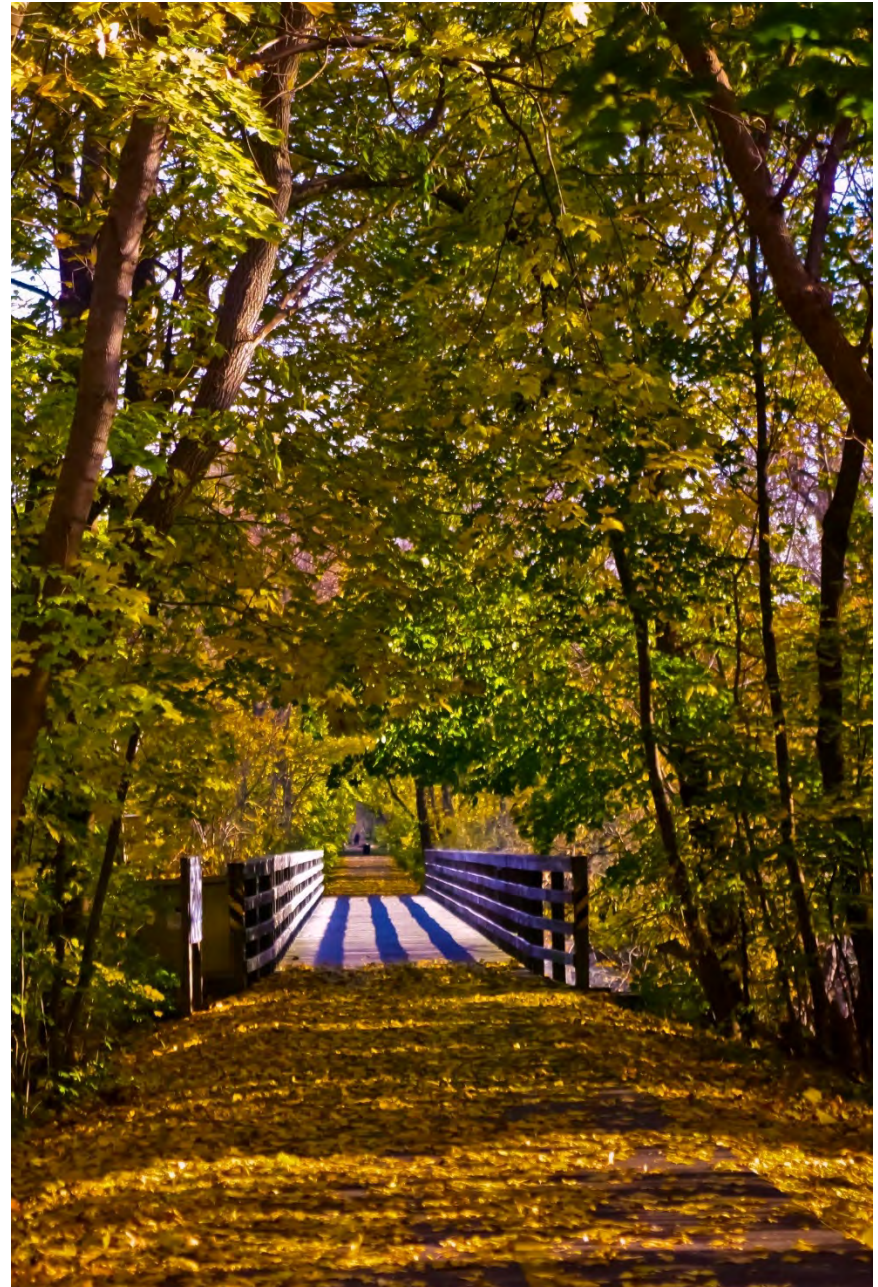


Principles that Guide Efficient, Effective Service Delivery

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 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. The Village aims to focus its time and resources in accomplishing objectives related to these core areas:

- 
Customer Service
- 
Economic Development
- 
Infrastructure
- 
Fiscal Management
- 
Public Safety
- 
Conservation





Customer Service

The Village will strive to provide the most efficient and effective services to residents, while creating a positive customer experience. This will be accomplished through continuous improvement of our operations, employee training and development, effective internal and external communication, innovation, and implementation of technology and automated systems.

- Administer the 2021 Algonquin Community Survey in September 2021 to a random sample of households.
- 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 utility bills.
- Develop and distribute 2021 Annual Report and Calendar to all Village residents.
- Increase Excellent to Good survey rating for Algonquin e-News to 85.0% in the 2021 Algonquin Community Survey.
- Participate in 2021 National Night Out event.
- Offer at least two (2) public educational courses/events to provide safety tips to residents.
- Implement and integrate Tyler eCitation software with the Village’s existing enterprise resource planning (ERP) software.
- Increase the number of Facebook (Algonquin Police) followers to 6,000 in calendar year 2021.
- Increase Excellent to Good survey rating for overall police services to 90.0% in the 2021 Algonquin Community Survey.
- Increase Excellent to Good survey rating for ease/efficiency of obtaining permits to 78.0% in the 2021 Algonquin Community Survey.
- Increase voluntary compliance rate for code enforcement cases to 96.0% in 2021.
- Increase the number of permit applications received online five (5) percent from the 2020 values.
- Increase the number of remote virtual inspections performed in 2021 five (5) percent from the 2020 actual value.
- Increase the number of departmental requests submitted online to 35 percent in 2021.
- Increase Excellent to Good survey rating for overall public works to 83.0% in the 2021 Algonquin Community Survey.
- Maintain at least eight (8) International Society of Arboriculture Certified Arborists on staff during 2021.
- Respond to and resolve internal services requests and work orders on a timely-basis.
- Promptly respond to requests for service for water and sewer customers.
- Coordinate and perform interments at Cemetery facility as needed (current 5-year average for interments in 18 per year).
- Assist customers with purchasing lots/gravesites at Cemetery facility (current 5-year average for lots sold is 6.6 per year)
- Implement point-of-sale credit card terminal in concession area for concessions and admissions.
- Implement operating plan consistent with the Restore Illinois plan and federal, state, and local health department guidance to preserve employee and guest safety.
- Develop specification and recommendation for in-water pool light replacement.
- Develop specification and recommendation for the replacement of the main pool pump and motor.
- Certify/recertify staff in lifeguarding skills/water safety instruction.
- Certify/recertify staff in CPR/AED/First-Aid skills.



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. The Village will allocate the necessary resources to the continued development of the Village’s economy, focusing on key targeted industries and geographic areas.

- Administer the Algonquin Impacted Business Relief Program, a business assistance program that provides eligible local business impacted by COVID-19 awards ranging from \$15,000 to \$25,000, funded by a grant received from the Illinois Department of Commerce and Economic Opportunity.
- Hold six (6) summer concerts events in July and August at Towne Park to attract visitors to Old Town Algonquin.
- Hold Art on the Fox event in September 2021 in Old Town Algonquin.
- Perform business retention visitations with local businesses.
- Staff to serve on the Board of Directors for the Algonquin/Lake in the Hills Chamber of Commerce.





Infrastructure

Providing adequate infrastructure throughout the Village is essential in order to ensure safe roadways, functional water and sewer systems, and top-notch park facilities for our community. The Village will provide evaluation of capital assets, multi-year planning, and implementation of capital improvement projects in order to maintain the Village’s infrastructure and also focus on development of our transportation network to improve accessibility and mobility of roadway and trail systems.

- Coordinate with McHenry County Division of Transportation regarding the Randall Road Improvements project.
- Perform project reviews for private development projects as necessary.
- Perform project reviews for Village construction projects as outline in the Village’s capital improvement budgets.
- Implement year 1 goals as outlined in the Parks and Recreation Master Plan.
- Prune at least 5,000 trees during the 2021-2022 winter pruning cycle.
- Compile a long-term facility maintenance plan for the Ganek Municipal Center.
- Compile a long-term facility maintenance plan for the Public Works Facility.
- Compile a long-term facility maintenance plan for Historic Village Hall.
- Receive 85 percent Excellent to Good survey rating for public property maintenance in the 2021 Algonquin Community Survey.
- Receive 77 percent Excellent to Good survey rating for public property beautification in the 2021 Algonquin Community Survey.

- Televis 62,500 linear feet of sanitary sewer in calendar year 2021.
- • Flush 125,000 linear feet of sanitary sewer in calendar year 2021.
- • Perform annual well inspections and evaluations.
- • Perform annual lift station pump inspections and evaluations.
- • Perform annual leak survey to identify water loss throughout the 160 miles of Village water distribution system.
- Procure asphalt materials and road salt for maintenance of Village streets through competitive bidding.
- Perform bike path repairs (removal and replacement of asphalt).
- • Perform concrete (sidewalk, driveway, and curb) removal and replacement.
- Perform pavement marking as needed on certain roadways in the Village.
- Perform maintenance of Village owned street lighting system and needed repairs.
- Flush certain storm water structures as part or regular maintenance plan.
- Perform asphalt patching as needed on Village roadways.
- Construction of the Terrace Hill subdivision roadway improvement project.
- Construction of two (2) parking lots at the northwest and northeast corners of Harrison Street and Washington Street.
- Construction of roadways in the Algonquin Lakes Subdivision.
- Construction of Harnish Drive from Randall Road to Eagle Ridge Lane.
- Construction of Lake Drive South from Algonquin Road to Huntington Drive North.
- Construction on North Main Street with a roundabout at the intersection of Cary-Algonquin Road

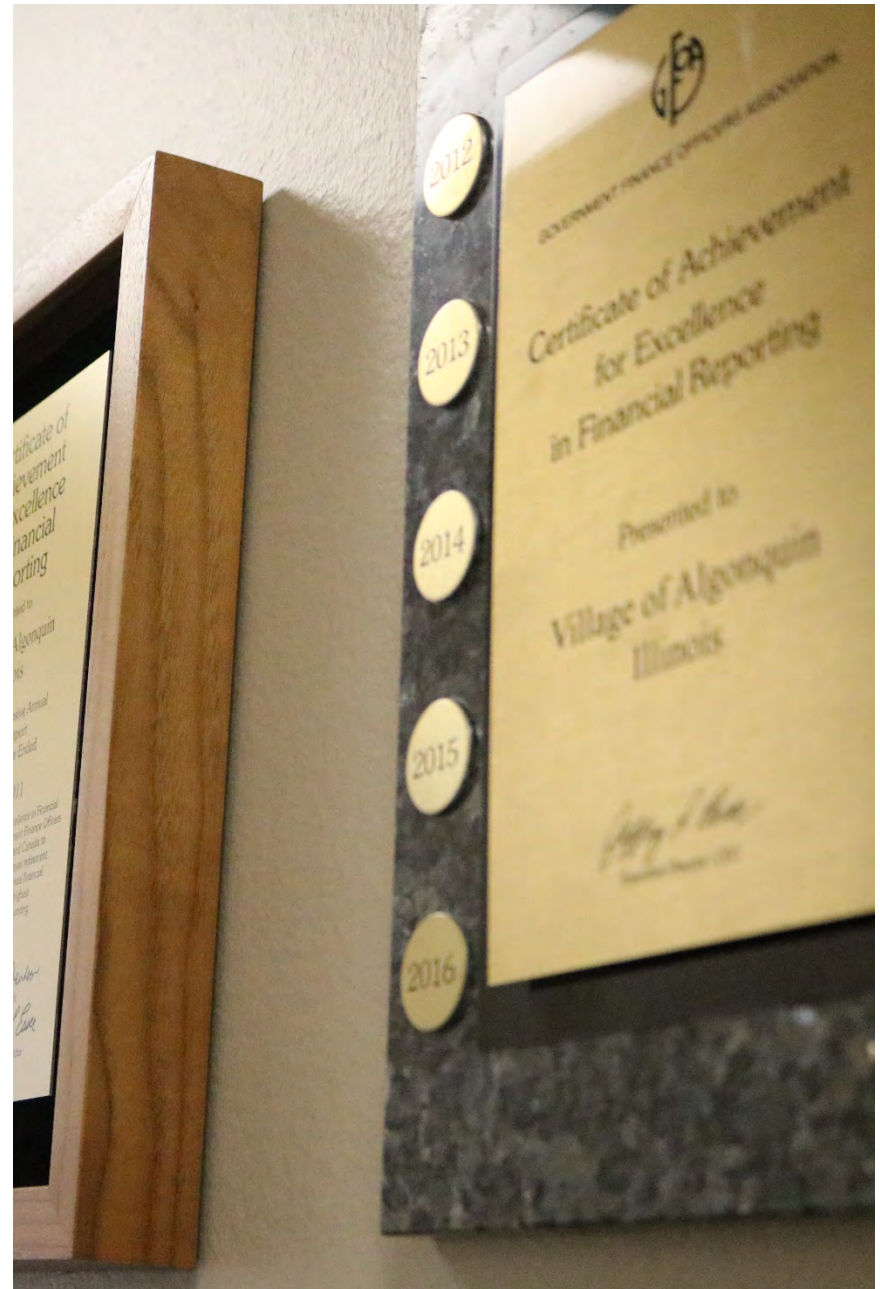
- Construction of a bike path along North Main Street and North Harrison Street.
- Construction and improvement of the Randall Road Wetland Complex between Randall Road and Stonegate Road, south of Huntington Drive North.
- Perform creek improvements and restoration on Ratt Creek Reach 5, as called for in the Jelkes Creek-Fox River Watershed Plan.
- Construction on Scott Street between Souwanas Trail and Webster Street.
- Perform phase 2 engineering on the Boyer Road/County Line Road roadway project.
- Perform phase 2 engineering on the Broadsmore Drive/Stonegate Road roadway project.
- Perform phase 1 and 2 engineering on the Bunker Hill Drive project.
- Perform phase 2 engineering on the Crystal Creek Riverwalk and South Harrison Street Bridge project.
- Perform phase 2 engineering on the overhead utility lowering in the area near Washington Street and South Harrison Street.
- Perform phase 1 and 2 engineering on the High Hill Subdivision roadway project.
- Perform phase 1 engineering on the North River Road project.
- Perform phase 1 and 2 engineering on the Willoughby Farms Subdivision (Section 1) roadway project.
- Complete construction on the Stoneybrook Park improvements project by summer 2021.
- Complete construction oversight and rehabilitation on the Gaslight Park tennis courts in 2021.
- Perform maintenance and play structure upgrades at Hill Climb Park.
- Perform conceptual planning for the reconstruction of Towne Park.
- Perform rehabilitation and painting of the Countryside Standpipe.
- Construction of the Downtown Streetscape Stage 3 wet utility replacement project.
- Perform replacement of pressure reducing valves (PRVs) in water system (year 1.)
- Perform replacement of pressure reducing valves (PRVs) in water system (year 2.)
- Perform phase 2 engineering for the replacement of pressure reducing valves (PRVs) in water system (year 3.)
- Construction of Phase 6B improvements of the Wastewater Treatment Facility (scheduled for completion in 2022).
- Perform PFAS (Per- and polyfluoroalkyl substances) Mitigation Study for Water Treatment Plant #3.
- Perform construction on upgrades at the Woods Creek Lift Station to accommodate flows from the Trails of Woods Creek subdivision/development.
- Perform sanitary sewer relocation near the High Hill Dam as part of the Ratt Creek Reach 5 project.
- Perform storm sewer lining at various locations throughout the Village.
- Perform monthly grounds maintenance at Cemetery facility.
- Perform two (2) specialized cleanups at Cemetery facility, once in fall and once in spring.
- Perform one (1) weed control application at Cemetery facility.
- Perform two (2) days of head stone repair work at Cemetery facility.



Fiscal Management

The Village will be a good steward of taxpayer dollars by implementing best financial practices in our operations, including assessing all viable options to add to and diversify the Village’s tax base, exploring grants, providing dedicated revenue sources for capital projects, and by refining operations to incorporate process improvements.

- Obtain the International City/County Management Association’s (ICMA) Center for Performance Measurement Certificate of Achievement/Distinction in 2021.
- Obtain Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 21/22 budget document.
- Obtain Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 20/21 audit.
- Obtain Government Finance Officers Association (GFOA) Popular Annual Financial Reporting Award for FY 20/21.
- Maintain Village’s Standard and Poor’s bond rating of AAA.
- Provide fleet maintenance and fuel services to the Algonquin-Lake in the Hills Fire Protection District through an intergovernmental agreement.





Public Safety

The Village will allocate the necessary resources for the maintenance of the public’s health, safety, and welfare, with emphasis on public safety and emergency management planning in our daily operations.

- Complete recertification process through the Illinois Law Enforcement Accreditation Program (ILEAP) in July 2021.
- Complete the National Incident-Based Reporting System (NIBRS) certification requirements through the Federal Bureau of Investigation (FBI) in 2021.
- Reestablish Traffic Unit to address traffic concerns and safety of the motoring public.
- Participate in multi-jurisdictional training opportunities with local agencies.
- Increase departmental training on mental health, de-escalation, and cultural diversity for sworn and civilian personnel.
- Implement peer support program as part of a regional initiative.
- Assist McHenry County Health Department with site planning, logistics, and security of current and future COVID-19 vaccination sites in the community.
- Perform code enforcement inspections to maintain the public’s health, safety, and general welfare.





Conservation

Conservation is imperative in order to protect the environment and conserve natural resources such as groundwater, wetlands, and natural water bodies. The Village will promote sustainable operating policies and continue to work with other governments and agencies to address issues of water quality and quantity on a regional basis.

- Hold one (1) recycling and document shredding event in summer 2021.
- Improve residential waste diversion rate to 33 percent for calendar year 2021.
- Add at least two (2) additional Ford Police Interceptor Utility hybrid vehicles to the department’s fleet.
- Manage maintenance periods and prescribed burning program for Village’s natural areas.
- Receive Tree City USA Award in 2022.
- Increase the percentage of hybrid and alternate fuel vehicles in fleet to 12 percent in 2020.
- Reduce the total fuel consumption (unleaded gasoline and diesel) in the municipal fleet from the 2020 values.
- Monitor and implement outdoor watering restrictions as dictated by groundwater levels near municipal wells.
- Perform reforestation activities utilizing restricted fund balance.
- Perform Phase 2 engineering on the Woods Creek Reach 5 restoration project.
- Perform Phase 1 engineering on the Windy Knoll and Oakview Drive Ravines project.
- Perform Phase 1 and Phase 2 engineering on the Dixie Creek Reach 3 Restoration project.
- Perform construction and construction oversight engineering on the Crystal Creek Improvements project.

- Perform maintenance on the Creek Crossing Drainage Improvement project.
- Complete detention naturalization at Holder Park.
- Complete detention naturalization at Woods Creek Trail.
- Perform natural area maintenance at various locations throughout the Village.
- Perform maintenance on the Spella Park Pollinator project.
- Perform maintenance on Woods Creek Reach 4.
- Perform work as part of the Grand Reserve Drainage project.
- Perform maintenance (year 3) at the Highland Avenue naturalized detention basin.
- Perform maintenance (year 1) at Sounanas Creek Reach 2.
- Perform maintenance (year 1) at the Terrace Hill natural area.
- Perform maintenance (year 4 of 10) at the Woods Creek Reach 2.





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Budget Summary

The annual budget is a financial statement of the goals and objectives for the Village during the fiscal year. Each fiscal year, goals and objectives are assessed and reconfirmed over the past year regarding the delivery of basic Village services.

The table to the right shows projected revenues, expenditures, and the net surplus/(deficit) by fund for the FY 21/22 budget.

Additional information regarding revenue and expenditures – overall and by fund – will be discussed in further detail throughout the Executive Summary.

Budget Summary for FY 21/22			
Fund	Revenues	Expenditures	Surplus/(Deficit)
General			
General	\$ 19,937,000	\$ 25,437,000	\$ (5,500,000) ¹
Subtotal:	\$ 19,937,000	\$ 25,437,000	\$ (5,500,500)
Capital Projects			
Park Improvement	276,000	1,010,000	(734,000) ²
Street Improvement	10,500,000	16,960,000	(6,460,000) ²
Water/Sewer Improvement and Construction	1,898,000	13,720,000	(11,822,000) ³
Village Construction	4,200	104,500	(100,300) ²
Natural Area/Drainage Improvement	480,000	480,000	-
Subtotal:	\$ 13,158,200	\$ 32,274,500	\$(19,116,300)
Enterprise			
Water/Sewer Operating	11,170,000	10,440,800	729,200
Subtotal:	\$ 11,170,000	\$ 10,440,800	\$ 729,200
Special Revenue			
Cemetery	44,000	43,500	500
Motor Fuel Tax (MFT)	1,105,000	2,090,000	(985,000) ⁴
Swimming Pool	220,000	220,000	-
Development	44,500	163,000	(117,500) ⁴
Downtown TIF	806,000	806,000	-
Subtotal:	\$ 2,219,500	\$ 3,322,500	\$ (1,103,000)
Debt			
Debt Service	-	-	-
Subtotal:	\$ -	\$ -	\$ -
Internal Service			
Vehicle Maintenance	1,163,000	1,163,000	-
Building Services	924,000	924,000	-
Subtotal:	\$ 2,087,000	\$ 2,087,000	\$ -
Pension Trust			
Police Pension	5,163,500	1,924,100	3,239,400
Subtotal:	\$ 5,163,500	\$ 1,924,100	\$ 3,239,400
ALL FUNDS TOTAL:	\$ 53,735,200	\$ 75,485,900	\$ (21,750,700)

Notes: 1 – Transfer to Street Improvement Fund of \$5,500,000. Other projects are partially being funded by restricted or designated fund balance.
 2 – Various capital fund projects are being partially funded from fund balance.
 3 – Various capital fund projects are being partially funded from fund balance and IEPA loan
 4 – Various expenses are being partially funded from fund balance.

Revenue Summary

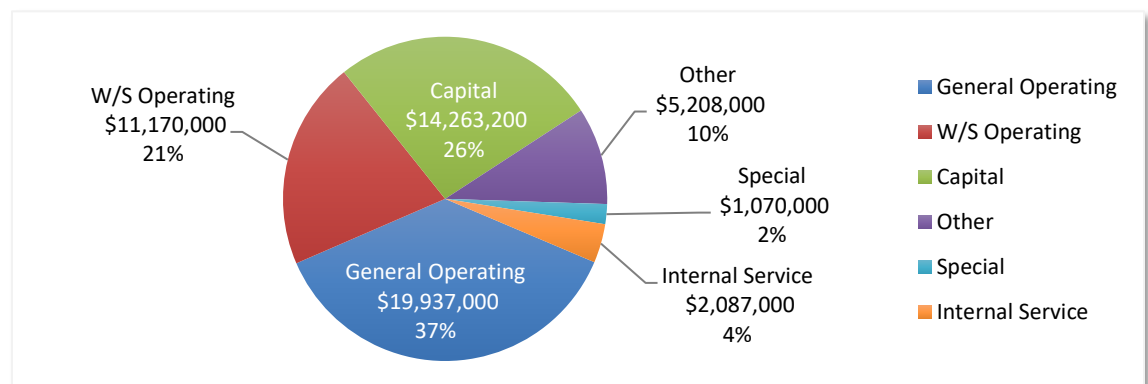
The budget is prepared on a fund account basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and outcomes. The table to the right presents actual fund revenues for FY 18/19 and FY 19/20, budgeted revenues for FY 20/21, and budgeted revenues for FY 21/22.

The Village is projecting a total of \$53.7 million in revenues for FY 21/22, which includes inter-fund transfers. The operating funds, which includes the General and Water & Sewer Operating funds, comprise of 58 percent of revenues for FY 21/22 and are projected to have slightly lower revenues when compared to FY 20/21.

Capital revenues have increased 29 percent from FY 20/21 as a result of increased transfers to the Street Improvement Fund from the General Fund using fund balance. Altogether, the capital funds account for 26 percent of total revenues. A graph displaying FY 21/22 revenues by fund category is provided to the right.

The special revenue, internal services and other funds account for approximately 16 percent of the FY 21/22 budget, with other funds making up nearly 10 percent of that number. These revenues largely consist of income from the Police Pension Fund.

Total Revenues by Fund				
Fund	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget
General	\$ 20,315,227	\$ 21,026,295	\$ 20,070,000	\$ 19,937,000
Cemetery	44,930	46,060	47,000	44,000
Motor Fuel Tax (MFT)	891,577	1,509,316	837,000	1,105,000
Street Improvement	6,345,112	8,738,951	8,400,000	10,500,000
Swimming Pool	262,943	293,266	274,100	220,000
Park Improvement	1,186,526	700,019	751,000	276,000
Water/Sewer Operating	8,339,000	15,191,401	11,213,000	11,170,000
Water/Sewer Construction	1,823,760	595,520	1,906,000	1,898,000
Development	62,570	62,450	59,000	44,500
Village Construction	924	854	4,200	4,200
Natural Area/Drainage	-	-	-	480,000
Building Services	847,522	735,269	880,000	924,000
Vehicle Maintenance	1,071,809	950,406	1,178,000	1,163,000
Downtown TIF	523,095	562,289	871,000	806,000
Police Pension	4,639,950	3,116,404	4,734,700	5,163,000
SSA #1 – Riverside Plaza	11,026	-	-	-
Debt Service	643,755	10,706	-	-
ALL FUNDS TOTAL:	\$ 47,009,724	\$ 53,539,204	\$ 51,225,000	\$ 53,735,200



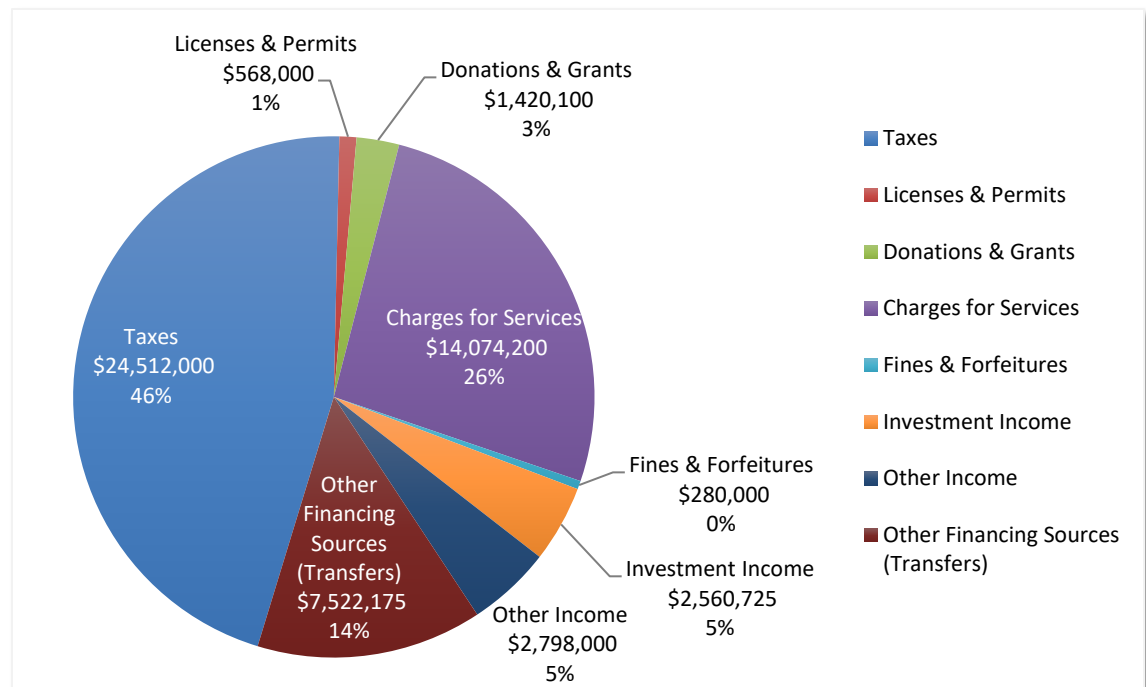
Taxes – Taxes are the largest and most stable revenue source for the Village, comprising of 46 percent of the revenues for the FY 21/22 budget. Taxes are largely comprised of sales, income, and real estate taxes. This source is projected to decrease \$182,800 (0.7 percent) from the FY 20/21 budget largely due to a slight decline in sales tax receipts during the duration of the COVID-19 pandemic.

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 to a sustained level of new housing starts reflected in building permit revenues.

Donations & Grants – Donations and Grants are revenues applicable to specific capital or operational expenditures. Intergovernmental agreements with the Police Department also account for revenue shown in this category. Revenues in FY 21/22 are down 16.6 percent from FY 20/21 in this category due to declines in grant revenues recognized in the Street Improvement Fund.

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

Total Revenues by Category				
Fund	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget
Taxes	\$ 24,393,925	\$ 24,222,868	\$ 24,694,800	\$ 24,512,000
Licenses & Permits	702,858	676,688	618,000	568,000
Donations & Grants	1,904,507	7,342,218	1,702,600	1,420,100
Charges for Services	12,078,268	12,788,984	14,115,400	14,074,200
Fines & Forfeitures	307,607	293,266	314,000	280,000
Investment Income	3,047,095	1,665,235	2,666,100	2,560,725
Other Income	2,501,645	2,682,315	2,600,700	2,798,000
Other Financing Sources (Transfers)	2,037,819	3,871,531	4,513,400	7,522,175
ALL FUNDS TOTAL:	\$ 47,009,724	\$ 53,539,204	\$ 51,225,000	\$ 53,735,200



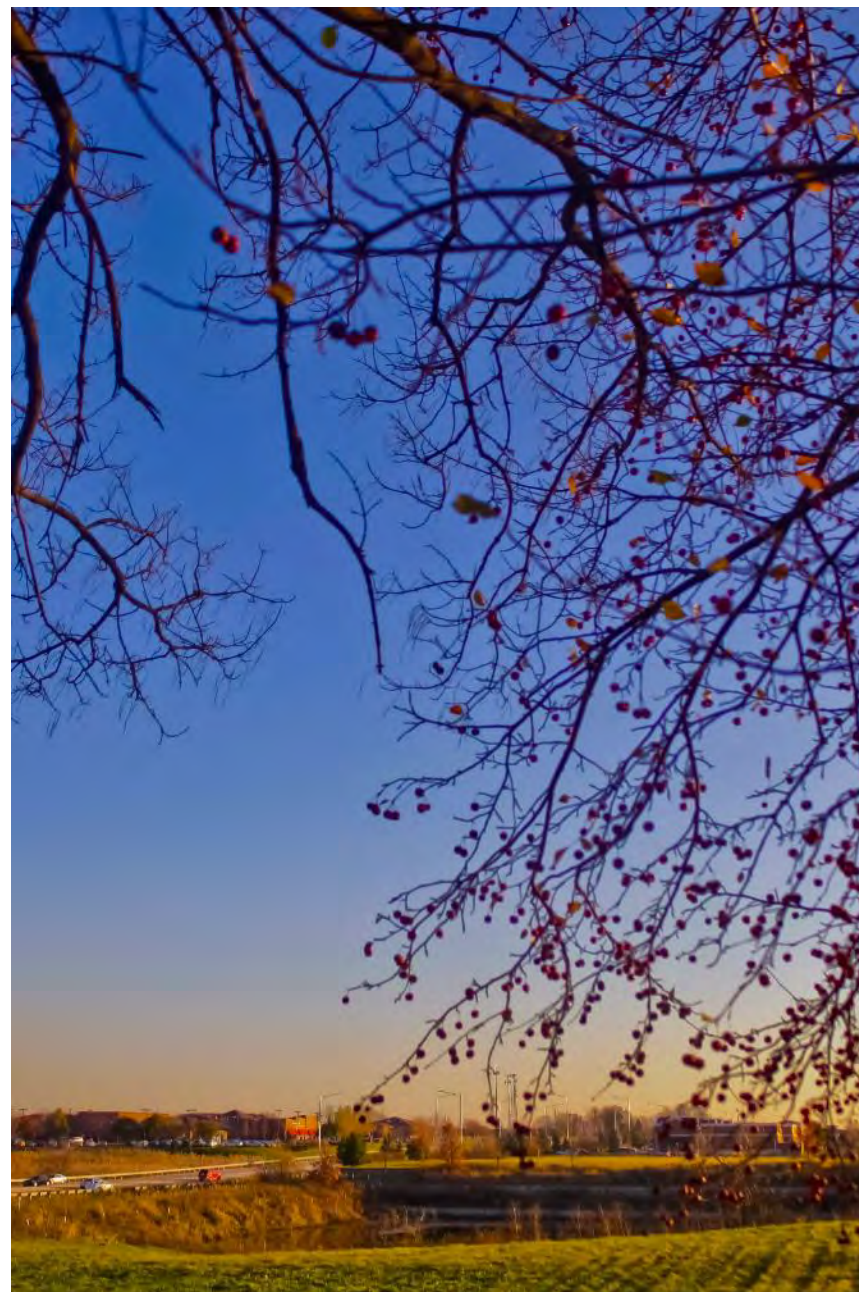
from the internal service funds (Building Services and Vehicle Maintenance Service) are derived from billings to other Village departments. This category is down slightly from FY 20/21 due to a freeze on the annual water and sewer rate increases during the COVID-19 pandemic. These revenues are expected to increase in future fiscal years as the rate increases are reimplemented.

Fines & Forfeitures – Fine and Forfeiture revenues are generated primarily through police and court fines. This category is projected to decrease approximately 10.8 percent from FY 20/21, due to declining receipts from police and court fines. Overall, revenues in this category are following a long-term downward trend.

Investment Income – The growth of the federal funds rate present during prior fiscal years has declined to very low rates following FY 20/21 and is expected to continue into FY 21/22. The yield environment, which is recovering from the COVID-19 pandemic, is expected to result in a decrease in this category of \$105,375, or 4.0 percent, from the FY 20/21 budget. Existing reserves are also not expected to offset the decrease.

Other Income – Other Income is predominately comprised of Police Pension contributions (employee and employer). This category is up 7.6 percent from FY 20/21 based on historic trends of the individual line-items that are categorized here.

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 \$7,522,175 for FY 21/22, reflecting the one-time transfer of \$5,500,000 from the General Fund to the Street Improvement Fund, as well as \$1,320,000 transfer from the Water and Sewer Operating Fund to the Water and Sewer Improvement and Construction Fund to finance infrastructure projects. Transfers to the General Fund from other special revenue funds make up the remainder of the balance.

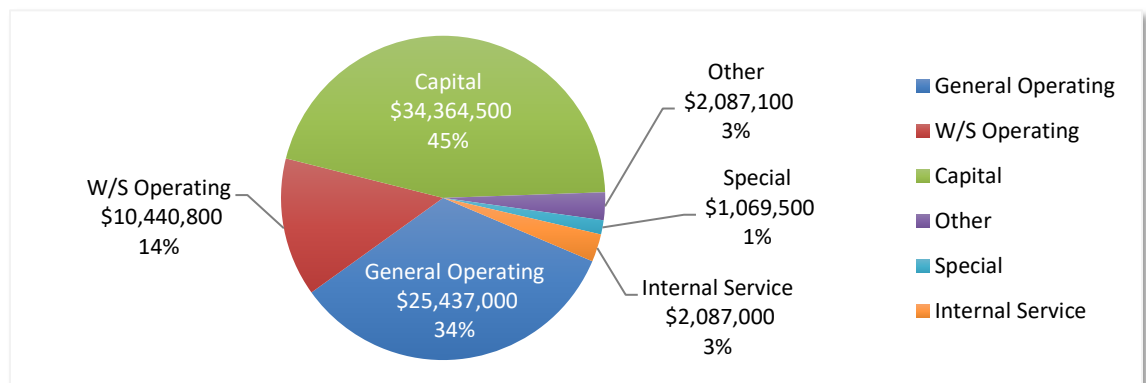


Expenditure Summary

The Village is projecting a total of \$75.5 million in expenditures for FY 21/22, 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.

The table to the right presents actual fund expenditures for FY 18/19 and FY 19/20, budgeted expenditures for FY 20/21, and budgeted expenditures for FY 21/22. Likewise, a graph displaying FY 21/22 expenditures by fund category is provided to the right, below the table.

Total Expenditures by Fund				
Fund	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget
General	\$ 20,173,095	\$ 21,761,132	\$ 23,589,000	\$ 25,487,000
Cemetery	28,567	31,847	43,400	43,500
Motor Fuel Tax (MFT)	1,223,830	1,393,855	1,630,000	2,090,000
Street Improvement	2,281,359	5,759,400	9,743,000	16,960,000
Swimming Pool	262,475	295,395	274,100	220,000
Park Improvement	812,444	1,004,477	1,547,000	1,010,000
Water/Sewer Operating	9,750,362	10,060,602	10,476,700	10,440,800
Water/Sewer Construction	2,027,018	2,787,728	21,990,000	13,720,000
Development	112,861	127,986	200,000	163,000
Village Construction	7,575	103,980	-gg	104,500
Natural Area/Drainage	-	-	-	480,000
Building Services	853,695	741,442	880,000	924,000
Vehicle Maintenance	1,087,856	966,453	1,178,000	1,163,000
Downtown TIF	9,520,491	6,408,774	871,000	806,000
Police Pension	1,326,365	1,501,741	1,694,400	1,924,100
SSA #1 – Riverside Plaza	201,955	-	-	-
Debt Service	630,910	672,473	-	-
ALL FUNDS TOTAL:	\$ 50,300,857	\$ 53,653,284	\$ 74,116,000	\$ 75,485,900

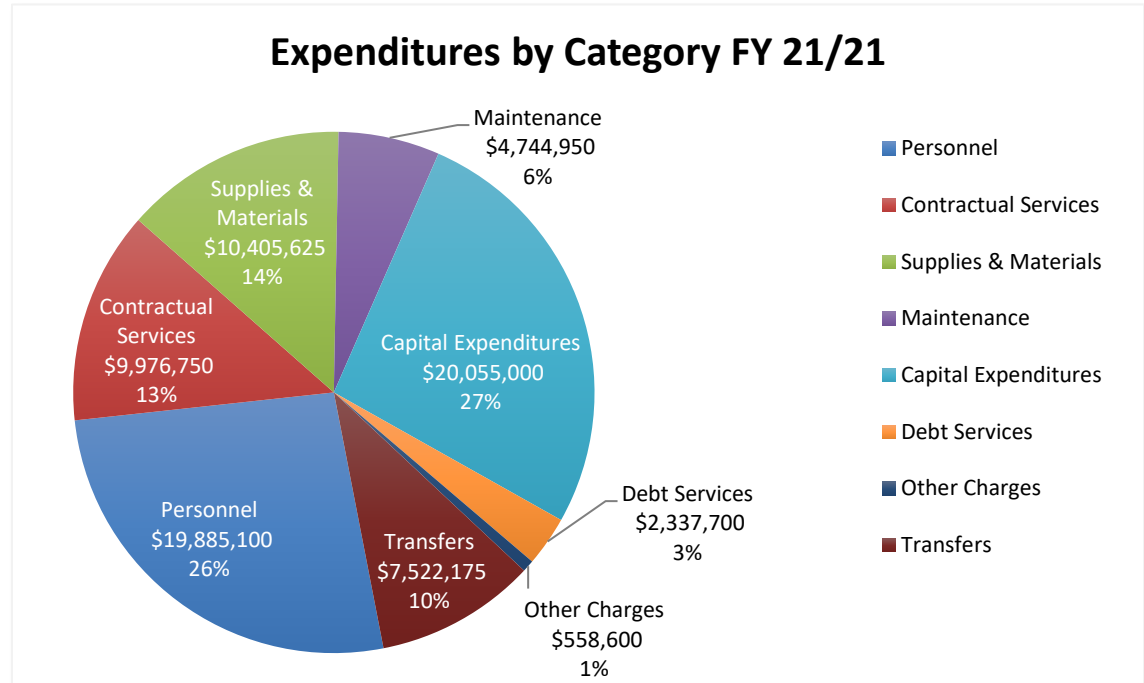


Personnel – Personnel costs account for salaries, health insurance, FICA, pension, and other costs related to Village employees. This category is up 3.2 percent from FY 20/21 expenses. Overall, the Village is employing multiple strategies to contain its personnel-related expenses including health insurance, IMRF, police pension expense, and overtime.

Contractual Services – Contractual Services is budgeted at \$9,976,750 for FY 21/22. This category includes utilities, contracted services, and equipment rental. This category is up 10.2 percent from FY 20/21. A significant level of expenses for engineering and design services (\$4,677,000) will continue this fiscal year as well as continued growth in professional services expenditures (economic development consulting, landscaping, utility location, downtown snow plowing, etc.) which total \$1,779,000 in FY 21/22.

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 items. This category has decreased 108.3 percent in FY 21/22, budgeted at \$10,405,625. Supply and material demand have decreased due to the outsourcing of maintenance programs in the Village.

Total Expenditures by Category				
Fund	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget
Personnel	\$ 17,560,711	\$ 17,768,616	\$ 19,267,080	\$ 19,885,000
Contractual Services	5,783,284	6,385,350	9,053,550	9,976,750
Supplies & Materials	6,034,826	5,464,865	4,995,700	10,405,625
Maintenance	3,756,279	3,315,419	3,938,200	4,744,950
Capital Expenditures	9,750,770	11,143,144	29,126,500	20,055,000
Debt Services	1,443,985	1,453,960	2,319,200	2,337,700
Other Charges	3,933,182	4,250,400	903,050	558,600
Transfers	2,037,819	3,871,530	4,513,400	7,522,175
ALL FUNDS TOTAL:	\$ 50,300,857	\$ 53,653,284	\$ 74,116,600	\$ 75,485,900

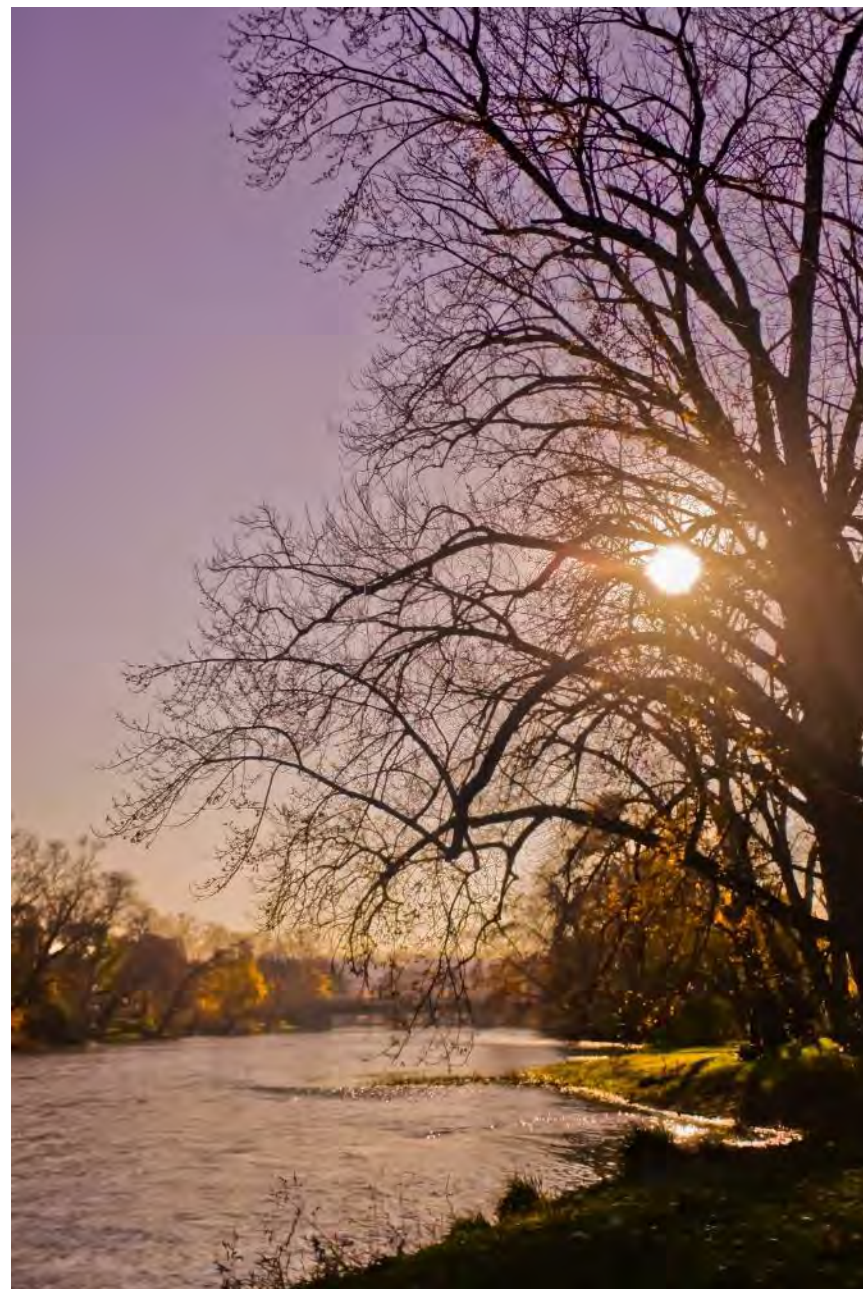


Maintenance – Maintenance expenditures include costs for maintaining Village buildings, vehicles, and infrastructure. Maintenance costs are budgeted at \$4,744,950 for FY 21/22, which is up from FY 20/21 due to increased expenditures for outsourced maintenance programs.

Capital Expenditures – Capital Expenditures are large dollar amount purchases of facilities and equipment. Capital Expenditures for FY 21/22 are budgeted 31.1 percent less than FY 19/20, which reflects progress on infrastructure projects including the Terrace Hill Subdivision, Old Town Algonquin, and improvements to all three Water Treatment Plants budgeted during the prior year.

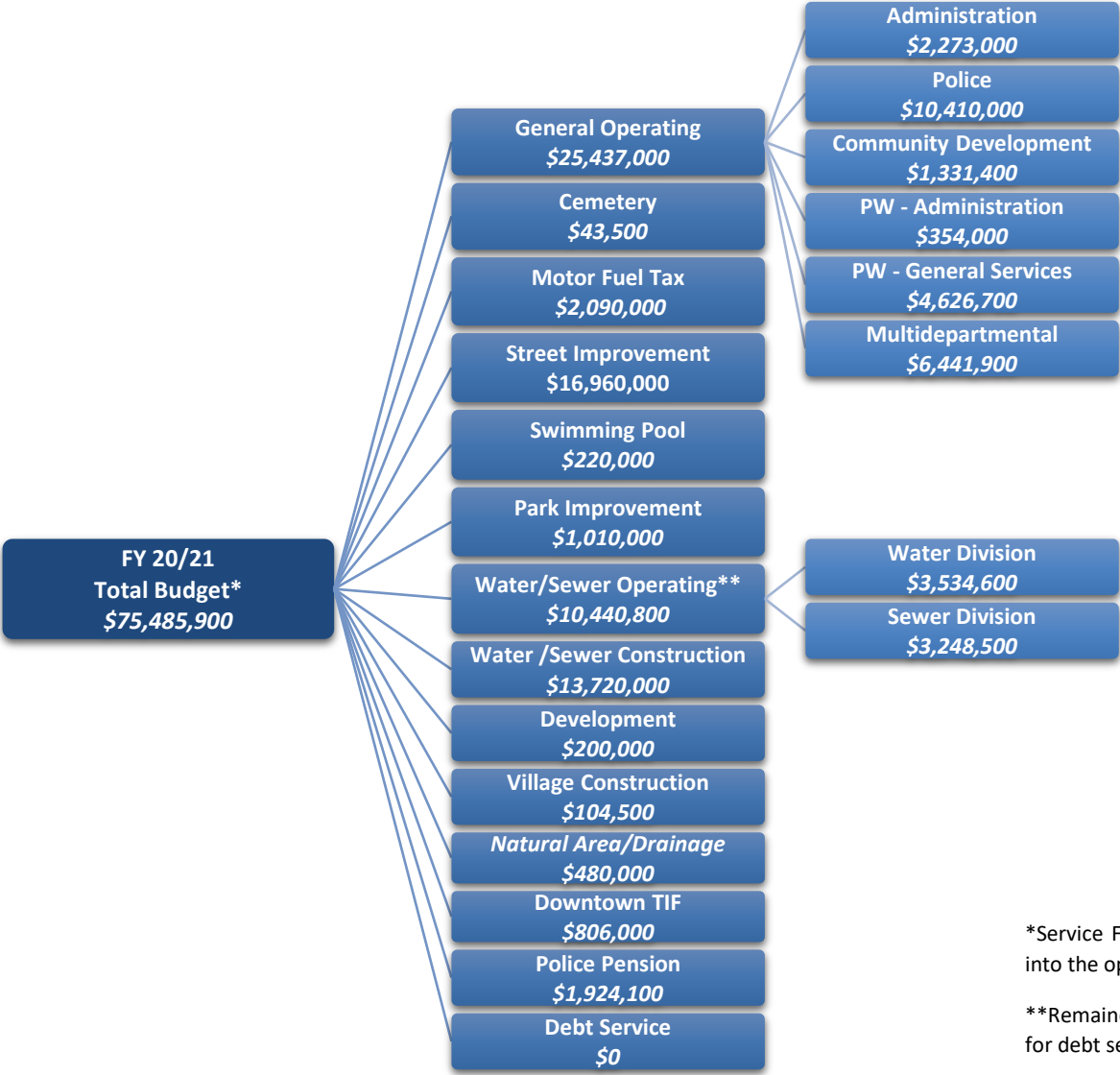
Transfers – Transfers includes monies that are transfer between accounts. The FY 21/22 budget includes \$7,522,175 worth of transfers including \$1,320,000 from Water and Sewer Operating to Water and Sewer Improvement and Construction Fund (partial fund balance) to fund capital infrastructure improvements as well as \$5,500,000 from the General Fund (partial fund balance) to the Street Improvement Fund.

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 21/22 budget with \$558,600 of expenditures, down 38.1 percent from FY 20/21, due to a decrease in the Sales Tax Rebate Expense for a business development agreement with Rosen Hyundai.



Fund Structure and FY 21/22 Budget Allocation

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



*Service Fund Expenditures are incorporated into the operating budgets.

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

General Fund 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 21/22 General Fund budget projects a slight (0.7 percent) decrease in revenues while expenditures are expected to increase 7.8 percent as compared to the budget for FY 20/21. The reason for this, other than slightly lower revenues during the COVID-19 pandemic, discrepancy is the one-time use of fund balance. In FY 20/21, \$3,000,000 of unassigned fund balance unassigned fund balance will be transferred to the Street Improvement Fund to be applied to one-time capital purchases. In FY 21/22, \$5,500,000 of unassigned fund balance will be transferred to the Street Improvement Fund to be applied to one-time capital purchases. This transfer allows the General Fund’s operating cash reserve to better align with the target level of Village’s Reserve Policy. Overall, the FY 21/22 budget is balanced at \$25,437,000.

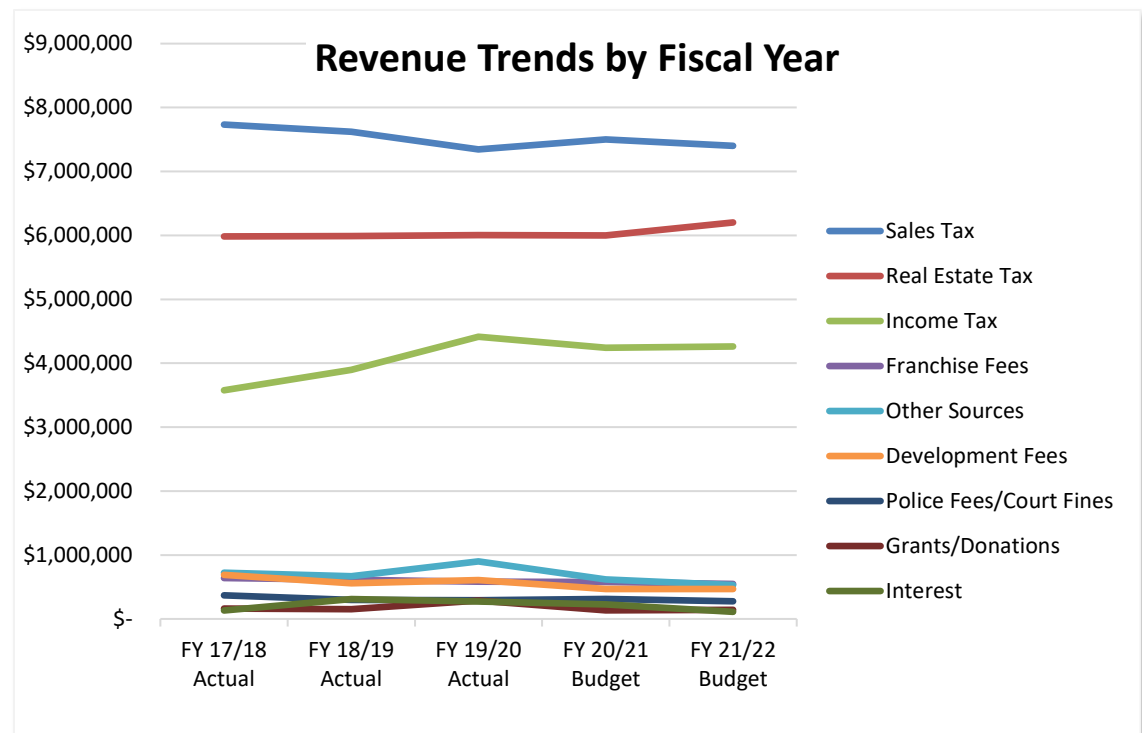


General Fund Revenues

General Fund Anticipated Revenue - \$19,937,000 - There are many sources of revenue needed to fund a \$25.4 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 21/22 budget.

Sales Tax - \$7,400,000 – Recent sales tax trends and retail development activity in the community suggest a flattening trend in sales tax for FY 21/22. Projected sales tax contributes approximately 37 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, e-commerce, 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 - \$6,202,000 – 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 flat compared to FY 20/21, due to the Village’s tax levy freeze. 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 fifth year in a row to \$1,018,422,053.

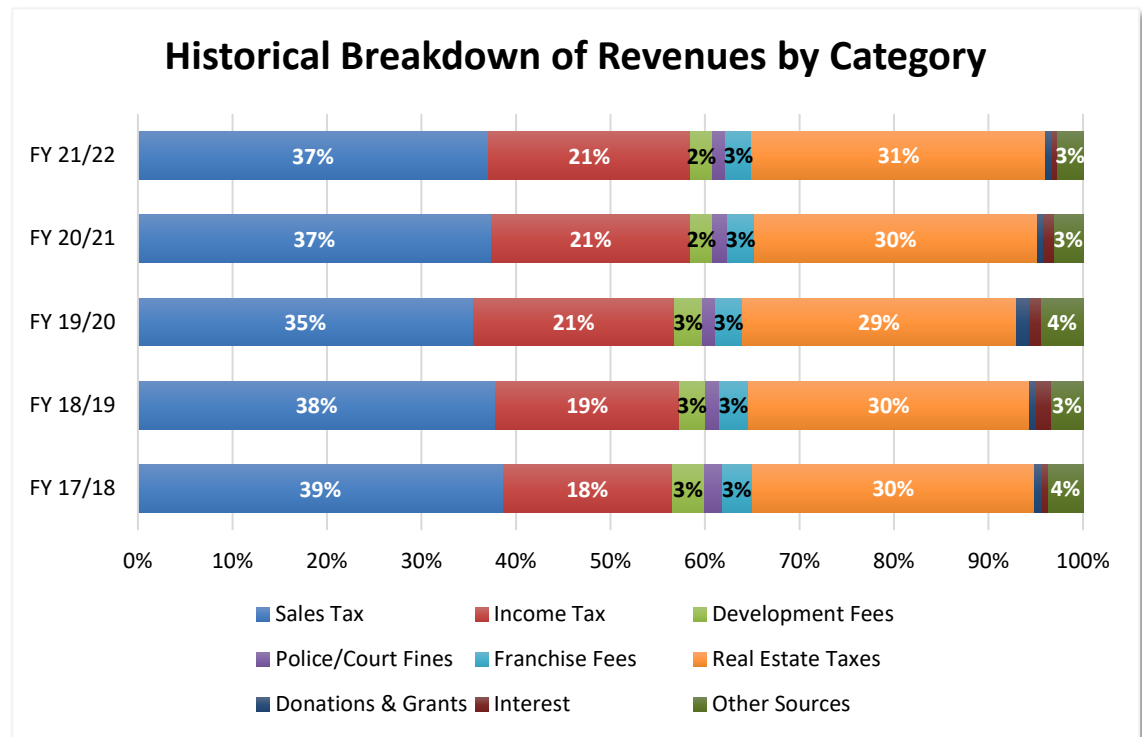
Income Tax - \$4,260,000 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. Income tax revenue is projected to increase slightly (0.5 percent) from FY 20/21 budget based on staff projections and those from the Illinois Municipal League. Income tax revenue consists of 21 percent of the total revenue for the General Fund.

Franchise Fees - \$576,500 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This revenue source accounts for approximately 3 percent of the revenue in the General Fund and is down 5.1 percent from the FY 20/21 budget due to declining telecommunication tax receipts.

Community Development Fees - \$468,000 – The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. Past projections anticipated a decline in housing developments and current projections estimate that these fees will remain flat in coming years. Community development fees account for 2 percent of the General Fund revenue in this budget.

Police and Court Fines - \$276,000 – 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. Declines in collection processes on delinquent accounts contribute to a 11.0 percent decrease in these line-items. Police and Court Fines account for 2 percent of the General Fund revenue.

Grants and Donations - \$143,000 – 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 slightly from FY 20/21 and equal less than 1 percent of the General Fund revenues.

Interest - \$111,000 – 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 1.1 percent of the General Fund revenue. Increases in the federal funds rate have slowed during the COVID-19 pandemic, resulting in a significant decrease in revenue for FY 21/22.

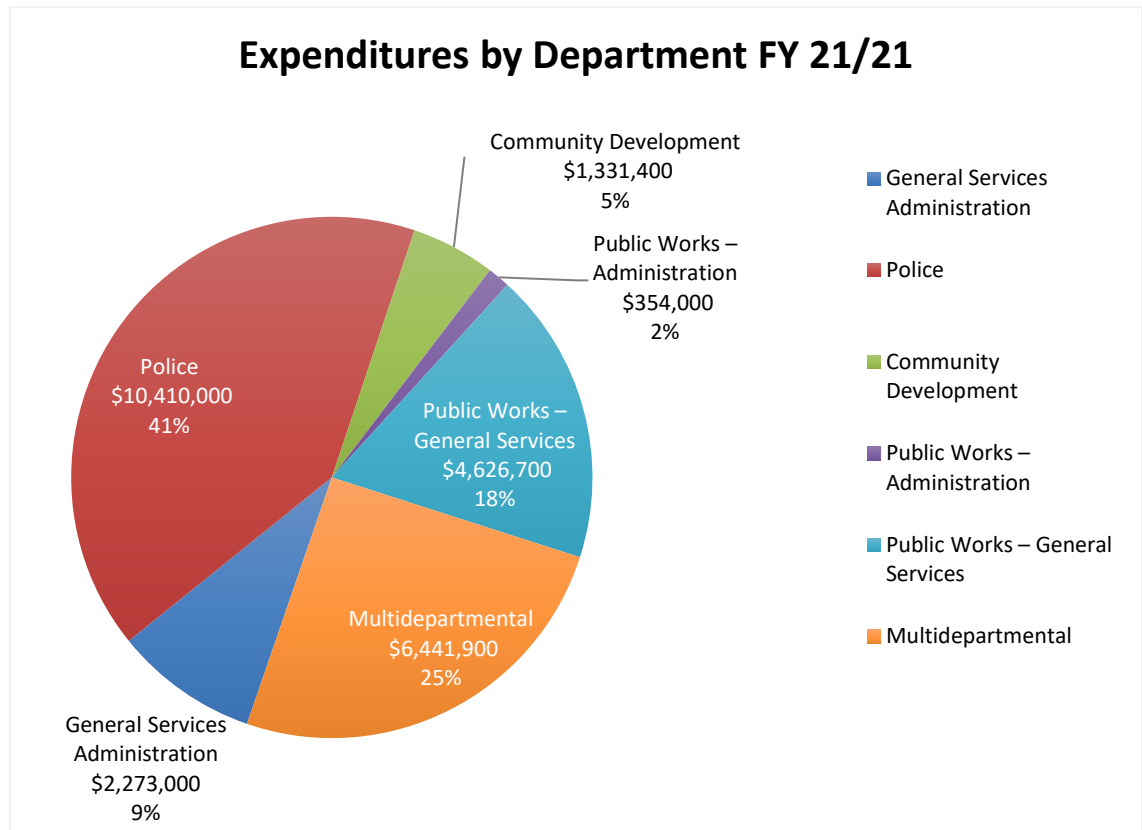
Other Revenue - \$530,000 – Eighteen other revenue sources account for the balance of the total revenue stream for the General Fund. A decrease of 13.9 percent is expected in FY 21/22 from the prior year budget. All of the smaller revenue accounts together make up 3 percent of the General Fund revenue.

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.

Personnel - \$14,021,000 - The overall employee count for the General Fund in FY 21/22 decreased by 3 FTEs. One vacant Building Inspector and one Property Maintenance Inspector position in Community Development will not be filled this year. Two vacant Customer Service/Office Assistant positions in Public Works Administration will not be filled this year. The Public Works Department has budgeted the hiring of 12 seasonal workers for FY 21/22.

Total Expenditures by Department		
Department	Expenditures	Percent of Total
General Services Administration	\$ 2,273,000	9%
Police	10,410,000	41%
Community Development	1,331,400	5%
Public Works – Administration	354,000	2%
Public Works – General Services	4,626,700	18%
Multidepartmental	6,441,900	25%
ALL FUNDS TOTAL:	\$ 25,437,000	100%



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 21/22. The personnel category is the largest in the General Fund, comprising 67 percent budget allocation.

Contractual Services - \$3,160,850 – The Contractual Services category generally consists of utilities and other services provided to the Village by a third party. This category has decreased by 5.5 percent for FY 21/22. Professional Services in the General Fund is down 14.4 percent from FY 20/21 as certain one-time projects have concluded.

Supplies and Materials - \$490,525 – Supplies and Materials consist of day-to-day items required to provide community services, such as office supplies, tools, fuel, and postage costs. Supply and material costs have decreased 25.9 percent from FY 20/21. However, IT Equipment and Computer Network line-items, which captures hardware and software expenditures and make up most of this category, increased by 15 percent from FY 19/20 and are budgeted at \$343,800 in FY 20/21.

Maintenance - \$1,309,550 – Maintenance costs have decreased slightly in FY 20/21, reflective of more street maintenance activities being funded from the Motor Fuel Tax Fund in FY 19/20. The majority (93.1 percent) of maintenance expenditures in the General Fund are for services are

provided to Village departments by the Internal Services Division of the Public Works Department.

Capital Expenditures - 80,000 - The FY 21/22 budget as presented does contain minor capital purchases. General Service Administration budgeted \$50,000 for continuation of the CityFront AI mobile application development. Public Works – General Services budgeted \$30,000 for the replacement of two snow plow blades.

Other Charges - \$1,348,300 – 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

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 21/22 Water and Sewer Operating Fund budget is budgeted at \$10,440,800 (0.3 percent decrease from FY 20/21). 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. Additional revenues will be applied to fund balance for future operating and capital projects.

Anticipated Revenue – Water and Sewer Operating Fund - \$11,170,000

– Approximately \$9.6 million is expected to be generated from water and sewer fees, which increase with reimplementations of the new water and sewer rates, which was frozen during the COVID-19 pandemic. This source alone accounts for 85.9 percent of the revenue needed to operate the water and sewer system of the Village. The FY 21/22 budget continues the implementation of the Comprehensive Water and Sewer Rate and Fee Study, completed in January 2016 by RHMG Engineers, Inc. Infrastructure fees are budgeted at \$1,320,000 which is 11.8 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 Expenses – Water and Sewer Operating Fund - \$10,440,800

The expense 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. In FY 21/22, a one-time transfer of \$1,320,000 from fund balance will occur to finance capital projects in the Water and Sewer Improvement and Construction

Fund. The Village will also begin work on projects as part of the Illinois Environmental Protection Agency (IEPA) low interest loan program.

With regard to personnel for the Utilities Division, this budget proposes no new positions. A total of 19.5 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.



Water Treatment Plant #3, located near Square Barn Road and Academic Drive, is one three main water treatment facilities that treats and supplies well water to residents.

Internal Services Funds

Building Services Fund – \$924,000 – 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 5.0 percent increase in expenditures from FY 20/21.

Vehicle Maintenance Service Fund – \$1,163,000 - 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 1.3 percent decrease in expenses from FY 20/21.



Capital Improvements Projects 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 21/22 includes \$1,105,000 for revenues and \$2,090,000 for expenditures. There are no planned projects to be completed from this fund for FY 21/22. Additionally, \$380,000 of materials (salt, concrete, asphalt, etc.) is budgeted to support infrastructure maintenance with another \$1,710,000 budgeted for concrete, street sweeping, street lighting, pavement marking, bike path, and storm sewer cleaning outsourced maintenance services. Existing fund balance will be applied to this year’s budget to balance.

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. The Street Improvement Fund includes \$10,500,000 of revenues and \$16,960,000 of expenditures. The FY 21/22 expenditures include \$2,455,000 of engineering and construction management projects, as well as \$7,650,000 in capital improvements. Major projects include Algonquin Lakes Improvements – Section 1 (\$1,840,000), Downtown Streetscape (\$4,460,000), Harnish Drive (\$3,730,000), Ratt Creek – Reach 5 (\$1,380,000), and Scott Street Improvements (\$1,100,000).

Park Improvement Fund - The Park Improvement Fund provides for large-scale new development of park sites. FY 20/21 revenues are budgeted at \$276,000 with total expenditures budgeted at \$1,010,000.

The largest project in FY 21/22 is the Stoneybrook Park Improvement project, budgeted at \$315,000, followed by the Gaslight Park Tennis Court Rehabilitation project, budgeted at \$275,000, and upgrades Hill Climb Park, budgeted at \$100,000.

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 21/22 are projected at \$1,898,000 with expenditures at \$13,720,000. Accumulated reserves from the fund balance will offset the difference. The primary projects include Stage 6B of the Wastewater Treatment Plant (\$7,740,000), Ratt Creek – Reach 5 (\$2,710,000), and the Pressure Reducing Valve Replacement program (\$765,000).

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 20/21 are \$4,200 due to fees from some limited residential development in the Village and interest income. There are no anticipated expenditures for the Village Construction Fund this fiscal year.

Natural Area and Drainage Improvement Fund – The Natural Area and Drainage Improvement Fund was added in FY 21/22 to designate funding toward certain natural area and drainage improvement projects. Initial revenues are budgeted at \$480,000, with \$345,000 being transferred from the Street Improvement Fund and \$135,000 being transferred from the Park Improvement Fund. Infrastructure maintenance makes up \$270,000 of budgeted expenditures, while engineering makes up \$110,000. Major projects in this fund include Windy Knoll and Oakview Drives Ravine Improvements (\$105,000) and Dixie Creek – Reach 3 (\$100,000).

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 \$220,000 for FY 21/22 with a transfer from the General Fund of \$192,175. Personnel costs decreased 33.9 percent from FY 20/21 and are budgeted at \$82,400 for FY 21/22 due to a lower amount of staff needed to operate under COVID-19 limitations. Total maintenance costs for FY 21/22, which include water chemicals and outsourced maintenance services, are budgeted at \$92,000 and have increased 13 percent from FY 20/21.

Debt Fund

The Village has one bond series with covenants that require debt service 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.

Series 2014A, which refunded Series 2005B (previously Series 2002B), was issued to partially finance the construction and equipping of the Public Works Facility. This bond issue recorded its final payment of \$632,400 in FY 19/20 and there are no allocations budgeted in FY 21/22.

Pension Trust

Police Pension - Revenues for the Police Pension Fund total \$5,163,500 and includes employee contributions of \$467,000, investment income of \$2,416,500, and employer contributions of \$2,280,000. Expenses for pension benefits/contribution refunds are \$1,747,000 and administration expenses are \$177,100 for total expenses of \$1,924,100. Currently, there are 4 annuitants on disability and 18 on retirement.



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 program was discontinued and associated funds were transferred to the Street Improvement Fund.

School Donation – Per Village Auditor comment, impact fees collected on behalf of school districts will be a balance sheet transaction only. Accordingly, this item will no longer be budgeted.

Cul De Sac – Due to the absence of new subdivision development, revenues are only investment income of \$8,500. Expenditures of \$70,000 are for contractual snow plowing. Due to structural imbalance, the Village will have to identify another source of revenue to fund this activity in the future.

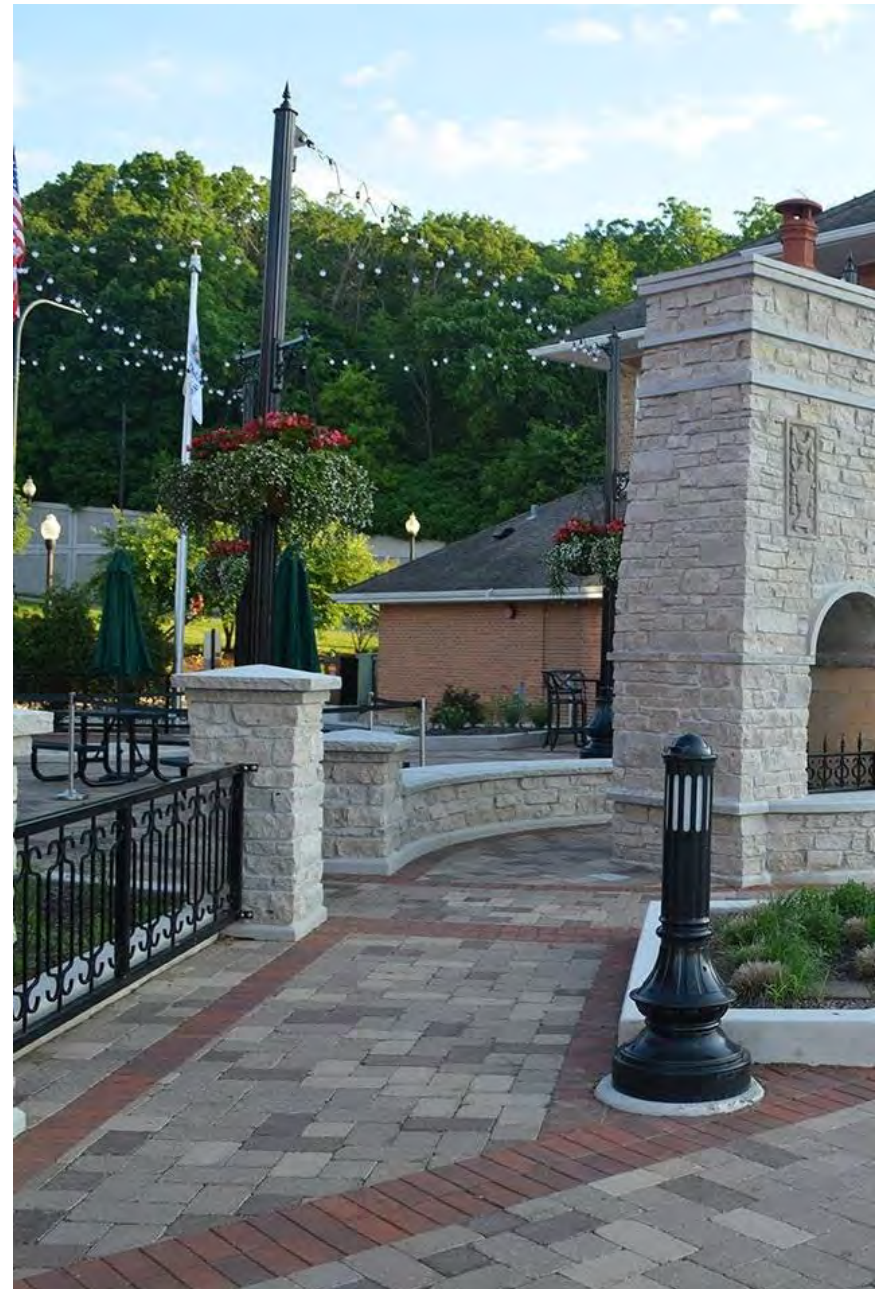
Hotel Tax - Revenues from the Hotel Tax result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues includes hotel tax receipts of \$43,000 and investment income of \$1,500. Expenditures are \$93,000 including \$13,000 for regional marketing, \$50,000 for economic development, and a transfer to the General Fund of \$30,000.

The total revenues for the Development Fund are \$44,500 with expenditures of \$93,000. 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 21/22 budget is the sixth year the Downtown TIF Fund is formally budgeted. Revenues are budgeted conservatively at \$806,000 from property tax increment and interest income. Expenditures are budgeted at \$806,000 for engineering services and capital improvements.





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Community Overview: A Place to Call Home

The Village of Algonquin provides residents and businesses an exceptional quality of life with recreational amenities, educational opportunities, and a mixture of numerous restaurants and shopping malls, which offer 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, **9 out of 10 residents rated their neighborhood as a place to live and Algonquin as a place to live as either “Excellent” or “Good.”** In addition to those quality of life indicators, **over 90 percent of residents reported to feeling “Very safe” or “Safe” in their neighborhoods during the day and at night.** Overall, residents continue to feel satisfied with the quality of life.

“Overall, we love living here and recommend it to many others.”

– Resident quote from the 2020 Algonquin Community Survey.

In addition to providing a friendly and safe community, Algonquin believes in providing residents leisure opportunities involving the great outdoors. There is an abundance of parks and recreation amenities in Algonquin, with a park located within walking distance of most residents. In total, there are 21 parks conveniently located throughout the Village to ensure adequate access to parks. **87 percent of Algonquin residents rated the maintenance of parks as either “Excellent” or “Good.”** The Village also provides bicycle paths across the Village, to ensure regional connectivity.

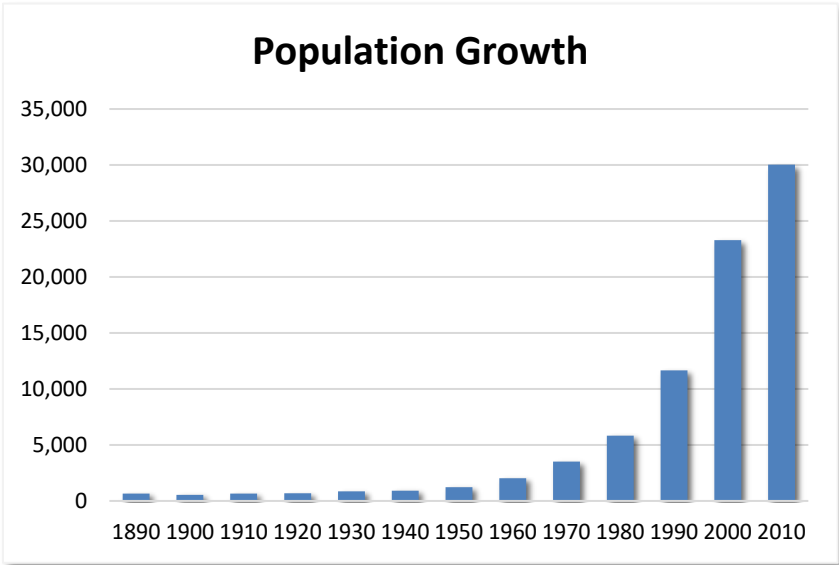
The Village of Algonquin strives to achieve environmentally friendly initiatives along with appealing environmental aesthetics. **81 percent of Algonquin residents rated preservation of natural areas as either “Excellent” or “Good.”** Algonquin continues to receive recognition for providing premier parks and trails for its residents as it has been named a Tree City USA for 24 consecutive years, since 1996, by the Arbor Day Foundation.



Cornish Park is one of Algonquin’s most treasured parks. It’s home to Algonquin’s signature Cornish Park Clock Tower and many historical markers and buildings that tell the history of Algonquin.

Demographic & Socioeconomic Information

Home to approximately 30,046 people, Algonquin is nestled in the Fox River Valley, in both Kane and McHenry counties, and is conveniently located 45 miles from the Chicago Loop. The Village was officially incorporated in 1890 and has experienced much of its growth over the past three decades. 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.

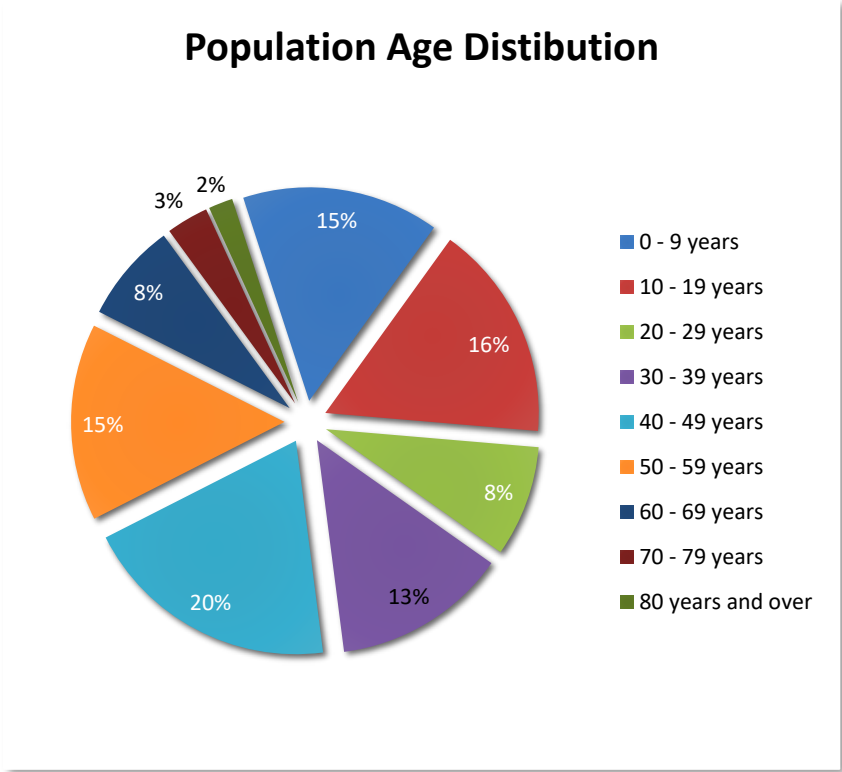


Source: United States Census Bureau

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 percent of total housing units being occupied.

The median age of Algonquin residents has been steadily increasing as the population has grown. In 1980, the median age of Algonquin residents was 28.9 year, with the median age at 38.7 years in the 2010 Census. Furthermore, the population’s age within the Village is also relatively evenly distributed. Approximately 31 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 three percent of Algonquin’s residents are retired.



Source: United States Census Bureau

Ganek Municipal Center, located at the intersection of Harnish Drive and Stonegate Road, is where residents may go to apply for permits and make payments for water and sewer utility bills.



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.

Algonquin is a home rule unit of government. Home rule units of government have expanded powers to exercise ordinances and run their governments more efficiently. As a home rule community, the Village also 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 2020 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 (89 percent), responsive (87 percent), and courteous (91 percent).**

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 128 full-time and 53 part-time/seasonal staff.

The General Services Administration Department (GSA) administers several functions of Village operations including the Village Manager's Office, Finance, Human Resources, Innovation and Technology, 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, 84 percent 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, 71 percent 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, 97 percent of residents feel either Very Safe or Somewhat Safe in their neighborhood during the day, while 90 percent feel either Very Safe or Somewhat Safe in their neighborhood after dark.**

The Public Works Department is divided into four primary operating divisions: Administration, 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, 82 percent 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. Fire districts in the area include Algonquin-Lake in the Hills Fire Protection District, Carpentersville and Countryside Fire Protection District and Huntley Fire Protection District.



The Algonquin Police Department is located on the lower level of Ganek Municipal Center and is accessible from Stonegate Road.



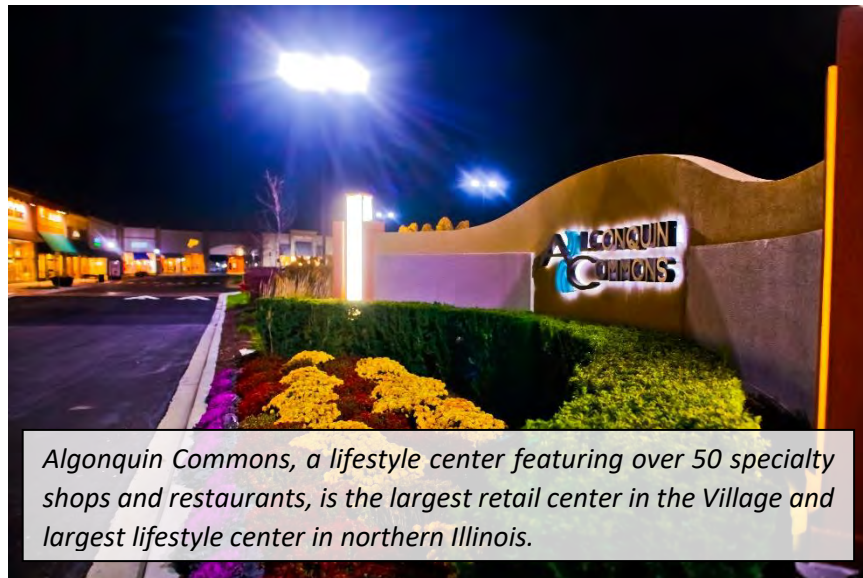
The Algonquin Public Works Department, located at 110 Meyer Drive, hosts the annual document shredding event each summer.

Business and Industry

Algonquin has a balanced land use distribution with approximately 63 percent of its land zoned residential, 14 percent commercial, 13 percent industrial, and 10 percent 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 along Randall Road, such as the Algonquin Commons, and along the Algonquin Road corridor, east and west of the Fox River.

The Algonquin Industrial Park, located south of Algonquin Road, is home to major employers such as Kenmode Tool & Engineering, PEP Wauconda, LLC, 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, Inc. and Advantage Moving and Storage.



Algonquin Commons, a lifestyle center featuring over 50 specialty shops and restaurants, is the largest retail center in the Village and largest lifestyle center in northern Illinois.

Major Employers in Algonquin

<u>Employer</u>	<u>Number of Employees</u>
Community Unit School District 300	412
Jewel-Osco	258
Walmart	219
LifeTime Fitness	177
Meijer	169
Consolidated School District 158	165
Kenmode Tool and Engineering, Inc.	150
Home Depot	150
Village of Algonquin	139
Super Target	120

Source: Village of Algonquin Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2020

Jobs by NAICS Industry Sector in Algonquin

<u>Industry Sector</u>	<u>Jobs</u>	<u>Share</u>
Retail Trade	2,969	37.0%
Accommodation and Food Services	1,725	21.5%
Health Care and Social Assistance	748	9.3%
Manufacturing	426	5.3%
Professional, Scientific, and Technical Services	341	4.3%
Other Services (excluding Public Administration)	302	3.8%
Wholesale Trade	275	3.4%
Construction	252	3.1%
Transportation and Warehousing	194	2.4%
Public Administration	153	1.9%

Source: onthemap.ces.census.gov (2018)

Historic Unemployment Rates, 2017 – 2020

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Algonquin	4.2%	3.6%	3.3%	8.8%
Kane County	4.7%	4.6%	4.4%	8.8%
McHenry County	4.5%	3.7%	3.3%	8.4%
Illinois	5.0%	4.3%	4.0%	9.3%
U.S.	4.4%	3.9%	3.7%	8.1%

Source: Illinois Department of Labor & Illinois Department of Economic Security (2017-2020)

Location

Located conveniently five 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 region.

The Village is served by three state highways (Illinois Routes 25, 31, and 62) and two major roadways:

Commuter rail access (Metra) to Chicago is provided by the Union Pacific Northwest line and Milwaukee District West line with stops in the following nearby communities:

- Crystal Lake
- Cary
- Fox River Grove
- Barrington
- Elgin

The Village is also serviced by commuter bus services (Pace) along the Randall Road corridor, which provide further connectivity throughout the region with stops in neighboring and nearby communities, as well as access to the Crystal Lake and Elgin Metra commuter rail services.

Two international airports are located within a one-hour commute of Algonquin:

- Chicago O’Hare International Airport is conveniently located 30 minutes southeast of the Village;
- and, Rockford International Airport is located approximately one-hour west of Algonquin.

Less than two minutes to the north, the Lake in the Hills Airport serves as a reliever airport for Chicago O’Hare and primarily accommodates single-engine aircraft.



Commuter Statistics

	30-mile Radius	60-mile Radius
--	----------------	----------------

Mean commute time (minutes)	31.6	30.9
Commute via Public Transit	13.7%	11.5%

Source: Village of Algonquin, A+ Algonquin: Data, Demographics

Education

The Village of Algonquin is covered by two public school districts:

- Community Unit School District 300, which is generally located along and east of Randall Road;
- and, Consolidated School District 158, which serves most of western Algonquin along with the neighboring communities Huntley and Lake in the Hills.

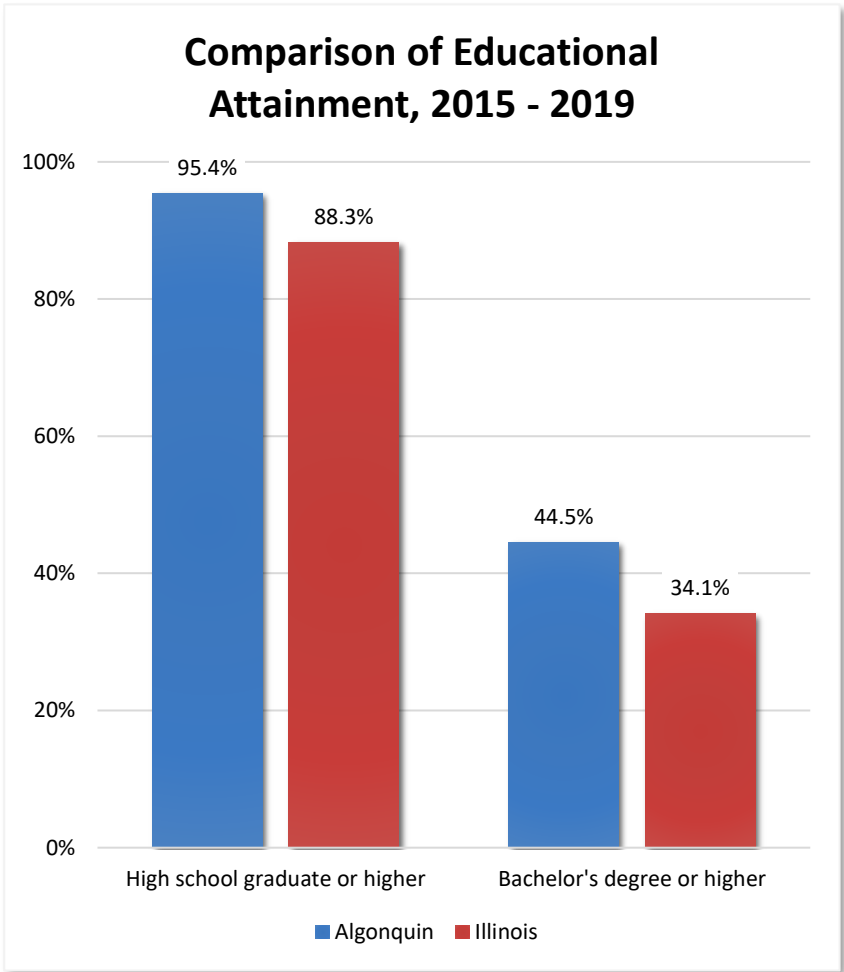
Public Schools (K-12) Serving Algonquin Community		
Elementary Schools	Middle Schools	High Schools
Algonquin Lakes	Algonquin	Dundee-Crown
Eastview	Heinemann	Huntley
Neubert	Westfield Community	Jacobs
Liberty		
Lincoln Prairie		
Westfield Community		
Conley		
Mackeben		

Additionally, the Village is home to St. Margaret Mary Catholic School, a private school on the eastern side of Algonquin that is operated by the St. Margaret Mary Catholic Church.

Two local community colleges are also in close proximity of Algonquin:

- McHenry County College, located 20 minutes north in the neighboring community of Crystal Lake, Illinois;
- and, Elgin Community College, located 25 minutes south along Randall Road in Elgin, Illinois.

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.



Source: U.S. Census Bureau, data collected from 2014-2019 of persons 25 years of age or older.

In addition to quality educational institutions in Algonquin, the Village also boasts an educated and skilled labor force. As of the most recent American Community Survey administered by the U.S Census Bureau, 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.

Budgeting Philosophies

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 21/22 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 Officers 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, 2015, 2016, 2017, 2018, 2019, and 2020. 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.

The Budget Team – Participants, Roles & Responsibilities

The Budget Team consists of the following Village staff members:

- Budget Officer, or Village Manager;
- Assistant Village Manager;
- Comptroller; and,
- Management Analyst.

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 Officers Association’s (GFOA) Distinguished Budget Awards Program. Below is the timeline that we adhered to in preparing our budget. A summary of the budget calendar in table format appears on the page following the listed timeline.

August to October, 2020

- Initial Budget Meetings – Budget Officer and Assistant Village Manager: These preparatory meetings took place from August to October 2020, 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 2020

- 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 2020. 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 upfront 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 2020.
- 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 2021

- Review of the Algonquin Community Survey: The survey was presented to Department Heads and the Village Board in January to evaluate resident perceptions on quality of life factors as well as the quality/importance of Village services to help focus and prioritize resource allocation.
- Performance Management Reports: Departments submit their annual key performance indicators for calendar year 2020 to further define objectives and strategies of the upcoming fiscal year. The Village Manager's Office provides further performance metrics to facilitate data-driven decision making in the budget process.
- Budget Submissions by Department Heads: Throughout December and January, 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 2021.

January to February 2021

- 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 2021.
- Board Review: The Committee of the Whole met on January 19, 2021, 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 16, 2021, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

March 2021

- Board Review: On March 9, 2021, 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 16, 2021, to allow for citizen comment on the budget document. No comments were received.

April 2021

- Official Adoption by the Village Board: The Village Board officially adopted the Fiscal Year 2021-2022 budget on April 6, 2021.
- Printing and Distribution of the Budget Document: The budget document was compiled, printed, and distributed in April 2021. In addition, budget documents were filed with the Kane and McHenry County Clerks.
- Finalization of Capital Improvement Plans: Public Works finalizes the Capital Improvement Plans based on available funding and discussions held throughout the budget process and prepares necessary bid documents.

May 2021

- Submittal to GFOA: The budget will be submitted to the Government Finance Officers Association for their consideration as part of GFOA's Distinguished Budget Awards program.
- Implementation: Throughout the May 1, 2021 to April 30, 2022 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.

Budget Development (Tasks, Assigned Staff, and Schedule)

Task	Assigned Staff	2020					2021						
		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	Public Works, AVM												
Review and Enter Fixed Costs	AVM												
Capital Improvement Plan Development and Review	Public Works, Budget Team												
Budget Worksheets Distributed	AVM												
Budget Proposals Due	DH, AVM												
Performance Management Reports Due	DH, AVM												
Presentation of the Algonquin Community Survey	DH, AVM, COTW												
Review of Submittals	DH, Budget Team												
Presentation of Budgets to Elected Officials/Public	BO, AVM, COTW												
Budget Public Hearing	BO, AVM, COTW												
Budget Adopted by Village Board	VB												
Finalization of Capital Improvement Plans	Public Works, BO, AVM												
Filing of Budgets with Counties	AVM												
Printing of Budget Documents	AVM												
Budget Implementation Begins	Budget Team, DH, VB												
Submittal of Budget to GFOA	AVM												
Review GFOA Comments and Begin FY 21/22 Budget	Budget Team												

BO = Budget Officer/Village Manager; AVM = Assistant Village Manager; COTW = Committee of the Whole; DH = Department Heads; VB = Village Board

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 which may be done online at www.algonquin.org/contactus.

Personnel Summary

	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Change	Trend
General Services Administration¹								
Full-Time Equivalent Positions	18.00	17.00	17.00	17.00	18.00	17.50	(0.50)	
Full-Time Employees	17	16	15	15	16	16	0	
Part-Time Employees	2	2	4	4	4	3	(1)	
Police²								
Full-Time Equivalent Positions	53.00	53.00	52.50	56.50	56.00	56.00	0.00	
Full-Time Employees	52	52	51	55	55	55	0	
Part-Time Employees	4	3	4	4	3	4	1	
Community Development³								
Full-Time Equivalent Positions	12.00	11.00	9.00	9.00	10.50	8.50	(2.00)	
Full-Time Employees	12	11	8	7	8	6	(2)	
Part-Time Employees	0	0	2	4	5	5	0	
Public Works Administration⁴								
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	
Full-Time Employees	4	4	4	4	3	3	0	
Part-Time Employees	0	0	0	0	2	0	(2)	
Public Works General Services^{5,6}								
Full-Time Equivalent Positions	28.00	26.00	24.00	24.50	23.50	24.00	0.50	
Full-Time Employees	26	24	22	22	21	21	0	
Part-Time Employees	8	8	8	10	10	12	2	
Public Works Water and Sewer Utilities⁶								
Full-Time Equivalent Positions	20.75	18.75	18.50	19.75	19.50	19.50	0.00	
Full-Time Employees	20	18	18	19	19	19	0	
Part-Time Employees	3	3	2	3	2	2	0	
Public Works Internal Services								
Full-Time Equivalent Positions	8.50	9.75	9.75	8.75	8.75	8.75	0.00	
Full-Time Employees	8	9	9	8	8	8	0	
Part-Time Employees	2	2	2	2	2	2	0	
Swimming Pool⁷								
Full-Time Equivalent Positions	4.25	4.25	4.25	4.25	4.25	3.50	(0.75)	
Part-Time Employees	29	29	29	29	29	25	(4)	
Subtotals								
Full-Time Employee Subtotal	139	134	127	130	130	128	(2)	
Part-Time Employee Subtotal	48	47	51	56	57	53	(4)	
TOTAL EMPLOYEE HEADCOUNT	187	181	178	186	187	181	(6)	
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	148.50	143.75	139.00	143.75	144.50	140.75	(3.75)	

Personnel Summary

Notes:

- 1 - One (1) part-time Management Intern position will not be filled this year.
- 2 - One (1) Crossing Guard position will be added this year. This addition will not affect the FTE calculation.
- 3 - One (1) vacant Building Inspector position and one (1) vacant Property Maintenance Inspector position will not be filled this year.
- 4 - Two (2) vacant part-time Customer Service/Office Assistant positions will not be filled this year.
- 5 - Two (2) seasonal employees will be added this year.
- 6 - One (1) Maintenance Worker II position is budgeted in Public Works General Services and assigned to Public Works Water and Sewer Utilities who is primarily assigned to storm water maintenance.
- 7 - Multiple positions assigned to swimming lessons will not be filled this year due to expected offerings for the season.

Fund Balance Projections

	* Projected Fund Balance at 05/01/21	FY 21/22 Revenues	FY 21/22 Expenditures	Projected Fund Balance at 04/30/22
General Fund	17,898,943	19,937,000	25,437,000	12,398,943
Cemetery Fund	365,785	44,000	43,500	366,285
Motor Fuel Fund	2,877,948	1,105,000	2,090,000	1,892,948
Street Improvement Fund	20,237,076	10,500,000	16,960,000	13,777,076
Swimming Pool Fund	(1,500)	220,000	220,000	(1,500)
Park Fund	848,173	276,000	1,010,000	114,173
W & S Operating Fund	60,795,046	11,170,000	10,440,800	61,524,246
W & S Improvement & Construction Fund	(10,661,540)	1,898,000	13,720,000	(22,483,540)
Development Fund	676,104	44,500	163,000	557,604
Village Construction Fund	136,186	4,200	104,500	35,886
Natural Area Drainage	-	480,000	480,000	-
Building Services Fund	21,054	924,000	924,000	21,054
Vehicle Maint. Service Fund	64,992	1,163,000	1,163,000	64,992
Downtown TIF Fund	(18,467,198)	806,000	806,000	(18,467,198)
Police Pension Fund	41,273,952	5,163,500	1,924,100	44,513,352
SSA #1 - Riverside Plaza	-	-	-	-
Debt Service Fund	-	-	-	-
TOTALS	116,065,020	53,735,200	75,485,900	94,314,320

*Projected Fund Balance at 05/01/21 is estimated actual

2020-2022 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2020 Actual	* 2021 Budgeted	* 2022 Budgeted	2020 Actual	* 2021 Budgeted	* 2022 Budgeted
Financial Sources:						
Property Tax	\$ 6,003,938	\$ 6,000,000	\$ 6,202,000	\$ 561,559	\$ 870,300	\$ 805,000
Other Taxes	86,274	76,500	72,000	5,313,067	5,508,000	5,298,000
Licenses and Permits	642,865	580,000	530,000	-	-	-
Intergovernmental, Grants, Contributions	12,470,414	12,034,500	11,963,000	1,937,354	1,402,100	1,111,100
Charges for Services & Uses	198,315	241,300	227,000	99,675	134,000	37,700
Fines, Fees and Forfeitures	305,253	336,100	296,500	6,000	-	-
Interest	580,307	226,100	111,000	147,241	141,800	18,025
Miscellaneous	662,368	540,500	505,500	52,490	24,500	33,500
Total Estimated Financial Sources	\$ 20,949,734	\$ 20,035,000	\$ 19,907,000	\$ 8,117,386	\$ 8,080,700	\$ 7,303,325
Expenditures:						
General Government	\$ 4,214,112	\$ 5,027,600	\$ 4,496,300	\$ 832,206	\$ 493,500	\$ 432,500
Public Safety	9,574,851	10,184,000	10,410,000	-	-	-
Public Works	331,831	378,400	354,000	-	-	-
General Services Public Works	3,710,656	4,354,100	4,434,525	3,175,202	4,140,000	11,450,000
Debt Service	6,897	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	127,817	486,500	50,000	11,015,327	9,640,000	8,900,000
Total Budget:	\$ 17,966,164	\$ 20,430,600	\$ 19,744,825	\$ 15,022,735	\$ 14,273,500	\$ 20,782,500
Excess of revenues or (expenditures)	2,983,570	(395,600)	162,175	(6,905,349)	(6,192,800)	(13,479,175)
Transfers In/Out	(3,718,405)	(3,123,400)	(5,662,175)	3,759,968	3,123,400	5,182,175
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(734,835)	(3,519,000)	(5,500,000)	(3,145,381)	(3,069,400)	(8,297,000)
Fund Balance - May 1	\$ 17,725,022	\$ 16,990,187	\$ 13,471,187	\$ 9,249,357	\$ 6,103,976	\$ 3,034,576
Fund Balance - April 30	\$ 16,990,187	\$ 13,471,187	\$ 7,971,187	\$ 6,103,976	\$ 3,034,576	\$ (5,262,424)

* The Fund Balance was determined by using budgeted figures for 2021 and 2022

2020-2022 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non-Major Funds		
	2020 Actual	* 2021 Budgeted	* 2022 Budgeted	2020 Actual	* 2021 Budgeted	* 2022 Budgeted
Financial Sources:						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental, Grants, Contributions		2,000	2,000	2,454,293	2,538,700	2,751,000
Charges for Services & Uses	10,623,683	11,510,000	11,535,000	1,673,474	2,058,000	2,087,000
Fines, Fees and Forfeitures	98,962	86,000	91,000	-	-	-
Interest	265,156	98,000	15,000	819,391	200	200
Miscellaneous	114,484	103,000	105,000	12,205	2,200,000	2,416,500
Total Estimated Financial Sources	\$ 11,102,285	\$ 11,799,000	\$ 11,748,000	\$ 4,959,363	\$ 6,796,900	\$ 7,254,700
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	1,501,741	1,694,400	1,924,100
Public Works	-	-	-	1,707,898	2,058,000	2,571,500
General Services Public Works	-	-	-	-	-	-
Debt Service	130,228	2,319,200	2,337,700	630,910	-	-
Water & Sewer	12,023,103	9,827,500	9,498,100	-	-	-
Miscellaneous	-	-	-	145,722	-	-
Capital Outlay	-	19,000,000	11,005,000	103,980	-	100,000
Total Budget:	\$ 12,153,331	\$ 31,146,700	\$ 22,840,800	\$ 4,090,251	\$ 3,752,400	\$ 4,595,600
Excess of revenues or (expenditures)	(1,051,046)	(19,347,700)	(11,092,800)	869,112	3,044,500	2,659,100
Transfers In/Out	-	-	-	(41,563)	-	480,000
Financing Sources	-	-	-	-	-	-
Capital Contributions	4,684,636	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	3,633,590	(19,347,700)	(11,092,800)	827,549	3,044,500	3,139,100
Fund Balance - May 1	\$ 57,510,583	\$ 61,144,173	\$ 41,796,473	\$ 32,696,430	\$ 33,523,979	\$ 36,568,479
Change in Accounting Principle	-	-	-	-	-	-
Fund Balance - April 30	\$ 61,144,173	\$ 41,796,473	\$ 30,703,673	\$ 33,523,979	\$ 36,568,479	\$ 39,707,579

* The Fund Balance was determined by using budgeted figures for 2021 and 2022

2020-2022 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

Financial Sources:	2020 Actual	* 2021 Budgeted	* 2022 Budgeted
Property Tax	\$ 6,565,497	\$ 6,870,300	\$ 7,007,000
Other Taxes	5,399,341	5,584,500	5,370,000
Licenses and Permits	642,865	580,000	530,000
Intergovernmental, Grants, Contributions	16,862,061	15,977,300	15,827,100
Charges for Services & Uses	12,595,147	13,943,300	13,886,700
Fines, Fees and Forfeitures	410,215	422,100	387,500
Interest	1,812,095	466,100	144,225
Miscellaneous	841,547	2,868,000	3,060,500
Total Estimated Financial Sources	\$ 45,128,768	\$ 46,711,600	\$ 46,213,025
Expenditures:			
General Government	\$ 5,046,318	\$ 5,521,100	\$ 4,928,800
Public Safety	11,076,592	11,878,400	12,334,100
Public Works	2,039,729	2,436,400	2,925,500
Streets Department	6,885,858	8,494,100	15,884,525
Debt Service	768,035	2,319,200	2,337,700
Water & Sewer	12,023,103	9,827,500	9,498,100
Miscellaneous	145,722	-	-
Capital Outlay	11,247,124	29,126,500	20,055,000
Total Budget:	\$ 49,232,481	\$ 69,603,200	\$ 67,963,725
Excess of revenues or (expenditures)	(4,103,713)	(22,891,600)	(21,750,700)
Transfers In/Out	-	-	-
Financing Sources	-	-	-
Capital Contributions	4,684,636	-	-
Net Increase (Decrease) in Fund Balance	580,923	(22,891,600)	(21,750,700)
Fund Balance - May 1	\$ 117,181,392	\$ 117,762,315	\$ 94,870,715
Change in Accounting Principle	\$ -	\$ -	\$ -
Fund Balance - April 30	\$ 117,762,315	\$ 94,870,715	\$ 73,120,015

* The Fund Balance was determined by using budgeted figures for 2021 and 2022

Budgeted Revenues – All Funds

Budgeted revenue in all funds for Fiscal Year (FY) 21/22 is \$53,735,200, which is an increase of \$2,510,200 (4.9 percent) over the comparable budget for FY 20/21. One-time inter-fund transfers and marginal growth in some funds, like the Police Pension Fund, accounted for the increase in revenues for FY 21/22.

Revenue in the General Fund has also decreased slightly from FY 20/21 due to continued declines in line items for grants and donations, as well as other fees like franchise and permit fees. In the past, General Fund revenues have decreased from declines in sales tax. While these amounts have decreased, they continue to remain stable. State Income Tax is projected to marginally increase following a spike in unemployment in 2020 that resulted from labor contraction during the COVID-19 pandemic.

Revenues in the Water & Sewer Operating Fund decreased slightly from the FY 20/21 budget because of the freeze on water and sewer rates that occurred in 2020 to lessen the burden of the COVID-19 pandemic on residents and businesses, as well as marginal decreases in rental income and late charges.

Common Assumptions

- 1. Interest Income Rate – 0.00 to 0.25 percent in the state investment pool and operating accounts;
- 2. Cash basis of accounting is used for budget purposes;
- 3. And, trend analysis with historical information is used to project the budget unless another method is indicated.



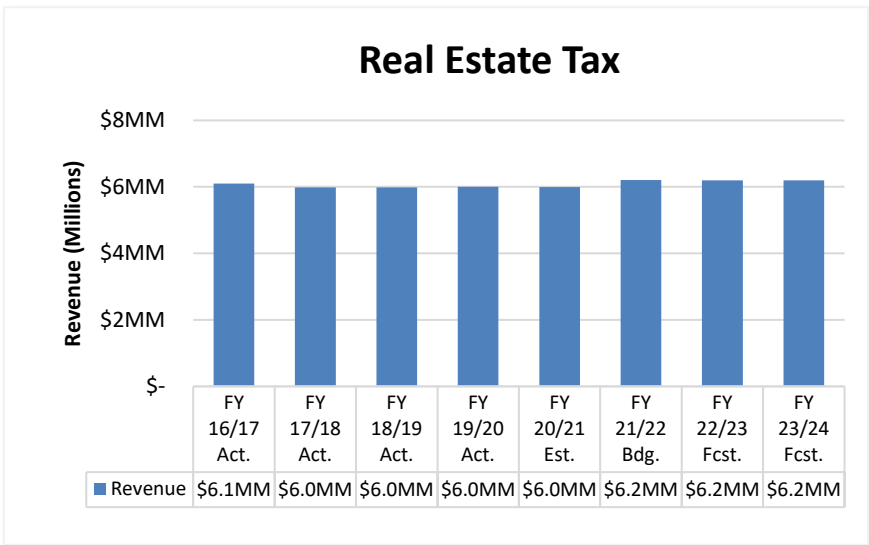
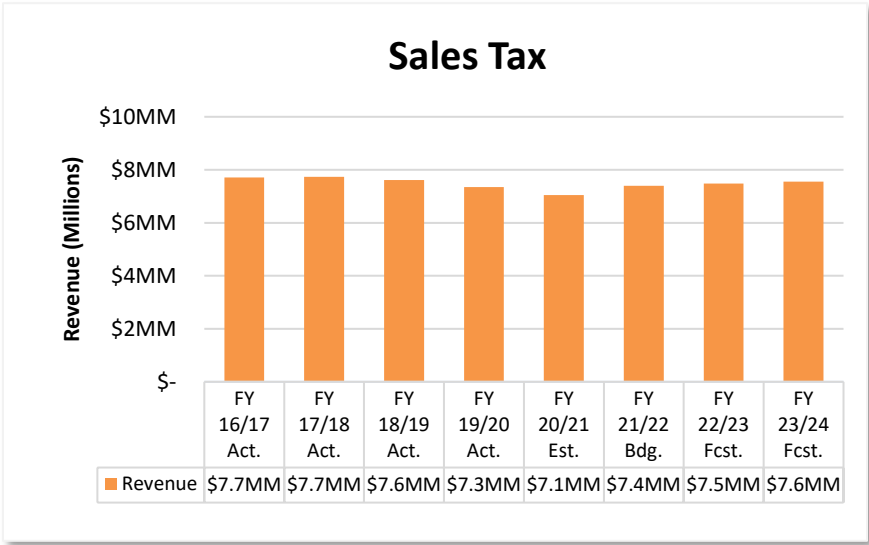
General Fund

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 steady; however, current retail trends have resulted in a declining projection. The FY 21/21 budget for sales tax is \$7,400,000, or 1.3 percent more than the FY 19/20 actual, and up 4.2 percent from the FY 20/21 estimate. The Village maintains its status as a regional shopping destination, pulling from a retail trade area beyond its municipal limits. This has maintained continued growth for this revenue item; however, future growth is projected to decline in the upcoming years.

2. Real Estate Tax

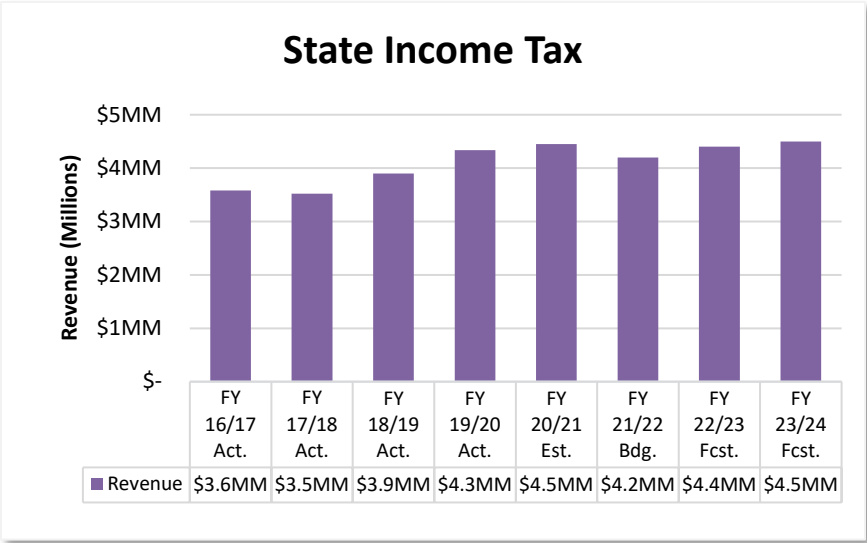
The FY 21/22 budget for real estate taxes in the General Fund is \$6,200,000, which is up 3.3 percent compared to the FY 20/21 estimate. The Village froze its property tax levy for 2020, payable 2021. EAV is anticipated to increase, and combined with new growth, is anticipated to lower the Village’s tax rate. 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.



General Fund Revenues

3. State Income Tax

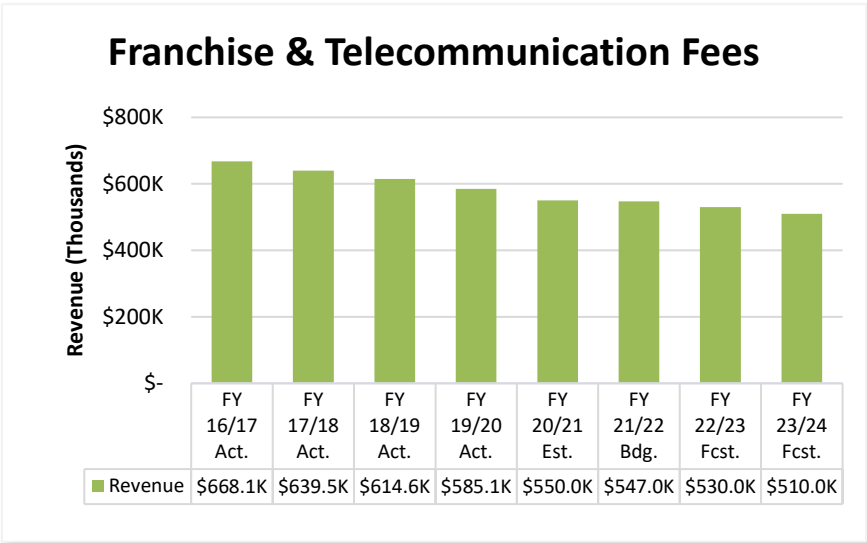
The State of Illinois allocates a portion of State Income Tax and Use Tax revenues to local governments with the distributions for each government based upon population. Our budget for FY 21/22 is \$4,200,000 and represents twelve cash distributions. The total is 5.6 percent lower than the FY 20/21 estimate and 3.1 percent less than the FY 19/20 actual. Allocations are budgeted using per capita estimates determined by the Illinois Municipal League (IML) and our current population of 30,046 and internal staff projections.



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 21/22, Cable Television Franchise Fees are budgeted at \$547,000 reflecting historical receipts. That amount is slightly lower than the FY 20/21 estimate and 6.5 percent less than the FY 19/20 actual.

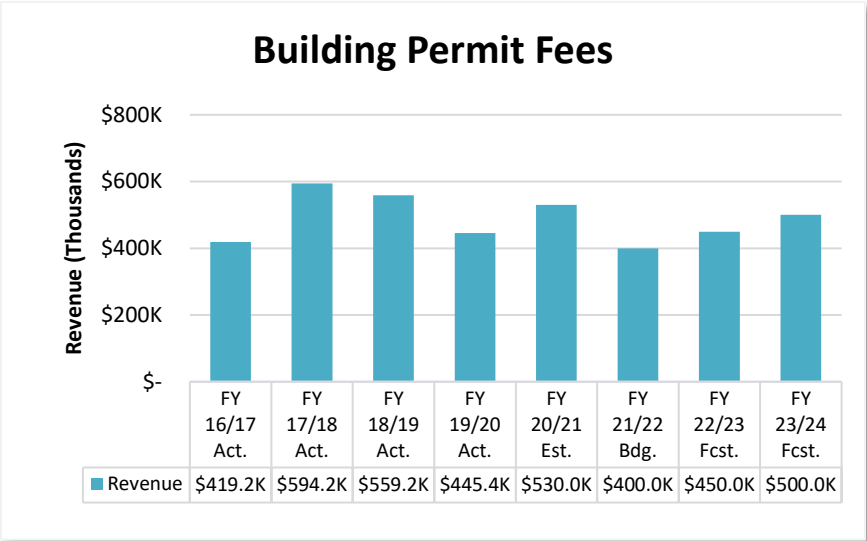
Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. The tax is administered by the Illinois Department of Revenue and collections are remitted by the state to the participating local governments. Receipts of this revenue item have been steadily declining in recent years.



General Fund Revenues

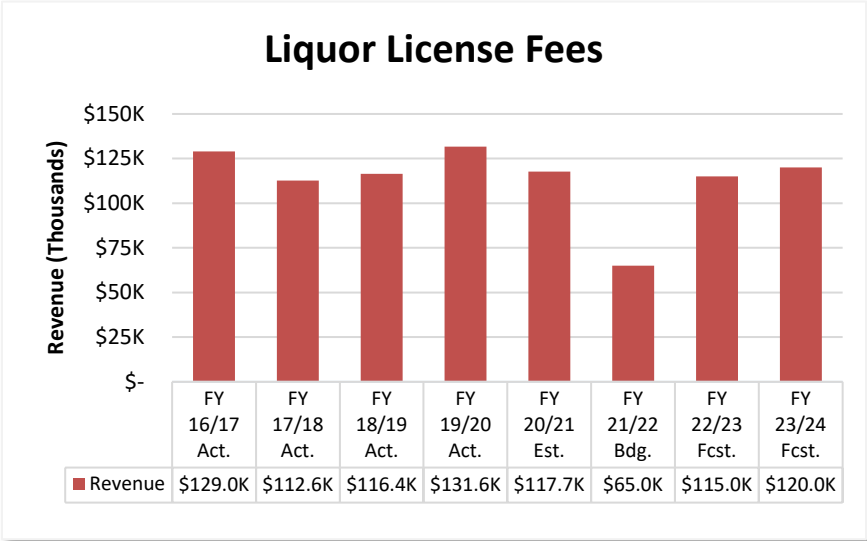
5. Building Permit Fees

FY 21/22 permit fees are budgeted at \$400,000, reflecting maintenance permits and several new residential home permits. The budget is 24.5 percent less than the FY 20/21 estimate as budget assumptions are conservative and do not include any large-scale commercial construction. The long-term trend looks stable due to continued housing recovery.



6. Liquor License Fees

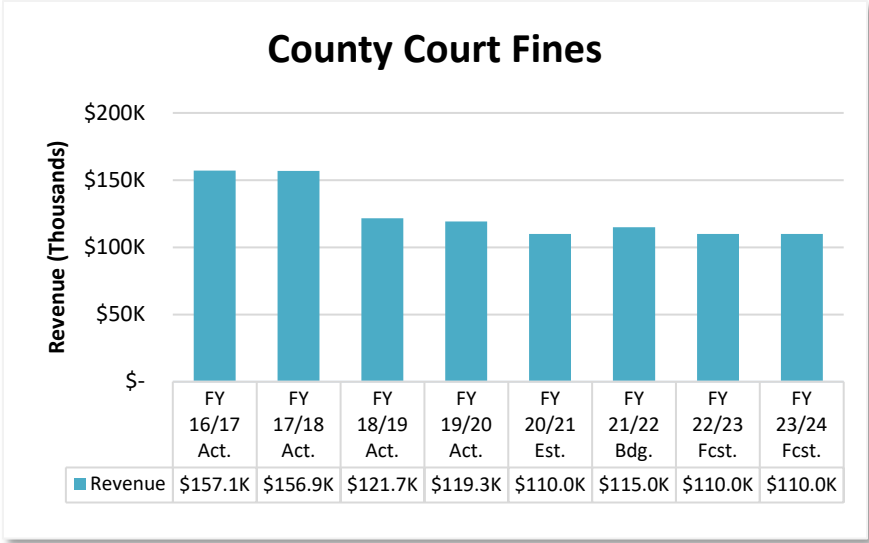
The FY 21/22 budget of \$65,000 for liquor licenses reflects the fee schedules associated with the authorized licenses and fees for new owners. This is 50.6 percent less than the FY 19/20 actual and 44.7 percent less than the estimated actual for FY 20/21. The revenue totals include license renewals as well as any changes in ownership of a licensed establishment. The decrease in the amount budgeted for FY 21/22 resulted from the Liquor License Fee Reduction program offered to help local establishments absorb additional costs incurred during the COVID-19 pandemic.



General Fund Revenues

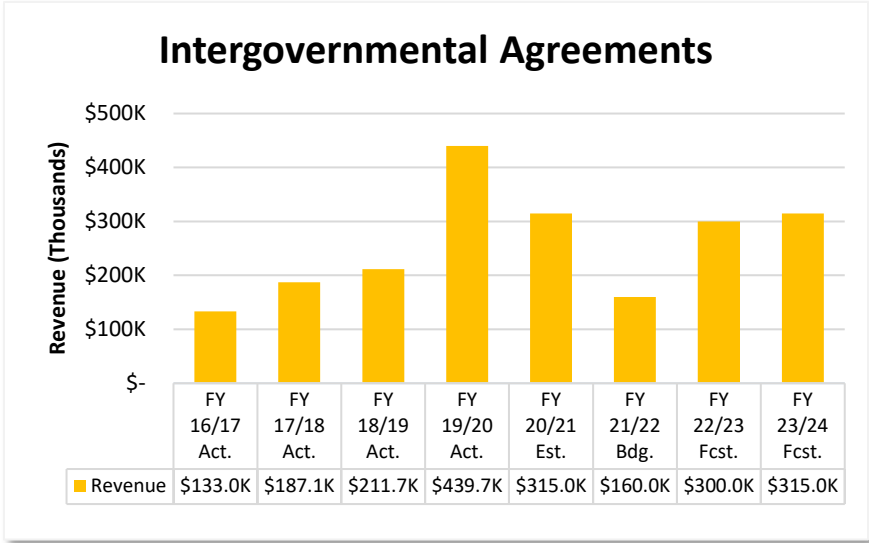
7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on ticket violations issued by the Village. The FY 21/22 budget of \$115,000 is 3.6 percent less than the FY 19/20 actual and 4.5 percent more than the estimate for FY 20/21.



8. Intergovernmental Agreements

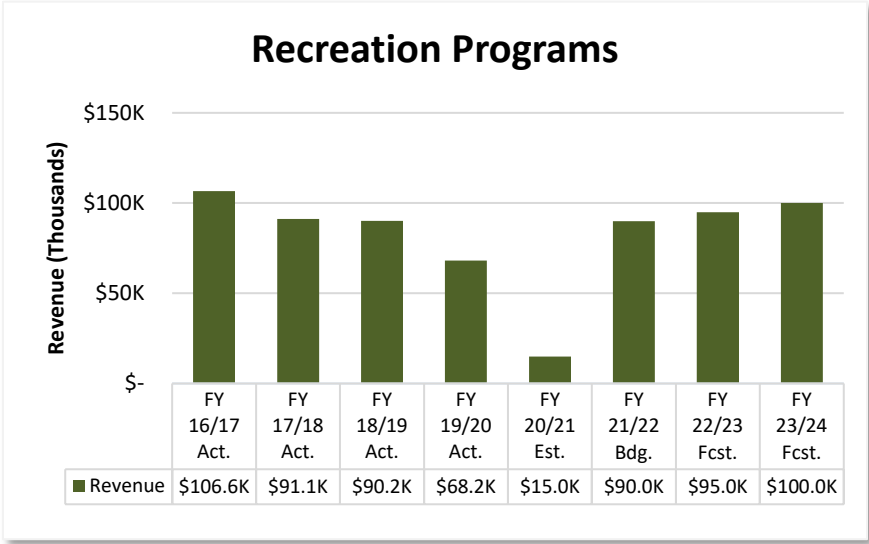
This line item accounts for payments received from other units of local government pursuant to agreements for police officer assignments and certain other agreements with nearby local governments for sharing of staff duties. This includes funding for a liaison officers assigned to School Districts 300 and 158 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 21/22 is 49.2 percent less than the estimate for FY 20/21.



General Fund Revenues

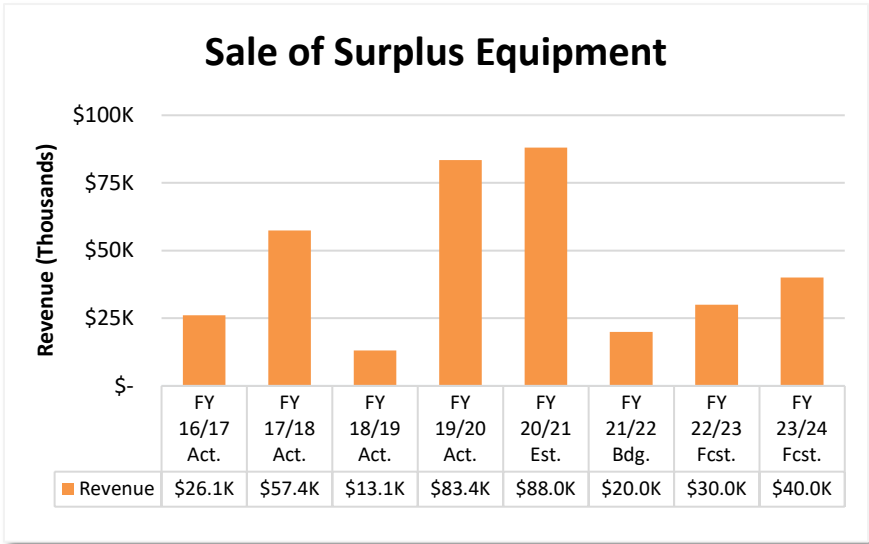
9. Recreation Programs

This line-item accounts for registrations for recreation programs. Revenues are budgeted at \$90,000 in FY 21/22, which is up 83.3 percent from the FY 20/21 estimate. The significant decrease in revenues from recreation programs can be attributed to the cancellation of scheduled courses during the COVID-19 pandemic. Long-term trends depict a gradual increase in revenues for this line-item.



10. Sale of Surplus Equipment

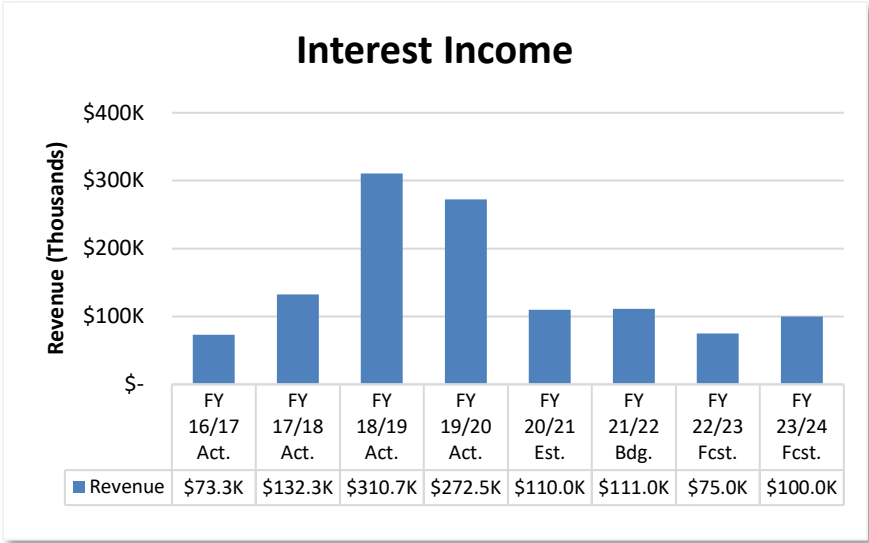
Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$20,000 is budgeted to be received in FY 21/22, which is 76 percent less than FY 19/20 actual and 77.3 percent less than the FY 20/21 estimate. Vehicles that are used as trade-ins for the purchase of new vehicles impact this revenue item. Long-term trends depict a gradual increase in revenues for this line-item.



General Fund Revenues

11. Interest Income

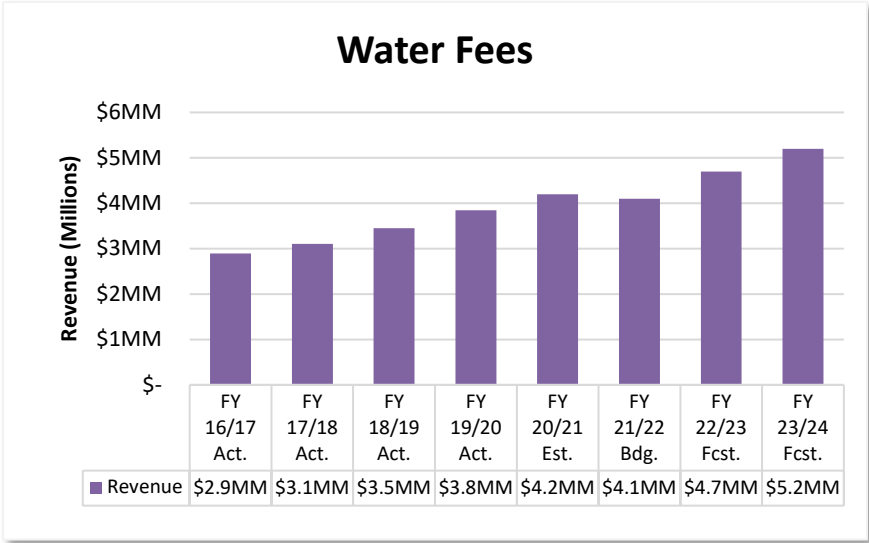
Interest income in the General Fund is budgeted at \$111,000 which is 59.3 percent less than the FY 19/20 actual and slightly more than FY 20/21 estimate. The Federal Funds Rate has begun to grow at a slower rate over the past year, but the growth will moderately impact our investment yields for state 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.



Water and Sewer Fund

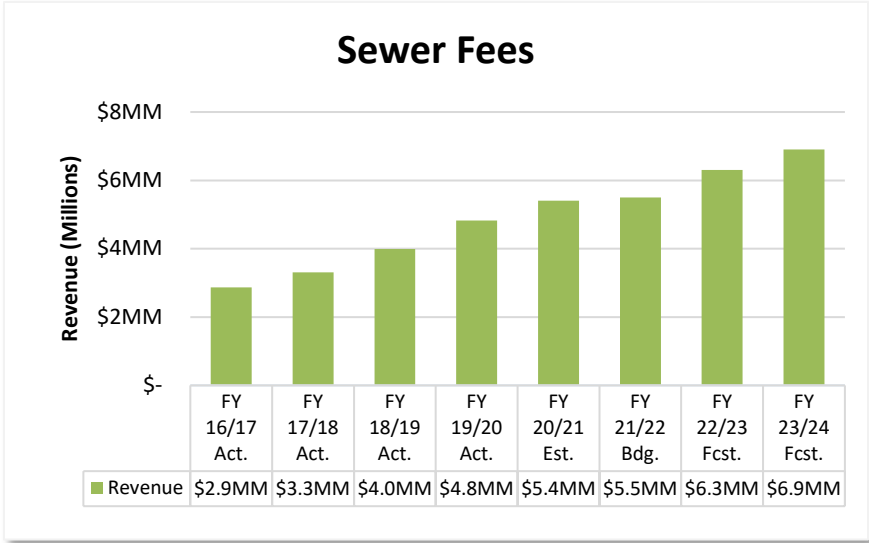
1. Water Fees

The FY 21/22 budget of \$4,100,000 is 6.7 percent higher than FY 19/20 actual and 2.4 percent higher than estimate for FY 20/21. The implementation of the new water rates in November and water consumption projections lead to a higher estimate for this revenue source. During November of 2020, the Village Board froze the water and sewer rate increase because of the COVID-19 pandemic. Current projections show a continuation of the scheduled rate increases in following years.



2. Sewer Fees

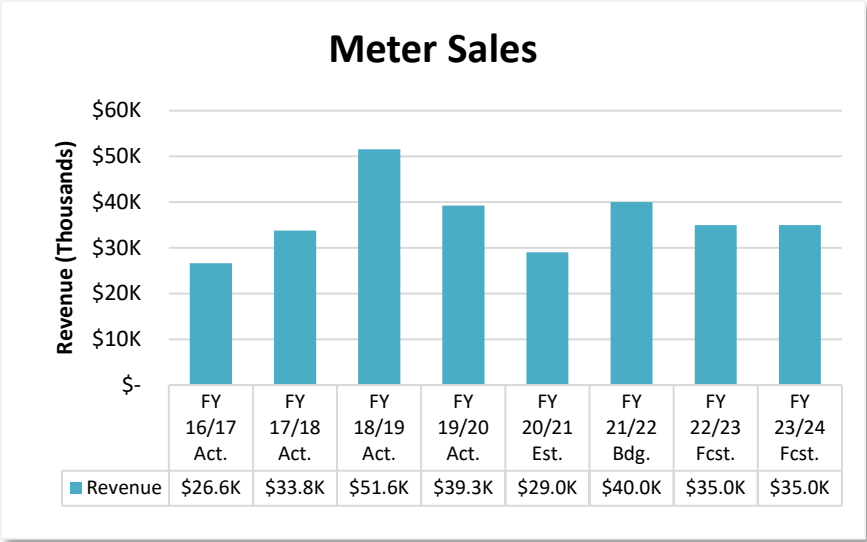
The FY 20/21 budget of \$5,500,000 is up 13.9 percent from the FY 19/20 actual and 1.8 percent higher than FY 20/21 estimate. The implementation of the new water rates in November and water consumption projections lead to a higher estimate for this revenue source. During November of 2020, the Village Board froze the water and sewer rate increase because of the COVID-19 pandemic. Current projections show a continuation of the scheduled rate increases in following years.



Water and Sewer Fund (continued)

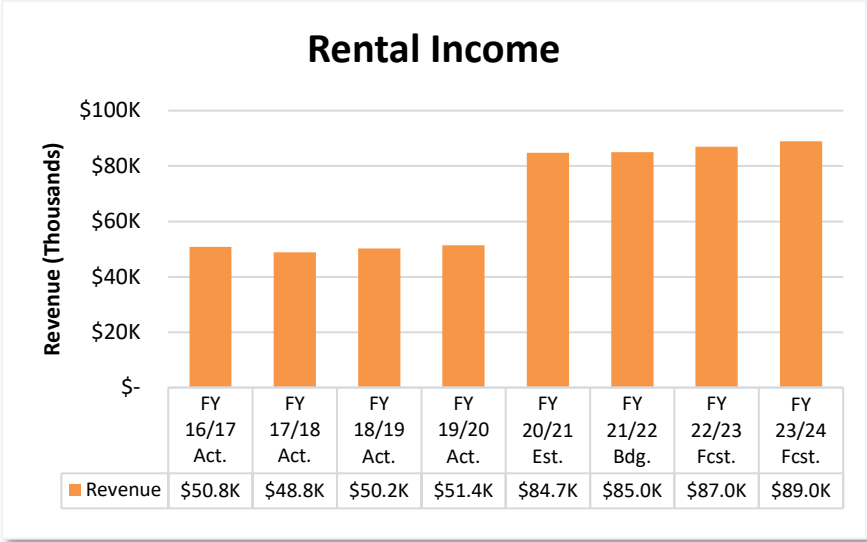
3. Meter Sales

Revenues from water meter sales for FY 21/22 are budgeted at \$40,000, which is 1.7 percent more than the FY 19/20 actual and 39.7 percent more than the FY 20/21 estimate. Projection for revenues in this line item are based on a conservative projection of development in the current fiscal year and are expected to remain stable in the future.



4. Rental Income

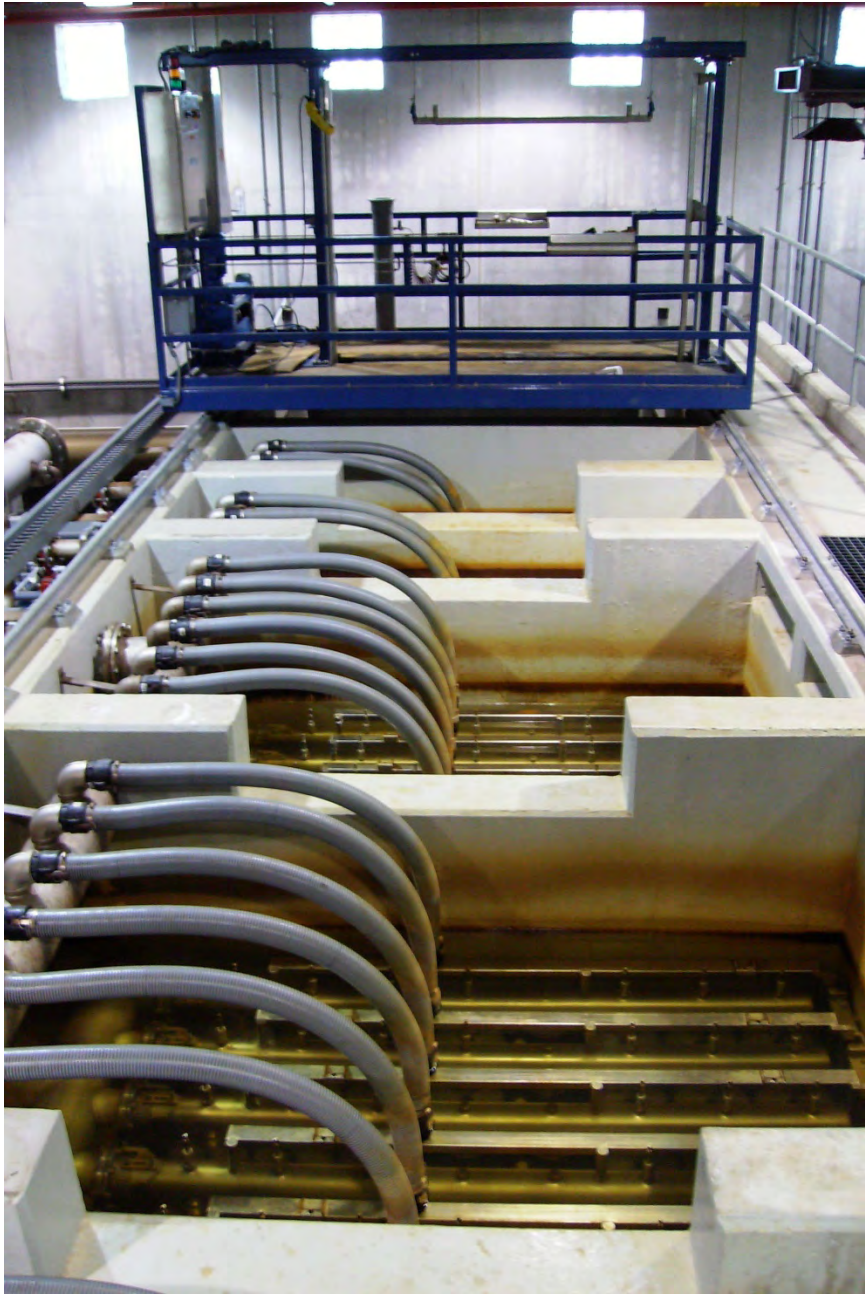
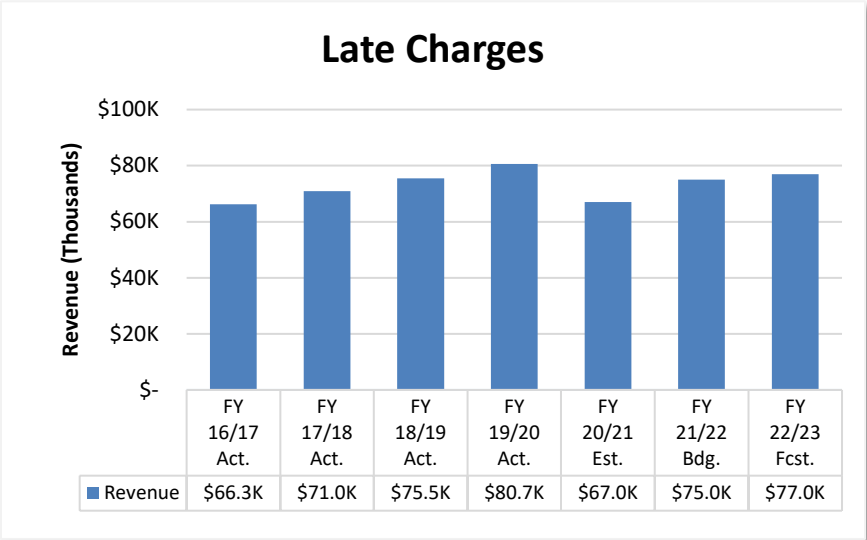
The FY 21/22 budget of \$85,000 is 65.4 percent more than the FY 19/20 actual and slightly more than the FY 20/21 estimate. The rental income is generated from wireless service provider payments for antennas placed on Village utility properties. The budgetary assumption includes the contractual escalation provisions for each existing site lease agreement.



Water and Sewer Fund (continued)

5. Late Charges

The FY 21/22 late charges budget of \$75,000 is down 7.1 percent compared to FY 19/20 actual and up 11.9 percent from the FY 20/21 estimate. Fees of 10 percent are assessed to user charges when utility bill payments are received after the due date and are generally stable.

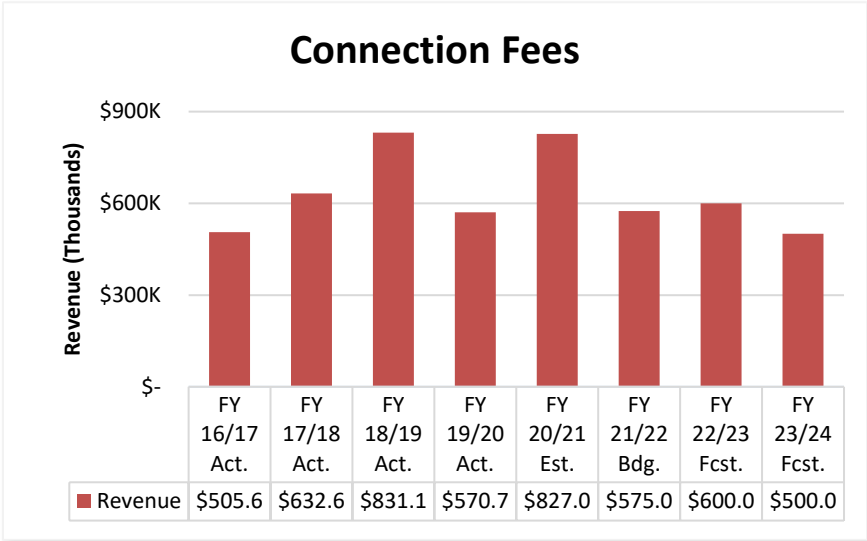


Water and Sewer Improvement and Construction Fund

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 21/22 budget is \$310,000 in the Water & Sewer Improvement and Construction Fund this year.

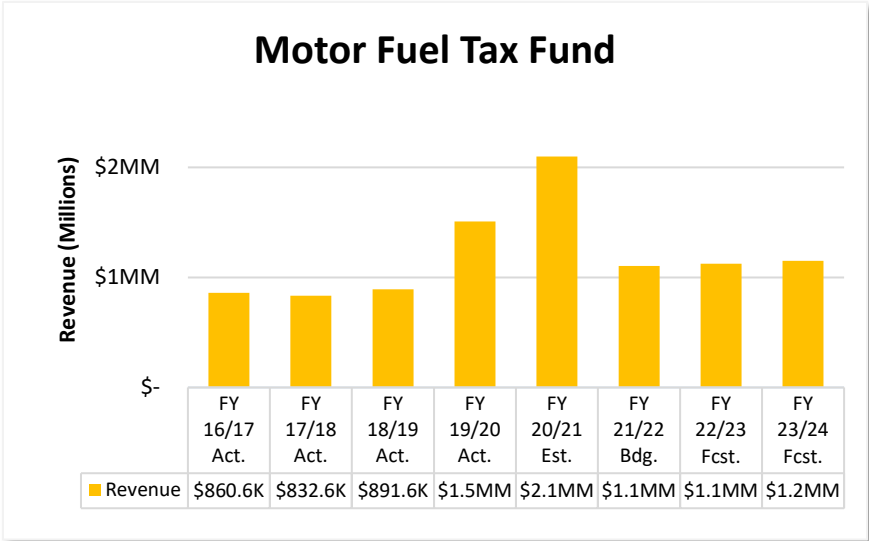
Sewer Tapping Fees for homes connecting to the Village’s sewer mains are also assessed fees based on the number of bedrooms in the dwelling unit. The FY 21/22 budget is projected at \$265,000 for sanitary sewer connection fees, for a total of \$575,000 in this category.



Motor Fuel Tax (MFT) Fund

1. MFT Allotments

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 total budgeted distributions of motor fuel tax allocations are \$1,105,000. The Village also participates in the state’s High Growth City Distribution.



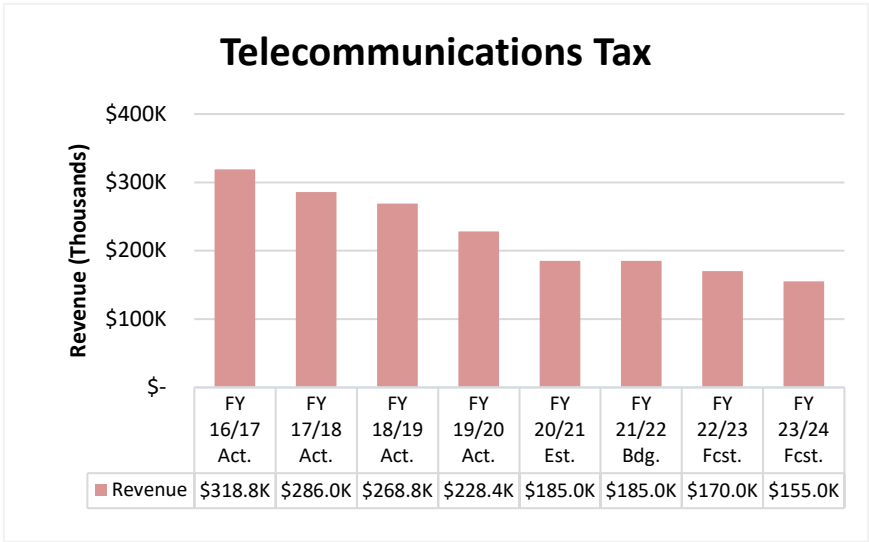
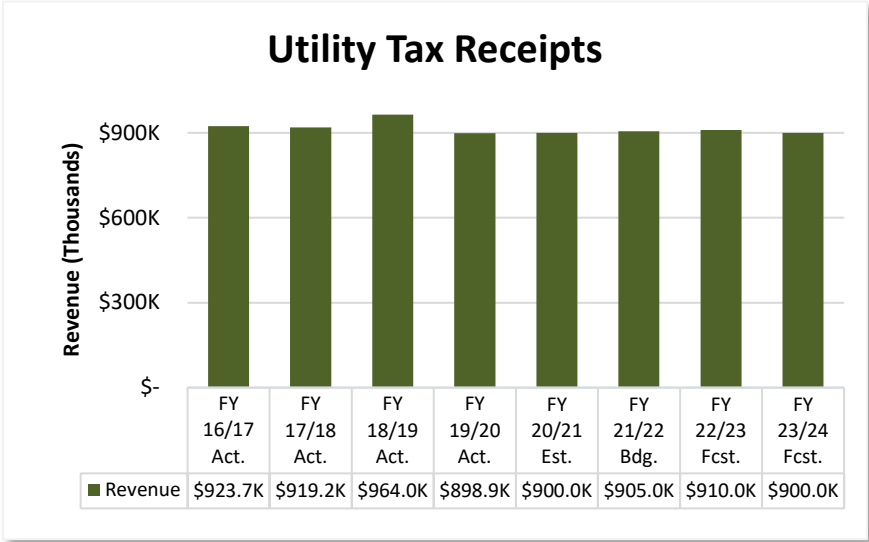
Street Improvement Fund

1. Utility Tax Receipts

The FY 21/22 budget for Utility Tax is \$905,000 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 budgeted utility tax is slightly greater than both the FY 19/20 actual, and the FY 20/21 estimate.

2. Telecommunications Tax

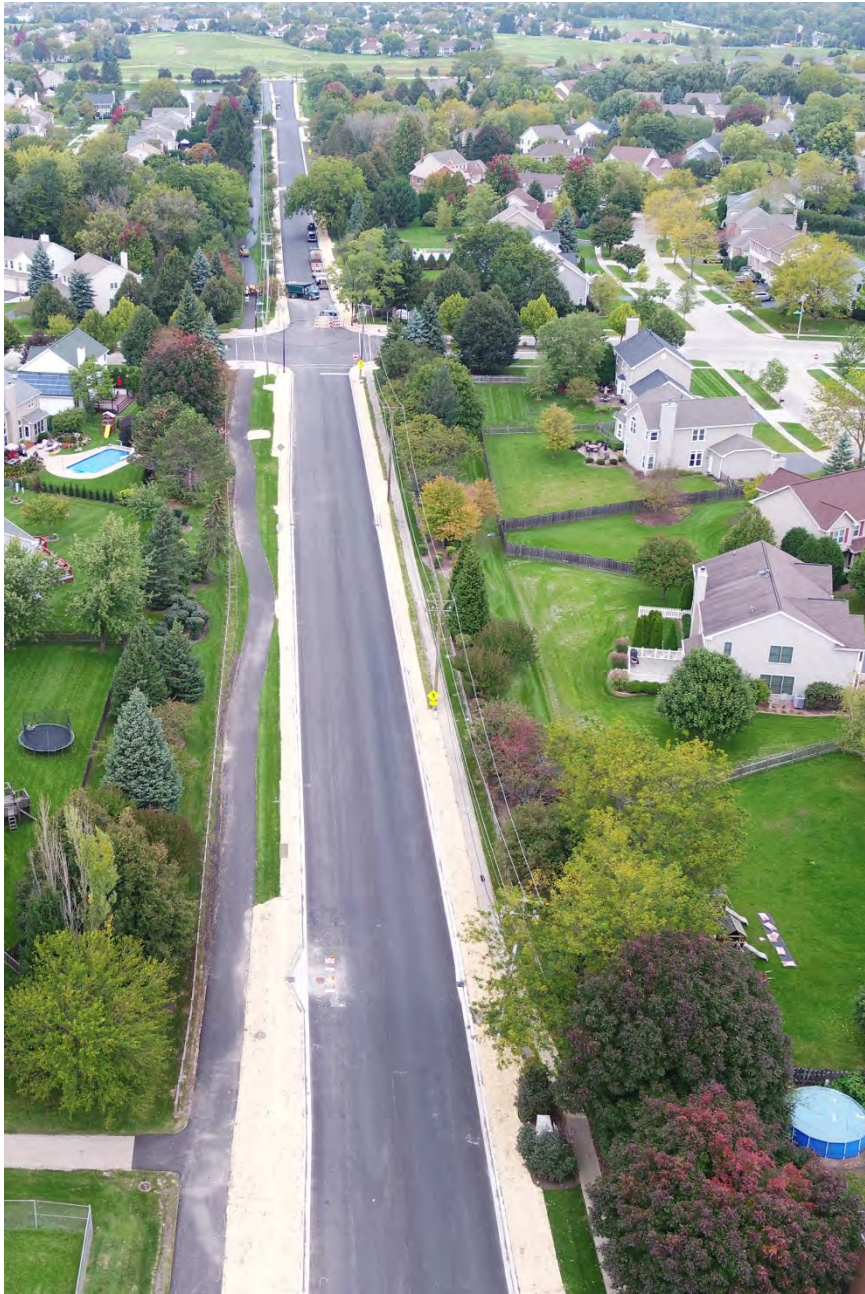
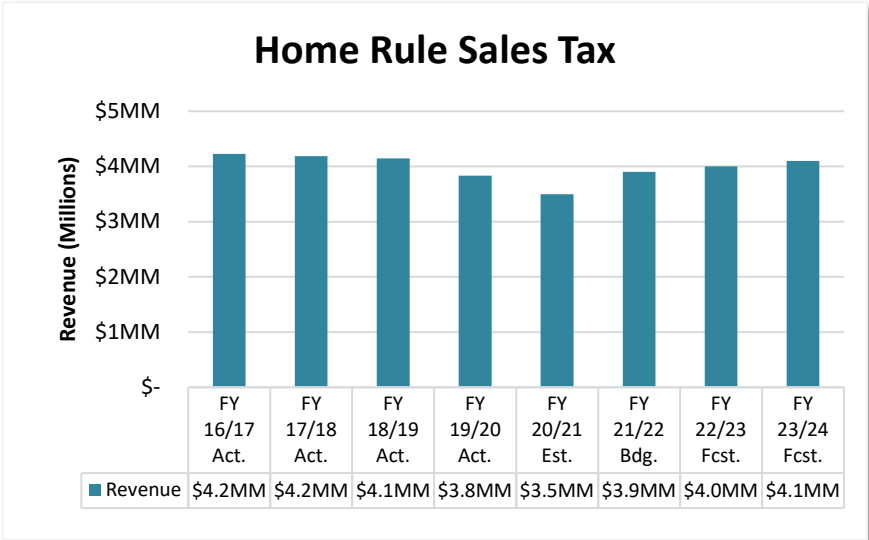
The Telecommunications Tax has been administered by the State of Illinois Department of Revenue since January 1, 2003 as part of the Simplified Municipal Telecommunications Tax. The tax is collected from the vendors by the state and then remitted to participating local governments. Receipts have been slowly declining over recent years. The FY 21/22 budget of \$185,000 is 19 percent less than actual for FY 19/20 and has no change when compared to the FY 20/21 estimate. The Village allocates these revenues between the General Fund, Street Improvement Fund, and Park Fund. Current projections indicate modest decreases in this revenue source likely resulting from changing trends in technology usage.



Street Improvement Fund (continued)

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 except for 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. The Home Rule Sales Tax Revenue is allocated 100% to the Street Improvement Fund beginning with FY 14/15.

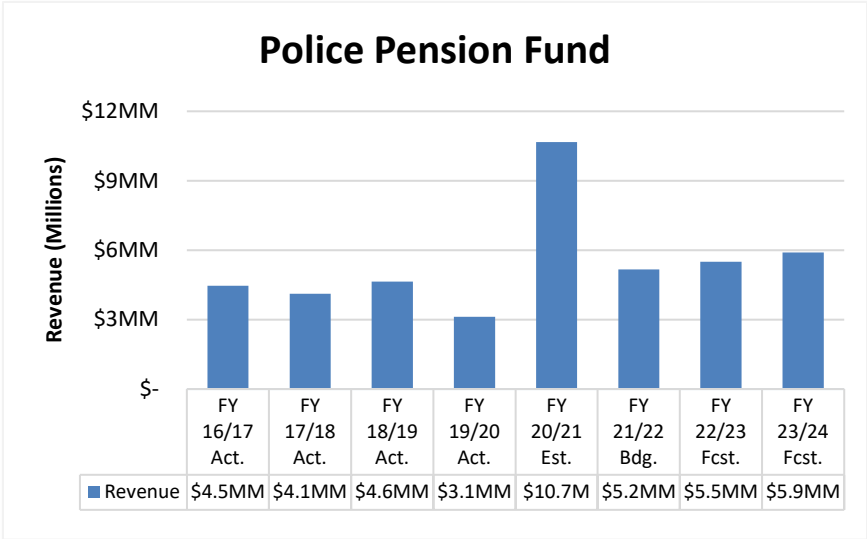


Police Pension Fund

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.

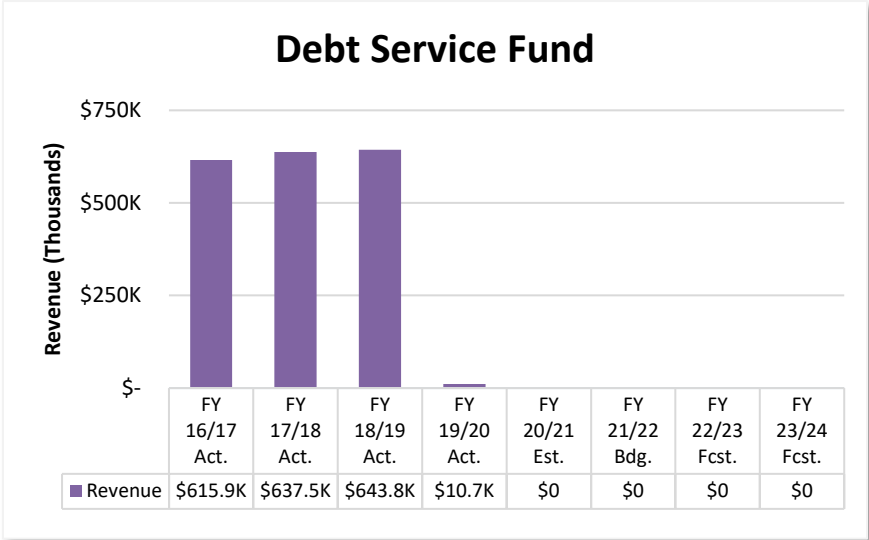
Investment income of \$2,416,500 is estimated by an analysis of existing investments and the current market conditions which influence the expected return on investment. This budget is up from the FY 19/20 actual earnings of \$661,374. A large increase in revenues occurred in FY 20/21 as a result of increased investment income revenues.

The final major revenue of \$467,000 is contributions from officer salaries at 9.91 percent which is set by state statute. The FY 21/22 budget is slightly greater than FY 18/19 actual and FY 20/21 estimate. The FY 21/22 budget of \$5,163,500 is 65.6 percent greater than the FY 19/20 actual and 51.5 percent lower than the FY 20/21 estimate.



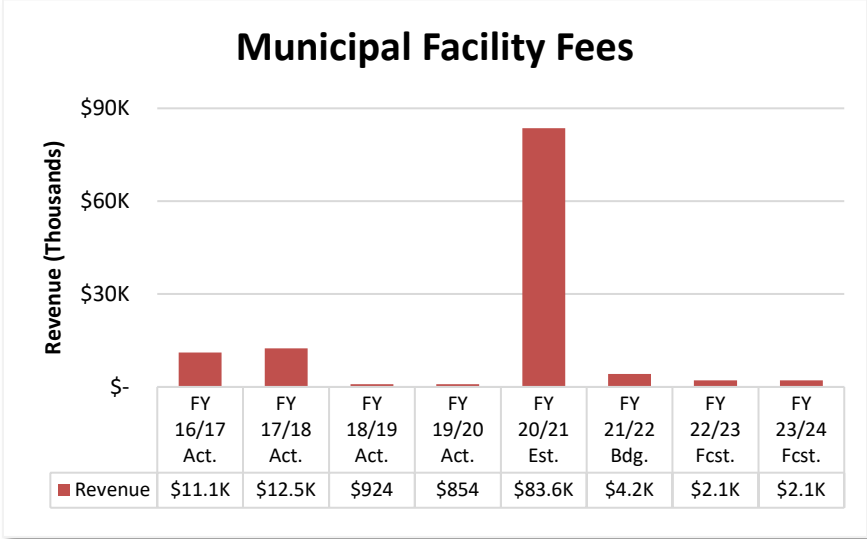
Debt Service Fund

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. There is no budgeted debt service transfer from the General Fund for FY 21/22 and the past debt has been retired for the current and forthcoming periods.



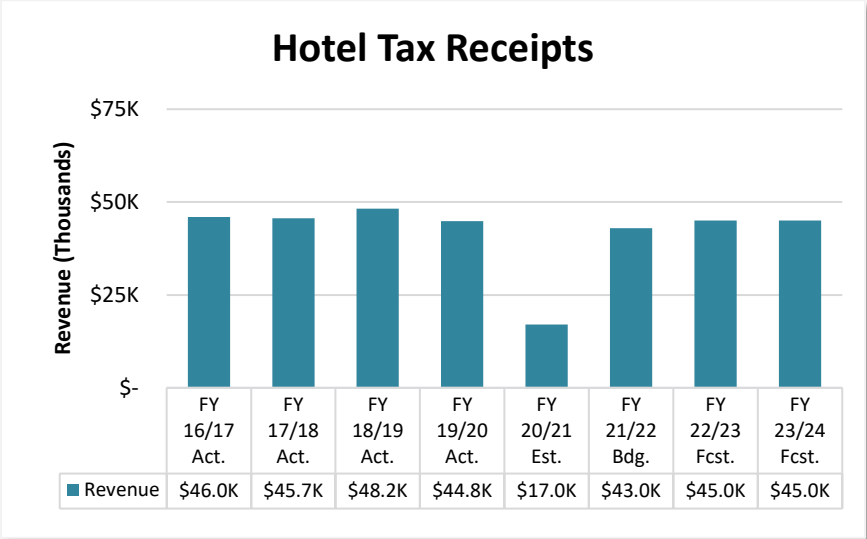
Municipal Facility Fee

Continued gradual construction of single-family homes contributed towards an up-tick in fees for FY 20/21, which are expected to decrease over the next few years. Larger-scale commercial and institutional construction provides more substantial gains in this category.



Hotel Tax Fund

The hotel tax rate is 5 percent of hotel room billings and the FY 21/22 budget is \$43,000, which is not a significant change from the actual in FY 19/20 and 152.9 percent higher than the FY 20/21 estimate. These revenue receipts have been remained flat in past years, but showed a significant decrease in FY 19/20 due to the COVID-19 pandemic. The revenues are projected to remain flat following recovery form the pandemic.



Managing Obligated Debt Responsibly

In certain cases, it may be better for a municipality to issue debt to aid in funding day-to-day obligations or largescale capital projects. Debt issuance allows municipalities to balance cash flow over a period of time, thus reducing the occurrence of budget shortfalls since local governments do not receive revenues uniformly throughout their fiscal year. Another common reason a municipality may issue debt, especially for largescale capital projects, is to extend the payment for an asset throughout the course of its useful life.

One of the most common types of long-term debt issued by municipalities, along with loans and capital leases, is bonded debt. While there are many types of bonds, Algonquin has used General Obligation (G.O.) bonds to fund recent projects, such as improvements to the Wastewater Treatment Facility (Series 2013) and construction of the new Public Works Facility (Series 2014A). Bonded debt through G.O. bonds pledge full-faith and credit of the Village as security; meaning that the Village must use funds available from any available source to pay interest and repay the principal to investors.

As a home rule community, which has expanded powers to exercise ordinances and run government more efficiently, Algonquin has no debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt. However, in 2009, the Village adopted a debt management policy which established financial ratio limits for debt issuance.

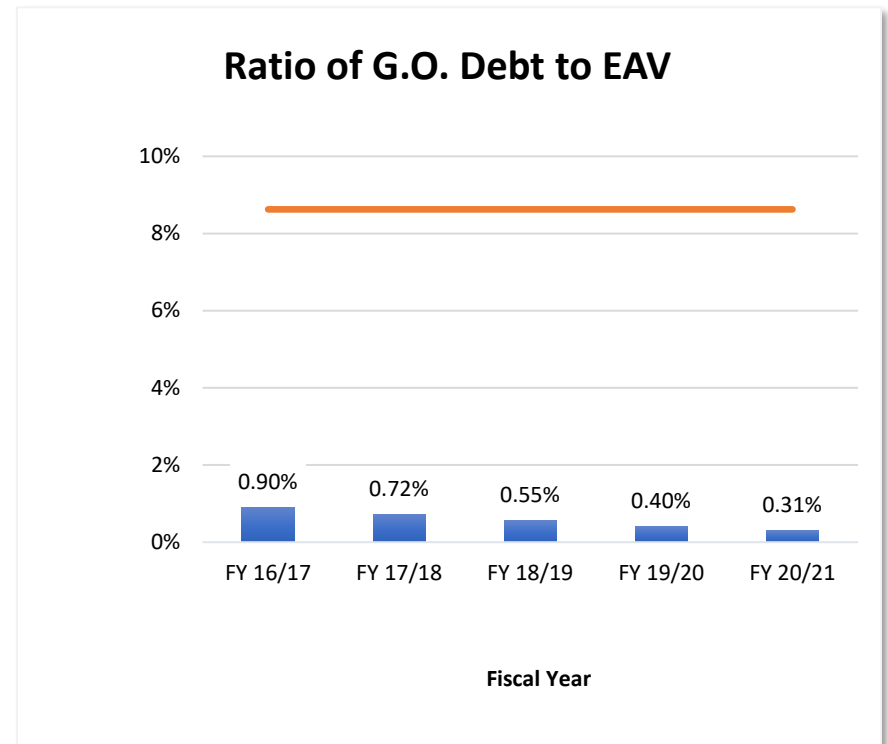
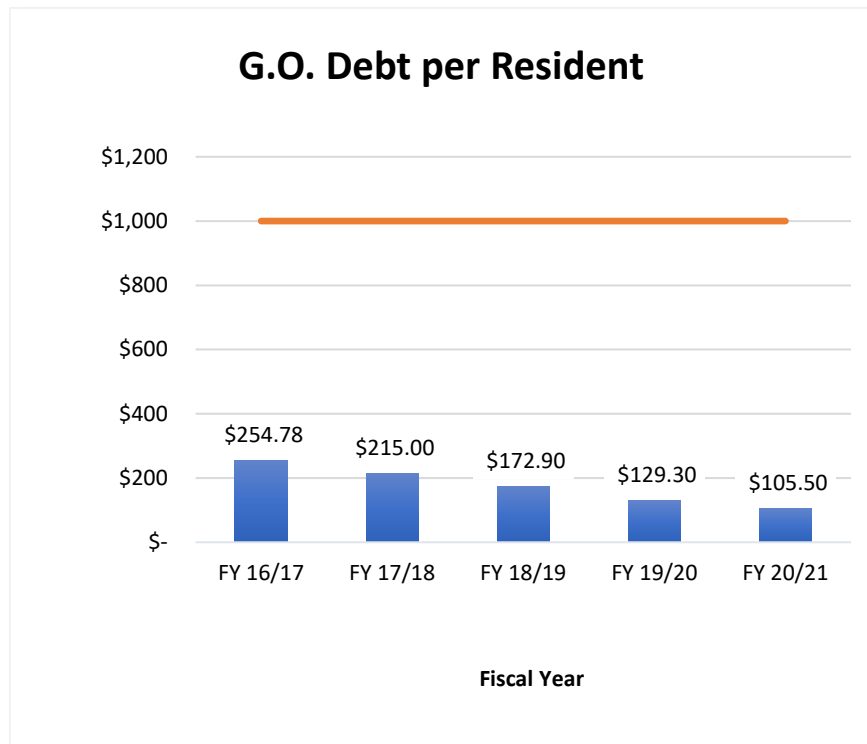
The charts on the following pages display a five-year history of debt management trends and aid Village staff in future capital financing and validating compliance with the financial limit ratios set forth by the Village. This information is continuously tracked to monitor the Village's debt service and position.



General Obligation Debt Trends

The graph below illustrates 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 01/02, the Village issued debt for the construction of the new Public Works Facility. Similarly, in FY 04/05, the Village issued debt for the expansion of its Wastewater Treatment Facility. Currently, G.O. debt per resident is decreasing at an annual rate of approximately \$38 per fiscal year. The decreasing trend in G.O. debt per resident shown below is expected to continue as the Village pays down previously issued debt.

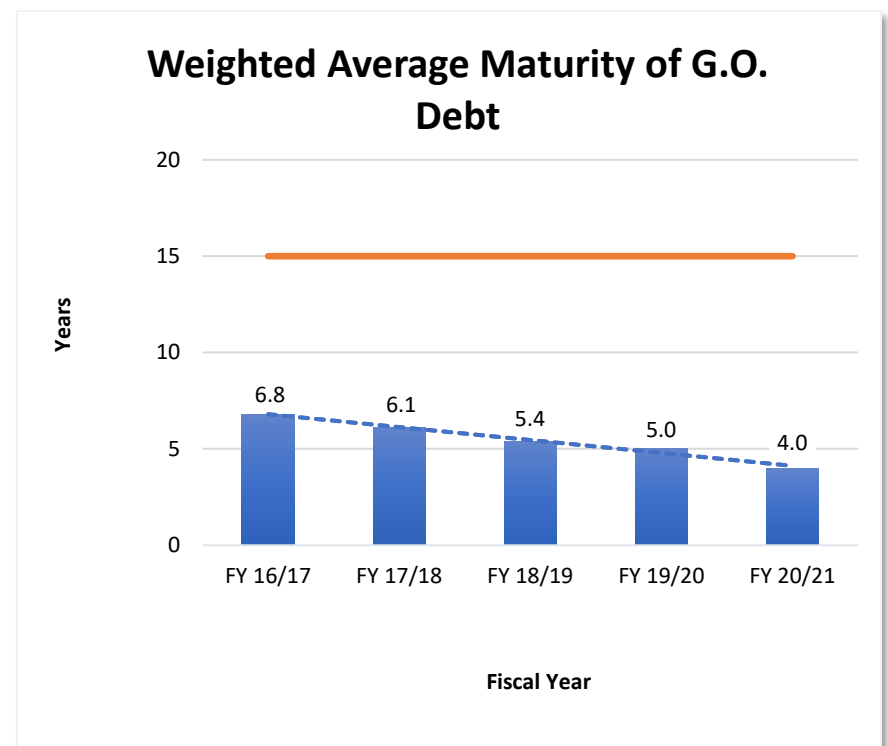
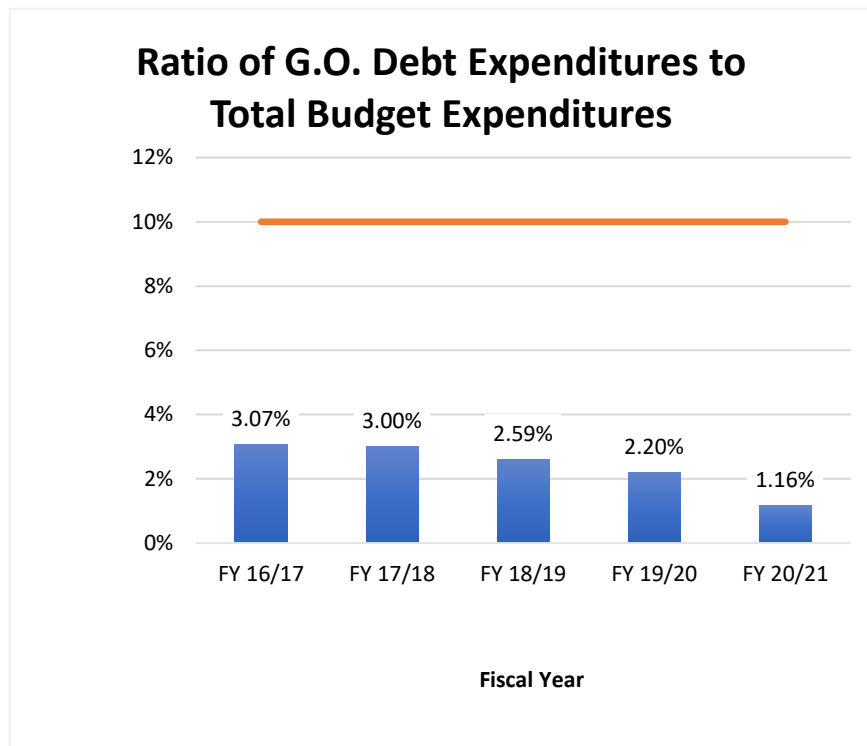
This graph illustrates the ratio of G.O. debt to the Village’s equalized assessed value (EAV). As a home rule community, the Village has adopted a threshold set forth by State Statutes for non-home rule municipalities’ limitation of the amount of debt that may be legally incurred. The limitation set 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, the ratio of G.O debt to EAV remains well below 8.625 percent. The current rate at which G.O debt to EAV is decreasing is 0.15% per fiscal year.



General Obligation Debt Trends (continued)

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. Additionally, the trend in G.O. debt expenditures to total budget expenditures shown below is expected to continue decreasing as the Village pays down existing debt. The current rate at which G.O. debt expenditures to total budget expenditures is decreasing is 0.46% per fiscal year for the period shown in the graph below.

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 moving forward, creating a larger margin between the weighted average maturity of G.O. debt and the 15-year limit set by the Village. The current trend is moving forward at approximately 0.67 years, or roughly eight (8) months each fiscal year.



Commitment to Fiscal Responsibility

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 target 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 Supervisor.
- 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 21/22 General Fund Cash Reserve will draw \$5,500,000 to partially fund one-time capital projects in the Street Improvement

Fund. This transfer will reduce cash balance to be closer to the target range of 50%.

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 21/22 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 Department
- 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, 2021, the Village has one General Obligation Refunding Bond outstanding with a principal total of \$3,170,000. 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 \$3,170,000 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 1 and April 1, 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, 2021, is \$3,170,000.
- B. Note: The Village currently is constructing three (3) projects that are funded through the Illinois Environmental Protection Agency (IEPA) Low-Interest Loan program. While the projects are currently under construction, an exact amount of debt incurred is not available, however, the Village has received preliminary approval for expenses up to \$24,385,926. This debt will be formally reflected in the FY 21/22 budget once construction is complete.

12. Debt Management Policy

I. PURPOSE

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

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

II. DEBT LIMITATIONS

A. Legal Authority

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

B. Types of Debt

i. Long-Term Debt

- 1. Long-term debt may be used when final maturities of bond are no less than thirteen (13)

months and no greater than twenty (20) levy years.

2. The Village may issue such debt which may include, but not limited to general obligation (GO) bonds, revenue bonds, tax increment bonds, alternate revenue bonds, special assessment bonds, debt certificates, and leasing in lieu of a debt issue.

3. The Village may issue long-term debt when appropriate assessment of the need and priority of the capital improvement project has been performed; current resources are insufficient to finance the project; and when debt issuance is the optimal structure given the Village's outlook pertaining to the long range financial plan.

4. Long-term debt shall not be used for operating costs or routine maintenance.

5. Long-term debt shall be structured as to not exceed the expected useful life of the projects financed or twenty (20) years, whichever comes first.

ii. Short-Term Debt

1. Short-term debt may be used when maturities of bond are less than thirteen (13) months.

2. The Village may issue such debt which may include, but not limited to bond anticipation notes (BANs), tax anticipation notes (TANs), revenue anticipation notes (RANs), grant anticipation notes (GANs), tax and revenue

anticipation notes (TRANS), and tax-exempt commercial paper (TECP).

3. The Village may issue short-term debt to provide interim financing which will be refunded with the proceeds of long-term obligations or to provide for the temporary funding of operational cash flow deficits or anticipated revenues.

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

iii. Variable Rate Debt

1. The Village may choose to issue bonds that pay a rate of interest that varies depending on market conditions, consistent with state laws and covenants of pre-existing bonds. Such market conditions include, but are not limited to:

a. High Interest Rate Environment

i. Current interest rates are above historic average trends.

b. Variable Revenue Stream

i. The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication or revenues allows capacity for variability.

2. The Village shall have financing structure and budgetary safeguards in place to prevent adverse impacts from interest rate shifts. Such structures may include, but are not limited to, interest rate swaps, interest rate caps, and the matching of assets and liabilities.

3. The Village shall have no more than fifteen (15) percent of its outstanding general obligation debt in variable term debt.

C. Capital Improvement Plan

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

D. Financial Limit Ratios

i. Direct Debt

1. The Village's General Obligation Bonded Debt to population ratio shall not exceed \$1,000 per capita, which shall be reviewed annually to ensure compliance.

2. The Village's General Obligation Bonded Debt to Equalized Assessed Value (EAV) ratio shall not exceed the threshold set forth by the Illinois State Statutes for non-home rule municipalities at 8.625%.

3. The Village's General Obligation Bonded Debt to Total Budget Expenditures ratio shall not exceed ten (10) percent.

4. The weighted average maturity of General Obligation Bonded debt shall not exceed fifteen years.

ii. Revenue Debt

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

III. DERIVATIVES

A. Use

i. The Village may choose to use derivative products including, but not limited to, interest rate swaps, options on swaps, and other hedging mechanisms.

ii. Use of derivative products shall only be used to increase the Village's financial flexibility, provide opportunities for interest rate savings, alter pattern of

debt service payments, create variable rate exposure, change variable rate payments to fixed rate, and otherwise limit or hedge variable rate payments.

iii. The use of derivative products shall only be considered upon the advice of the Village's Financial Advisor.

B. Policy

i. Derivative products shall not be used for speculation, but only to manage risks associated with the Village's assets or liabilities.

ii. Use of derivative products shall be consistent with the Village's financial policies that reflect the current risk tolerances and management capabilities of the Village.

IV. DEBT STRUCTURING

A. Maximum Term

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

B. Debt Service Pattern

i. Increasing Principal Debt Service

1. When prudent and feasible, General Obligation Bonds should have an increasing principal debt service structure to realize the additional financial capacity of the Village during periods of robust growth.

ii. Even Annual Debt Service

1. When prudent and feasible, General Obligation Bonds should have a level debt service structure to simplify the budgeting process in future years.

iii. Even Annual Principal Debt Service

1. When prudent and feasible, the Village should structure debt service to obtain lower interest payments over life of debt.

C. Call Provisions

i. Village securities may contain a call feature, which shall be no later than ten years from the date of delivery of the bonds.

ii. The Village shall avoid the sale of non-callable bonds absent careful evaluation by the Village of the value of the call option.

iii. The Village shall minimize call premiums to a level not to exceed three percent.

D. Credit Enhancements

i. Bond Insurance

1. The Village may purchase Bond Insurance when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.

2. The feasibility of Bond Insurance is less likely as long as the Village maintains a bond rating of AA or higher.

3. The said provider shall be the bidder with the most cost-effective bid consistent with the Village's specifications.

li. 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.

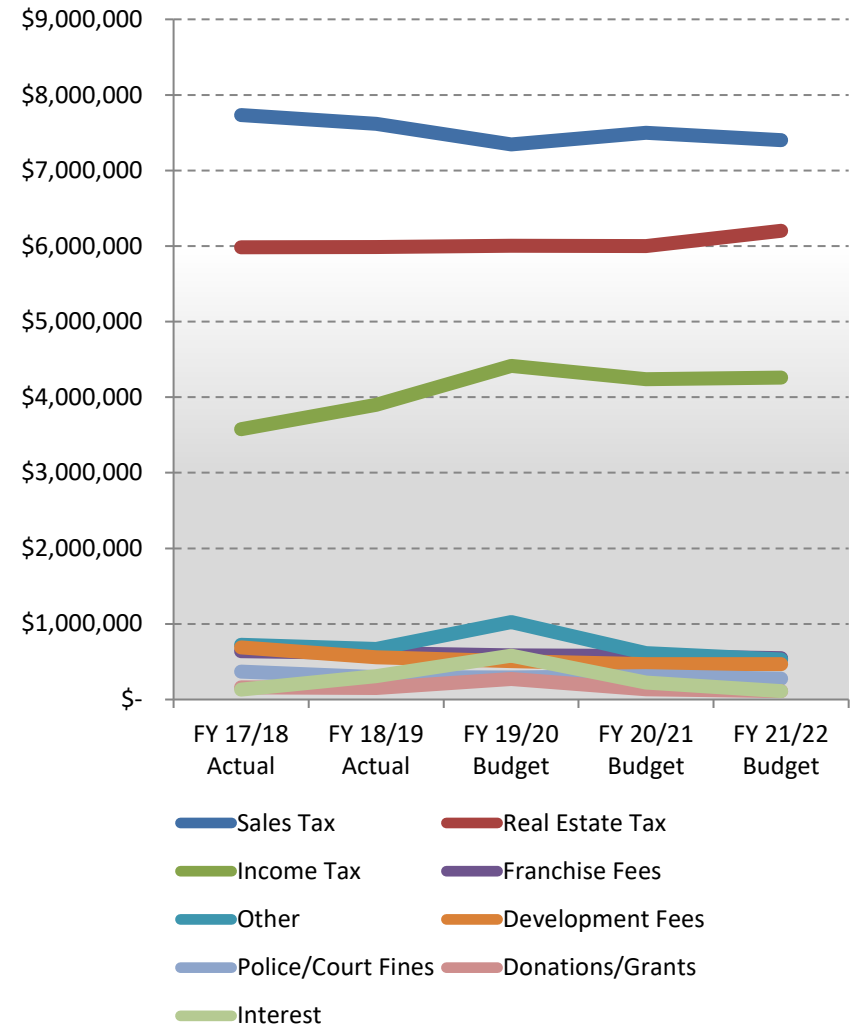


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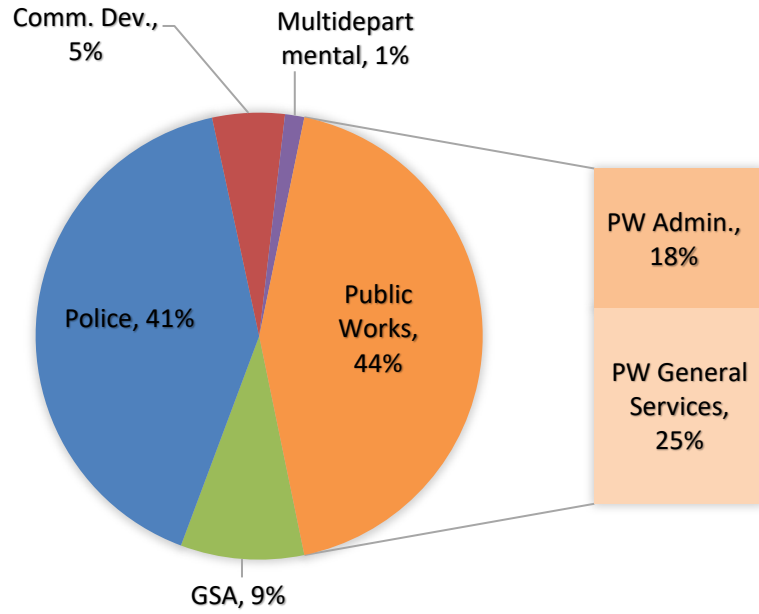
General Fund Revenue Totals

Revenues	\$19,937,000
<i>Transfer from Fund Balance</i>	<i>\$5,500,000</i>
TOTAL	\$25,437,000
Expenditures	
General Services Administration	\$2,273,000
Police	\$10,410,000
Community Development	\$1,331,400
Public Works Administration	\$354,000
Public Works General Services	\$4,626,700
Multidepartmental	\$6,441,900
TOTAL	\$25,437,000
Difference	\$0
Result = Balanced Budget	

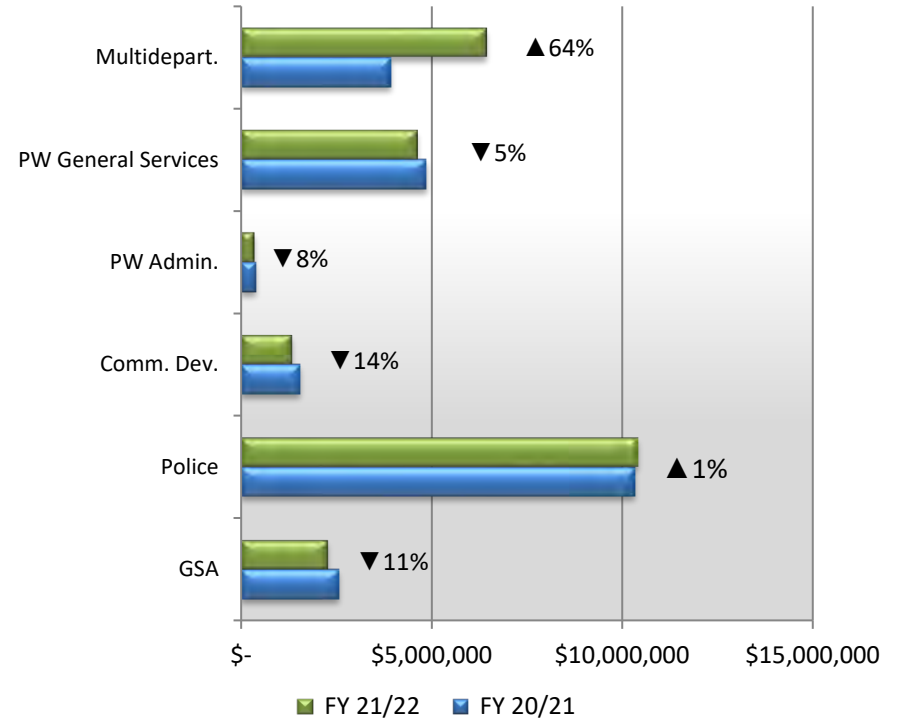
Revenue Trends (FY 17/18 - FY 21/22)



General Fund Expenditure Totals



Department Expenditures (FY 20/21 vs FY 21/22)



General Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Sales Tax							
01000500 31010 Sales Tax	\$ 7,733,393.88	\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,500,000.00	\$ 7,400,000.00		
Subtotal	\$ 7,733,393.88	\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,500,000.00	\$ 7,400,000.00	-1.3%	
Income Tax							
01000500 31020 Income Tax	\$ 3,519,185.48	\$ 3,846,671.12	\$ 4,336,426.66	\$ 4,175,000.00	\$ 4,200,000.00		
01000500 31590 State Replacement Tax – Twp.	3,111.47	2,231.27	13,066.72	5,000.00	4,000.00		
01000500 31591 State Replacement Tax – State	54,470.60	49,260.92	64,854.05	60,000.00	56,000.00		
Subtotal	\$ 3,576,767.55	\$ 3,898,163.31	\$ 4,414,347.43	\$ 4,240,000.00	\$ 4,260,000.00	0.5%	
Community Development Fees							
01000100 32070 Planning/Zoning/Annex.	\$ 38,752.60	\$ 12,110.00	\$ 10,757.70	\$ 10,000.00	\$ 10,000.00		
01000100 32100 Building Permits	594,154.99	462,565.00	445,371.47	400,000.00	400,000.00		
01000100 32101 Site Development Fee	4,026.00	660.00	2,520.00	1,000.00	1,000.00		
01000100 32102 Public Art Impact Fee	2,320.80	2,207.00	1,000.00	2,000.00	2,000.00		
01000100 34105 Platting Fees	-	21,670.00	10,600.00	10,000.00	10,000.00		
01000100 32110 Outsourced Services Fees	26,387.60	36,710.00	19,545.00	25,000.00	25,000.00		
01000100 35012 Building Permit Fines	23,695.00	23,269.00	19,980.00	20,000.00	20,000.00		
Subtotal	\$ 689,336.99	\$ 559,191.00	\$ 509,774.17	\$ 468,000.00	\$ 468,000.00	0.0%	
Police/Court Fines							
01000200 34020 Police Accident Reports	\$ 5,689.00	\$ 6,523.00	\$ 5,312.00	\$ 6,000.00	\$ 6,000.00		
01000200 34025 Police Training Reimbursement	-	372.36	-	-	-		
01000200 34018 Truck Weight Permit	12,450.00	5,550.00	16,975.00	10,000.00	10,000.00		
01000200 35050 Police Fines	9,573.48	1,269.98	6,598.30	8,000.00	6,000.00		
01000200 35053 Municipal Court - Police Fines	89,662.09	63,666.32	58,576.06	80,000.00	60,000.00		
01000200 35060 County-DUI Fines	14,918.14	13,650.86	21,165.24	12,000.00	15,000.00		
01000200 35062 County Court Fines	156,894.34	121,677.14	119,315.93	120,000.00	115,000.00		
01000200 35063 County Drug Fines	377.50	865.40	375.00	500.00	500.00		
01000200 35064 County Prosecution Fees	14,220.70	10,971.65	3,572.28	14,000.00	10,000.00		
01000200 35065 County Vehicle Fines	8,584.92	6,815.11	2,155.00	8,000.00	6,000.00		
01000200 35066 County Electronic Citation Fee	1,276.00	1,014.71	2,185.54	1,000.00	1,000.00		
01000200 35067 County Warrant Execution	1,690.00	980.00	840.00	1,500.00	1,000.00		
01000200 35068 County Auto Expungement	75.00	-	-	-	-		
01000200 35085 Administrative Towing & Storage	34,033.80	41,245.00	40,826.50	40,000.00	40,000.00		
01000200 35090 Traffic Light Enforcement	13,902.42	4,764.48	8,545.74	-	500.00		
01000100 35095 Municipal Court	5,786.00	17,390.00	5,231.42	9,000.00	5,000.00		
Subtotal	\$ 369,133.39	\$ 296,756.01	\$ 291,674.01	\$ 310,000.00	\$ 276,000.00	-11.0%	

General Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Franchise & Telecommunication Fees							
01000500 31180 Cable Franchise	\$ 531,436.38	\$ 513,038.45	\$ 498,794.92	\$ 500,000.00	\$ 475,000.00		
01000500 31190 Telecommunications Tax	108,057.91	101,538.92	86,274.11	76,500.00	72,000.00		
Subtotal	\$ 639,494.29	\$ 614,577.37	\$ 585,069.03	\$ 576,500.00	\$ 547,000.00	-5.1%	
Real Estate Taxes							
01000500 31510 Real Estate Tax Police	\$ 2,425,614.74	\$ 2,403,423.23	\$ 2,412,862.63	\$ 2,420,000.00	\$ 2,420,000.00		
01000500 31520 Real Estate Tax IMRF	399,276.19	300,428.82	299,732.51	300,000.00	300,000.00		
01000500 31530 Real Estate Tax R&B	393,765.10	379,818.54	408,895.30	400,000.00	390,000.00		
01000500 31550 Real Estate School Crossing	14,974.53	15,025.85	-	-	-		
01000500 31560 Real Estate Tax - Insurance	299,457.14	440,623.31	449,598.72	400,000.00	400,000.00		
01000500 31570 Real Estate Tax FICA	549,004.75	450,643.41	449,598.72	412,000.00	412,000.00		
01000500 31575 Real Estate Tax ESDA	4,994.36	5,005.74	-	-	-		
01000500 31580 Real Estate Tax Police Pension	1,896,570.41	1,992,833.93	1,983,248.61	2,068,000.00	2,280,000.00		
Subtotal	\$ 5,983,657.22	\$ 5,987,802.83	\$ 6,003,936.49	\$ 6,000,000.00	\$ 6,202,000.00	3.4%	
Donations							
01001100 33025 Donations - Recreation	\$ 3,596.57	\$ 6,373.33	\$ 5,448.28	\$ 4,000.00	\$ 3,000.00		
01000100 33030 Donations-Operating-General Govt.	69,046.88	30,669.59	57,884.26	50,000.00	50,000.00		
01000200 33031 Donations-Operating-Public Safety	21,048.39	23,921.08	60,355.70	25,000.00	30,000.00		
01000300 33032 Donations-Operating-Public Works	9,022.87	6,282.60	53,039.61	10,000.00	20,000.00		
01000300 33052 Donations-Capital-Public Works	-	13,853.42	-	-	-		
01000100 33100 Donation-Makeup Tax	40,918.40	47,111.43	42,703.34	45,000.00	40,000.00		
Subtotal	\$ 143,633.11	\$ 128,211.45	\$ 219,431.19	\$ 134,000.00	\$ 143,000.00	6.7%	
Grants							
01000200 33231 Grants-Operating Public Safety	\$ 7,028.61	\$ 24,940.85	\$ 20,194.33	\$ -	\$ -		
01000300 33232 Grants-Operating Public Works	11,941.00	-	-	-	-		
01000200 33251 Grants-Capital Public Safety	-	-	31,818.18	-	-		
Subtotal	\$ 18,969.61	\$ 24,940.85	\$ 52,012.51	\$ -	\$ -	-	
Interest							
01000500 36001 Interest	\$ 713.40	\$ 738.59	\$ 1,061.25	\$ 1,000.00	\$ 500.00		
01000500 36002 Interest - Insurance	39.62	39.50	61.39	100.00	-		
01000500 36020 Interest - LGIP	87,914.07	182,943.16	129,606.98	150,000.00	50,000.00		
01000500 36050 Investment Income - Fixed Income	43,617.99	126,930.83	449,577.15	75,000.00	60,500.00		
Subtotal	\$ 132,285.08	\$ 310,652.08	\$ 580,306.77	\$ 226,100.00	\$ 111,000.00	-50.9%	






General Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Other							
01000100 32080 Liquor Licenses	\$ 112,624.00	\$ 116,425.00	\$ 131,638.00	\$ 115,000.00	\$ 65,000.00		
01000100 32085 Licenses	67,774.25	72,180.75	65,855.75	65,000.00	65,000.00		
01000100 33008 Intergovernmental - General Gov.	79,232.00	67,399.00	49,764.00	50,000.00	50,000.00		
01000200 33010 Intergovernmental - Police	107,864.53	144,340.35	389,968.62	110,000.00	110,000.00		
01000300 33012 Intergovernmental -Public Works	580.00	-	-	500.00	-		
01000100 34010 Historical Commission	1,700.00	150.00	120.00	500.00	100.00		
01000100 34012 Reports/Maps/Ordinances	632.80	323.00	456.00	500.00	400.00		
01000100 34100 Rental Income	67,396.47	72,078.34	80,342.09	80,800.00	81,000.00		
01000100 34101 Facility Rental Fees	6,140.00	5,260.00	2,483.00	5,000.00	2,500.00		
01000300 34102 Park Rental Fees	7,109.25	5,891.75	5,220.00	8,000.00	5,000.00		
01000300 34230 Signage Billings	100.75	-	-	-	-		
01000100 34410 Recreation Programs	91,143.75	90,172.38	68,210.35	99,000.00	90,000.00		
01000100 34720 Administrative Fees	140.00	5.00	-	100.00	-		
01000200 37100 Restitution - Public Safety	1,396.25	4,411.39	666.41	500.00	500.00		
01000300 37100 Restitution - Public Works	25,390.42	(1,874.07)	6,968.13	15,000.00	10,000.00		
01000500 37110 Insurance Claims	35,726.72	31,270.04	35,207.27	-	-		
01000500 37900 Miscellaneous Revenue	3,337.51	2,495.00	(2,444.00)	500.00	500.00		
01000500 37902 IPBC - Change in Terminal Reserve	24,662.00	11,483.00	30,413.00	-	-		
01000100 37905 Sale of Surplus Property	57,444.04	13,094.48	83,423.25	30,000.00	20,000.00		
01000500 38016 Transfer from Special Revenue-Hotel	35,000.00	35,000.00	35,000.00	35,000.00	30,000.00		
01900500 38099 Transfer from Debt Service	-	-	41,562.53	-	-		
Subtotal	\$ 725,394.74	\$ 670,105.41	\$ 1,024,854.40	\$ 615,400.00	\$ 530,000.00	-13.9%	
General Fund Total	\$ 20,012,065.86	\$ 20,109,030.20	\$ 21,026,294.50	\$ 20,070,000.00	\$ 19,937,000.00	-0.7%	
Transfers from Fund Balance							
Public Art Fund				\$ 25,000.00			
Vehicle Replacement Fund				\$ 275,000.00			
Liability Insurance Fund				\$ 219,000.00			
Cash and Investments				\$ 3,000,000.00	\$ 5,500,000.00		
FY 21/22 Total				\$ 23,589,000.00	\$ 25,437,000.00		

The General Services Administration Department (GSA) administers several functions of Village operations including the Village Manager’s Office, Finance, Human Resources, Innovation and Technology, Recreation, and the Office of Adjudication.

The General Services Administration Department supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Economic Development
	Infrastructure
	Fiscal Management
	Conservation

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 **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 **Innovation and Technology 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 **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.

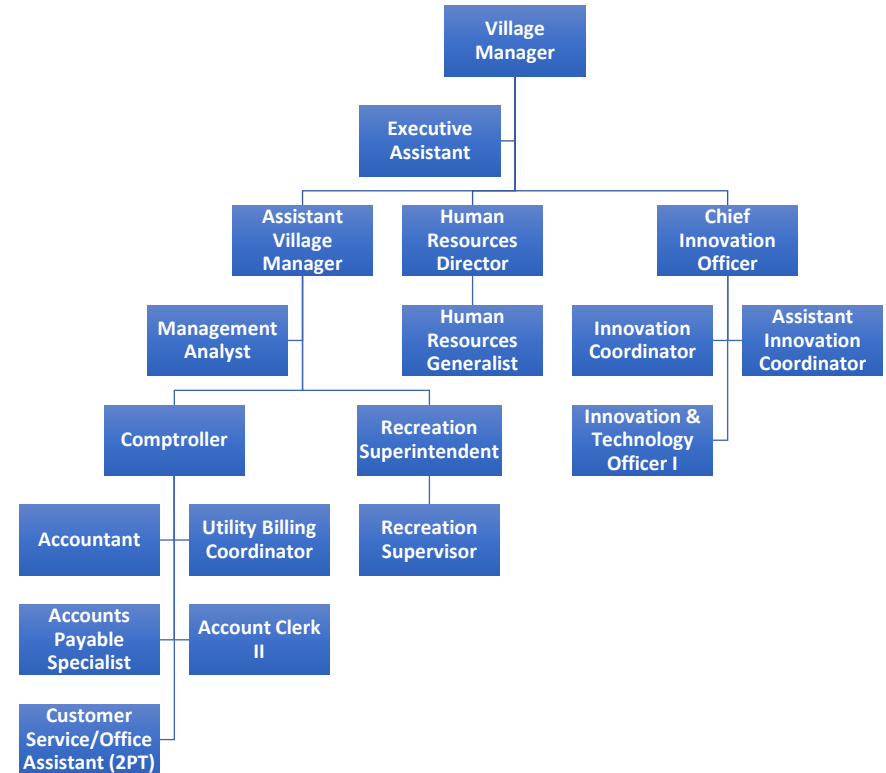
The **Office of Adjudication** provides for the adjudication of municipal ordinance violations to the general public in order to expedite prosecutions, reduce expenses, and allow the circuit court to focus on the more serious offenses.

Personnel Summary

The General Services Administration Department employs a total of 17.5 full-time equivalent employees in FY 21/22. One (1) Management Intern position will not be filled this year.

Position	FY 20/21	FY 21/22	Change
Village Manager	1.0	1.0	-
Assistant Village Manager	1.0	1.0	-
Chief Innovation Officer	1.0	1.0	-
Human Resources Director	1.0	1.0	-
Comptroller	1.0	1.0	-
Recreation Superintendent	1.0	1.0	-
Innovation Coordinator	1.0	1.0	-
Assistant Innovation Coordinator	1.0	1.0	-
Accountant	1.0	1.0	-
Management Analyst	1.0	1.0	-
Executive Assistant	1.0	1.0	-
Innovation and Technology Officer I	1.0	1.0	-
Human Resources Generalist	1.0	1.0	-
Utility Billing Coordinator	1.0	1.0	-
Accounts Payable Specialist	1.0	1.0	-
Account Clerk II	1.0	1.0	-
Recreation Supervisor	0.5	0.5	-
Customer Service/Office Assistant	1.0	1.0	-
Management Intern	0.5	-	▼ 0.5
Total Full-Time Equivalent Positions	18.0	17.5	▼ 0.5
<i>Full-Time Employees</i>	<i>16</i>	<i>16</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>4</i>	<i>3</i>	<i>▼ 1</i>

Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Administer the 2020 Algonquin Community Survey.
- 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.
- Develop and distribute 2020 Annual Report and Calendar to all Village residents.
- Obtain the International City/County Management’s Association’s (ICMA) Center for Performance Measurement Certificate of Achievement.
- Obtain Government Finance Officers Association (GFOA) awards for annual budget and comprehensive annual financial report.
- Maintain Village’s Standard and Poor’s bond rating of AAA.
- Complete Popular Annual Financial Report for FY 20/21 and receive Popular Annual Financial Reporting Award from the Government Finance Officers Association (GFOA).
- Continue development of various employee wellness initiatives.
- Hold one (1) recycling and document shredding event.
- Drafted and adopted a Financial Resiliency Plan in response to the COVID-19 pandemic.
- Secured \$518,699 in grant funding from the Kane County Coronavirus Relief Funds program to alleviate impacts of the COVID-19 pandemic.
- Secured \$891,602 in grant funding from the Illinois Department of Commerce and Economic Opportunity’s Local CURE program.
- Secured \$11,805 in grant funding from the Federal Emergency Management Agency’s (FEMA) public assistance program for COVID-19 pandemic-related expenses.
- Secured \$350,000 in grant funding from the Illinois Department of Commerce and Economic Opportunity’s Local Economic Support

Payments program to support local businesses impacted by the COVID-19 pandemic.

- Launched Liquor License Fee Reduction program to assist local restaurant establishments offset costs related to outdoor seating and other pandemic-related supplies and equipment.

Near Completion

- Coordinate with McHenry County Division of Transportation regarding the Randall Road Improvements Project.
- Develop a Parks and Recreation Master Plan to align physical park and facility development with consumer demand for recreation programs in the community.
- Participate in McHenry County Coordinated Investment Study with the Chicago Metropolitan Agency for Planning.

Not Complete

- Hold five (5) summer concerts at Towne Park to attract visitors to the Old Town area.

FY 21/22 Objectives

Customer Service

- Administer the 2021 Algonquin Community Survey in September 2021 to a random sample of households.
- 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 utility bills.
- Develop and distribute 2021 Annual Report and Calendar to all Village residents.
- Increase Excellent to Good survey rating for Algonquin e-News to 85.0% in the 2021 Algonquin Community Survey.

- Increase Excellent to Good survey rating for www.algonquin.org to 85.0% in the 2021 Algonquin Community Survey.
- Increase Excellent to Good survey rating for social media to 85.0% in the 2021 Algonquin Community Survey.
- Answer at least 95% of questions received through the Village’s online chat system during 2021.
- Increase the number of water/sewer utility customers making payment by automated clearinghouse (ACH) to 39.0% for calendar year 2021.
- Respond to Freedom of Information Act (FOIA) request within four (4) business days, on average, in calendar year 2021.
- Respond to general technology support help desk tickets within 72 hours (three days), on average, during calendar year 2021.



Economic Development

- Administer the Algonquin Impacted Business Relief Program, a business assistance program that provides eligible local business impacted by COVID-19 awards ranging from \$15,000 to \$25,000, funded by a grant received from the Illinois Department of Commerce and Economic Opportunity.
- Hold six (6) summer concerts events in July and August at Towne Park to attract visitors to Old Town Algonquin.



Infrastructure

- Coordinate with McHenry County Division of Transportation regarding the Randall Road Improvements project.



Fiscal Management

- Obtain the International City/County Management Association’s (ICMA) Center for Performance Measurement Certificate of Achievement/Distinction in 2021.
- Obtain Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 21/22 budget document.
- Obtain Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 20/21 audit.
- Obtain Government Finance Officers Association (GFOA) Popular Annual Financial Reporting Award for FY 20/21.
- Maintain Village’s Standard and Poor’s bond rating of AAA.




Conservation


- Hold one (1) recycling and document shredding event in summer 2021.
- Improve residential waste diversion rate to 33 percent for calendar year 2021.


Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Implement mechanisms for promoting effective internal/external communication.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Increase the number of Algonquin e-News subscribers	2,148	2,319	2,555	2,500	2,700
Maximize Excellent to Good survey rating for Algonquin e-News	80.7%	91.3%	83.6%	N/A	85.0%
Increase the number of visits/sessions per day to www.algonquin.org	625	592	1,164	600	650
Maximize Excellent to Good survey rating for www.algonquin.org	84.6%	91.3%	81.6%	91.0%	85.0%
Increase the number of online chat sessions received	795	570	1,173	N/A	N/A
Maintain a high answer rate for the online chat system	90.1%	94.7%	95.2%	90.0%	95.0%
Increase number of social media account followers (Facebook)	5,269	6,383	7,485	N/A	8,000
Increase number of social media account followers (Twitter)	1,825	1,999	2,134	N/A	2,300
Increase number of social media account followers (Instagram)	1,015	1,382	1,654	N/A	2,000
Maximize Excellent to Good survey rating for social media	78.4%	91.0%	78.5%	N/A	80.0%
Objective: Evaluate operations to provide the most efficient and effective customer service.					




Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Meet or exceed number of days to respond to a FOIA Request	3.56	4.05	3.63	4.00	4.00
Maximize percentage of water/sewer utility bill payments made using ACH	33.1%	35.3%	37.4%	36.0%	39.0%
Respond to general technology support help desk tickets	1,691	1,899	1,522	N/A	N/A
Respond to general technology support help desk tickets in a timely manner	2d 17h	1d 13h	2d 13h	N/A	3d

 Fiscal Management					
Objective: Maintain high standard of fiscal reporting and accuracy.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maintain and/or increase S&P bond rating	AAA	AAA	AAA	AAA	AAA
Obtain GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
Obtain GFOA Popular Annual Financial Report Award	Yes	Yes	Yes	Yes	Yes

 Conservation					
Objective: Promote Village solid waste program to encourage recycling.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Increase Waste Diversion Rate (Diversion by recycling)	33.4%	32.5%	32.2%	N/A	33.0%
Maximize Excellent to Good survey rating for recycling	90.0%	88.8%	91.5%	90.0%	90.0%

General Services Administration Department

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01100100 41103 IMRF	\$ 106,384.87	\$ 99,370.98	\$ 104,049.34	\$ 132,000.00	\$ 143,000.00		
01100100 41104 FICA	74,437.71	74,225.61	79,779.48	91,500.00	92,500.00		
01100100 41105 Unemployment Tax	1,368.88	1,347.09	1,451.06	2,100.00	2,100.00		
01100100 41106 Health Insurance	151,033.47	148,963.22	135,937.79	145,000.00	152,000.00		
01100100 41110 Salaries	973,609.28	970,167.98	1,039,675.15	1,174,000.00	1,134,000.00		
01101100 41113 Salary - Recreation Instructors	6,343.42	4,424.51	2,194.61	10,000.00	6,000.00		
01100100 41130 Salary - Elected Officials	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00		
01100100 41140 Overtime	2,061.04	1,922.16	3,666.99	2,500.00	3,500.00		
Subtotal	\$ 1,372,238.67	\$ 1,357,421.55	\$ 1,423,754.42	\$ 1,614,100.00	\$ 1,590,100.00	-1.5%	
Contractual Services							
01100100 42210 Telephone	\$ 19,068.22	\$ 21,028.50	\$ 20,293.30	\$ 21,600.00	\$ 23,600.00		
01100100 42211 Natural Gas	-	-	255.51	-	-		
01100100 42225 Bank Processing Fees	-	176.38	606.26	800.00	800.00		
01100100 42228 Investment Management	4,119.00	4,931.00	5,447.00	5,500.00	6,200.00		
01100100 42230 Legal Services	50,406.92	49,081.25	55,875.37	50,000.00	55,000.00		
01100100 42231 Audit Services	26,581.61	27,057.25	29,878.97	29,300.00	30,000.00		
01100100 42234 Professional Services	45,669.02	46,891.57	94,611.63	154,000.00	134,000.00		
01100100 42242 Publications	2,305.71	2,480.00	1,996.78	2,600.00	2,600.00		
01100100 42243 Printing & Advertising	4,403.83	4,663.85	4,861.28	5,500.00	5,000.00		
01100100 42245 Village Communications	14,294.19	13,195.67	16,671.75	36,000.00	17,000.00		
01100100 42260 Physicals & Screenings	90.00	35.00	70.00	-	-		
01100100 42272 Lease Payments	5,820.07	5,767.63	12,386.67	10,700.00	10,800.00		
01100100 42305 Municipal Court	5,927.51	6,080.67	4,783.35	7,000.00	7,000.00		
Subtotal	\$ 178,686.08	\$ 181,388.77	\$ 247,737.87	\$ 323,000.00	\$ 292,000.00	-9.6%	
Supplies & Materials							
01100100 43308 Office Supplies	\$ 7,449.92	\$ 7,031.72	\$ 5,665.34	\$ 7,500.00	\$ 7,500.00		
01100100 43317 Postage	7,041.37	7,069.63	4,698.14	10,000.00	9,000.00		
01100100 43320 Tools, Equipment & Supplies	268.63	-	3,335.15	500.00	500.00		
01100100 43332 Office Furniture & Equip.	64.31	3,722.10	-	1,000.00	1,000.00		
01100100 43333 IT Equipment	9,977.22	22,457.49	17,001.73	22,400.00	9,000.00		
01100100 43340 Fuel	576.16	789.98	293.43	500.00	400.00		
Subtotal	\$ 25,377.61	\$ 41,070.92	\$ 30,993.79	\$ 41,900.00	\$ 27,400.00	-34.6%	

General Services Administration Department




Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Maintenance							
01100100 44420 Vehicle Maintenance (S)	\$ 3,418.55	\$ 3,624.09	\$ 3,041.35	\$ 5,000.00	\$ 4,000.00		
01100100 44423 Building Services (S)	110,682.44	116,500.10	101,242.22	113,000.00	122,000.00		
01100100 44426 Office Equipment Maint.	3,039.25	3,598.67	3,378.68	4,000.00	4,000.00		
Subtotal	\$ 117,140.24	\$ 123,722.86	\$ 107,662.25	\$ 122,000.00	\$ 130,000.00	6.6%	
Capital Expenditures							
01100100 45590 Capital Purchase	\$ -	\$ 56,000.00	\$ -	\$ -	\$ 50,000.00		
Subtotal	\$ -	\$ 56,000.00	\$ -	\$ -	\$ 50,000.00	-	
Transfers							
01100500 48002 Transfer to Cemetery	\$ -	\$ 250.00	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ 250.00	\$ -	\$ -	\$ -	-	
Other Charges							
01101100 47701 Recreation Programs	\$ 118,221.58	\$ 112,714.81	\$ 100,299.33	\$ 154,500.00	\$ 126,000.00		
01100100 47740 Travel/Training/Dues	27,497.42	25,756.37	25,092.98	37,000.00	34,000.00		
01100100 47741 Elected Officials - Expenses	1,040.13	1,228.66	601.00	1,500.00	1,500.00		
01100100 47743 Environmental Programs	803.36	2.47	13.48	500.00	500.00		
01100100 47745 President's Expenses	353.00	312.00	268.00	1,000.00	1,000.00		
01100100 47750 Historic Commission	2,711.08	1,392.22	552.70	2,300.00	3,000.00		
01100100 47760 Uniforms & Safety Items	-	558.50	-	500.00	500.00		
01100100 47765 Sales Tax Rebate Expense	-	123,131.23	245,435.11	250,000.00	15,000.00		
01100100 47769 Miscellaneous Expense	-	-	3.27	-	-		
01100600 47790 Interest Expense	478.40	309.66	1,255.27	2,700.00	2,000.00		
Subtotal	\$ 151,104.97	\$ 265,405.92	\$ 373,521.14	\$ 450,000.00	\$ 183,500.00	-59.2%	
General Services Administration Total	\$ 1,844,547.57	\$ 2,025,260.02	\$ 2,183,669.47	\$ 2,551,000.00	\$ 2,273,000.00	-10.9%	

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

The 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 providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Public Safety
	Conservation

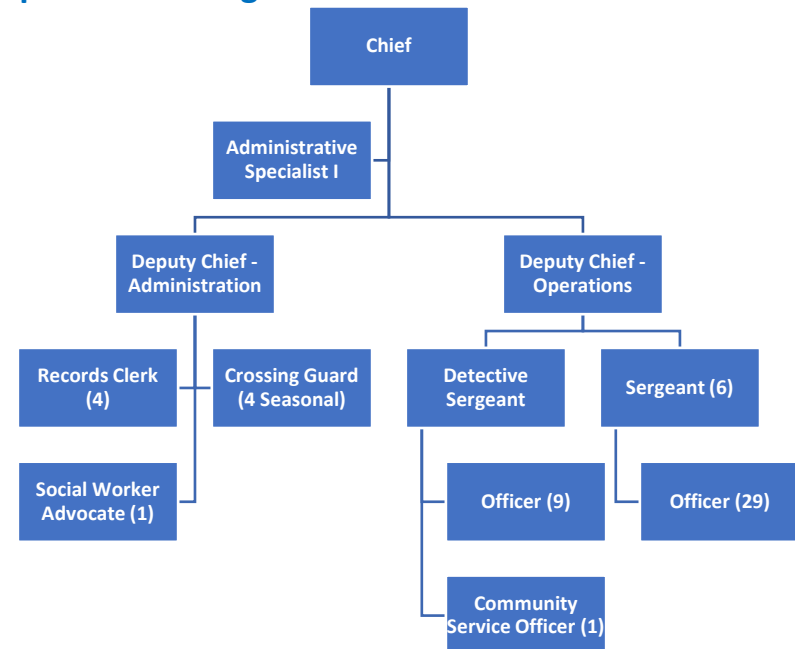
Personnel Summary

The Police Department employs a total of 56.0 full-time equivalent employees (48.0 Sworn) in FY 21/22. One (1) new Crossing Guard position has been added this year.

Position	FY 20/21	FY 21/22	Change
Police Chief	1.0	1.0	-
Deputy Police Chief	2.0	2.0	-
Sergeant	6.0	6.0	-
Detective Sergeant	1.0	1.0	-
Officer	38.0	38.0	-
Administrative Specialist I	1.0	1.0	-
Records Clerk	4.0	4.0	-
Community Service Officer	1.0	1.0	-
Social Worker Advocate	1.0	1.0	-
Crossing Guard	1.0	1.0	-
Total Full-Time Equivalent Positions	56.0	56.0	-
<i>Full-Time Employees</i>	55	55	-
<i>Part-Time Employees</i>	3	4	▲ 1



Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Developed and refined COVID-19 pandemic operating plans to ensure employee safety and service delivery.
- Responded to calls and provided proactive educational assistance with regards to the mandated stay-at-home orders and the Restore Illinois plan.
- Planned and coordinated with other agencies in response to periods of civil unrest during the year.
- Aided with liquor control regulations regarding outdoor dining in the Village.


 **Near Completion**

- TBD

 **Not Complete**

- Hold a National Night Out event.
- Hold public educational courses for residents.
- Establish K-9 program.
- Assign additional resources to traffic unit.

FY 21/22 Objectives


 **Customer Service**

- Participate in 2021 National Night Out event.

- Offer at least two (2) public educational courses/events to provide safety tips to residents.
- Implement and integrate Tyler eCitation software with the Village’s existing enterprise resource planning (ERP) software.
- Increase the number of Facebook (Algonquin Police) followers to 6,000 in calendar year 2021.
- Increase Excellent to Good survey rating for overall police services to 90.0% in the 2021 Algonquin Community Survey.

 **Public Safety**


- Complete recertification process through the Illinois Law Enforcement Accreditation Program (ILEAP) in July 2021.
- Complete the National Incident-Based Reporting System (NIBRS) certification requirements through the Federal Bureau of Investigation (FBI) in 2021.
- Reestablish Traffic Unit to address traffic concerns and safety of the motoring public.
- Participate in multi-jurisdictional training opportunities with local agencies.
- Increase departmental training on mental health, de-escalation, and cultural diversity for sworn and civilian personnel.
- Implement peer support program as part of a regional initiative.
- Assist McHenry County Health Department with site planning, logistics, and security of current and future COVID-19 vaccination sites in the community.


 **Conservation**

- Add at least two (2) additional Ford Police Interceptor Utility hybrid vehicles to the department’s fleet.

Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Promote a community oriented policing philosophy working in partnership with the community.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maximize the Excellent to Good survey rating for overall Police services	88.3%	92.3%	85.6%	90.0%	90.0%
Increase number of social media account followers (Facebook)	3,817	4,695	5,186	5,000	6,000

 Public Safety					
Objective: Enforce traffic regulations to facilitate the smooth flow of vehicular and pedestrian traffic throughout the Village.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Reduce crashes at controlled intersections	67	71	39	70	65
Reduce traffic accident fatalities	1	1	0	0	0

Maximize the Excellent to Good survey rating for traffic enforcement	70.5%	72.7%	72.7%	N/A	N/A
Hit and Run Traffic Accidents: Property Damage	37	41	52	N/A	N/A
Hit and Run Traffic Accidents: Personal Injury	4	6	2	N/A	N/A
Traffic Accidents: Property Damage	380	373	310	N/A	N/A
Traffic Accidents: Personal Injury	112	99	69	N/A	N/A
Traffic Accidents: Occurring on Private Property	98	78	90	N/A	N/A

Objective: Protect the safety and welfare of the public.					
Part I Crimes ¹	426	392	320	N/A	N/A
Part II Crimes ²	871	997	907	N/A	N/A
Service and Activity Calls	15,936	15,001	14,155	N/A	N/A
Maximize the Excellent to Good survey rating for crime prevention	90.6%	92.3%	91.4%	N/A	N/A
Maximize the very safe and somewhat safe survey rating for feeling of safety during the day	95%	96%	97%	N/A	N/A
Maximize the very safe and somewhat safe rating for feeling of safety after dark	93%	91%	90%	N/A	N/A

Notes:
¹ – Includes homicide, rape/sexual assault, robbery, aggravated battery, burglary, motor vehicle theft, theft, and arson.
² – Includes battery, assault, deceptive practices, criminal damage/trespass, sex offenses, offenses involving children, liquor/drug offenses, serious motor vehicle offenses, and disorderly conduct.

Police Department

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01200200 41103 IMRF	\$ 52,366.96	\$ 45,362.84	\$ 39,530.11	\$ 50,000.00	\$ 54,000.00		
01200200 41104 FICA	366,373.49	376,628.99	383,331.52	415,000.00	419,000.00		
01200200 41105 Unemployment Tax	5,360.91	6,090.28	5,509.87	6,500.00	6,500.00		
01200200 41106 Health Insurance	618,429.74	612,076.44	594,900.92	700,000.00	723,000.00		
01200200 41110 Salaries	473,206.20	431,657.98	402,259.57	412,000.00	427,000.00		
01200200 41120 Salary-Sworn Officers	4,176,519.43	4,338,913.51	4,470,912.56	4,715,000.00	4,748,000.00		
01200200 41122 Salary - Crossing Guards	14,809.38	15,862.50	14,206.26	17,500.00	22,500.00		
01200200 41140 Overtime	250,265.25	282,817.76	294,810.95	260,000.00	270,000.00		
01200200 41102 Pension Contribution Expense	1,900,000.00	1,992,833.93	1,985,000.00	2,068,000.00	2,280,000.00		
Subtotal	\$ 7,857,331.36	\$ 8,102,244.23	\$ 8,190,461.76	\$ 8,644,000.00	\$ 8,950,000.00	3.5%	
Contractual Services							
01200200 42210 Telephone	\$ 29,998.91	\$ 31,979.17	\$ 31,534.19	\$ 33,800.00	\$ 41,100.00		
01200200 42211 Natural Gas	-	-	-	-	-		
01200200 42212 Electric	559.13	504.92	370.53	600.00	500.00		
01200200 42215 Repeater Lines	52,990.46	52,990.37	50,929.76	31,400.00	30,600.00		
01200200 42225 Bank Processing Fees	126.77	232.39	713.44	600.00	800.00		
01200200 42230 Legal Services	122,145.88	164,453.51	104,818.68	100,000.00	117,000.00		
01200200 42234 Professional Services	18,398.64	38,883.43	23,006.26	98,000.00	33,200.00		
01200200 42242 Publications	564.00	317.60	344.89	500.00	500.00		
01200200 42243 Printing & Advertising	1,893.51	1,925.18	1,524.07	3,000.00	2,300.00		
01200200 42250 SEECOM	632,219.76	651,723.12	611,141.92	600,000.00	580,000.00		
01200200 42260 Physical Exams	185.00	270.00	345.00	-	1,000.00		
01200200 42270 Equipment Rental	6,652.06	9,859.16	24,087.23	15,400.00	2,600.00		
01200200 42272 Lease Payments	4,272.00	4,272.00	7,860.98	13,400.00	13,200.00		
Subtotal	\$ 870,006.12	\$ 957,410.85	\$ 856,676.95	\$ 896,700.00	\$ 822,800.00	-8.2%	

Police Department




Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Supplies & Materials							
01200200 43308 Office Supplies	\$ 10,400.52	\$ 7,616.91	\$ 8,585.98	\$ 8,000.00	\$ 6,200.00		
01200200 43309 Materials	35,042.51	25,025.79	32,106.98	23,700.00	27,000.00		
01200200 43317 Postage	3,332.59	3,317.03	2,684.01	3,000.00	3,000.00		
01200200 43320 Tools, Equipment & Supplies	12,762.42	16,852.05	20,026.32	18,500.00	38,300.00		
01200200 43332 Office Furniture & Equipment	2,892.63	27,130.32	1,822.20	500.00	1,500.00		
01200200 43333 IT Equipment	35,129.44	46,284.38	23,375.84	34,700.00	51,900.00		
01200200 43340 Fuel (S)	69,180.68	74,913.49	64,434.10	70,000.00	68,000.00		
01200200 43364 D.A.R.E./Community Programs	4,902.96	3,931.54	5,128.30	7,500.00	7,500.00		
Subtotal	\$ 173,643.75	\$ 205,071.51	\$ 158,163.73	\$ 165,900.00	\$ 203,400.00	22.6%	
Maintenance							
01200200 44420 Vehicle Maintenance (S)	\$ 112,600.28	\$ 110,425.48	\$ 104,862.78	\$ 125,000.00	\$ 123,000.00		
01200200 44421 Equipment Maintenance (S)	13,834.10	8,388.37	11,552.42	16,000.00	16,000.00		
01200200 44422 Radio Maintenance	2,145.91	2,000.00	3,610.00	3,000.00	1,500.00		
01200200 44423 Building Services (S)	155,992.35	160,695.00	111,284.57	163,000.00	165,000.00		
01200200 44426 Office Equipment Maintenance	8,153.00	6,966.75	6,624.46	8,200.00	3,300.00		
Subtotal	\$ 292,725.64	\$ 288,475.60	\$ 237,934.23	\$ 315,200.00	\$ 308,800.00	-2.0%	
Capital Expenditures							
01200200 43335 Vehicles & Equipment	\$ 111,734.07	\$ 150,256.27	\$ 25,243.61	\$ 26,000.00	\$ -		
01200200 45590 Capital Purchase	-	67,261.30	101,911.98	142,000.00	-		
01200200 45597 Capital Lease Payments	23,137.88	5,977.34	-	-	-		
Subtotal	\$ 134,871.95	\$ 223,494.91	\$ 127,155.59	\$ 168,000.00	\$ -	-100.0%	
Other Charges							
01200200 47720 Board of Police Commissioner	\$ 3,761.53	\$ 7,687.31	\$ 2,204.00	\$ 18,200.00	\$ 5,700.00		
01200200 47730 Emergency Service Disaster	7,726.27	7,828.21	-	1,100.00	1,100.00		
01200200 47740 Travel/Training/Dues	35,459.45	40,270.25	51,315.08	49,000.00	49,000.00		
01200200 47760 Uniforms & Safety Items	39,103.75	49,407.87	52,360.20	63,200.00	65,000.00		
01200200 47770 Investigations	215.37	536.09	492.00	2,000.00	2,000.00		
01200600 47790 Interest Expense	982.12	52.66	940.38	2,700.00	2,200.00		
Subtotal	\$ 87,248.49	\$ 105,782.39	\$ 107,311.66	\$ 136,200.00	\$ 125,000.00	-8.2%	
Police Total	\$ 9,415,827.31	\$ 9,882,479.49	\$ 9,677,703.92	\$ 10,326,000.00	\$ 10,410,000.00	0.8%	

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

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 providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Economic Development
	Public Safety

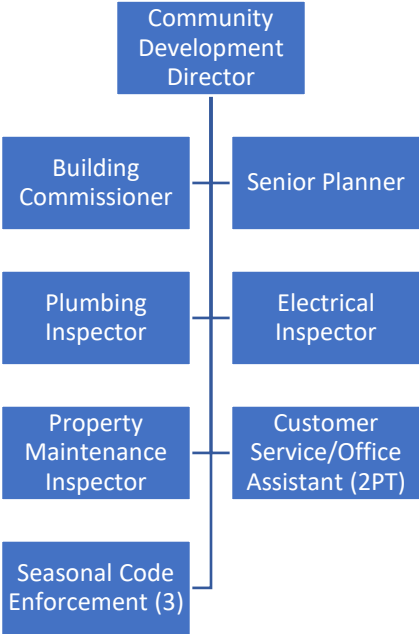
Personnel Summary

The Community Development Department employs a total of 8.5 full-time equivalent employees in FY 21/22. One (1) Building Inspector position and one (1) Property Maintenance Inspector position will not be filled this year.

Position	FY 20/21	FY 21/22	Change
Community Development Director	1.0	1.0	-
Building Commissioner	1.0	1.0	-
Senior Planner	1.0	1.0	-
Plumbing Inspector	1.0	1.0	-
Electrical Inspector	1.0	1.0	-
Building Inspector	1.0	-	▼ 1.0
Property Maintenance Inspector	2.0	1.0	▼ 1.0
Customer Service/Office Assistant	1.0	1.0	-
Seasonal Code Enforcement	1.5	1.5	-
Total Full-Time Equivalent Positions	10.5	8.5	▼ 2.0
<i>Full-Time Employees</i>	8	6	▼ 2
<i>Part-Time Employees</i>	5	5	-



Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Launched online permit application and permit system.
- Performed enhanced code enforcement activities utilizing seasonal staff.
- Implemented use of remove virtual inspections.


 **Near Completion**

- TBD

 **Not Complete**

- Perform update of 2008 Comprehensive Land Use Plan.

FY 21/22 Objectives

 **Customer Service**

- Increase Excellent to Good survey rating for ease/efficiency of obtaining permits to 78.0% in the 2021 Algonquin Community Survey.
- Increase voluntary compliance rate for code enforcement cases to 96.0% in 2021.
- Increase the number of permit applications received online five (5) percent from the 2020 values.
- Increase the number of remote virtual inspections performed in 2021 five (5) percent from the 2020 actual value.

 **Economic Development**


- Hold Art on the Fox event in September 2021 in Old Town Algonquin.
- Perform business retention visitations with local businesses.
- Staff to serve on the Board of Directors for the Algonquin/Lake in the Hills Chamber of Commerce.


 **Public Safety**


- Perform code enforcement inspections to maintain the public’s health, safety, and general welfare.

Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Improve service delivery and customer experience for permits and inspections to residents and customers.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for ease/efficiency of obtaining permits	79.7%	85.6%	76.9%	N/A	78.0%
Maximize the percentage of permit applications submitted online	18.0%	21.1%	45.7%	N/A	N/A
Maximize the % of property maintenance violations resolved voluntarily	95.5%	96.1%	99.5%	95.0%	96.0%

 Economic Development					
Objective: Create jobs and bring visitors to our community.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Commercial occupancy permits issued	84	25	22	N/A	N/A
Residential occupancy permits issued	29	25	84	N/A	N/A

 Public Safety					
Objective: Maintain a high level of quality, consistency, and reliability in building and code enforcement inspections and permitting.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for code enforcement	63.9%	79.3%	65.4%	N/A	N/A
Maximize Not a problem and Minor problem survey rating for are run-down buildings, weed lots, or junk vehicles a problem in Algonquin	72.9%	72.3%	70.9%	N/A	N/A
Building inspections performed	6,265	5,150	5,254	N/A	N/A
Code enforcement inspections performed	2,580	2,123	9,876	N/A	N/A

Community Development Department

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01300100 41103 IMRF	\$ 93,989.01	\$ 71,277.51	\$ 68,737.65	\$ 93,000.00	\$ 90,000.00		
01300100 41104 FICA	63,666.76	51,320.84	53,609.29	63,000.00	57,000.00		
01300100 41105 Unemployment Tax	961.04	899.62	1,038.14	1,200.00	1,400.00		
01300100 41106 Health Insurance	93,742.70	80,403.41	80,654.21	105,000.00	88,000.00		
01300100 41110 Salaries	846,491.24	683,529.85	706,536.49	802,000.00	726,000.00		
01300100 41132 Salary - Planning/Zoning	1,495.00	1,715.00	1,840.00	2,000.00	2,000.00		
01300100 41140 Overtime	3,092.88	791.03	6,604.67	8,300.00	8,000.00		
Subtotal	\$ 1,103,438.63	\$ 889,937.26	\$ 919,020.45	\$ 1,074,500.00	\$ 972,400.00	-9.5%	
Contractual Services							
01300100 42210 Telephone	\$ 14,645.41	\$ 14,906.63	\$ 14,717.44	\$ 16,200.00	\$ 19,300.00		
01300100 42225 Bank Processing Fees	-	84.44	1,937.26	1,200.00	7,000.00		
01300100 42230 Legal Services	5,847.06	18,175.49	23,471.79	20,000.00	25,000.00		
01300100 42234 Professional Services	94,947.09	132,570.14	200,559.96	257,600.00	136,900.00		
01300100 42242 Publications	-	1,278.22	-	1,000.00	1,000.00		
01300100 42243 Printing & Advertising	841.98	493.10	5,052.32	7,000.00	15,800.00		
01300100 42260 Physicals & Screenings	60.00	-	35.00	100.00	200.00		
01300100 42272 Lease Payments	2,353.50	606.71	21,323.67	20,400.00	19,800.00		
Subtotal	\$ 118,695.04	\$ 168,114.73	\$ 267,097.44	\$ 323,500.00	\$ 225,000.00	-30.4%	
Supplies & Materials							
01300100 43308 Office Supplies	\$ 1,631.68	\$ 2,493.49	\$ 2,091.96	\$ 4,000.00	\$ 5,200.00		
01300100 43317 Postage	1,098.47	795.41	2,217.76	1,500.00	4,500.00		
01300100 43320 Tools, Equipment & Supplies	34.11	16.96	118.76	500.00	1,000.00		
01300100 43332 Office Furniture & Equip.	-	-	360.88	500.00	500.00		
01300100 43333 IT Equipment	2,336.23	8,072.43	4,540.66	3,600.00	9,000.00		
01300100 43340 Fuel (S)	6,237.99	7,157.38	6,256.58	7,000.00	6,000.00		
01300100 43362 Public Art	8,935.55	8,637.11	11,688.14	37,000.00	8,900.00		
Subtotal	\$ 20,274.03	\$ 27,172.78	\$ 27,274.74	\$ 54,100.00	\$ 35,100.00	-35.1%	
Maintenance							
01300100 44420 Vehicle Maintenance (S)	\$ 19,895.80	\$ 15,366.84	\$ 4,626.01	\$ 20,000.00	\$ 14,000.00		
01300100 44423 Building Services (S)	31,192.56	39,563.71	24,044.68	35,000.00	38,000.00		
01300100 44426 Office Equipment Maintenance	2,628.66	3,533.07	3,115.70	3,400.00	3,400.00		
Subtotal	\$ 53,717.02	\$ 58,463.62	\$ 31,786.39	\$ 58,400.00	\$ 55,400.00	-5.1%	

Community Development Department




Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Capital Expenditure							
01300100 43335 Vehicles & Equipment	\$ -	\$ 19,494.00	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ 19,494.00	\$ -	\$ -	\$ -	-	
Other Charges							
01300100 47710 Economic Development	\$ 7,991.35	\$ 26,537.60	\$ 15,437.30	\$ 15,600.00	\$ 22,300.00		
01300100 47740 Travel/Training/Dues	7,775.81	6,222.63	9,292.00	14,300.00	15,600.00		
01300100 47760 Uniforms & Safety Items	81.81	169.20	674.56	1,000.00	2,000.00		
01300600 47790 Interest Expense	93.36	5.02	2,629.87	6,600.00	3,600.00		
Subtotal	\$ 15,942.33	\$ 32,934.45	\$ 28,033.73	\$ 37,500.00	\$ 43,500.00	16.0%	
Community Development Total	\$ 1,312,067.05	\$ 1,196,116.84	\$ 1,273,212.75	\$ 1,548,000.00	\$ 1,331,400.00	-14.0%	

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

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

The Administration Division of the Public Works Department supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Infrastructure
	Conservation

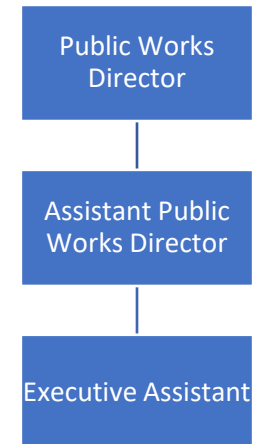
Personnel Summary

The Administration Division of the Public Works Department employs a total of 3.0 full-time equivalent employees in FY 21/22. Two (2) vacant part-time Customer Service/Office Assistant positions will not be filled this year.

Position	FY 20/21	FY 21/22	Change
Public Works Director	1.0	1.0	-
Assistant Public Works Director	1.0	1.0	-
Executive Assistant	1.0	1.0	-
Customer Service/Office Assistant	1.0	-	▼ 1.0
Total Full-Time Equivalent Positions	4.0	3.0	▼ 0.5
<i>Full-Time Employees</i>	3	3	-
<i>Part-Time Employees</i>	2	0	▼ 2



Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Manage and provide guidance to all operating divisions of Public Works Department to ensure citizen satisfaction.
- Use Cityworks data to analyze costs and make efficiency improvements.
- Developed and refined COVID-19 pandemic operating plans to ensure employee safety and service delivery.
- Completed engineering reviews for ten (10) private developments.
- Completed engineering reviews for 14 Village projects.
- Issued six (6) site development permits.

Near Completion

- N/A

Not Complete

- N/A

FY 21/22 Objectives

Customer Service

- Increase the number of departmental requests submitted online to 35 percent in 2021.
- Increase Excellent to Good survey rating for overall public works to 83.0% in the 2021 Algonquin Community Survey.



Infrastructure

- Perform project reviews for private development projects as necessary.
- Perform project reviews for Village construction projects as outline in the Village’s capital improvement budgets.



Conservation

- Manage maintenance periods and prescribed burning program for Village’s natural areas.

Performance Measures and Statistics


The FY 21/22 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.



Customer Service

Objective: Enhance efficiency and effectiveness of departmental services and operations

Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Increase the percentage of requests submitted online	24.4%	27.2%	33.2%	N/A	35.0%
Maximize Excellent to Good survey rating for overall public works	77.9%	84.3%	82.3%	N/A	83.0%

 Infrastructure					
Objective: Provide oversight for all major maintenance and construction projects.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Perform project reviews for Village construction projects	N/A	16	14	N/A	N/A
Perform project reviews for private development projects	N/A	7	10	N/A	N/A
Issue site development permits for approved projects	N/A	7	6	N/A	N/A

Public Works - Administration Division

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01400300 41103 IMRF	\$ 24,145.90	\$ 23,221.13	\$ 20,479.54	\$ 25,000.00	\$ 25,000.00		
01400300 41104 FICA	15,400.02	15,886.82	15,312.71	17,000.00	16,000.00		
01400300 41105 Unemployment Tax	187.86	200.82	201.22	300.00	200.00		
01400300 41106 Health Insurance	18,183.10	12,963.66	11,387.18	21,000.00	13,000.00		
01400300 41110 Salaries	214,268.72	220,340.13	212,488.72	202,000.00	190,000.00		
01400300 41140 Overtime	-	56.86	208.77	400.00	300.00		
Subtotal	\$ 272,185.60	\$ 272,669.42	\$ 260,078.14	\$ 265,700.00	\$ 244,500.00	-8.0%	
Contractual Services							
01400300 42210 Telephone	\$ 6,431.75	\$ 6,652.27	\$ 7,022.95	\$ 7,200.00	\$ 6,500.00		
01400300 42211 Natural Gas	-	-	207.61	-	-		
01400300 42215 Repeater Lines	-	-	-	8,300.00	8,800.00		
01400300 42230 Legal Services	8,662.50	4,156.25	332.42	4,000.00	5,000.00		
01400300 42234 Professional Services	-	-	258.00	-	-		
01400300 42242 Publications	297.40	297.40	459.00	600.00	600.00		
01400300 42243 Printing & Advertising	51.88	-	50.00	50.00	50.00		
01400300 42260 Physicals & Screenings	-	-	35.00	450.00	300.00		
01400300 42270 Equipment Rental	203.73	202.49	202.36	700.00	700.00		
01400300 42272 Lease Payments	2,353.44	606.68	3,385.56	4,500.00	5,000.00		
Subtotal	\$ 18,000.70	\$ 11,915.09	\$ 11,952.90	\$ 25,800.00	\$ 26,950.00	4.5%	
Supplies & Materials							
01400300 43308 Office Supplies	\$ 1,191.77	\$ 1,079.57	\$ 1,079.90	\$ 1,400.00	\$ 1,500.00		
01400300 43317 Postage	1,047.92	1,405.32	880.97	1,000.00	1,000.00		
01400300 43320 Tools, Equipment & Supplies	39.40	-	-	-	-		
01400300 43332 Office Furniture & Equipment	-	980.00	-	-	-		
01400300 43333 IT Equipment	12,421.46	7,168.62	8,664.71	18,500.00	11,800.00		
01400300 43340 Fuel	1,130.44	1,422.50	1,422.95	2,000.00	1,600.00		
Subtotal	\$ 15,830.99	\$ 12,056.01	\$ 12,048.53	\$ 22,900.00	\$ 15,900.00	-30.6%	
Maintenance							
01400300 44420 Vehicle Maintenance (S)	\$ 4,823.09	\$ 6,654.82	\$ 3,948.54	\$ 6,000.00	\$ 6,000.00		
01400300 44423 Building Services (S)	51,481.37	39,782.31	35,390.61	47,000.00	50,000.00		
01400300 44426 Office Equipment Maint.	257.05	323.49	282.27	500.00	450.00		
Subtotal	\$ 56,561.51	\$ 46,760.62	\$ 39,621.42	\$ 53,500.00	\$ 56,450.00	5.5%	

Public Works - Administration Division

Expenditures




	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Capital Expenditures							
01400300 43335 Vehicles & Equipment	\$ -	\$ 35,160.89	\$ -	\$ -	\$ -		
01400300 45590 Capital Purchase	-	-	-	5,000.00	-		
Subtotal	\$ -	\$ 35,160.89	\$ -	\$ 5,000.00	\$ -	-100.0%	
Transfers							
01400500 48099 Transfer/Debt Service Fund	\$ 625,000.00	\$ 622,000.00	\$ -	\$ -	\$ -		
Subtotal	\$ 625,000.00	\$ 622,000.00	\$ -	\$ -	\$ -	-	
Other Charges							
01400300 47740 Travel, Training & Dues	\$ 14,478.86	\$ 10,574.30	\$ 7,648.92	\$ 8,600.00	\$ 8,600.00		
01400300 47760 Uniforms & Safety Items	44.00	321.66	480.27	400.00	600.00		
01400600 47790 Interest Expense	93.30	4.99	953.23	1,500.00	1,000.00		
Subtotal	\$ 14,616.16	\$ 10,900.95	\$ 9,082.42	\$ 10,500.00	\$ 10,200.00	-2.9%	
Public Works Administration Total	\$ 1,002,194.96	\$ 1,011,462.98	\$ 332,783.41	\$ 383,400.00	\$ 354,000.00	-7.7%	

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

Public Works Department – General Services Division

The General Services Division of the Public Works Department 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 the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Infrastructure
	Conservation

Personnel Summary

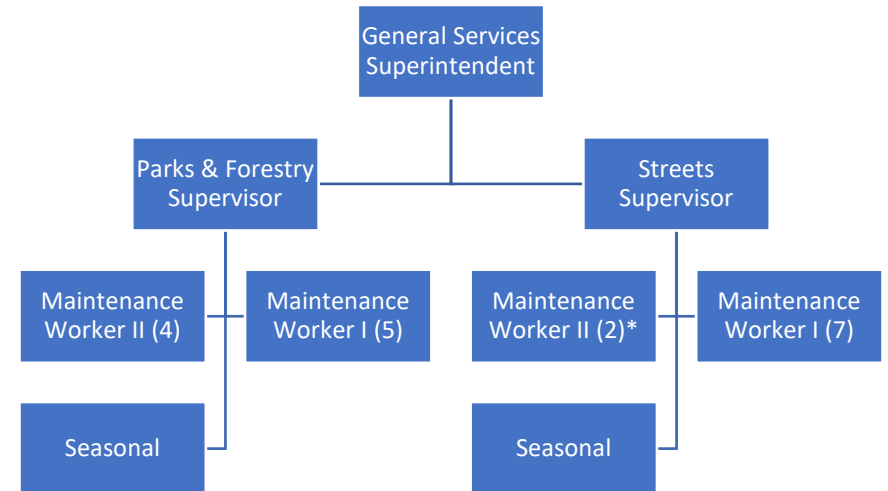
The General Services Division of the Public Works Department employs a total of 24.0 full-time equivalent employees in FY 21/22. One (1) Maintenance Worker I was promoted to a Maintenance Worker II position. Two (2) new seasonal positions will be added this year.

Position	FY 20/21	FY 21/22	Change
General Services Superintendent	1.0	1.0	-
Streets Supervisor	1.0	1.0	-
Parks and Forestry Supervisor	1.0	1.0	-
Maintenance Worker II ¹	5.0	6.0	▲1.0
Maintenance Worker I	13.0	12.0	▼1.0
Seasonal	2.5	3.0	▲0.5
Total Full-Time Equivalent Positions	23.5	24.0	▲0.5
<i>Full-Time Employees</i>	21	21	-
<i>Part-Time Employees</i>	10	12	▲2

1 – One (1) Maintenance Worker II positions is budgeted in Public Works General Services and assigned to Public Works Water and Sewer Utilities who is primarily assigned to storm sewer maintenance.



Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Expand resources towards tree pruning and planting programs.
- Enhance public education materials for tree maintenance programs.
- Receive Tree City USA award.

Near Completion

- Developing level of service standards for operational work

Not Complete

- Provide training for staff to maintain credentials and professionally develop.

FY 21/22 Objectives

Customer Service

- Maintain at least eight (8) International Society of Arboriculture Certified Arborists on staff during 2021.

Infrastructure


- Implement year 1 goals as outlined in the Parks and Recreation Master Plan.
- Prune at least 5,000 trees during the 2021-2022 winter pruning cycle.


Conservation


- Receive Tree City USA Award in 2022.

Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Maintain a highly trained and capable staff for operations.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
International Society of Arboriculture Certified Arborists	7	7	7	9	8

 Infrastructure					
Objective: Maintain Village infrastructure to uphold a high quality of life for residents and visitors.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Sidewalk Concrete Poured (feet ²)	N/A	49,715	64,760	N/A	N/A
Curb Concrete Poured (linear feet)	N/A	1,163	465	N/A	N/A
Asphalt Used (tons)	N/A	2,411	1,158	N/A	N/A
Road Striping Completed (miles)	N/A	17.46	23.82	N/A	N/A
Trees Pruned	2,257	3,399	4,355	6,000	5,000
Developed Park Area Maintained (Acres)	154.5	154.5	154.5	N/A	N/A
Developed park sites maintained	21	21	21	N/A	N/A
Maximize Excellent to Good survey rating for tree trimming	72.2%	77.7%	76.1%	N/A	N/A
Maximize Excellent to Good survey rating for snow/ice removal	73.6%	88.1%	79.7%	N/A	N/A
Maximize Excellent to Good survey rating for street maintenance	65.3%	81.4%	62.9%	N/A	N/A
Maximize Excellent to Good survey rating for parks maintenance	84.5%	87.4%	84.0%	N/A	N/A

 Conservation					
Objective: Promote Village solid waste program to encourage recycling.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Obtain Tree City USA Award	Yes	Yes	Yes	Yes	Yes
Maximize Excellent to Good survey rating for urban forestry program	80.3%	80.7%	82.4%	N/A	N/A

Public Works - General Services Division

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01500300 41103 IMRF	\$ 171,351.69	\$ 156,575.46	\$ 137,946.59	\$ 177,000.00	\$ 196,000.00		
01500300 41104 FICA	119,390.57	117,526.77	108,075.69	121,000.00	127,000.00		
01500300 41105 Unemployment Tax	2,488.36	2,598.45	2,529.36	3,000.00	3,000.00		
01500300 41106 Health Insurance	254,748.36	256,787.94	225,076.43	241,000.00	294,000.00		
01500300 41110 Salaries	1,477,707.74	1,464,439.21	1,383,912.23	1,504,000.00	1,579,000.00		
01500300 41140 Overtime	122,963.97	110,087.22	59,636.21	65,000.00	65,000.00		
Subtotal	\$ 2,148,650.69	\$ 2,108,015.05	\$ 1,917,176.51	\$ 2,111,000.00	\$ 2,264,000.00	7.2%	
Contractual Services							
01500300 42210 Telephone	\$ 19,964.50	\$ 20,448.66	\$ 20,260.82	\$ 22,300.00	\$ 32,900.00		
01500300 42211 Natural Gas	123.15	1,351.41	1,176.57	1,200.00	1,200.00		
01500300 42212 Electric	409,763.94	338,048.04	183,922.01	232,000.00	225,500.00		
01500300 42215 Repeater Lines	-	-	-	8,300.00	8,800.00		
01500300 42230 Legal Services	612.50	1,662.50	4,084.50	1,500.00	1,500.00		
01500300 42232 Engineering Services	3,433.45	1,338.68	36,223.88	7,750.00	7,000.00		
01500300 42234 Professional Services	292,402.85	511,486.25	721,227.65	846,500.00	835,700.00		
01500300 42243 Printing & Advertising	25.94	88.34	325.00	450.00	500.00		
01500300 42253 Community Events	888.00	968.00	-	1,500.00	1,500.00		
01500300 42260 Physicals & Screenings	811.00	1,622.80	1,776.00	1,500.00	1,600.00		
01500300 42264 Snow Removal	1,140.65	860.47	1,277.13	1,700.00	1,700.00		
01500300 42270 Equipment Rental	17,096.16	27,348.30	24,217.20	2,000.00	2,000.00		
01500300 42272 Principal Lease Payments	-	-	5,340.56	9,200.00	8,800.00		
Subtotal	\$ 746,262.14	\$ 905,223.45	\$ 999,831.32	\$ 1,135,900.00	\$ 1,128,700.00	-0.6%	
Supplies & Materials							
01500300 43308 Office Supplies	\$ 55.99	\$ 85.01	\$ 358.93	\$ 400.00	\$ 400.00		
01500300 43309 Materials	45,942.51	76,380.15	13,057.93	21,950.00	22,750.00		
01500300 43317 Postage	162.40	-	219.71	500.00	500.00		
01500300 43320 Tools, Equipment & Supplies	19,788.76	35,092.90	32,197.90	42,750.00	41,150.00		
01500300 43332 Office Furniture & Equipment	-	-	22,728.14	-	3,000.00		
01500300 43333 IT Equipment	18,331.49	17,697.12	13,500.00	20,700.00	19,425.00		
01500300 43340 Fuel	81,508.90	79,309.39	60,084.27	73,000.00	71,000.00		
01500300 43360 Park Upgrades	46,386.87	42,839.00	14,112.00	54,500.00	-		
01500300 43366 Sign Program	23,459.28	24,397.79	24,745.00	50,000.00	50,500.00		
Subtotal	\$ 235,636.20	\$ 275,801.36	\$ 181,003.88	\$ 263,800.00	\$ 208,725.00	-20.9%	

Public Works - General Services Division

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Maintenance							
01500300 44402 Tree Planting	\$ 58,787.83	\$ 20,747.81	\$ 350.00	\$ 9,300.00	\$ 9,300.00		
01500300 44420 Vehicle Maintenance (S)	274,202.37	274,579.28	241,555.48	285,000.00	301,000.00		
01500300 44421 Equipment Maintenance (S)	216,082.14	146,374.95	109,134.23	238,000.00	192,500.00		
01500300 44423 Building Maintenance (S)	180,958.90	167,013.72	159,861.27	183,000.00	200,000.00		
01500300 44426 Office Equipment Maint.	859.39	1,012.21	968.60	1,600.00	1,600.00		
01500300 44427 Curb & Sidewalk Program	250.48	7,556.08	7,875.00	6,000.00	4,000.00		
01500300 44428 Street Maintenance	33,468.67	14,617.50	11,999.64	12,000.00	12,000.00		
01500300 44429 Street Light Maintenance	7,632.22	7,217.81	3,153.52	6,000.00	-		
01500300 44430 Traffic Signal Maintenance	19,373.64	24,040.77	33,703.44	26,500.00	26,500.00		
01500300 44431 Storm Sewer Maintenance	12,194.16	14,107.64	11,267.51	11,700.00	12,000.00		
Subtotal	\$ 803,809.80	\$ 677,267.77	\$ 579,868.69	\$ 779,100.00	\$ 758,900.00	-2.6%	
Capital Expenditures							
01500300 43335 Vehicles & Equipment	\$ 32,224.00	\$ 24,243.00	\$ -	\$ 23,000.00	\$ 30,000.00		
01500300 45590 Capital Purchase	177,347.00	131,641.00	25,905.00	339,500.00	-		
Subtotal	\$ 209,571.00	\$ 155,884.00	\$ 25,905.00	\$ 362,500.00	\$ 30,000.00	-91.7%	
Transfers							
01500500 48005 Transfer to Pool Fund	\$ 80,617.42	\$ 142,589.21	\$ 182,468.30	\$ 158,400.00	\$ 192,175.00		
Subtotal	\$ 80,617.42	\$ 142,589.21	\$ 182,468.30	\$ 158,400.00	\$ 192,175.00	21.3%	
Other Charges							
01500300 47740 Travel/Training/Dues	\$ 17,045.05	\$ 18,357.79	\$ 15,007.61	\$ 21,000.00	\$ 21,400.00		
01500300 47760 Uniforms & Safety Items	15,437.37	14,699.31	17,767.04	17,900.00	21,200.00		
01500600 47790 Interest Lease Expense	-	-	1,118.58	2,400.00	1,600.00		
Subtotal	\$ 32,482.42	\$ 33,057.10	\$ 33,893.23	\$ 41,300.00	\$ 44,200.00	7.0%	
General Services Total	\$ 4,257,029.67	\$ 4,297,837.94	\$ 3,920,146.93	\$ 4,852,000.00	\$ 4,626,700.00	-4.6%	

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

Multidepartmental




Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
01900100 42234 Professional Services	\$ 5,802.37	\$ 4,669.00	\$ 5,094.75	\$ 9,500.00	\$ 29,400.00		
01900100 42236 Insurance	485,993.30	506,331.30	496,327.30	629,000.00	636,000.00		
Subtotal	\$ 491,795.67	\$ 511,000.30	\$ 501,422.05	\$ 638,500.00	\$ 665,400.00	4.2%	
Supplies & Materials							
01900100 43333 Computer Network	\$ 203,508.03	\$ 214,262.33	\$ 251,470.41	\$ 264,600.00	\$ 266,000.00		
Subtotal	\$ 203,508.03	\$ 214,262.33	\$ 251,470.41	\$ 264,600.00	\$ 266,000.00	0.5%	
Transfers							
01900500 48004 Transfer to Street Imp. Fund	\$ -	\$ 600,000.00	\$ 3,470,000.00	\$ 3,000,000.00	\$ 5,500,000.00		
01900500 48006 Transfer to Park Imp. Fund	-	400,000.00	142,500.00	-	-		
Subtotal	\$ -	\$ 1,000,000.00	\$ 3,612,500.00	\$ 3,000,000.00	\$ 5,500,000.00	83.3%	
Other Charges							
01900100 47740 Travel, Training, & Dues	\$ 6,611.75	\$ 16,019.71	\$ 8,221.88	\$ 25,500.00	\$ 10,500.00		
Subtotal	\$ 6,611.75	\$ 16,019.71	\$ 8,221.88	\$ 25,500.00	\$ 10,500.00	-58.8%	
Multidepartmental Total	\$ 701,915.45	\$ 1,741,282.34	\$ 4,373,614.34	\$ 3,928,600.00	\$ 6,441,900.00	64.0%	
Non Budgeted Expense							
01900100 47768 Write-Off Expense	\$ -	\$ 18,655.06		\$ -	\$ -		
Multidepartmental Total (Audited)	\$ 701,915.45	\$ 1,759,937.40	\$ 4,373,614.34	\$ 3,928,600.00	\$ 6,441,900.00	64.0%	

Public Works Department – Water and Sewer Utilities Operating Division

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

The Water and Sewer Utilities Division of the Public Works Department supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Infrastructure
	Conservation

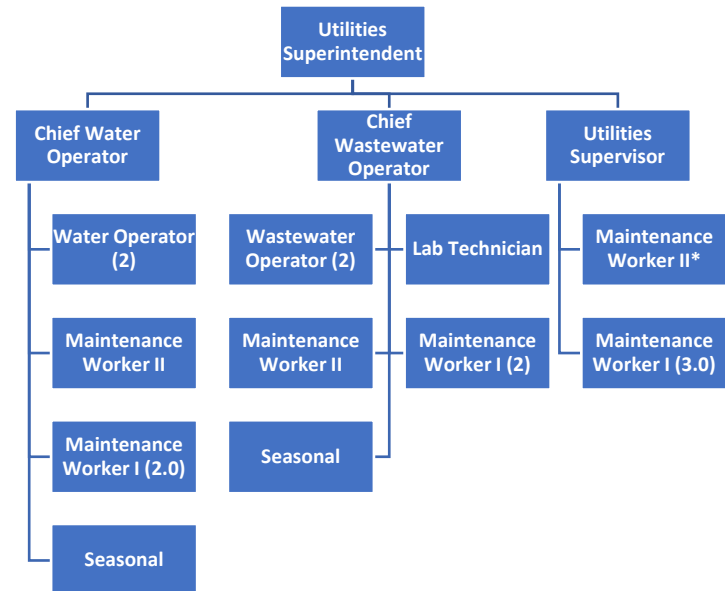


Personnel Summary

The Water and Sewer Utilities Division of the Public Works Department employs a total of 19.5 full-time equivalent employees in FY 21/22.

Position	FY 20/21	FY 21/22	Change
Utilities Superintendent ¹	1.0	1.0	-
Chief Wastewater Operator	1.0	1.0	-
Chief Water Operator	1.0	1.0	-
Wastewater Operator	2.0	2.0	-
Water Operator	2.0	2.0	-
Utilities Supervisor ¹	1.0	1.0	-
Lab Technician ¹	1.0	1.0	-
Maintenance Worker II ¹	3.0	3.0	-
Maintenance Worker I ²	7.0	7.0	-
Seasonal	0.5	0.5	-
Total Full-Time Equivalent Positions	19.5	19.5	-
<i>Full-Time Employees</i>	<i>19</i>	<i>19</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>2</i>	<i>2</i>	<i>-</i>

Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Perform annual well inspections and evaluations.
- Perform annual lift station pump inspections and evaluations.
- Perform annual leak survey to identify water loss throughout the 160 miles of Village water distribution system.
- Perform root treatment on areas of the sanitary sewer conveyance system that are identified as areas of heavy root intrusion.

Near Completion

- Calibrate flow meters at all Water Treatment Facilities and Wells.

Not Complete

- Perform Aerobic Treatment System (ATS) inspection and testing at the Wastewater Treatment Facility.

FY 21/22 Objectives

Customer Service

- Promptly respond to requests for service for water and sewer customers.

Infrastructure

- Televis 62,500 linear feet of sanitary sewer in calendar year 2021.
- Flush 125,000 linear feet of sanitary sewer in calendar year 2021.
- Perform annual well inspections and evaluations.
- Perform annual lift station pump inspections and evaluations.
- Perform annual leak survey to identify water loss throughout the 160 miles of Village water distribution system.


Conservation

- Monitor and implement outdoor watering restrictions as dictated by groundwater levels near municipal wells.


Public Works Department – Water and Sewer Utilities Operating Division

Performance Measures and Statistics

The FY 21/22 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.

 Infrastructure					
Objective: Maintain Village’s infrastructure providing reliability and minimum interruptions to services.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Televise sanitary sewer system (linear feet)	60,029	89,387	33,182	62,500	62,500
Flush sanitary sewer system (linear feet)	48,453	119,685	101,655	125,000	125,000
Volume of water produced (million gallons)	925.48	861.52	809.18	N/A	N/A
Volume of wastewater treated (million gallons)	1,289.91	1,376.33	1,324.64	N/A	N/A
Daily water consumption per capita (gallons)	80	80	80	N/A	N/A
Maximize Excellent to Good survey rating for sewer services	78.9%	85.0%	83.7%	N/A	N/A

Maximize Excellent to Good survey rating for drinking water	66.3%	71.6%	66.4%	N/A	N/A
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 Conservation					
Objective: Protect and manage groundwater supplies.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Number of days on elevated water restrictions	0	0	0	N/A	N/A

Water and Sewer Operating Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
07000400 33035 Donations-Operating-W&S	\$ 3,202.62	\$ 2,573.40	\$ 8,324.91	\$ 2,000.00	\$ 2,000.00		
07000400 33235 Grants-Operating	2,962.30	-	-	-	-		
Subtotal	\$ 6,164.92	\$ 2,573.40	\$ 8,324.91	\$ 2,000.00	\$ 2,000.00	0.0%	
Charges for Services							
07000400 34100 Rental Income	\$ 48,793.12	\$ 50,240.82	\$ 51,388.18	\$ 83,000.00	\$ 85,000.00		
07000400 34200 Miscellaneous Billings	(89.68)	-	-	-	-		
07000400 34700 Water Fees	3,101,445.92	3,451,520.59	3,843,452.39	4,100,000.00	4,100,000.00		
07000400 34710 Sewer Fees	3,304,618.29	3,990,353.84	4,829,166.53	5,500,000.00	5,500,000.00		
07000400 34715 Infrastructure Fee	1,318,838.97	1,324,647.00	1,332,776.00	1,320,000.00	1,320,000.00		
07000400 34720 Administrative Fees	2,075.00	2,930.00	3,707.35	2,000.00	2,000.00		
07000400 34730 Late Charges	70,954.47	75,485.97	80,657.18	70,000.00	75,000.00		
07000400 34740 Reinstatement Fees	15,482.20	16,276.68	18,304.95	14,000.00	14,000.00		
07000400 34820 Meter Sales	33,769.00	51,596.00	39,256.00	40,000.00	40,000.00		
Subtotal	\$ 7,895,887.29	\$ 8,963,050.90	\$ 10,198,708.58	\$ 11,129,000.00	\$ 11,136,000.00	0.1%	
Investment Income							
07000500 36001 Interest	\$ 1,875.87	\$ 2,462.29	\$ 3,652.18	\$ 2,000.00	\$ 2,000.00		
07000500 36020 Interest - Investment Pools	73,115.42	90,416.42	236,690.76	60,000.00	10,000.00		
Subtotal	\$ 74,991.29	\$ 92,878.71	\$ 240,342.94	\$ 62,000.00	\$ 12,000.00	-80.6%	
Other Income							
07000400 37100 Restitution	\$ 630.81	\$ 3,183.86	\$ 328.00	\$ -	\$ -		
07000400 37905 Sale of Surplus Property	31,764.22	27,974.88	59,060.22	20,000.00	20,000.00		
Subtotal	\$ 32,395.03	\$ 31,158.74	\$ 59,388.22	\$ 20,000.00	\$ 20,000.00	0.0%	
Water & Sewer Operating Fund Total	\$ 8,009,438.53	\$ 9,089,661.75	\$ 10,506,764.65	\$ 11,213,000.00	\$ 11,170,000.00	-0.4%	

Water and Sewer Operating Fund

Total Expenses

		FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Operating Expenses								
07700400	∑ Water Division Total	\$ 2,779,858.79	\$ 3,083,719.29	\$ 2,894,401.36	\$ 3,645,500.00	\$ 3,534,600.00		
07800400	∑ Sewer Division Total	2,541,771.54	2,497,083.49	2,692,161.35	3,192,000.00	3,248,500.00		
Subtotal		\$ 5,321,630.33	\$ 5,580,802.78	\$ 5,586,562.71	\$ 6,837,500.00	\$ 6,783,100.00	-0.8%	
Debt Service								
07080400	46700 IEPA Loan Principal Expense	\$ -	\$ -	\$ -	\$ 1,005,000.00	\$ 1,005,000.00		
07080400	46701 IEPA Loan Interest Expense	-	-	-	480,000.00	480,000.00		
07080400	46680 Bond Principal Payment	630,000.00	665,000.00	695,000.00	715,000.00	755,000.00		
07080400	46681 Bond Interest Expense	166,634.91	147,647.41	127,622.41	118,700.00	97,200.00		
07080400	46682 Bond Fees	428.00	428.00	428.00	500.00	500.00		
Subtotal		\$ 797,062.91	\$ 813,075.41	\$ 823,050.41	\$ 2,319,200.00	\$ 2,337,700.00	0.8%	
Transfers								
07800500	48012 Transfer to W/S Capital	\$ 1,318,838.97	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,320,000.00	\$ 1,320,000.00		
Subtotal		\$ 1,318,838.97	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,320,000.00	\$ 1,320,000.00	0.0%	
Water and Sewer Operating Fund Total		\$ 7,437,532.21	\$ 7,718,525.19	\$ 12,422,389.12	\$ 10,476,700.00	\$ 10,440,800.00	-0.3%	
Non Budgeted Expense								
07800400	46702 ARO Amortization	\$ -	\$ -	\$ 8,409.00	\$ -	\$ -		
07700400	47853 Pension Expense W/S	14,601.58	(29,915.25)	71,128.52	-	-		
07800400	47853 Pension Expense W/S	12,930.26	(26,254.69)	63,437.01	-	-		
07700400	47854 OPEB Expense W/S	-	9,570.75	19,407.95	-	-		
07800400	47854 OPEB Expense W/S	-	7,137.73	14,402.45	-	-		
07800400	47785 Depreciation Expense	3,457,134.00	3,395,945.00	3,474,204.00	-	-		
Subtotal		\$ 3,484,665.84	\$ 3,356,483.54	\$ 3,650,988.93	\$ -	\$ -		
Water and Sewer Operating Total (Audited)		\$ 10,922,198.05	\$ 11,075,008.73	\$ 16,073,378.05	\$ 10,476,700.00	\$ 10,440,800.00		

Depreciation Expense, which is an adjustment made by the auditors each year, has been moved from the Sewer Division budget to this summary budget.

Public Works - Water Division

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
07700400	41103 IMRF	\$ 119,132.30	\$ 110,360.77	\$ 111,098.31	\$ 141,000.00	\$ 154,000.00		
07700400	41104 FICA	79,301.42	78,963.00	82,424.05	93,000.00	95,000.00		
07700400	41105 Unemployment Tax	1,377.38	1,406.76	1,362.54	2,000.00	2,000.00		
07700400	41106 Health Insurance	171,978.93	174,413.25	171,488.97	184,000.00	185,000.00		
07700400	41110 Salaries	1,021,538.51	1,035,916.56	1,097,165.79	1,144,000.00	1,173,000.00		
07700400	41140 Overtime	50,056.30	53,441.90	46,966.47	50,000.00	55,000.00		
Subtotal		\$ 1,443,384.84	\$ 1,454,502.24	\$ 1,510,506.13	\$ 1,614,000.00	\$ 1,664,000.00	3.1%	
Contractual Services								
07700400	42210 Telephone	\$ 20,087.54	\$ 21,270.23	\$ 21,159.95	\$ 22,700.00	\$ 24,000.00		
07700400	42211 Natural Gas	18,689.90	16,892.26	15,080.20	20,350.00	20,400.00		
07700400	42212 Electric	230,298.17	234,235.83	239,846.26	250,000.00	253,000.00		
07700400	42215 Repeater Lines	-	-	-	8,300.00	8,800.00		
07700400	42225 Bank Processing Fees	23,934.01	24,886.56	25,385.57	27,000.00	27,000.00		
07700400	42226 ACH Rebate	21,135.00	22,761.00	24,412.50	25,000.00	25,000.00		
07700400	42230 Legal Services	306.25	1,242.25	1,109.62	4,000.00	4,000.00		
07700400	42231 Audit Services	4,549.19	4,666.38	5,165.52	6,200.00	6,500.00		
07700400	42232 Engineering Services	-	-	33,092.74	30,000.00	30,000.00		
07700400	42234 Professional Services	190,465.91	198,880.34	251,363.51	371,200.00	325,100.00		
07700400	42236 Insurance	64,112.69	63,108.14	74,303.72	99,000.00	117,000.00		
07700400	42242 Publications	516.00	444.50	543.20	1,200.00	1,200.00		
07700400	42243 Printing & Advertising	3,385.66	3,585.22	896.98	3,750.00	3,900.00		
07700400	42260 Physical Exams	158.25	397.80	452.00	1,600.00	1,600.00		
07700400	42270 Equipment Rental	-	887.52	-	1,000.00	1,000.00		
07700400	42272 Principal Lease Payments	-	-	6,308.71	21,800.00	19,400.00		
Subtotal		\$ 577,638.57	\$ 593,258.03	\$ 699,120.48	\$ 893,100.00	\$ 867,900.00	-2.8%	

Public Works - Water Division

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Supplies & Materials								
07700400	43308 Office Supplies	\$ 353.04	\$ 257.43	\$ 320.34	\$ 500.00	\$ 500.00		
07700400	43309 Materials	13,777.60	6,583.33	16,881.31	17,500.00	23,500.00		
07700400	43317 Postage	24,973.31	25,280.40	25,869.87	28,400.00	28,400.00		
07700400	43320 Tools, Equipment & Supplies	11,151.21	7,739.87	17,211.10	9,500.00	11,000.00		
07700400	43332 Office Furniture & Equipment	1,521.65	749.98	759.99	2,000.00	3,500.00		
07700400	43333 IT Equipment	47,771.45	42,237.03	54,546.36	54,600.00	90,400.00		
07700400	43340 Fuel (S)	17,650.74	18,795.25	17,743.92	17,000.00	18,000.00		
07700400	43342 Chemicals	164,118.86	154,721.53	151,515.11	187,000.00	186,200.00		
07700400	43345 Lab Supplies	9,963.39	9,265.89	9,956.57	10,400.00	10,900.00		
07700400	43348 Meters & Meter Supplies	28,134.71	3,004.52	13,602.16	59,200.00	80,600.00		
Subtotal		\$ 319,415.96	\$ 268,635.23	\$ 308,406.73	\$ 386,100.00	\$ 453,000.00	17.3%	
Maintenance								
07700400	44410 Booster Station	\$ 6,356.90	\$ 11,355.07	\$ 9,323.08	\$ 16,400.00	\$ 16,600.00		
07700400	44411 Storage Facility	8,677.14	8,870.00	-	8,500.00	28,300.00		
07700400	44412 Treatment Facility	87,303.41	436,722.67	22,582.06	85,200.00	133,000.00		
07700400	44415 Distribution System	51,483.80	47,425.73	65,477.71	75,200.00	87,500.00		
07700400	44418 Wells	135,116.80	117,183.85	96,636.13	174,700.00	93,400.00		
07700400	44420 Vehicle Maintenance (S)	20,457.53	23,066.33	29,401.41	21,000.00	28,000.00		
07700400	44421 Equipment Maintenance (S)	25,393.12	21,195.00	45,395.15	25,500.00	36,000.00		
07700400	44423 Building Services (S)	93,216.24	83,908.07	81,631.75	103,000.00	101,000.00		
07700400	44426 Office Equipment Maint.	431.05	503.15	485.28	800.00	800.00		
Subtotal		\$ 428,435.99	\$ 750,229.87	\$ 350,932.57	\$ 510,300.00	\$ 524,600.00	2.8%	
Capital Expenditures								
07700400	43335 Vehicles & Equipment	\$ -	\$ -	\$ 6,025.00	\$ -	\$ -		
07700400	45590 Capital Purchase	-	-	-	215,000.00	-		
Subtotal		\$ -	\$ -	\$ 6,025.00	\$ 215,000.00	\$ -	-100.0%	
Other Charges								
07700400	47740 Travel/Training/Dues	\$ 5,243.09	\$ 10,584.65	\$ 9,606.56	\$ 10,700.00	\$ 10,900.00		
07700400	47760 Uniforms & Safety Items	5,740.34	6,509.27	8,770.76	10,700.00	10,900.00		
07700600	47790 Interest Lease Expense	-	-	1,033.13	5,600.00	3,300.00		
Subtotal		\$ 10,983.43	\$ 17,093.92	\$ 19,410.45	\$ 27,000.00	\$ 25,100.00	-7.0%	
Water Division Total		\$ 2,779,858.79	\$ 3,083,719.29	\$ 2,894,401.36	\$ 3,645,500.00	\$ 3,534,600.00	-3.0%	
Non Budgeted Expense								
07700400	47853 Pension Expense W/S	\$ 14,601.58	\$ (29,915.25)	\$ 71,128.52	\$ -	\$ -		
07700400	47854 OPEB Expense W/S	-	9,570.75	19,407.95	-	-		
Water Division Total (Audited)		\$ 2,794,460.37	\$ 3,063,374.79	\$ 2,984,937.83	\$ 3,645,500.00	\$ 3,534,600.00		

Public Works - Sewer Division

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
07800400	41103 IMRF	\$ 104,851.90	\$ 99,780.95	\$ 100,760.24	\$ 126,000.00	\$ 138,000.00		
07800400	41104 FICA	70,198.00	71,776.91	75,112.04	83,000.00	85,000.00		
07800400	41105 Unemployment Tax	1,260.07	1,409.60	1,290.21	2,000.00	2,000.00		
07800400	41106 Health Insurance	137,042.39	130,074.94	131,408.86	138,000.00	141,000.00		
07800400	41110 Salaries	921,193.76	942,715.84	991,400.87	1,042,000.00	1,068,000.00		
07800400	41140 Overtime	32,679.88	40,943.52	36,498.14	32,000.00	32,000.00		
Subtotal		\$ 1,267,226.00	\$ 1,286,701.76	\$ 1,336,470.36	\$ 1,423,000.00	\$ 1,466,000.00	3.0%	
Contractual Services								
07800400	42210 Telephone	\$ 15,371.79	\$ 16,621.41	\$ 16,750.97	\$ 22,200.00	\$ 22,800.00		
07800400	42211 Natural Gas	8,741.83	10,706.41	9,770.44	15,100.00	15,100.00		
07800400	42212 Electric	282,064.26	274,669.07	291,823.24	317,000.00	322,100.00		
07800400	42215 Repeater Lines	-	-	-	8,300.00	8,800.00		
07800400	42225 Bank Processing Fees	23,933.89	24,886.52	25,385.57	27,000.00	27,000.00		
07800400	42226 ACH Rebate	21,225.50	22,863.50	24,515.50	25,000.00	25,000.00		
07800400	42230 Legal Services	43.75	1,417.25	591.72	4,000.00	4,000.00		
07800400	42231 Audit Services	4,549.20	4,666.37	5,165.51	6,200.00	6,500.00		
07800400	42232 Engineering Services	1,673.97	3,000.00	57,316.35	39,000.00	94,000.00		
07800400	42234 Professional Services	148,744.49	129,780.82	157,808.04	213,600.00	214,100.00		
07800400	42236 Insurance	60,859.76	55,709.68	69,025.14	93,000.00	103,000.00		
07800400	42242 Publications	567.52	528.94	543.20	1,100.00	1,100.00		
07800400	42243 Printing & Advertising	575.49	974.18	896.93	1,000.00	1,000.00		
07800400	42260 Physical Exams	405.25	359.45	430.00	1,600.00	1,600.00		
07800400	42262 Sludge Removal	92,468.25	87,926.55	90,055.75	123,500.00	126,000.00		
07800400	42270 Equipment Rental	701.60	-	-	1,500.00	1,500.00		
07800400	42272 Principal Lease Payments	-	-	5,689.30	18,800.00	14,500.00		
Subtotal		\$ 661,926.55	\$ 634,110.15	\$ 755,767.66	\$ 917,900.00	\$ 988,100.00	7.6%	

Public Works - Sewer Division

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Supplies & Materials								
07800400	43308 Office Supplies	\$ 258.71	\$ 358.58	\$ 96.78	\$ 500.00	\$ 500.00		
07800400	43309 Materials	4,883.17	10,735.85	4,270.92	17,500.00	14,000.00		
07800400	43317 Postage	24,977.31	25,127.20	25,869.78	28,400.00	28,400.00		
07800400	43320 Tools, Equipment & Supplies	15,718.96	26,134.35	27,606.10	19,000.00	18,000.00		
07800400	43332 Office Furniture & Equipment	12,574.50	490.00	2,500.00	1,000.00	1,000.00		
07800400	43333 IT Equipment	57,985.34	40,643.47	53,480.63	78,600.00	91,100.00		
07800400	43340 Fuel (S)	16,681.81	16,025.23	18,742.97	17,000.00	18,000.00		
07800400	43342 Chemicals	60,043.33	52,753.59	61,062.88	114,500.00	118,000.00		
07800400	43345 Lab Supplies	3,905.30	5,754.52	6,819.53	7,500.00	7,500.00		
07800400	43348 Meters & Meter Supplies	26,788.59	3,423.65	9,222.38	59,200.00	80,600.00		
Subtotal		\$ 223,817.02	\$ 181,446.44	\$ 209,671.97	\$ 343,200.00	\$ 377,100.00	9.9%	
Maintenance								
07800400	44412 Treatment Facility	\$ 154,036.31	\$ 129,994.80	\$ 70,688.76	\$ 52,300.00	\$ 97,500.00		
07800400	44414 Lift Station Maintenance	59,868.20	52,011.19	43,180.68	89,900.00	56,200.00		
07800400	44416 Collection System Maintenan	3,471.73	31,834.09	93,213.72	32,600.00	64,100.00		
07800400	44420 Vehicle Maintenance (S)	29,271.88	32,160.44	37,616.01	38,000.00	37,000.00		
07800400	44421 Equipment Maintenance (S)	33,845.96	35,544.87	41,735.11	32,000.00	43,000.00		
07800400	44423 Building Services (S)	94,770.07	89,243.66	81,819.57	101,000.00	101,000.00		
07800400	44426 Office Equipment Maintenan	731.05	579.95	549.08	1,100.00	1,200.00		
Subtotal		\$ 375,995.20	\$ 371,369.00	\$ 368,802.93	\$ 346,900.00	\$ 400,000.00	15.3%	
Capital Expenditures								
07800400	43335 Vehicles & Equipment	\$ -	\$ 8,000.00	\$ 6,025.00	\$ -	\$ -		
07800400	45590 Capital Purchase	-	-	-	135,000.00	-		
Subtotal		\$ -	\$ 8,000.00	\$ 6,025.00	\$ 135,000.00	\$ -	-100.0%	
Other Charges								
07800400	47740 Travel/Training/Dues	\$ 4,776.98	\$ 6,737.41	\$ 2,560.21	\$ 8,500.00	\$ 7,800.00		
07800400	47760 Uniforms & Safety Items	8,029.79	8,718.73	11,719.16	12,500.00	6,600.00		
07800600	47790 Interest Lease Expense	-	-	1,144.06	5,000.00	2,900.00		
Subtotal		\$ 12,806.77	\$ 15,456.14	\$ 15,423.43	\$ 26,000.00	\$ 17,300.00	-33.5%	
Sewer Division Total		\$ 2,541,771.54	\$ 2,497,083.49	\$ 2,692,161.35	\$ 3,192,000.00	\$ 3,248,500.00	1.8%	
Non Budgeted Expense								
07800400	46702 ARO Amortization	\$ -	\$ -	\$ 8,409.00	\$ -	\$ -		
07800400	47853 Pension Expense W/S	12,930.26	(26,254.69)	63,437.01	-	-		
07800400	47854 OPEB Expense W/S	-	7,137.73	14,402.45	-	-		
Sewer Division Total (Audited)		\$ 2,554,701.80	\$ 2,477,966.53	\$ 2,778,409.81	\$ 3,192,000.00	\$ 3,248,500.00		

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







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Public Works Department – Internal Services Division

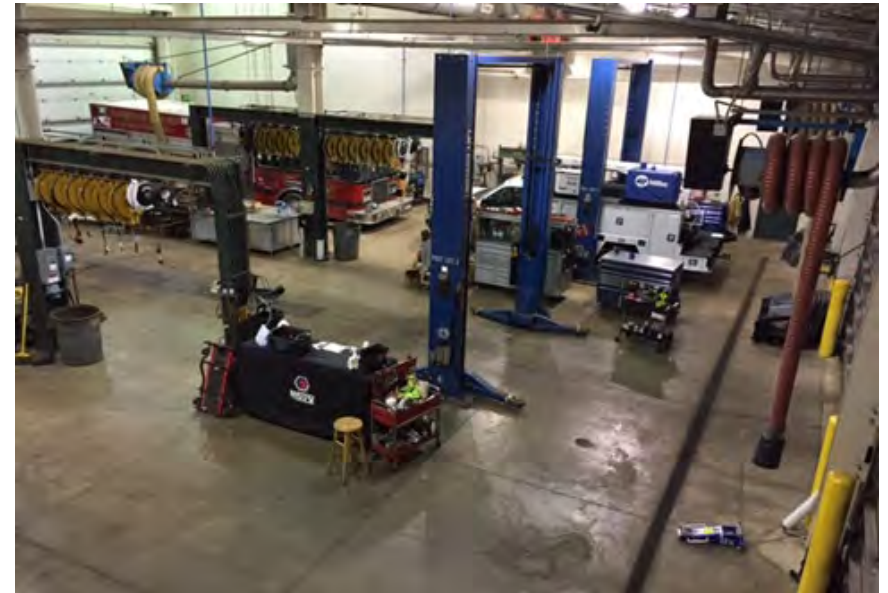
The Internal Services Division of the Public Works Department is responsible for the management and maintenance of Village facilities, vehicle fleet, and equipment.

The Internal Services Division of the Public Works Department supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Infrastructure
	Fiscal Management
	Conservation

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.

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.

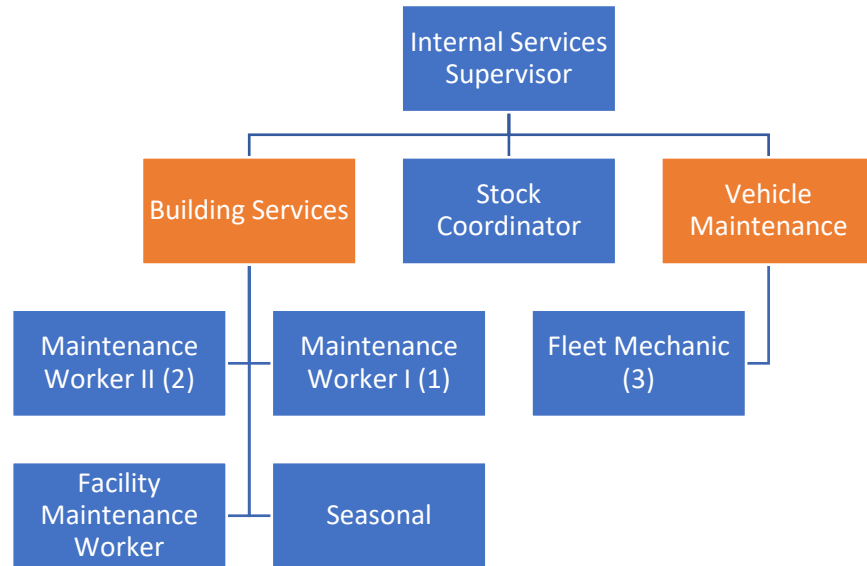


Personnel Summary

The Internal Services Division of the Public Works Department employs a total of 8.75 full-time equivalent employees in FY 21/22. No new personnel are proposed this year.

Position	FY 20/21	FY 21/22	Change
Internal Services Supervisor	1.0	1.0	-
Stock Coordinator	1.0	1.0	-
Maintenance Worker II	2.0	2.0	-
Maintenance Worker I	1.0	1.0	-
Fleet Mechanic	3.0	3.0	-
Facility Maintenance Worker	0.5	0.5	-
Seasonal Employees	0.25	0.25	-
Total Full-Time Equivalent Positions	8.75	8.75	-
<i>Full-Time Employees</i>	<i>8</i>	<i>8</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>2</i>	<i>2</i>	<i>-</i>

Departmental Organizational Chart



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 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 teams will continue to look at the efficient use of funds by seeking lowest cost on parts and supplies, as well as cost effective services and contractors.
- Continue to support the training budget and provide good development opportunities for our team. Work to reduce dependence upon contractors.
- Continue to foster good recycling and purchasing processes that take in to consideration the end life affects upon the environment.

🕒 Near Completion

- Assess CFA reporting system and track response/completion times of work requests.

✗ Not Complete

- Compile a long-term facility maintenance plan for the Ganek Municipal Center, the Public Works Facility, and the Historic Village Hall.

FY 21/22 Objectives

🧑 Customer Service

- Respond to and resolve internal services requests and work orders on a timely-basis.

🚧 Infrastructure

- Compile a long-term facility maintenance plan for the Ganek Municipal Center.
- Compile a long-term facility maintenance plan for the Public Works Facility.
- Compile a long-term facility maintenance plan for Historic Village Hall.
- Receive 85 percent Excellent to Good survey rating for public property maintenance in the 2021 Algonquin Community Survey.
- Receive 77 percent Excellent to Good survey rating for public property beautification in the 2021 Algonquin Community Survey.

Public Works Department – Internal Services Division



Fiscal Management

- Provide fleet maintenance and fuel services to the Algonquin-Lake in the Hills Fire Protection District through an intergovernmental agreement.



Conservation

- Increase the percentage of hybrid and alternate fuel vehicles in fleet to 12 percent in 2020.
- Reduce the total fuel consumption (unleaded gasoline and diesel) in the municipal fleet from the 2020 values.

Performance Measures and Statistics

The FY 21/22 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.



Customer Service

Objective: Proactively track and respond to internal requests for service.

Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Total number of building maintenance work orders	4,805	3,975	4,117	N/A	N/A

Total number of vehicle maintenance work orders	2,257	2,055	2,281	N/A	N/A
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Infrastructure

Objective: Maintain beautification and level of service maintenance standards at Village properties and facilities.


Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Total number of building maintenance jobs performed	5,244	4,389	4,386	N/A	N/A
Total number of vehicle maintenance jobs performed	4,947	4,501	4,350	N/A	N/A
Maximize Excellent to Good survey rating for public property maintenance	84.7%	81.6%	83.3%	N/A	84.0%
Maximize Excellent to Good survey rating for public property beautification	78.4%	77.2%	76.3%	N/A	77.0%



Fiscal Management

Objective: Charge internal customers appropriately for the maintenance of fleet and facilities.

Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Building maintenance hourly labor rate	\$107	\$107	\$107	N/A	N/A
Vehicle maintenance hourly labor rate	\$107	\$107	\$119	N/A	N/A

 Conservation					
Objective: Reduce fuel consumption in municipal fleet.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Increase the percentage of hybrid and alternate fuel vehicles in fleet	N/A	N/A	10%	N/A	12%
Reduce consumption of unleaded gasoline (gallons)	40,623	43,575	40,052	N/A	40,000
Reduce consumption of diesel fuel (gallons)	32,600	32,466	25,664	N/A	30,000

Building Maintenance Service Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
28 33160 Donations	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	\$ -		
Subtotal	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	\$ -	-	
Charges for Services							
28 34900 Building Services Billings	\$ 842,417.09	\$ 846,479.60	\$ 722,944.16	\$ 880,000.00	\$ 924,000.00		
Subtotal	\$ 842,417.09	\$ 846,479.60	\$ 722,944.16	\$ 880,000.00	\$ 924,000.00	5.0%	
Other Income							
28 37905 Sale of Surplus Property	\$ 170.69	\$ 922.08	\$ 12,205.00	\$ -	\$ -		
Subtotal	\$ 170.69	\$ 922.08	\$ 12,205.00	\$ -	\$ -	-	
Building Maintenance Service Fund Total	\$ 842,707.78	\$ 847,521.68	\$ 735,269.16	\$ 880,000.00	\$ 924,000.00	5.0%	

Building Maintenance Service Fund

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
28900000	41103 IMRF	\$ 37,427.85	\$ 34,717.33	\$ 26,755.71	\$ 35,000.00	\$ 40,000.00		
28900000	41104 FICA	25,805.94	25,596.59	20,857.39	26,000.00	27,600.00		
28900000	41105 Unemployment Tax	546.74	476.09	458.71	600.00	600.00		
28900000	41106 Health Insurance	51,311.59	51,286.21	46,933.59	54,000.00	55,000.00		
28900000	41110 Salaries	334,450.60	325,689.60	275,638.33	310,000.00	326,500.00		
28900000	41140 Overtime	12,478.48	18,764.21	7,129.34	12,000.00	12,000.00		
Subtotal		\$ 462,021.20	\$ 456,530.03	\$ 377,773.07	\$ 437,600.00	\$ 461,700.00	● 5.5%	
Contractual Services								
28900000	42210 Telephone	\$ 3,856.08	\$ 4,418.19	\$ 4,596.96	\$ 5,800.00	\$ 6,000.00		
28900000	42215 Repeater Lines	-	-	-	8,250.00	8,800.00		
28900000	42234 Professional Services	32,777.00	53.50	125.50	250.00	1,350.00		
28900000	42242 Publications	-	15.94	-	250.00	250.00		
28900000	42243 Printing & Advertising	-	-	-	550.00	550.00		
28900000	42260 Physical Exams	60.00	84.45	35.00	150.00	150.00		
28900000	42270 Equipment Rental	-	403.20	72.80	500.00	500.00		
28900000	42272 Principal Lease Payments	-	-	4,103.87	6,600.00	19,400.00		
Subtotal		\$ 36,693.08	\$ 4,975.28	\$ 8,934.13	\$ 22,350.00	\$ 37,000.00	● 65.5%	
Supplies & Materials								
28900000	43308 Office Supplies	\$ 150.00	\$ 128.74	\$ -	\$ 250.00	\$ 300.00		
28900000	43317 Postage	-	-	157.88	500.00	500.00		
28900000	43319 Building Supplies	142,256.74	120,072.03	123,642.27	133,750.00	130,900.00		
28900000	43320 Tools, Equipment & Supplies	4,295.49	4,715.47	2,782.95	6,900.00	2,900.00		
28900000	43332 Office Furniture & Equipment	-	-	245.00	-	-		
28900000	43333 IT Equipment	1,071.01	4,405.25	1,818.71	4,900.00	4,300.00		
28900000	43340 Fuel (S)	2,871.36	2,680.90	1,367.80	3,000.00	2,500.00		
Subtotal		\$ 150,644.60	\$ 132,002.39	\$ 130,014.61	\$ 149,300.00	\$ 141,400.00	● -5.3%	
Maintenance								
28900000	44420 Vehicle Maintenance (S)	\$ 5,208.03	\$ 4,995.07	\$ 2,846.20	\$ 6,000.00	\$ 4,000.00		
28900000	44421 Equipment Maintenance (S)	115.50	1,462.16	4,253.25	5,000.00	3,000.00		
28900000	44426 Office Equipment Maint.	616.05	688.15	657.78	1,000.00	550.00		
28900000	44445 Outsourced Building Maint. (S)	193,297.52	237,126.86	221,737.44	248,300.00	263,650.00		
Subtotal		\$ 199,237.10	\$ 244,272.24	\$ 229,494.67	\$ 260,300.00	\$ 271,200.00	● 4.2%	

Building Maintenance Service Fund

Expenses

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Capital Expenditures							
28900000 43335 Vehicles & Equipment	\$ -	\$ -	\$ 6,025.00	\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ 6,025.00	\$ -	\$ -	-	
Other Charges							
28900000 47740 Travel, Training & Dues	\$ 12,093.40	\$ 9,649.97	\$ 5,955.25	\$ 4,200.00	\$ 4,450.00		
28900000 47760 Uniforms & Safety Items	3,394.08	5,047.10	4,963.58	4,450.00	5,150.00		
28900000 47776 Parts Cost of Sales Variance	(21,376.10)	(4,955.33)	(22,499.99)	-	-		
28900000 47790 Interest Lease Expense	-	-	781.84	1,800.00	3,100.00		
Subtotal	\$ (5,888.62)	\$ 9,741.74	\$ (10,799.32)	\$ 10,450.00	\$ 12,700.00	21.5%	
Building Services Fund Total	\$ 842,707.36	\$ 847,521.68	\$ 741,442.16	\$ 880,000.00	\$ 924,000.00	5.0%	
Non Budgeted Expense							
28900000 47780 Depreciation Expense	\$ 6,173.00	\$ 6,173.00	\$ -	\$ -	\$ -		
FY 21/22 Total	\$ 848,880.36	\$ 853,694.68	\$ 741,442.16	\$ 880,000.00	\$ 924,000.00		

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

Vehicle Maintenance Service Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
29 33160 Donations	\$ 120.00	\$ 120.00	\$ 150.00	\$ -	\$ -		
Subtotal	\$ 120.00	\$ 120.00	\$ 150.00	\$ -	\$ -	-	
Charges for Services							
29 34900 Maintenance Billings	\$ 760,913.24	\$ 688,313.98	\$ 644,134.98	\$ 830,000.00	\$ 815,000.00		
29 34920 Fuel Billings	194,212.83	197,355.69	168,611.16	192,000.00	188,000.00		
29 34921 Fire District Fuel Billings	44,644.77	49,145.98	45,773.07	46,000.00	50,000.00		
29 34922 IGA - Fleet Maintenance	133,545.51	136,532.11	90,278.47	110,000.00	110,000.00		
Subtotal	\$ 1,133,316.35	\$ 1,071,347.76	\$ 948,797.68	\$ 1,178,000.00	\$ 1,163,000.00	-1.3%	
Other Income							
29 37905 Sale of Surplus Property	\$ 454.38	\$ 341.14	\$ 1,458.00	\$ -	\$ -		
Subtotal	\$ 454.38	\$ 341.14	\$ 1,458.00	\$ -	\$ -	-	
Vehicle Maintenance Service Fund Total	\$ 1,133,890.73	\$ 1,071,808.90	\$ 950,405.68	\$ 1,178,000.00	\$ 1,163,000.00	-1.3%	

Vehicle Maintenance Service Fund

Expenses

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
29900000	41103 IMRF	\$ 30,193.74	\$ 29,170.19	\$ 27,037.28	\$ 37,000.00	\$ 40,000.00		
29900000	41104 FICA	20,599.57	21,393.47	20,663.55	25,000.00	24,500.00		
29900000	41105 Unemployment Tax	414.65	442.56	418.56	600.00	500.00		
29900000	41106 Health Insurance	44,261.92	46,990.01	46,843.76	53,000.00	61,000.00		
29900000	41110 Salaries	271,212.85	282,391.16	277,740.25	305,000.00	309,000.00		
29900000	41140 Overtime	6,976.55	6,628.64	2,069.18	7,900.00	8,000.00		
Subtotal		\$ 373,659.28	\$ 387,016.03	\$ 374,772.58	\$ 428,500.00	\$ 443,000.00	3.4%	
Contractual Services								
29900000	42210 Telephone	\$ 4,890.40	\$ 4,841.31	\$ 4,833.70	\$ 5,300.00	\$ 5,500.00		
29900000	42211 Natural Gas	-	-	259.51	-	-		
29900000	42215 Repeater Lines	-	-	-	8,250.00	8,800.00		
29900000	42234 Professional Services	6,737.84	7,111.83	7,226.60	10,150.00	10,150.00		
29900000	42242 Publications	1,500.00	1,500.00	2,349.00	4,400.00	5,750.00		
29900000	42243 Printing & Advertising	-	-	26.09	550.00	550.00		
29900000	42260 Physical Exams	-	207.50	-	150.00	150.00		
29900000	42270 Equipment Rental	1,162.01	2,127.93	221.39	3,000.00	3,000.00		
29900000	42272 Principal Lease Payments	-	-	1,335.13	8,200.00	2,400.00		
Subtotal		\$ 14,290.25	\$ 15,788.57	\$ 16,251.42	\$ 40,000.00	\$ 36,300.00	-9.3%	
Supplies & Materials								
29900000	43308 Office Supplies	\$ 200.00	\$ 79.80	\$ -	\$ 225.00	\$ 300.00		
29900000	43317 Postage	13.35	-	65.14	425.00	400.00		
29900000	43320 Tools, Equipment & Supplies	14,442.76	4,533.11	367.28	8,700.00	8,800.00		
29900000	43332 Office Furniture & Equipment	-	136.00	245.00	-	-		
29900000	43333 IT Equipment	2,567.86	3,755.25	-	1,400.00	-		
29900000	43340 Fuel (S)	3,201.93	2,105.28	2,606.76	2,500.00	2,500.00		
29900000	43350 Fleet Parts/Fluids (S)	283,964.00	268,178.89	242,912.91	311,450.00	290,700.00		
29900000	43351 Fuel - Cost of Sales (S)	218,632.33	229,061.56	209,547.10	238,000.00	238,000.00		
Subtotal		\$ 523,022.23	\$ 507,849.89	\$ 455,744.19	\$ 562,700.00	\$ 540,700.00	-3.9%	

Vehicle Maintenance Service Fund

Expenses

		FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Maintenance								
29900000	44420 Vehicle Maintenance (S)	\$ 3,674.99	\$ 3,440.58	\$ 3,772.09	\$ 5,000.00	\$ 5,000.00		
29900000	44421 Equipment Maintenance (S)	-	903.50	394.95	2,500.00	2,500.00		
29900000	44423 Building Services (S)	62,262.79	56,138.69	46,801.44	60,000.00	60,000.00		
29900000	44426 Office Equipment Maint.	631.94	688.15	657.78	1,000.00	600.00		
29900000	44440 Outsourced Maintenance (S)	50,609.73	36,091.93	39,156.66	60,000.00	60,000.00		
Subtotal		\$ 117,179.45	\$ 97,262.85	\$ 90,782.92	\$ 128,500.00	\$ 128,100.00	-0.3%	
Capital Expenditures								
29900000	45590 Capital Purchase	\$ -	\$ 21,866.29	\$ -	\$ -	\$ -		
Subtotal		\$ -	\$ 21,866.29	\$ -	\$ -	\$ -	-	
Other Charges								
29900000	47740 Travel, Training & Dues	\$ 7,766.19	\$ 3,282.37	\$ 3,347.74	\$ 7,000.00	\$ 7,100.00		
29900000	47760 Uniforms & Safety Items	7,434.26	8,041.54	8,602.29	9,200.00	7,200.00		
29900000	47775 Fuel Inventory Variance	20,062.33	17,140.09	4,837.13	-	-		
29900000	47776 Parts/Fluid Inventory Variance	28,005.74	13,561.27	(4,212.33)	-	-		
29900000	47790 Interest Lease Expense	-	-	279.64	2,100.00	600.00		
Subtotal		\$ 63,268.52	\$ 42,025.27	\$ 12,854.47	\$ 18,300.00	\$ 14,900.00	-18.6%	
Vehicle Maintenance Service Fund Total		\$ 1,091,419.73	\$ 1,071,808.90	\$ 950,405.58	\$ 1,178,000.00	\$ 1,163,000.00	-1.3%	
Non Budgeted Expense								
29900000	47780 Depreciation Expense	\$ 16,047.00	\$ 16,047.00	\$ 16,047.00	\$ -	\$ -		
FY 21/22 Total		\$ 1,107,466.73	\$ 1,087,855.90	\$ 966,452.58	\$ 1,178,000.00	\$ 1,163,000.00		

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

Commitment to Safe and Adequate Infrastructure

The FY 21/22 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 costlier 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 four (4) percent to one (1) percent.

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 21/22.

The Village began a revitalization project following adoption of the Downtown Streetscape Master Plan in 2016. Through the plan, the Village has invested significantly in infrastructure improvements and streetscape enhancements to truly transform the downtown district into a safe, charming business district.



CAPITAL IMPROVEMENTS PROJECT FUNDS

Capital Funds

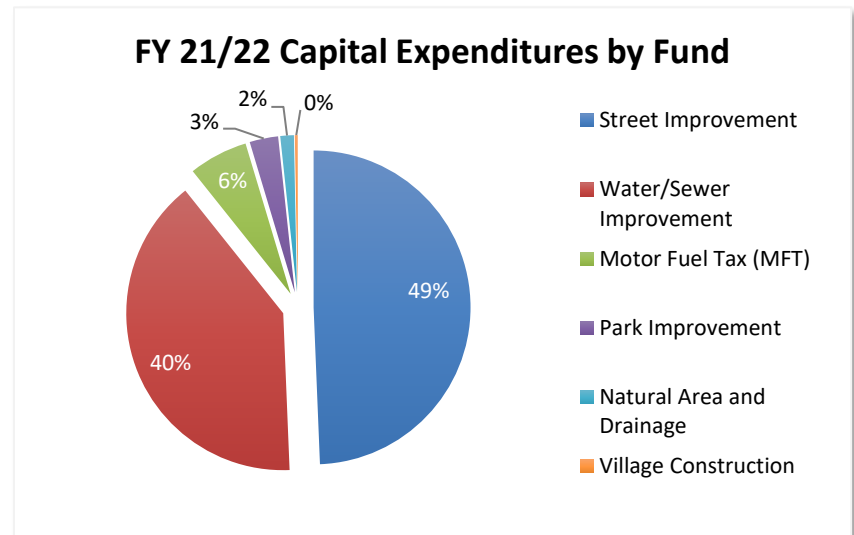
The capital funds are an important element of the Village’s overall budget. These particular funds cannot be co-mingled with other funds. They pay for major, one-time capital cost projects such as street reconstruction, water towers, and park development. Revenue for these projects is generated from 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:

- **Infrastructure Maintenance:** Infrastructure maintenance involves materials or contract expenditures for the repair and upkeep of the entity’s roads, bridges, parks, water and/or sewer systems, and open space and/or natural areas.
- **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, land, streets and water/sewer service lines.

Differences between revenues and expenditures are offset through the use of cash reserves accumulated during prior fiscal years or use of fund balance, in accordance with the Village’s Use of Fund Balance Policy.

Capital Fund Revenues and Expenditures			
	<u>Revenues</u>	<u>Expenditures</u>	<u>Difference</u>
Motor Fuel Tax (MFT) Fund	\$ 1,105,000	\$ 2,090,000	\$ (985,000)
Street Improvement Fund	10,500,000	16,960,000	(6,460,000)
Park Improvement Fund	276,000	1,010,000	(734,000)
Water/Sewer Improvement and Construction Fund	1,898,000	13,720,000	(11,822,000)
Village Construction Fund	4,200	104,500	(100,300)
Natural Area and Drainage Improvement Fund	480,000	480,000	-
Fiscal Year 21/22 Total:	\$ 14,263,200	\$ 34,364,500	\$(20,101,300)



Motor Fuel Tax (MFT) Fund

Projects recommended through the Motor Fuel Tax Fund budget maintain the Village's commitment to providing residents and visitors with access to safe and adequate roadways.

Revenues for this fund during FY 21/22 are estimated at \$1.1 million.

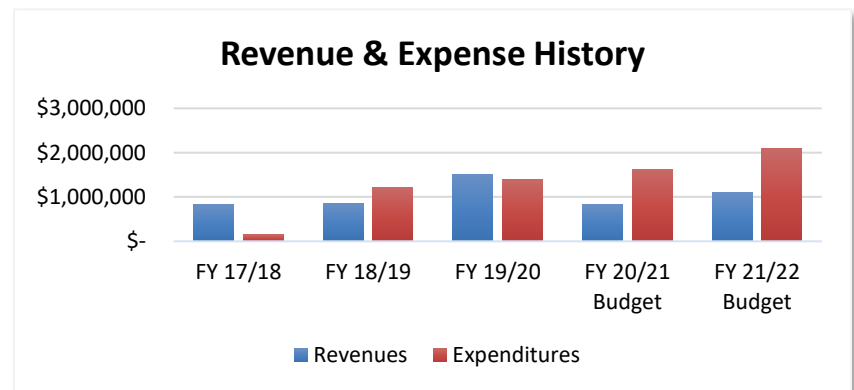
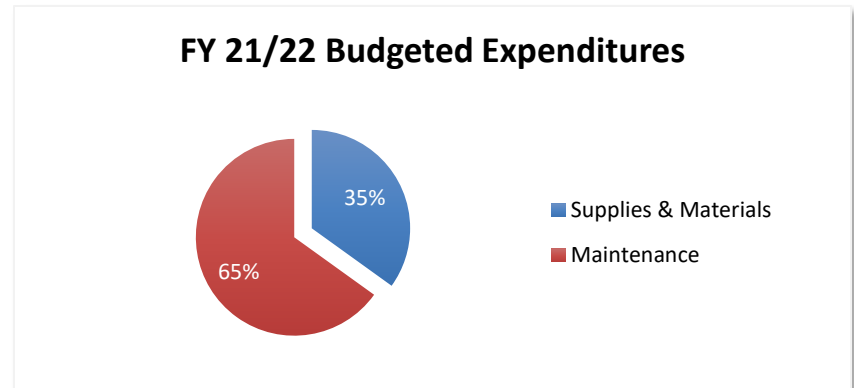
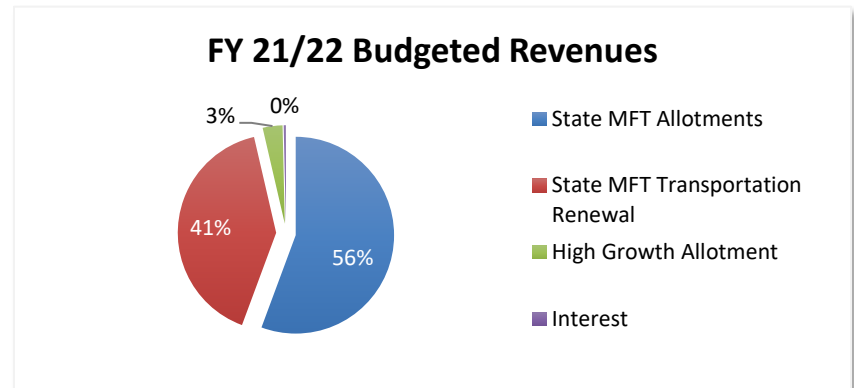
Major sources of revenues for the Motor Fuel Tax Fund include:

- State Motor Fuel Tax Allotments
- State Motor Fuel Tax Transportation Renewal

Current year expenditures for this fund total \$2.1 million. In recent years, a programmatic shift of the fund (maintenance-focused) allocates funding to outsourced maintenance activities (65%), including: walking path repair, curb/sidewalk repair, street lighting maintenance, street sweeping, and storm sewer cleaning. Historically, these costs have been reflected in the General Fund as part of maintenance activities.

Other expenses in this fund include costs for materials for other street maintenance activities, included asphalt patching, liquid deicer, and road salt (35%).

The Street Improvement Fund budget shows expenditures exceeding projected revenues by \$1.0 million. Appropriate funding levels for large capital projects scheduled in FY 21/22 are provided through cash reserves.



Street Improvement Fund

Similar to the Motor Fuel Tax Fund, projects aligning with the Village’s guiding principle to provide safe and adequate roadways are also funded through the Street Improvement Fund.

Revenues for this fund during FY 21/22 are estimated at \$10.5 million.

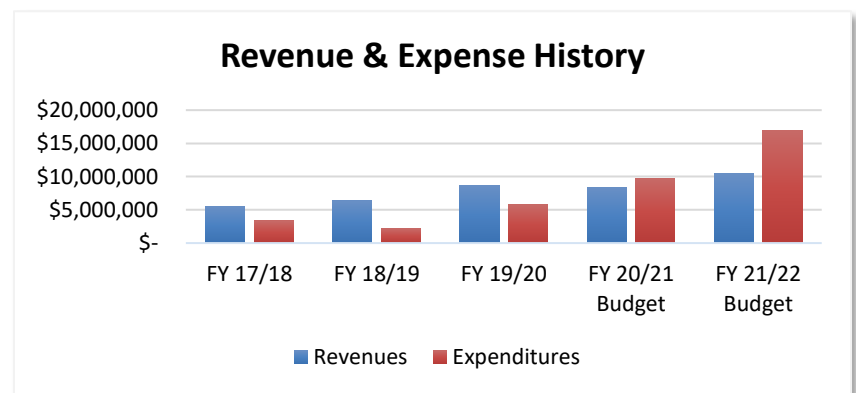
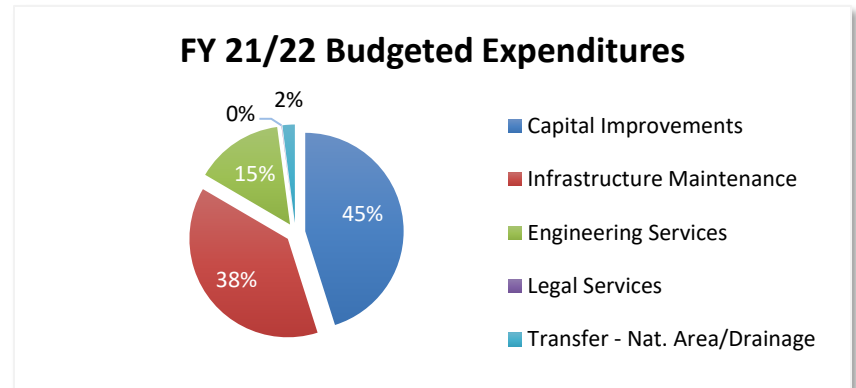
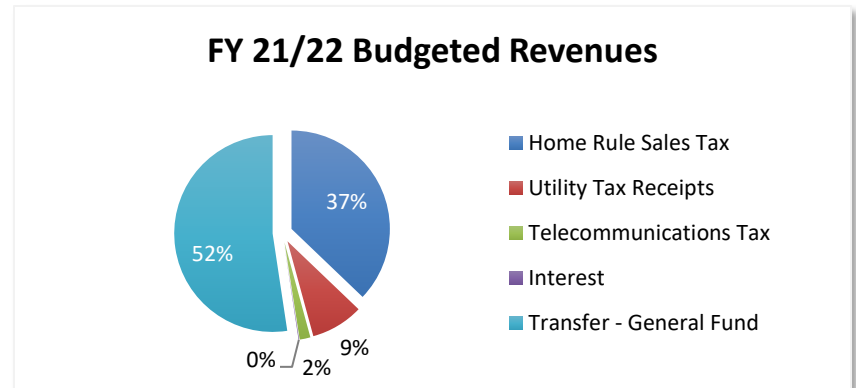
Major sources of revenues for the Street Improvement Fund include:

- Home Rule Sales Tax
- Utility Tax Receipts
- Telecommunications Tax
- Transfer – General Fund

Current year expenditures for this fund total \$17.0 million. A majority of expenses in this fund are capital improvements (45%) and infrastructure maintenance (38%), including: Downtown Streetscape project (\$4.0 million), Harnish Drive (\$3.7 million), and Algonquin Lakes Subdivision (\$1.8 million).

The Street Improvement Fund budget shows expenditures exceeding projected revenues by \$6.5 million. Appropriate funding levels for large capital projects scheduled in FY 21/22 are provided through cash reserves.

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. **Projects that have been funded through this fund have been identified through scheduled pavement analyses and other plans, including the Downtown Streetscape Master Plan.**



Motor Fuel Tax (MFT) & Street Improvement Fund: Multiyear Planning

The following tables summarize current multiyear plans, including projected costs and revenues, as outlined in the Public Works Department’s multiyear Capital Improvement Plans, for the Motor Fuel Tax (MFT) and Street Improvement funds. **The following schedule is subject to annual revision and funding authorization.**

Motor Fuel Tax (MFT) & Street Improvement Fund Multiyear Plan						
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Motor Fuel Tax (MFT) Fund Major Capital Projects						
Wecks Subdivision Improvements	\$ -	\$ -	\$ 1,750,000	\$ -	\$ -	
Subtotal	\$ -	\$ -	\$ 1,750,000	\$ -	\$ -	
Motor Fuel Tax (MFT) Fund Other Expenditures						
Other Expenditures	\$ 2,090,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	
Subtotal	\$ 2,090,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	
Motor Fuel Tax (MFT) Fund Total	\$ 2,090,000	\$ 1,880,000	\$ 3,630,000	\$ 1,880,000	\$ 1,880,000	
Street Improvement Fund Major Capital Projects						
20 Washington & Existing Washington Street Parking Lot	\$ 175,000	\$ -	\$ -	\$ -	\$ -	
Algonquin Lakes Improvements (Section 1)	1,840,000	-	-	-	-	
Algonquin Lakes Improvements (Section 2)	-	91,600	65,500	1,427,000	-	
Algonquin Lakes Improvements (Section 3)	-	-	-	56,000	40,000	
Alta Vista Improvements	-	-	-	106,000	76,000	
Arbor Hills Improvements	-	-	-	150,000	107,000	
Boyer & County Line Roads	60,000	30,000	2,730,000	-	-	
Brittany Hills Improvements	-	-	130,000	93,000	2,027,300	
Broadsmore & Stonegate Roads	50,000	1,840,000	-	-	-	
Bunker Hill Drive	125,000	2,640,000	-	-	-	
Downtown Streetscape: Crystal Creek Bridge	500,000	-	-	-	-	
Downtown Streetscape: Main Street & Harrison Street Bike Path & Roundabout	3,750,000	-	-	-	-	
Downtown Streetscape: Riverwalk & Harrison Bridge	100,000	6,000,000	-	-	-	
Downtown Streetscape: Washington & South Harrison Streetscape & Utility Lowering	110,000	30,000	6,525,000	-	-	
Gaslight South	-	-	-	159,000	113,500	
Harnish Drive	3,730,000	-	-	-	-	
High Hill South of Huntington Drive	-	-	67,600	48,300	1,053,000	

CAPITAL IMPROVEMENTS PROJECT FUNDS

High Hill Subdivision Improvements	125,000	3,850,000	-	-	-
Highland Avenue	500,000	-	-	-	-
Highland Avenue (Section 1)	-	-	118,500	84,600	1,845,000
Janaks Subdivision Improvements	-	537,582	383,987	8,140,541	-
Lake Braewood Drainage (Section 1)	-	100,000	80,000	550,000	-
Lake Braewood Drainage (Section 2)	-	-	-	\$ 325,000	\$ 4,350,000
Lake Drive South Improvements	880,000	-	-	-	-
North River Road Improvements	200,000	-	-	-	-
Prestiwcke Subdivision & Bunker Hill Court	-	-	-	158,000	112,600
Randall Road Wetland Complex	770,000	-	-	-	-
Ratt Creek (Reach 5)	1,380,000	-	-	-	-
Riverwoods Subdivision Improvements	-	-	245,000	175,000	3,815,000
Scott Street (formerly Scott, Souwanas, Schuett)	1,100,000	-	-	-	-
Souwanas & Schuett Streets	-	-	30,000	800,000	-
Terrace Hill Subdivision Improvements	350,000	-	-	-	-
Tunbridge Improvements	-	112,000	80,000	1,743,500	-
Wecks Subdivision Improvements	-	209,800	157,300	1,750,000	-
Willoughby Farms Improvements (Section 1)	390,000	5,500,000	-	-	-
Willoughby Farms Improvements (Section 2)	-	226,500	2,059,208	-	-
Willoughby Farms Improvements (Section 3)	-	223,000	2,024,397	-	-
Willoughby Farms South (Sections 1 & 2)	-	-	-	210,000	149,000
Subtotal	\$ 16,135,000	\$ 21,390,482	\$ 14,696,492	\$ 15,975,941	\$ 13,688,400
Street Improvement Fund Other Expenditures					
Other Expenditures	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Transfer to Natural Area and Drainage Imp. Fund	345,000	1,790,000	2,995,000	1,745,000	1,635,000
Subtotal	\$ 825,000	\$ 2,270,000	\$ 3,475,000	\$ 2,225,000	\$ 1,635,000
Street Improvement Fund Total	\$ 16,960,000	\$ 23,660,482	\$ 18,171,492	\$ 18,200,941	\$ 15,323,400
MFT and Street Improvement Funds Total Expenditures	\$ 19,050,000	\$ 25,540,482	\$ 21,801,492	\$ 20,080,941	\$ 17,203,400
MFT and Street Improvement Funds Revenues					
Motor Fuel Tax (MFT) Fund Revenues	\$ 1,105,000	\$ 1,125,000	\$ 1,150,000	\$ 1,200,000	\$ 1,200,000
Street Improvement Fund Revenues	\$ 10,500,000	\$ 5,100,000	\$ 5,000,000	\$ 4,900,000	\$ 4,800,000
Projected MFT and Street Imp. Funds Total Revenues	\$ 11,105,000	\$ 6,225,000	\$ 6,150,000	\$ 6,100,000	\$ 6,000,000
MFT and Street Improvement Funds Surplus/(Deficit)	\$ (7,945,000)	\$ (19,315,482)	\$ (15,651,492)	\$ (13,980,941)	\$ (11,203,400)

Costs associated with projects include, but are not limited to, engineering/design services, infrastructure maintenance, and capital improvements.

Motor Fuel Tax (MFT) Fund

Asphalt Patching Program



Engineering/Design Services	\$	-
Infrastructure Maintenance		250,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	250,000.00

Description of Capital Purchase or Expenditure:

Contractual program to patch Village owned roads that are deteriorating and are not yet in the capital budget for a full grind an overlay or rehabilitation. The patching allows the roadways to stay in safe and drivable conditions until additional funding is available for permanent repairs or replacement.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Bike Path Repair Program



Engineering/Design Services	\$	-
Infrastructure Maintenance		100,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for contractual services to repair any path that is deemed necessary for repair upon Public Works inspections. The Village regularly inspects and maintains over 30 miles of bike path each year through this program to keep them in safe, useable conditions.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Street Improvement Fund

20 Washington and Existing Washington Street Parking Lots



Engineering/Design Services	\$	25,000.00
Infrastructure Maintenance		150,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	175,000.00

Description of Capital Purchase or Expenditure:

Costs are provided for the design and installation of a parking area on the northeast corner of Harrison Street and Washington Street. The project will include drainage improvements and a simple parking area. The project will include resurfacing the existing municipal lot located on Washington Street.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Algonquin Lakes Subdivision Improvements (Section 1)



Engineering/Design Services	\$	90,000.00
Infrastructure Maintenance		1,750,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	1,840,000.00

Description of Capital Purchase or Expenditure:

Funding is provided begin construction on this project. The work will include curb and driveway patching, drainage system repairs, pavement patching and repairs. This will include sections of Compton Drive, from Sandbloom to the end of the subdivision and other local roadways.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Boyer and County Line Road Improvements



Engineering/Design Services	\$	60,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	60,000.00

Description of Capital Purchase or Expenditure:

Money is provided to update engineering plans for improvements to be made Boyer and County Line Roads. The work to be done will address drainage improvements and pedestrian access meeting Americans with Disabilities Act (ADA) compliance.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Street Improvement Fund

Brick Paver Maintenance Program



Engineering/Design Services	\$	-
Infrastructure Maintenance		200,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	200,000.00

Description of Capital Purchase or Expenditure:

Costs provided for the brick paver replacement program, which addresses failed brick pavers on roadways in Manchester Lakes and Terrace Lakes. Future applications for this program may include downtown to maintain brick pavers recently installed during the streetscape project.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Broadmore Drive and Stonegate Road Improvements



Engineering/Design Services	\$	50,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	50,000.00

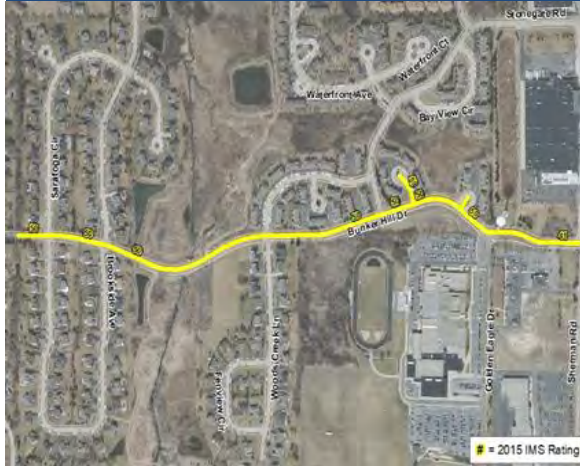
Description of Capital Purchase or Expenditure:

Funding is provided complete Phase 2 Engineering on this project. The work will include curb and driveway patching, drainage system repairs, pavement patching and repairs. This will include sections of Compton Drive, from Sandbloom to the end of the subdivision and other local roadways.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Bunker Hill Drive Improvements



Engineering/Design Services	\$	125,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	125,000.00

Description of Capital Purchase or Expenditure:

Costs are provided for Phases 1 and 2 Engineering for a project that completes the portion of Bunker Hill Road from the the McNherny County Department of Transportations improvements to Randall Road to Creekside Subdivision, between Saratoga Circle and Greens View Drive.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Street Improvement Fund

Crystal Creek (Main Street) Bridge Replacement



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		500,000.00
Fiscal Year 21/22 Total:	\$	500,000.00

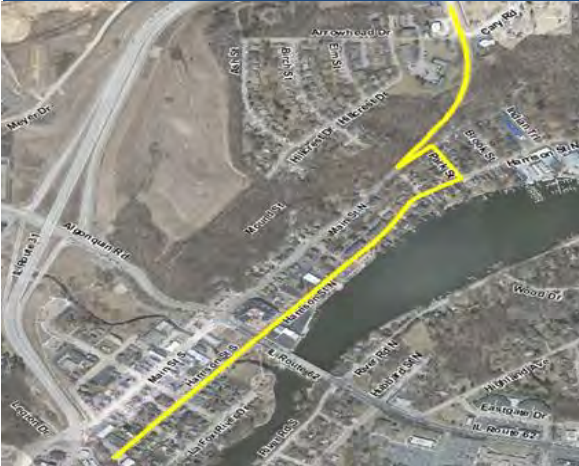
Description of Capital Purchase or Expenditure:

The Crystal Creek (Main Street) Bridge has been replaced in conjunction with the Downtown Streetscape Stage 1A. FAU/STP funds are being used to cover eighty percent (80%) of the construction costs. The improvements are complimentary to the Downtown Streetscape enhancements.

Impact on Operations:

Reduction in Street Maintenance line item (44429) as a result of increased roadway maintenance. Risks for future maintenance costs may occur to repair underground utilities.

Downtown Streetscape: Main Street and Harrison Street Bike Path and Roundabout



Engineering/Design Services	\$	400,000.00
Infrastructure Maintenance		-
Capital Improvements		3,350,000.00
Fiscal Year 21/22 Total:	\$	3,750,000.00

Description of Capital Purchase or Expenditure:

Costs provided for infrastructure improvements along North Main Street, including a roundabout at the intersection of Cary Road, additional bike path connections and streetscape beautification. Improvements included in this stage were indicated in the 2016 Downtown Streetscape Master Plan.

Impact on Operations:

Reduction in Street Maintenance line item (44429) as a result of increased roadway maintenance. Risks for future maintenance costs may occur to repair underground utilities.

Downtown Streetscape: South Harrison Street Bridge and Riverwalk



Engineering/Design Services	\$	100,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Funding provided for replacement of the bridge crossing Crystal Creek on South Harrison Street, as well streetscape and hardscape enhances along the streambank between Cornish and Riverfront Park. Improvements are a continuation of the 2016 Downtown Streetscape Master Plan.

Impact on Operations:

Reduction in Street Maintenance line item (44429) as a result of increased roadway maintenance. Risks for future maintenance costs may occur to repair underground utilities.

Street Improvement Fund

Downtown Streetscape: Washington Street and Harrison Street Utility Lowering



Engineering/Design Services	\$	110,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	110,000.00

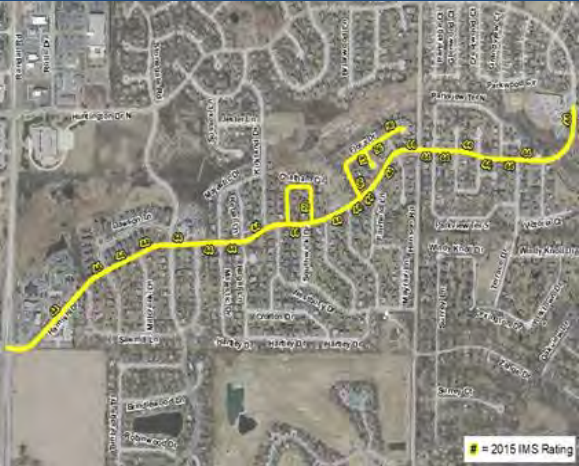
Description of Capital Purchase or Expenditure:

Funds are budgeted for streetscape improvements along Washington and Harrison Streets. Improvements include the lowering of overhead utilities and streetscape enhancements mindful of pedestrians. The enhancements are in accordance with the 2016 Downtown Streetscape Master Plan.

Impact on Operations:

Reduction in Street Maintenance line item (44429) as a result of increased roadway maintenance. Risks for future maintenance costs may occur to repair underground utilities.

Harnish Drive Improvements



Engineering/Design Services	\$	250,000.00
Infrastructure Maintenance	3,480,000.00	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	3,730,000.00

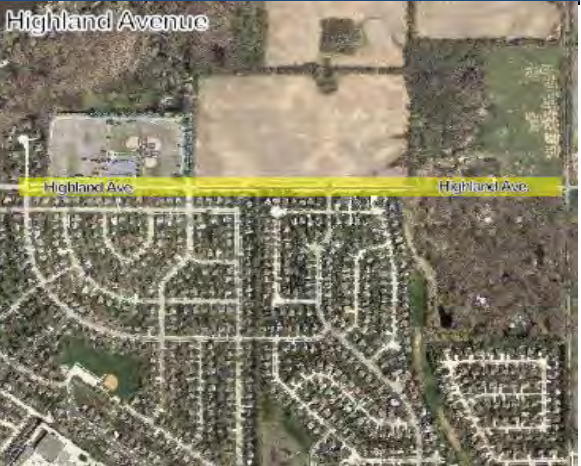
Description of Capital Purchase or Expenditure:

Monies are provided for construction oversight for improvements to Harnish Drive. The work will involve curb and driveway patching, drainage system repairs, pedestrian street crossings meeting ADA compliance, and roadway repair and resurfacing.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Highland Avenue (FAU)



Engineering/Design Services	\$	-
Infrastructure Maintenance	-	
Capital Improvements	500,000.00	
Fiscal Year 21/22 Total:	\$	500,000.00

Description of Capital Purchase or Expenditure:

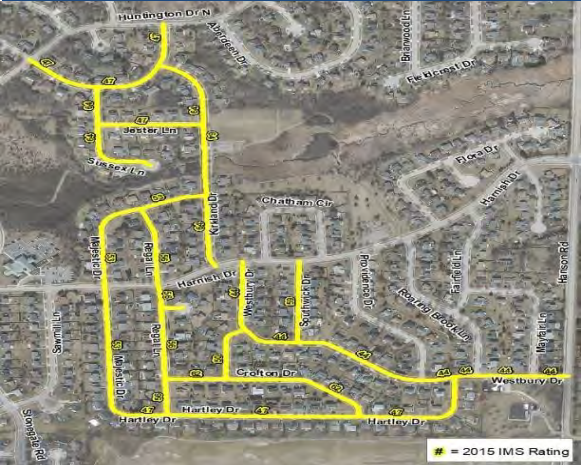
Costs are provided to finish the Highland Avenue project. The amount reflects an invoice that is anticipated from IDOT to the Village to close out the project. This funding has been carried over for the past two fiscal years and will open up additional funding for projects once complete.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Street Improvement Fund

High Hill Subdivision Improvements



Engineering/Design Services	\$	125,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	125,000.00

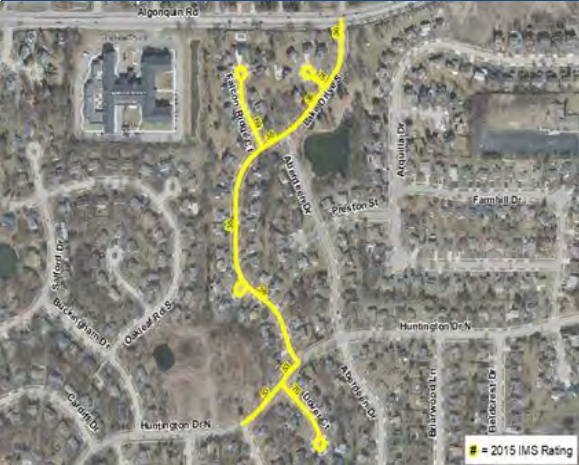
Description of Capital Purchase or Expenditure:

Funding is provided to complete Phases 1 and 2 Engineering for this project. The work in the High Hill Subdivision will involve curb and driveway patching, minor drainage system repairs, and pavement patching and repair to the local roadways, including Chatham and Majestic.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Lake Drive South Improvements



Engineering/Design Services	\$	80,000.00
Infrastructure Maintenance	800,000.00	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	880,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for construction oversight and infrastructure maintenance on Lake Drive South. This roadways was selected through the pavement condition index. The work on Lake Drive South will involve curb and driveway patching, minor drainage system repairs and pavement patching and repair.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

North River Road Improvements



Engineering/Design Services	\$	200,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	200,000.00

Description of Capital Purchase or Expenditure:

Costs are provided for Phase 1 Engineering of a project to include North River Road in the Village's current maintenance cycle. This phase includes legal preparation to provide clear definitions for property and right-of-ways that are not clearly defined. The project will enter concept design phase thereafter.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Street Improvement Fund

Randall Road Wetland Complex



Engineering/Design Services	\$	70,000.00
Infrastructure Maintenance		-
Capital Improvements		700,000.00
Fiscal Year 21/22 Total:	\$	770,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for construction of the Randall Road Wetland Complex project between Randall Road and Stonegate Road. The project includes improving water control structures to enhance upland water features and provide detention for public and private developments.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to new infrastructure construction and open space maintenance requirements.

Ratt Creek Improvements (Reach 5)



Engineering/Design Services	\$	80,000.00
Infrastructure Maintenance		-
Capital Improvements		1,300,000.00
Fiscal Year 21/22 Total:	\$	1,380,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to complete the Ratt Creek Reach 5 creek restoration near High Hill Dam. The area is in dire need of restoration to reduce erosion and silt depositing. This area has been identified as a critical area for water quality by the Jelkes Creek-Fox River Watershed Plan.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to new infrastructure construction and open space maintenance requirements.

Scott Street Improvements



Engineering/Design Services	\$	100,000.00
Infrastructure Maintenance		-
Capital Improvements		1,000,000.00
Fiscal Year 21/22 Total:	\$	1,100,000.00

Description of Capital Purchase or Expenditure:

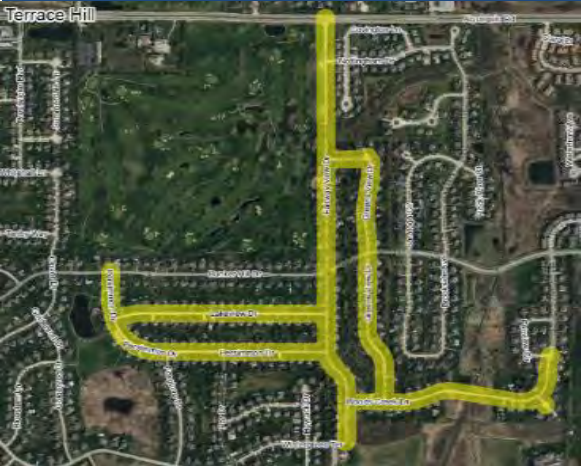
Monies are provided for construction of this project. The work will involve curb and driveway patching, drainage system repairs, compliant ADA pedestrian street crossings, and roadway repair and resurfacing.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Street Improvement Fund

Terrace Hill Subdivision Improvements



Engineering/Design Services	\$	50,000.00
Infrastructure Maintenance		-
Capital Improvements		300,000.00
Fiscal Year 21/22 Total:	\$	350,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to finish construction to rehabilitate several failed local roadways in the Terrace Hill Subdivision. The scope of this project will include remove and repair asphalt, assess the existing subbase, patch failed curb sections, repair failed storm sewer structures, and site restoration.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Willoughby Farms Improvements (Section 1)



Engineering/Design Services	\$	390,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	390,000.00

Description of Capital Purchase or Expenditure:

Costs are provided to complete Phase 1 and 2 Engineering to rehabilitate roadway infrastructure in Willoughby Farms south of Stonegate Road and west of Sleepy Hollow Road. Scope of the work being done will include site surveying, condition analyses, sidewalk and curb repair, and street resurfacing.

Impact on Operations:

Initial reduction in Street Maintenance line item (44429) as a result of increased surface maintenance. Eventual surface and material degradation will result in increased costs.

Park Improvement Fund

The Park Improvement Fund is designated to fund capital improvements that take place to Village-owned parks and open spaces, including acquisition of land for new parks and maintenance or reconstruction of existing parks.

Revenues for this fund during FY 21/22 are estimated at \$276,000.

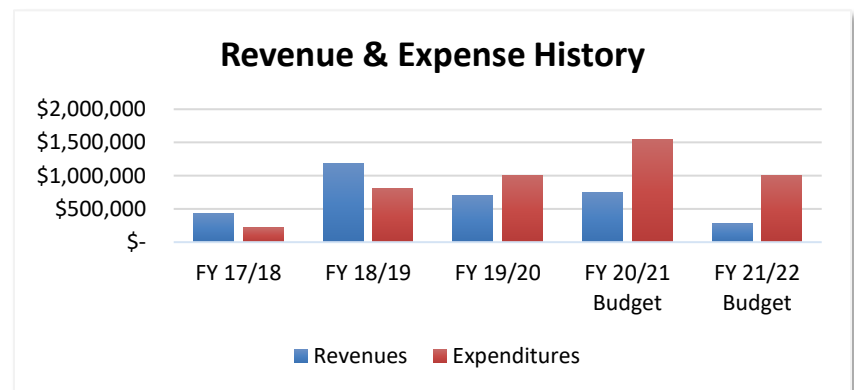
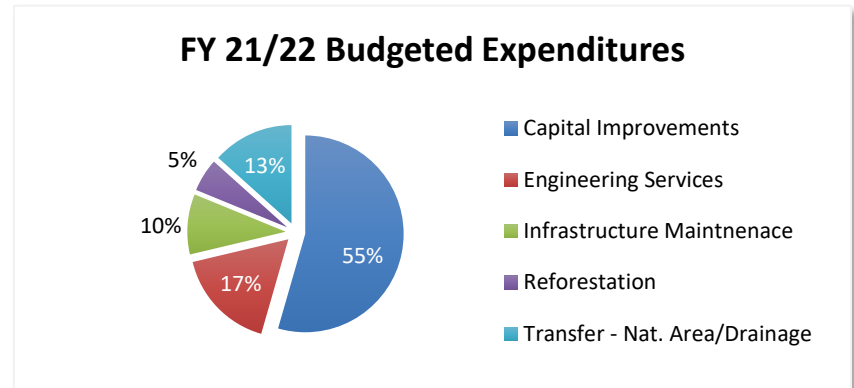
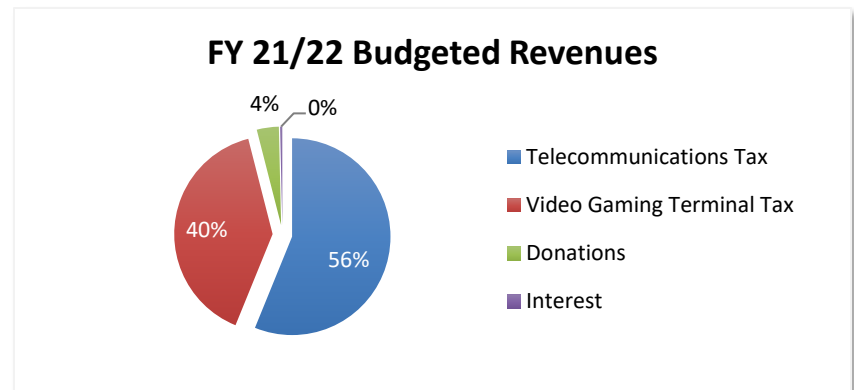
Major sources of revenues for the Park Improvement Fund include:

- Telecommunications Tax
- Video Gaming Terminal Tax
- Impact Fees
- Donations

Current year expenditures for this fund total \$1.0 million. Costs provided in the budget account mostly for capital improvements (55%), engineering services (17%), and infrastructure maintenance (10%), including: Stoneybrook Park Improvements (\$315,000), Gaslight Park Tennis Court Rehabilitation (\$275,000), and Hill Climb Park Upgrades (\$100,000).

The Street Improvement Fund budget shows expenditures exceeding projected revenues by \$734,000. Appropriate funding levels for large capital projects scheduled in FY 21/22 are provided through cash reserves.

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. In April 2021, the Village Board passed a resolution adopting the new **Parks and Recreation Master Plan**, which also serves as a tool to identify future park maintenance and improvement projects.



Park Improvement Fund: Multiyear Planning

The following table summarizes current multiyear plans, including projected costs and revenues, as outlined in the Public Works Department’s multiyear capital improvement plans, for the Park Improvement Fund. **The following schedule is subject to annual revision and funding authorization.**

Park Improvement Fund Multiyear Plan						
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Park Improvement Fund Major Capital Projects						
Gaslight Park Tennis Court Rehabilitation	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -
Hill Climb Park Upgrades	100,000	-	-	-	-	-
Stoneybrook Park Improvements	315,000	-	-	-	-	-
Towne Park Reconstruction	70,000	-	-	-	-	-
Woods Creek (Reach 5)	60,000	460,000	20,000	20,000	20,000	20,000
Subtotal	\$ 820,000	\$ 460,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Park Improvement Fund Other Expenditures						
Other Expenditures	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Natural Area and Drainage Imp. Fund	135,000	20,000	-	150,000	247,000	247,000
Subtotal	\$ 190,000	\$ 20,000	\$ -	\$ 150,000	\$ 247,000	\$ 247,000
Park Improvement Fund Total Expenditures	\$ 1,010,000	\$ 480,000	\$ 20,000	\$ 170,000	\$ 267,000	\$ 267,000
Park Improvement Fund Revenues						
Park Improvement Fund Revenues	\$ 276,000	\$ 265,000	\$ 255,000	\$ 245,000	\$ 238,000	\$ 238,000
Projected Park Improvement Total Revenues	\$ 276,000	\$ 265,000	\$ 255,000	\$ 245,000	\$ 238,000	\$ 238,000
Park Improvement Fund Surplus/(Deficit)	\$ (734,000)	\$ (215,000)	\$ 235,000	\$ 75,000	\$ (29,000)	\$ (29,000)

Costs associated with projects include, but are not limited to, engineering/design services, infrastructure maintenance, and capital improvements.

 — Indicates costs associated with project may not yet be determined by engineers.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Park Improvement Fund

Gaslight Park Tennis Courth Rehabilitation



Engineering/Design Services	\$	25,000.00
Infrastructure Maintenance		-
Capital Improvements		250,000.00
Fiscal Year 21/22 Total:	\$	275,000.00

Description of Capital Purchase or Expenditure:

Funding has been provided for the engineering of substantial reconstruction of the Gaslight Park tennis courts. Due to the age and condition of these facilities, they will need to be completely removed and replaced.

Impact on Operations:

Initial reduction in Infrastructure Maintenance line item (43370) as a result of maintenance. Eventual surface and material degradation will result in increased maintenance costs.

Hill Climb Park Upgrades



Engineering/Design Services	\$	-
Infrastructure Maintenance		100,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Monies are budgeted for the replacement of the play vehicle features at this park. The existing vehicle play features will be replaced in-kind and new safety surfacing will be installed as well.

Impact on Operations:

Initial reduction in Infrastructure Maintenance line item (43370) as a result of maintenance. Eventual degradation will result in increased maintenance costs.

Stoneybrook Park Improvements



Engineering/Design Services	\$	15,000.00
Infrastructure Maintenance		-
Capital Improvements		300,000.00
Fiscal Year 21/22 Total:	\$	315,000.00

Description of Capital Purchase or Expenditure:

Costs are provided for the Stoneybrook Park Improvement project. The improvements include updated equipment and new amenities. This project is partially funded through Open Space and Land Acquisition Development funding from the Illinois Department of Natural Resources.

Impact on Operations:

Increases in Infrastructure Maintenance (43370) line-item expenses due to expansion of park amenities.

Park Improvement Fund

Towne Park Reconstruction



Engineering/Design Services	\$	70,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	70,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to develop a conceptual plan for the redevelopment of Towne Park. The concept plan will devise what elements will be included in a redevelopment project and what the costs will be for full design and construction.

Impact on Operations:

Increased capital expenditure-related expenses due to maintenance or replacement of park amenities in the future.

Woods Creek (Reach 5) Restoration



Engineering/Design Services	\$	60,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	60,000.00

Description of Capital Purchase or Expenditure:

Money is provided for to begin the engineering design for Reach 5 of Woods Creek. This restoration project will be similar to those completed upstream and will include bank stabilization, re-establishing the native vegetation, and inclusion of rock riffles to improve habitat.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

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. The Water and Sewer Improvement and Construction Fund is a capital account with cash reserves that can be accumulated from year to year.

Revenues for this fund during FY 21/22 are estimated at \$1.9 million. Major sources of revenues for this fund include:

- Water and Sewer Tap-on Fees
- Transfer – Water & Sewer Operating

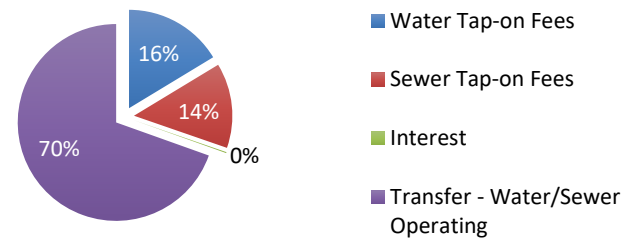
Connection fees and infrastructure fees (transferred from Water/Sewer Operating Fund) are the primary revenue sources in this fund. No other tax revenue or water/sewer user fees are used for the construction improvements proposed in the fund.

Current year expenses for this fund total \$13.7 million. A majority of expenses in this fund are capital expenditures (80%), including: Wastewater Treatment Plant (\$6.9 million) and Wastewater Collection (\$3.3 million).

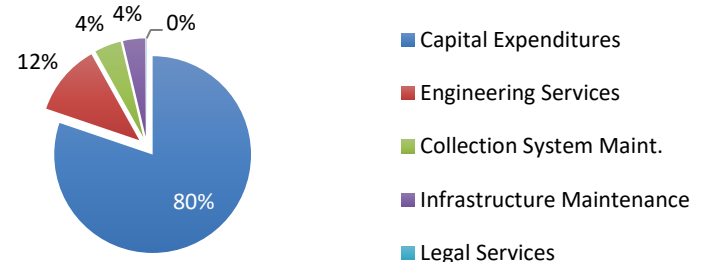
The Water and Sewer Improvement and Construction Fund budget shows expenditures exceeding projected revenues by \$11.8 million. Appropriate funding levels for large capital projects scheduled in FY 21/22 are provided through cash reserves.

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. **Projects funded by this fund have been identified through adopted plans, such as the Comprehensive Water Master Plan, Downtown Streetscape Master Plan, and 2016 Wastewater Facility Plan Update.**

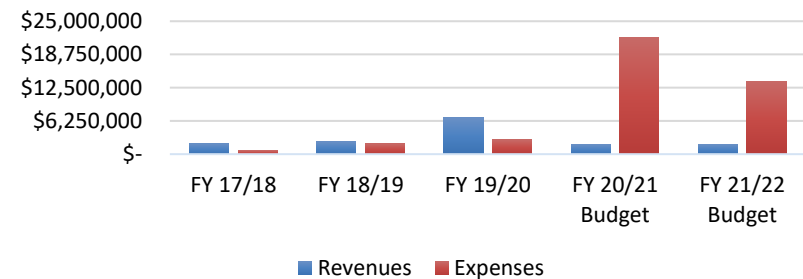
FY 21/22 Budgeted Revenues



FY 21/22 Budgeted Expenses



Revenue & Expense History




Water and Sewer Construction and Improvement Fund: Multiyear Planning

The following table summarizes current multiyear plans, including projected costs and revenues, as outlined in the Public Works Department’s multiyear capital improvement plans, for the Water and Sewer Construction and Improvement Fund. **The following schedule is subject to annual revision and funding authorization.**

Water and Sewer Construction and Improvement Fund Multiyear Plan						
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Water/Sewer Const. and Imp. Fund Major Capital Projects						
Biosolids Handling Improvements	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
Boyer and County Line Water Main	140,000	40,000	700,000	-	-	-
Braewood Lift Station Improvements	10,000	-	-	-	-88	-
Countryside Standpipe Rehabilitation	550,000	-	-	-	-	-
Downtown Streetscape: Stage 3 Water and Sewer Utilities	675,000	-88	-88	-88	-88	-88
Huntington to Countryside Water Main East	-	-	-	-	-	-
Huntington to Countryside Water Main West	125,000	-	-	-88	-88	-88
Pressure Reducing Valve (PRV) Replacement (3-year Program)	765,000	80,000	660,000	-	-	-
Ratt Creek (Reach 5 – High Hill Dam Area)	2,710,000	-88	-88	-88	-88	-88
Scott and Souwanas Streets Water and Sewer Imp.	-	-	-	1,200,000	-	-
Woods Creek Lift Station Improvements	370,000	-88	-88	-88	-88	-88
Wastewater Treatment Plant Phase 6B Imp.	7,470,000	-	-	-	-	-
Subtotal	\$ 12,885,000	\$ 120,000	\$ 1,360,000	\$ 1,200,000	\$ -	\$ -
Water/Sewer Const. and Imp. Fund Other Expenses						
Other Expenditures	\$ 835,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Subtotal	\$ 835,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Water/Sewer Const. and Imp. Fund Total Expenses	\$ 13,720,000	\$ 370,000	\$ 1,610,000	\$ 1,450,000	\$ 250,000	\$ 250,000
Water/Sewer Const. and Imp. Fund Revenues						
Water/Sewer Const. and Imp. Fund Revenues	\$ 1,898,000	\$ 1,900,000	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,100,000
Projected Water/Sewer Const. and Imp. Total Revenues	\$ 1,898,000	\$ 1,900,000	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,100,000
Water/Sewer Const. and Imp. Fund Surplus/(Deficit)	\$ (11,822,000)	\$ 1,530,000	\$ 390,000	\$ 600,000	\$ 1,850,000	\$ 1,850,000

Costs associated with projects include, but are not limited to, engineering/design services, infrastructure maintenance, and capital improvements.

 — Indicates costs associated with project may not yet be determined by engineers.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

Biosolids Handling Improvements



Engineering/Design Services	\$	70,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	70,000.00

Description of Capital Purchase or Expense:

Funding is provided to complete concept design and Phase 1 Engineering for the Village's biosolids handling facility. Recommendations to improve the dewatering process were first identified in the 2014 Wastewater Facility Plan Update and incorporate new technologies to expand current capacity.

Impact on Operations:

Increases in capital expenditure line items are expected to occur following conceptual planning and engineering phases dependent on outcomes from recommendations.

Boyer and County Line Water Main



Engineering/Design Services	\$	140,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	140,000.00

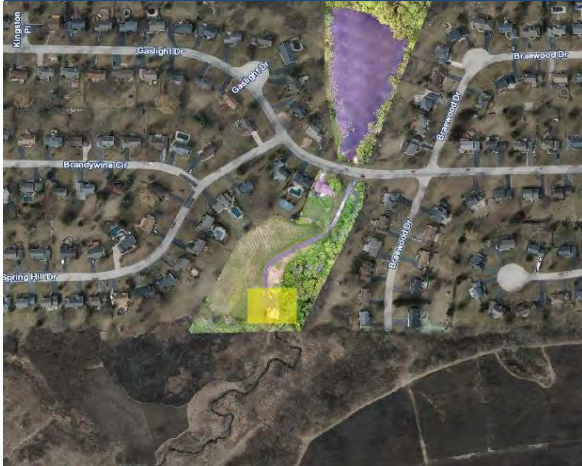
Description of Capital Purchase or Expense:

Funds are budgeted to complete Phase 1 Engineering for water main improvements at Boyer Road and County Line Road.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Braewood Lift Station Improvements Assessment



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 21/22 Total:	\$	10,000.00

Description of Capital Purchase or Expense:

Costs are provided for construction oversight and wastewater collection improvements at the Braewood lift station, located near Gaslight Drive. Improvements at this lift station were first identified in the Wastewater Facility Plan Update that took place in 2014.

Impact on Operations:

May increase capital expenditure line items as result of required maintenance or improvements recognized through the assessment.

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

Countryside Standpipe Rehabilitation



Engineering/Design Services	\$	50,000.00
Infrastructure Maintenance		500,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	550,000.00

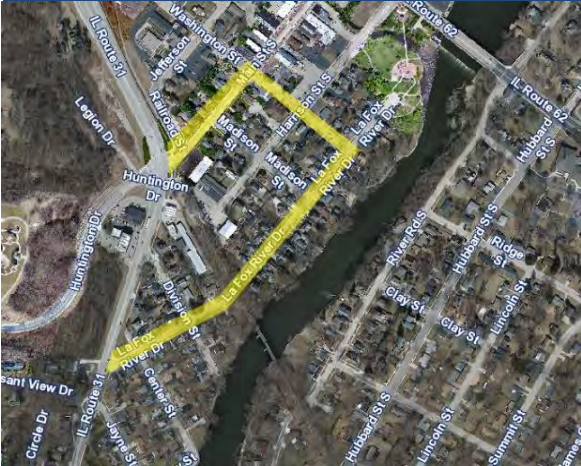
Description of Capital Purchase or Expense:

Costs are provided for construction oversight and contractual services to rehabilitate the standpipe to baseline condition. The standpipe will then be drained, inspected and cleaned annual as part of a maintenance program.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Downtown Streetscape: Stage 3 Water and Sewer Utilities



Engineering/Design Services	\$	25,000.00
Wastewater Collection		450,000.00
Water Main		200,000.00
Fiscal Year 21/22 Total:	\$	675,000.00

Description of Capital Purchase or Expense:

Funding is provided for construction of sanitary sewer upgrades between the Riverfront Lift Station and a new deep lift station at LaFox Drive and Center Street. The new lift station will eliminate two other deep lift stations and alleviate bottlenecking in the Algonquin Hills Subdivision.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Huntington to Countryside Water Main West



Engineering/Design Services	\$	125,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	125,000.00

Description of Capital Purchase or Expense:

Funding is provided here for Phases 1 and 2 Engineering to replace and improve sections of 16" water main running from Huntington Drive to the Countryside Standpipe/BPS. This project was identified in the Water System Master Plan.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

Pressure Reducing Valve (PRV) Replacement Program: Year 1



Engineering/Design Services	\$	5,000.00
Infrastructure Maintenance		-
Water Main		20,000.00
Fiscal Year 21/22 Total:	\$	25,000.00

Description of Capital Purchase or Expense:

Funding is provided for construction oversight to complete Year 1 of the Pressure Reducing Valve (PRV) replacement program. The program will evaluate and replace PRV's as identified. This program was defined in the Water System Master Plan.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Pressure Reducing Valve (PRV) Replacement Program: Year 2



Engineering/Design Services	\$	60,000.00
Infrastructure Maintenance		-
Water Main		600,000.00
Fiscal Year 21/22 Total:	\$	660,000.00

Description of Capital Purchase or Expense:

Funds are provided for construction oversight for Year 2 of the Pressure Reducing Valve (PRV) replacement program. The program will evaluate and replace PRV's as identified. This program was defined in the Water System Master Plan.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Pressure Reducing Valve (PRV) Replacement Program: Year 3



Engineering/Design Services	\$	80,000.00
Infrastructure Maintenance		-
Water Main		-
Fiscal Year 21/22 Total:	\$	80,000.00

Description of Capital Purchase or Expense:

Funding is provided for Phase 2 Engineering for Year 3 of the Pressure Reducing Valve (PRV) replacement program. The program will evaluate and replace PRV's as identified. This program was defined in the Water System Master Plan.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

**Ratt Creek (Reach 5 - High Hill Dam Area)
Water and Sewer Improvements**



Engineering/Design Services	\$	210,000.00
Infrastructure Maintenance		-
Wastewater Collection		2,500,000.00
Fiscal Year 21/22 Total:	\$	2,710,000.00

Description of Capital Purchase or Expense:

Funding is provided for Phase 2 Engineering, construction oversight, and capital improvements related to wastewater collection taking place along Ratt Creek's fifth reach, near High Hill dam. The work includes relocating sanitary sewer main for repair accessibility.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

**Water Treatment Plant Polyfluoroalkyl
Substance (PFAS) Mitigation Study**



Engineering/Design Services	\$	50,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	50,000.00

Description of Capital Purchase or Expense:

Funding is allocated for an assessment regarding strategies to mitigate Polyfluoroalkyl substances detected in the Village water distribution system from Well 15 at Water Treatment Plant #3. The well has since been taken off-line and is not providing water to the Village's water system.

Impact on Operations:

May increase capital expenditure line items as result of required maintenance or improvements recognized through completing the assessment.

**Wastewater Treatment Plant Phase 6B
Improvements**



Engineering/Design Services	\$	570,000.00
Infrastructure Maintenance		-
Wastewater Treat. Facility		6,900,000.00
Fiscal Year 21/22 Total:	\$	7,470,000.00

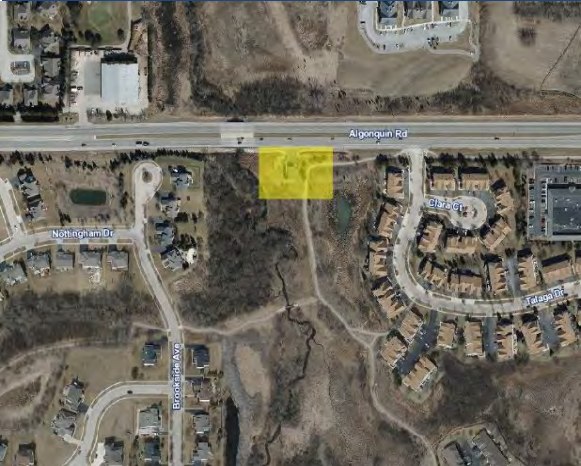
Description of Capital Purchase or Expense:

Funding provided for the construction of several projects at the wastewater treatment plant (WWTP). The work includes digestion system upgrades and expansion, clarifier modernization, SCADA system upgrades, emergency power generation installation, and roofing rehabilitation.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Woods Creek Lift Station Upgrades



Engineering/Design Services	\$	35,000.00
Infrastructure Maintenance		-
Wastewater Collection		335,000.00
Fiscal Year 21/22 Total:	\$	370,000.00

Description of Capital Purchase or Expense:

Costs are provided for construction oversight and wastewater collection improvements at the Woods Creek lift station, located near Algonquin Road. These upgrades are being done in preparation for additional system demand following the completion of the Trails of Woods Creek subdivision.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Village Construction Fund

The Village Construction Fund is used to budget construction costs of municipal buildings other than those used for waterworks and wastewater utilities, which are budgeted in the Water and Sewer Construction and Improvements Fund.

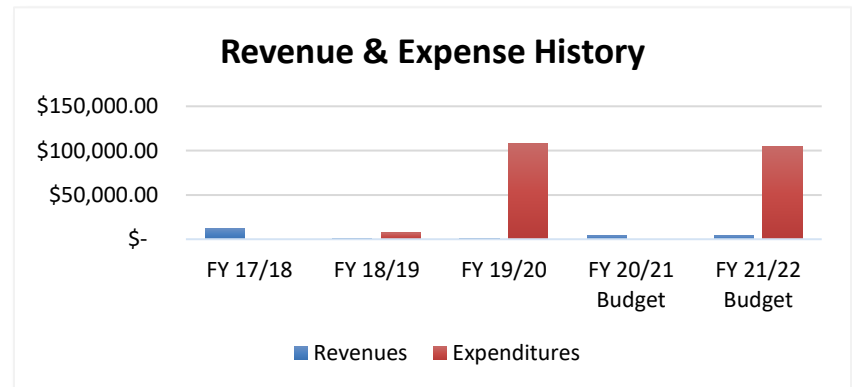
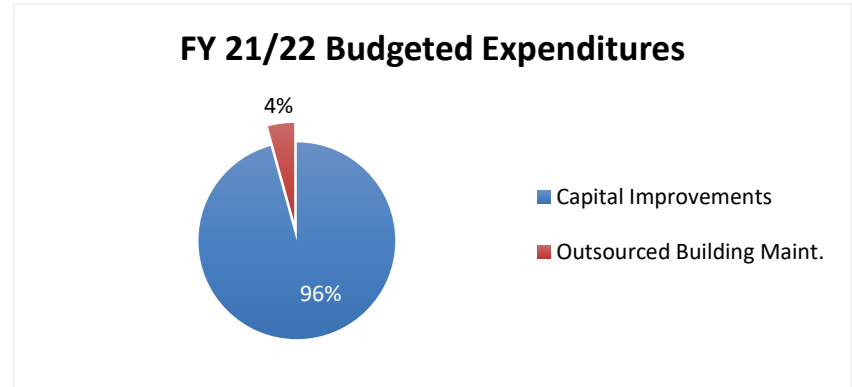
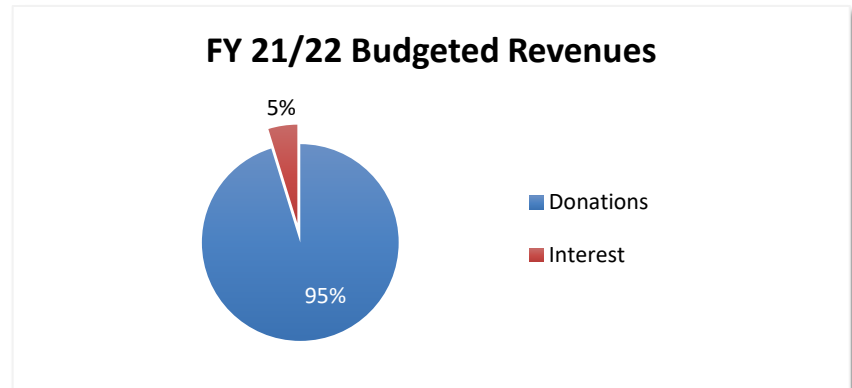
Revenues for this fund during FY 21/22 are estimated at \$4,200. Major sources of revenues for the Park Improvement Fund include:

- Interest
- Donations

Current year expenditures for this fund total \$104,500. Capital improvements account for a majority of expenditures in this fund (96%) with the replacement roof at Historic Village Hall, which is budgeted at \$100,000.

The Village Construction Fund budget shows expenditures exceeding projected revenues by \$100,300. Cash reserves accumulated in the Street Improvement Fund from previous fiscal years ensure appropriate funding levels for large capital projects scheduled in FY 21/22.

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. **Projects funded by this fund are identified by staff and incorporated into the budget as needed.**



CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Operating Funds

General Services Administration (100) - CityFront AI Project



Capital Purchase	\$	50,000.00
Capital Improvements	-	
Capital Lease Payments	-	
Fiscal Year 21/22 Total:	\$	50,000.00

Description of Capital Purchase or Expenditure:

Costs provided for continued development of CityFront AI application to create an artificial intelligence mobile application for public use.

Impact on Operations:

Controls costs in personnel-related line items as a result of automating manual tasks.

Police (200)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements	-	
Capital Lease Payments	-	
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Community Development (300)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements	-	
Capital Lease Payments	-	
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Operating Funds

Major Capital Purchases and Expenditures

Public Works: Administration (400)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Public Works: General Services (500) - Replacement Snow Plow Blades



Capital Purchase	\$	30,000.00
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	30,000.00

Description of Capital Purchase or Expenditure:

One-time purchase of replacement snow plow blades for Units #527 and #623.

Impact on Operations:

The new attachment will increase costs for Equipment Maintenance (44421) line-items.

Multidepartmental (900)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Operating Funds

Water Utilities (700)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Sewer Utilities (800)

Photo Not Available



Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Village Construction Fund (24) - Historic Village Hall Roof Replacement



Capital Purchase	\$	-
Capital Improvements		100,000.00
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to remove and replace the roof of Historic Village Hall, located at 2 South Main Street, during the fiscal year.

Impact on Operations:

Initial reduction in Building Services (44423) line-item (or related) expenses. Maintenance expenses may gradually increase overtime.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Operating Funds

Building Maintenance Fund (28)

Vehicle Maintenance Fund (29)

Photo Not Available

Photo Not Available



Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Capital Purchase	\$	-
Capital Improvements		-
Capital Lease Payments		-
Fiscal Year 21/22 Total:	\$	-

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Description of Capital Purchase or Expenditure:

No capital expenditures are budgeted during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Impact on Operations:

No impact on operations is anticipated during this fiscal year.

Natural Area and Drainage Improvement Fund

The Natural Area and Drainage Fund was established for the current fiscal year to consolidate natural area and drainage improvement projects that were funded through Street Improvement and Park Improvement funds.

Revenues for this fund during FY 21/22 are estimated at \$480,000.

Major sources of revenues for the Park Improvement Fund include:

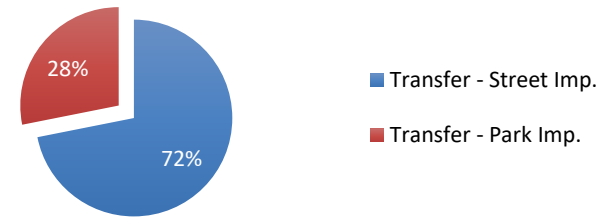
- Multi-fund Transfers (Street Improvement and Park Improvement funds)

Additional revenue sources for this fund may include donations and interest.

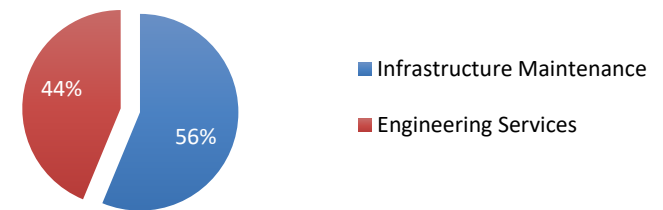
Current year expenditures for this fund total \$480,000. Costs from this fund include costs mostly for engineering services (56%) and infrastructure maintenance (44%), including: Windy Knoll and Oakview Drives Ravine Improvements (\$105,000) and Dixie Creek (Reach 3) Restoration (\$100,000).

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. **Projects funded by this fund have been identified through adopted plans, such as the Woods Creek Watershed Plan and Fox River Corridor Plan.**

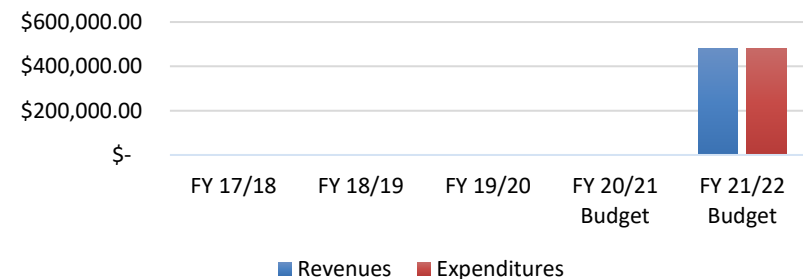
FY 21/22 Budgeted Revenues



FY 21/22 Budgeted Expenditures



Revenue & Expense History



CAPITAL IMPROVEMENTS PROJECT FUNDS

Natural Area and Drainage Improvement Fund: Multiyear Planning

The following table summarizes current multi-year plans, including projected costs and revenues, as outlined in the Public Works Department’s multiyear Capital Improvement Plans, for the Natural Area and Drainage Improvement Fund. **The following schedule is subject to annual revision and funding authorization.**

Natural Area and Drainage Improvement Fund Multiyear Plan						
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	
Nat. Area/Drainage Imp. Fund Major Capital Projects						
Creeks Crossing Drainage Improvements	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	
Crystal Creek Improvements	25,000	20,000	20,000	-	-	
Dixie Creek Restoration (Reach 3)	100,000	1,100,000	-	-	-	
Grand Reserve Drainage Project	20,000	20,000	20,000	-	-	
High Hill Riparian Corridor Project (Reach 2)	-	-	-	-	140,000	
Holder/Woods Creek Trail Detention Naturalization	25,000	25,000	20,000	150,000	107,000	
Souwanas Creek Restoration (Reach 2)	25,000	25,000	25,000	-	-	
Spella Park Pollinator Project	20,000	20,000	20,000	-	-	
Terrace Hill Subdivision Natural Area Project	25,000	25,000	25,000	-	-	
Windy Knoll/Oakview Drives Ravine Improvements	105,000	80,000	1,100,000	-	-	
Winding Creek Corridor	-	-	-	120,000	1,540,000	
Woods Creek Restoration Project (Reach 2)	20,000	20,000	20,000	-	-	
Woods Creek Restoration Project (Reach 4)	20,000	20,000	-	-	-	
Woods Creek Restoration Project (Reaches 6 & 7)	-	120,000	1,540,000	-	-	
Woods Creek Restoration Project (Reach 8)	-	-	120,000	1,540,000	-	
Subtotal	\$ 305,000	\$ 1,495,000	\$ 2,910,000	\$ 1,810,000	\$ 1,787,000	
Nat. Area/Drainage Imp. Fund Other Expenditures						
Other Expenditures	\$ 75,000	\$ 315,000	\$ 85,000	\$ 85,000	\$ 95,000	
Subtotal	\$ 75,000	\$ 315,000	\$ 85,000	\$ 85,000	\$ 95,000	
Nat. Area/Drainage Imp. Fund Total Expenditures	\$ 480,000	\$ 1,810,000	\$ 2,995,000	\$ 1,895,000	\$ 1,882,000	
Nat. Area/Drainage Imp. Fund Revenues						
Projected Revenues	\$ 480,000	\$ 1,790,000	\$ 2,995,000	\$ 1,745,000	\$ 1,635,000	
Nat. Area /Drainage Imp. Fund Total Revenues	\$ 480,000	\$ 1,790,000	\$ 2,995,000	\$ 1,895,000	\$ 1,882,000	
Projected Nat. Area/Drainage Surplus/(Deficit)	\$ -	\$(20,000)		\$ -	\$ -	

Costs associated with projects include, but are not limited to, engineering/design services, infrastructure maintenance, and capital improvements.

CAPITAL IMPROVEMENTS PROJECT FUNDS
Major Capital Purchases and Expenditures

Natural Area and Drainage Improvement Fund

Creeks Crossing Drainage Improvements



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	20,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for natural area maintenance of a Village acquired parcel near the Creeks Crossing subdivision. This area was recently restored to a native prairie along with enhancements made to the riparian corridor and a bike path connection.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Crystal Creek Improvements



Engineering/Design Services	\$	5,000.00
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	25,000.00

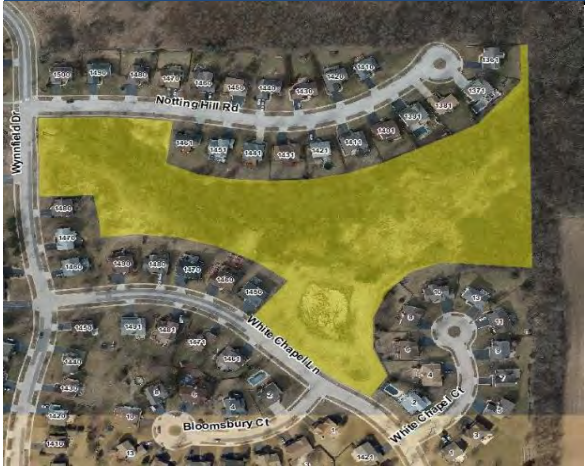
Description of Capital Purchase or Expenditure:

Money is allocated for costs of improvements made to Crystal Creek as part of the completion of the IL Route 31 Bypass. Current funding allocated to the project is for the maintenance period of the naturalized area.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Dixie Creek Restoration (Reach 3)



Engineering/Design Services	\$	100,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Costs are provided for the restoration of Dixie Creek (Reach 3). This project will correct erosion of the creek banks behind homes on Notting Hill Road and restore a high quality fen on White Chapel Drive that is listed as a critical restoration area in the Woods Creek Watershed Plan.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Natural Area and Drainage Improvement Fund

Grand Reserve Drainage Project



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	20,000.00

Description of Capital Purchase or Expenditure:

Costs are provided here to begin the three year maintenance period to establish the native plantings that were introduced to the Grand Reserve Drainage improvement project from prior fiscal years.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Holder and Woods Creek Trail Detention Naturalization



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	25,000.00

Description of Capital Purchase or Expenditure:

Monies are provided to begin the three year native plant establishment for this section of Woods Creek. This project was completed last fiscal year through funding provided from the Illinois Clean Energy Foundation.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Natural Area Maintenance Program



Engineering/Design Services	\$	-
Infrastructure Maintenance		50,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	50,000.00

Description of Capital Purchase or Expenditure:

Each year the Village performs an inspection of our restored natural areas with the Village ecologist. From this inspection, a series of maintenance steps are created, which need to occur in each area on an on-going basis in order to keep the areas regularly maintained.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Natural Area and Drainage Improvement Fund

Souwanas Creek Restoration Project (Reach 2)



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	25,000.00

Description of Capital Purchase or Expenditure:

Money is budgeted to perform the second of a three year maintenance period on a naturalized area that was restored in the previous fiscal year. The maintenance is required to establish native plantings and complete the restoration of this area.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Spella Park Pollinator Project



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	20,000.00

Description of Capital Purchase or Expenditure:

Funding provided to perform maintenance of the completed pollinator project at Spella Park. This is the third year of the maintenance period which will be centered on establishing the naturalized area. Funding to complete this project was secured from the ComEd Green Regions program.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Storm Sewer Lining Program



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	25,000.00

Description of Capital Purchase or Expenditure:

Costs provided to contract storm sewer lining and storm manhole lining to rehabilitate some areas in the drainage system that present problems or failures. The program allows pipes and other storm sewers to be repaired in a timely manner to avoid larger costs associated with reconstruction.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

CAPITAL IMPROVEMENTS PROJECT FUNDS

Major Capital Purchases and Expenditures

Natural Area and Drainage Improvement Fund

Terrace Hill Natural Area Project



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	25,000.00

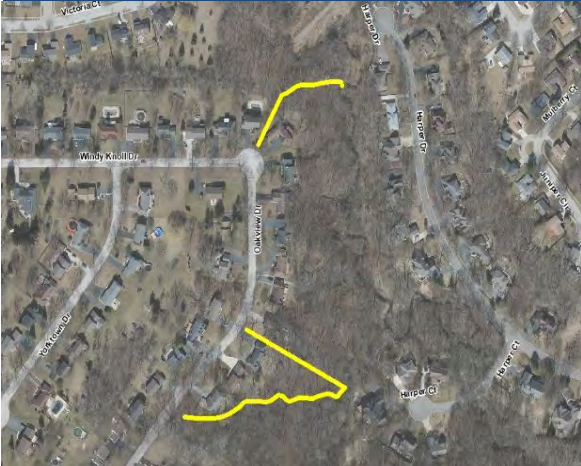
Description of Capital Purchase or Expenditure:

Funding provided for the first of a three year maintenance period for portions of the Terrace Hill Subdivision project that we naturalized. This includes the detention basin in Wood Park and Woods Creek reconstruction.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Windy Knoll and Oakview Drives Ravine Improvements



Engineering/Design Services	\$	105,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	105,000.00

Description of Capital Purchase or Expenditure:

This project entails the extension of three existing storm sewers to Ratt Creek. The current configuration discharges a storm water into ditches on private property that has been scouring and eroding their backyards for a number of years. The storm sewer would eliminate future erosion.

Impact on Operations:

Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Woods Creek Restoration Project (Reach 2)



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	20,000.00

Description of Capital Purchase or Expenditure:

Money is budgeted for maintenance of the restoration project that took place along the the headwaters of Woods Creek. Restoration and maintenance of natural streambank along the Woods Creek corridor has been implemented through the Woods Creek Watershed plan.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

Natural Area and Drainage Improvement Fund

Woods Creek Restoration Project (Reach 4)



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 21/22 Total:	\$	20,000.00

Description of Capital Purchase or Expenditure:

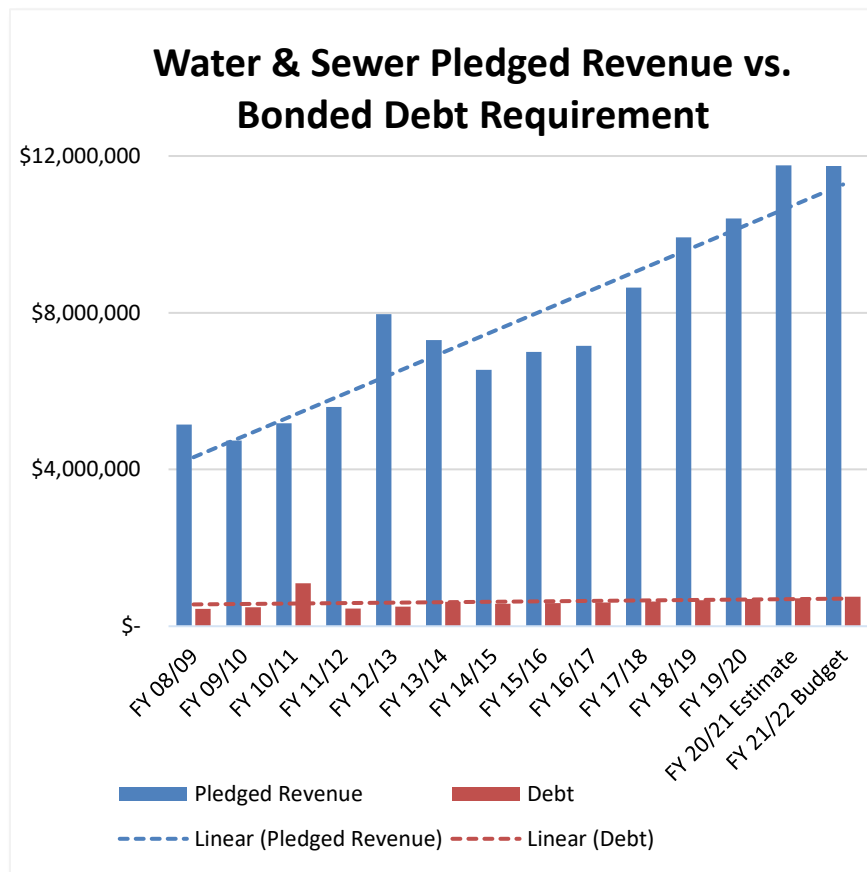
Funding is provided for maintenance for Reach 4 of the Woods Creek corridor. This section runs from the Spella Park bridge to Woods Creek Lane and is directly downstream from the restoration project completed in recent fiscal years through the IEPA 319 grant.

Impact on Operations:

Increased expenses in Open Space Maintenance (44425) line-item due to restoration and maintenance period requirements.

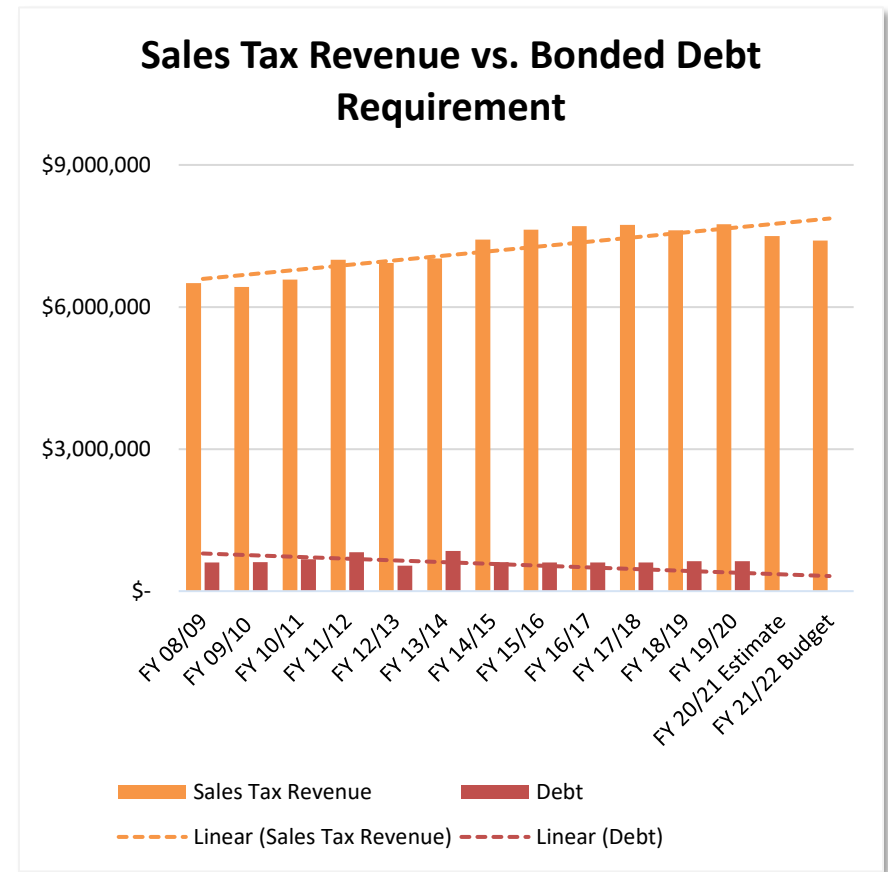
Impact of Capital Debt Obligations on Capital Funds

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 bonded debt (as established in the bond ordinance). The actual, estimated actual, and budgeted coverage for FY 08/09 to FY 21/22 are shown below:



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 bonded debt (as established in the bond ordinance). The actual, estimated actual, and budgeted coverage for FY 08/09 to FY 21/22 are as follows:



Capital Improvements Project Funds Summary

In conclusion, the Village has been able to plan for capital expenditures with minimal impact on operations through sound financial planning.

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. Such practices ensure that potential budget shortfalls do not undercut capital expenditures and capital expenditures do not add stress on the operating funds.

Regarding vehicle purchases, the Village is smoothing the cost impact through establishment of a designated cash fund. The Village has also incorporated a fleet management program to reduce vehicle maintenance costs and limit future capital purchases for vehicles to the Police and Public Works departments.

Where necessary, the Village does utilize bonds and other long-term funding mechanisms for major capital improvements in accordance with the Village's Debt Management Policy adopted in 2009.


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 community.



Elements of the Downtown Streetscape project were incorporated into the plaza adjacent to Historic Village Hall at 2 South Main Street. The area features seating, a fireplace, and decorative stone.

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

The Motor Fuel Tax Fund supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

 **Infrastructure**

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Procure asphalt materials and road salt for maintenance of Village streets through competitive bidding.
- Perform bike path repairs (removal and replacement of asphalt).
- Perform concrete (sidewalk, driveway, and curb) removal and replacement.
- Perform pavement marking as needed on certain roadways in the Village.
- Perform maintenance of Village owned street lighting system and needed repairs.
- Flush certain storm water structures as part or regular maintenance plan.

 **Near Completion**

- N/A



 **Not Complete**

- N/A

FY 21/22 Objectives



Infrastructure

- Procure asphalt materials and road salt for maintenance of Village streets through competitive bidding.
- Perform bike path repairs (removal and replacement of asphalt).
- Perform concrete (sidewalk, driveway, and curb) removal and replacement.
- Perform pavement marking as needed on certain roadways in the Village.
- Perform maintenance of Village owned street lighting system and needed repairs.
- Flush certain storm water structures as part of regular maintenance plan.
- Perform asphalt patching as needed on Village roadways.

Motor Fuel Tax Fund

Revenues

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Donations & Grants								
03000300	33015 MFT Allotments	\$ 767,164.92	\$ 762,705.97	\$ 1,108,747.13	\$ 761,000.00	\$ 615,000.00		
03000300	33018 MFT Transportation Renewal	-	-	-	-	450,000.00		
03000300	33016 MFT Capital Program	-	-	352,928.24	-	-		
03000300	33017 High Growth Allotment	37,287.00	36,827.00	9,162.00	36,000.00	36,000.00		
Subtotal		\$ 804,451.92	\$ 799,532.97	\$ 1,470,837.37	\$ 797,000.00	\$ 1,101,000.00	38.1%	
Investment Income								
03000500	36020 Interest - Investment Pools	\$ 28,112.36	\$ 56,019.05	\$ 38,478.79	\$ 40,000.00	\$ 4,000.00		
Subtotal		\$ 28,112.36	\$ 56,019.05	\$ 38,478.79	\$ 40,000.00	\$ 4,000.00	-90.0%	
Motor Fuel Tax Fund Total		\$ 832,564.28	\$ 855,552.02	\$ 1,509,316.16	\$ 837,000.00	\$ 1,105,000.00	32.0%	


Motor Fuel Tax Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
03900300 42232 Engineering/Design Services	\$ 1,878.26	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 1,878.26	\$ -	\$ -	\$ -	\$ -	-	
Supplies & Materials							
03900300 43309 Materials	\$ 322,555.62	\$ 375,727.88	\$ 330,552.43	\$ 340,000.00	\$ 380,000.00		
03900300 43370 Infrastructure Maintenance	(170,820.19)	113,501.70	145,633.90	250,000.00	350,000.00		
Subtotal	\$ 151,735.43	\$ 489,229.58	\$ 476,186.33	\$ 590,000.00	\$ 730,000.00	23.7%	
Maintenance							
03900300 44427 Maintenance - Curb/Sidewalk	\$ -	\$ 494,778.95	\$ 451,065.15	\$ 500,000.00	\$ 700,000.00		
03900300 44428 Maintenance - Streets	-	129,707.19	218,803.41	220,000.00	240,000.00		
03900300 44429 Maintenance - Street Lights	-	48,661.09	66,999.93	120,000.00	220,000.00		
03900300 44431 Maintenance - Storm Sewer	-	48,304.76	180,800.00	200,000.00	200,000.00		
Subtotal	\$ -	\$ 721,451.99	\$ 917,668.49	\$ 1,040,000.00	\$ 1,360,000.00	30.8%	
Capital Expenditure							
03900300 45593 Capital Improvements	\$ -	\$ 13,148.19	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ 13,148.19	\$ -	\$ -	\$ -	-	
Motor Fuel Tax Fund Total	\$ 153,613.69	\$ 1,223,829.76	\$ 1,393,854.82	\$ 1,630,000.00	\$ 2,090,000.00	28.2%	

The Street Improvement Fund provides for maintenance and improvements to Village streets for residents and the motoring public in order to provide safe and efficient travel through and within the Village of Algonquin.

The Street Improvement Fund supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

 **Infrastructure**

Natural area and wetland projects are now being funded in the Natural Areas and Drainage Improvement Fund. Projects that are currently in-progress will continue to be funded from the Street Improvement Fund.

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Perform phase 2 engineering for the Algonquin Lakes Subdivision project.
- Perform phase 1 engineering for the Broadsmore Drive/Stonegate Road project.
- Construction on the Old Town/Prairie Trail trailhead near Main Street.
- Perform brick paver maintenance on Bunker Hill Drive in the Manchester Lakes and Terrace Hill subdivisions.
- Construction of drainage improvements in the Grand Reserve subdivision to mitigate flooding.
- Construction of the Maker’s Park bike path connection to the Prairie Trail.



- Construction of bridge railing and pedestrian enhancements on the Illinois Route 62 bridge over the Fox River, coordinating with the Illinois Department of Transportation’s bridge deck overlay project.
- Construction of Sleepy Hollow Road.
- Construction of Souwanas Creek Reach 2.
- Perform reclamite treatment on recently reconstructed roadways.

 **Near Completion**


- Construction of the Terrace Hill subdivision roadway improvement project.
- Perform phase 2 engineering on the Old Town Main Street/Roundabout and Harrison Street Bike Path.

 **Not Complete**

- Perform phase 1 engineering on the High Hill Subdivision project.
- Perform phase 1 engineering on the North River Road project.

- Perform phase 2 engineering on the Boyer Road/County Line Road project.
- Perform phase 1 engineering on the Stonegate Road (County Line Road to Willoughby Farms Park) project.
- Perform phase 1 engineering on the High Hill Subdivision project.

FY 21/22 Objectives


 **Infrastructure**

- Construction of the Terrace Hill subdivision roadway improvement project.
- Construction of two (2) parking lots at the northwest and northeast corners of Harrison Street and Washington Street.
- Construction of roadways in the Algonquin Lakes Subdivision.
- Construction of Harnish Drive from Randall Road to Eagle Ridge Lane.
- Construction of Lake Drive South from Algonquin Road to Huntington Drive North.
- Construction on North Main Street with a roundabout at the intersection of Cary-Algonquin Road
- Construction of a bike path along North Main Street and North Harrison Street.
- Construction and improvement of the Randall Road Wetland Complex between Randall Road and Stonegate Road, south of Huntington Drive North.
- Perform creek improvements and restoration on Ratt Creek Reach 5, as called for in the Jelkes Creek-Fox River Watershed Plan.
- Construction on Scott Street between Souwanas Trail and Webster Street.
- Perform phase 2 engineering on the Boyer Road/County Line Road roadway project.
- Perform phase 2 engineering on the Broadsmore Drive/Stonegate Road roadway project.

- Perform phase 1 and 2 engineering on the Bunker Hill Drive project.
- Perform phase 2 engineering on the Crystal Creek Riverwalk and South Harrison Street Bridge project.
- Perform phase 2 engineering on the overhead utility lowering in the area near Washington Street and South Harrison Street.
- Perform phase 1 and 2 engineering on the High Hill Subdivision roadway project.
- Perform phase 1 engineering on the North River Road project.
- Perform phase 1 and 2 engineering on the Willoughby Farms Subdivision (Section 1) roadway project.

Performance Measures and Statistics

The FY 21/22 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.

 Infrastructure					
Objective: Provide adequate infrastructure throughout the Village.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Miles of streets improved	0.8	1.5	1.7	2	5
Percentage of overall street system improved	0.5%	1%	1%	1%	2%

Street Improvement Fund

Revenues

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Taxes								
04000500	31011 Home Rule Sales Tax	\$ 4,187,426.26	\$ 4,147,954.22	\$ 3,833,333.16	\$ 4,050,000.00	\$ 3,900,000.00		
04000500	31190 Telecommunications Tax	286,035.63	268,779.44	228,372.59	205,000.00	185,000.00		
04000500	31495 Utility Tax Receipts	919,159.83	963,975.34	898,906.00	920,000.00	905,000.00		
Subtotal		\$ 5,392,621.72	\$ 5,380,709.00	\$ 4,960,611.75	\$ 5,175,000.00	\$ 4,990,000.00	-3.6%	
Donations & Grants								
04000300	33032 Donations - Operating - PW	\$ 2,673.13	\$ -	\$ 5,226.94	\$ -	\$ -		
04000300	33052 Donations - Capital - PW	-	-	174,922.00	-	-		
04000300	33252 Grants - Capital - PW	49,796.10	22,068.00	50,000.00	150,000.00	-		
Subtotal		\$ 52,469.23	\$ 22,068.00	\$ 230,148.94	\$ 150,000.00	\$ -	-100.0%	
Investment Income								
04000500	36001 Interest	\$ 572.98	\$ 592.63	\$ 510.46	\$ 400.00	\$ 200.00		
04000500	36020 Interest -Investment Pools	85,114.32	139,787.89	77,680.05	74,600.00	9,800.00		
Subtotal		\$ 85,687.30	\$ 140,380.52	\$ 78,190.51	\$ 75,000.00	\$ 10,000.00	-86.7%	
Transfers								
04000500	38001 Transfer - General Fund	\$ -	\$ 600,000.00	\$ 3,470,000.00	\$ 3,000,000.00	\$ 5,500,000.00		
04000500	38060 Transfer - Special Service Area	-	201,954.86	-	-	-		
Subtotal		\$ -	\$ 801,954.86	\$ 3,470,000.00	\$ 3,000,000.00	\$ 5,500,000.00	83.3%	
Street Improvement Fund Total		\$ 5,530,778.25	\$ 6,345,112.38	\$ 8,738,951.20	\$ 8,400,000.00	\$ 10,500,000.00	25.0%	



Street Improvement Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
04900300 42230 Legal Services	\$ 22,494.53	\$ 6,428.50	\$ 14,621.25	\$ 10,000.00	\$ 10,000.00		
04900300 42232 Engineering/Design Services	647,981.93	586,137.79	876,078.56	1,268,000.00	2,455,000.00		
Subtotal	\$ 670,476.46	\$ 592,566.29	\$ 890,699.81	\$ 1,278,000.00	\$ 2,465,000.00	92.9%	
Supplies & Materials							
04900300 43370 Infrastructure Maintenance	\$ 1,693,520.65	\$ 1,470,844.21	\$ 549,321.67	\$ 645,000.00	\$ 6,500,000.00		
Subtotal	\$ 1,693,520.65	\$ 1,470,844.21	\$ 549,321.67	\$ 645,000.00	\$ 6,500,000.00	907.8%	
Capital Expenditure							
04900300 45593 Capital Improvements	\$ 391,642.15	\$ 173,761.47	\$ 4,355,058.71	\$ 7,820,000.00	\$ 7,650,000.00		
04900300 45595 Land Acquisition	622,283.47	8,162.50	320.00	-	-		
Subtotal	\$ 1,013,925.62	\$ 181,923.97	\$ 4,355,378.71	\$ 7,820,000.00	\$ 7,650,000.00	-2.2%	
Transfers							
04900500 48026 Transfer to Nat. Area/Drainage Fund	\$ -	\$ -	\$ -	\$ -	\$ 345,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 345,000.00	-	
Street Improvement Fund Total	\$ 3,377,922.73	\$ 2,245,334.47	\$ 5,795,400.19	\$ 9,743,000.00	\$ 16,960,000.00	74.1%	

The Park Improvement Fund provides funds for large-scale new development and maintenance of park sites to provide both passive and active recreational activities for all Village residents.

The Park Improvement Fund supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Infrastructure
	Conservation

Natural area and wetland projects are now being funded in the Natural Areas and Drainage Improvement Fund. Projects that are currently in-progress will continue to be funded from the Park Improvement Fund.

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Construction of Kelliher Park parking lot expansion project.
- Construction of Woods Creek Reach 4 construction project.
- Naturalization of the Holder Park detention basin.
- Naturalization of the Woods Creek Trail detention basin.
- Natural area maintenance for the Creeks Crossing drainage improvement project.
- Construction of the Algonquin Lakes basketball court rehabilitation project.
- Development and adoption of the Parks and Recreation Master Plan



Near Completion

- Construction of the Stoneybrook Park Improvements project.


Not Complete

- Complete construction oversight and rehabilitation on the Gaslight Park tennis courts.

FY 21/22 Objectives

Infrastructure


- Complete construction on the Stoneybrook Park improvements project by summer 2021.
- Complete construction oversight and rehabilitation on the Gaslight Park tennis courts in 2021.
- Perform maintenance and play structure upgrades at Hill Climb Park.
- Perform conceptual planning for the reconstruction of Towne Park.

 **Conservation**

- Perform reforestation activities utilizing restricted fund balance.
- Perform Phase 2 engineering on the Woods Creek Reach 5 restoration project.

Performance Measures and Statistics

The FY 21/22 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.

 Conservation					
Objective: Provide a comprehensive urban forest and tree canopy for our community.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Total number to trees planted	500	611	177	600	200
Number of trees remaining on wait list	1,100	914	545	600	200
Obtain Tree City USA Award	Yes	Yes	Yes	Yes	Yes
Maximize Excellent to Good survey rating for urban forestry program	80.3%	80.7%	82.4%	N/A	83.0%

Park Improvement Fund

Revenues

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Taxes								
06000500	31175 Video Gaming Terminal Tax	\$ 110,846.12	\$ 116,645.39	\$ 114,787.26	\$ 115,000.00	\$ 110,000.00		
06000500	31190 Telecommunications Tax	241,541.19	226,969.30	192,847.99	170,000.00	155,000.00		
Subtotal		\$ 352,387.31	\$ 343,614.69	\$ 307,635.25	\$ 285,000.00	\$ 265,000.00	-7.0%	
Donations & Grants								
06000300	33052 Donation - Capital - PW	\$ 27,390.00	\$ 334,608.00	\$ 183,963.00	\$ -	\$ -		
06000300	33150 Donation - Ecosystem Maint.	-	-	-	-	-		
06000300	33152 Donation - Reforestation	33,025.00	21,350.00	2,700.00	50,000.00	5,000.00		
06000300	33153 Donation - Watershed	5,159.36	66,723.50	8,935.00	5,000.00	5,000.00		
06000300	33155 Donation - Wetland Mitigation	100.00	-	2,600.00	-	-		
06000300	33232 Grants - Operating - PW	10,000.00	-	10,000.00	-	-		
06000300	33252 Grants - Capital - PW	-	-	28,170.00	400,000.00	-		
Subtotal		\$ 75,674.36	\$ 422,681.50	\$ 236,368.00	\$ 455,000.00	\$ 10,000.00	-97.8%	
Investment Income								
06000500	36001 Interest	\$ 149.70	\$ 265.42	\$ 266.37	\$ 100.00	\$ 100.00		
06000500	36020 Interest - Investment Pools	5,957.50	19,964.52	13,249.79	10,900.00	900.00		
Subtotal		\$ 6,107.20	\$ 20,229.94	\$ 13,516.16	\$ 11,000.00	\$ 1,000.00	-90.9%	
Transfers								
06000500	38001 Transfer - General Fund	\$ -	\$ 400,000.00	\$ 142,500.00	\$ -	\$ -		
Subtotal		\$ -	\$ 400,000.00	\$ 142,500.00	\$ -	\$ -	-	
Park Improvement Fund Total		\$ 434,168.87	\$ 1,186,526.13	\$ 700,019.41	\$ 751,000.00	\$ 276,000.00	-63.2%	

Park Improvement Fund

Expenditures

		FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services								
06900300	42232 Engineering Services	\$ 53,394.00	\$ 147,126.04	\$ 113,238.11	\$ 248,000.00	\$ 170,000.00		
Subtotal		\$ 53,394.00	\$ 147,126.04	\$ 113,238.11	\$ 248,000.00	\$ 170,000.00	-31.5%	
Supplies & Materials								
06900300	43370 Infrastructure Maintenance	\$ 30,940.00	\$ 52,760.80	\$ 97,499.81	\$ 135,000.00	\$ 100,000.00		
Subtotal		\$ 30,940.00	\$ 52,760.80	\$ 97,499.81	\$ 135,000.00	\$ 100,000.00	-25.9%	
Maintenance								
06900300	44402 Reforestation ¹	\$ 21,535.39	\$ 105,223.91	\$ 31,381.25	\$ 54,000.00	\$ 55,000.00		
06900300	44408 Wetland Mitigation ¹	5,247.20	11,812.89	4,302.62	-	-		
06900300	44425 Maintenance-Open Space ¹	19,014.65	3,000.00	13,687.50	90,000.00	-		
Subtotal		\$ 45,797.24	\$ 120,036.80	\$ 49,371.37	\$ 144,000.00	\$ 55,000.00	-61.8%	
Capital Expenditures								
06900300	45593 Capital Improvements	\$ 89,255.00	\$ 492,520.75	\$ 744,367.72	\$ 1,020,000.00	\$ 550,000.00		
Subtotal		\$ 89,255.00	\$ 492,520.75	\$ 744,367.72	\$ 1,020,000.00	\$ 550,000.00	-46.1%	
Transfers								
06900500	48026 Transfer to Nat. Area Fund	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00		
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ 135,000.00	-	
Park Improvement Fund Total		\$ 219,386.24	\$ 812,444.39	\$ 1,004,477.01	\$ 1,547,000.00	\$ 1,010,000.00	-34.7%	

¹ - Restricted Funds

The Water and Sewer Improvement and Construction Fund provides for maintenance and improvements to the Village water distribution system for delivery of safe drinking water, for the conveyance of sewage for treatment, and for 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 providing programs and services consistent with the following Guiding Principles:



Infrastructure

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Construction of the Downtown Streetscape Stage 2 wet utility replacement project.
- Upgrades of the motor control center at Water Treatment Plant #1.
- Replacement of High Service Pumps (HSP) at Water Treatment Plants #2 and #3.
- Completion of the water meter replacement program.
- Rehabilitation of certain sanitary sewer manholes.
- Perform water tower evaluation study for all towers and standpipes.



Near Completion

- Perform Phase 2 engineering for the Ratt Creek Reach 5 water and sewer improvements.
- Replacement of pressure reducing valves (PRVs) in water system (year 1.)



Not Complete

- Construction of Phase 6B improvements of the Wastewater Treatment Facility (scheduled for completion in 2022).
- Construction of the Downtown Streetscape Stage 3 wet utility replacement project.
- Perform rehabilitation and painting of the Countryside Standpipe.

FY 21/22 Objectives



Infrastructure

- Perform rehabilitation and painting of the Countryside Standpipe.
- Construction of the Downtown Streetscape Stage 3 wet utility replacement project.
- Perform replacement of pressure reducing valves (PRVs) in water system (year 1.)
- Perform replacement of pressure reducing valves (PRVs) in water system (year 2.)
- Perform phase 2 engineering for the replacement of pressure reducing valves (PRVs) in water system (year 3.)
- Construction of Phase 6B improvements of the Wastewater Treatment Facility (scheduled for completion in 2022).
- Perform PFAS (Per- and polyfluoroalkyl substances) Mitigation Study for Water Treatment Plant #3.
- Perform construction on upgrades at the Woods Creek Lift Station to accommodate flows from the Trails of Woods Creek subdivision/development.
- Perform sanitary sewer relocation near the High Hill Dam as part of the Ratt Creek Reach 5 project.

Water and Sewer Improvement and Construction Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
12000400 33035 Donations - Operating W&S	\$ -	\$ 140.00	\$ -	\$ -	\$ -		
12000400 33055 Donations - Capital W&S	-	145,382.00	-	-	-		
Subtotal	\$ -	\$ 145,522.00	\$ -	\$ -	\$ -	-	
Charges for Services							
12000400 34800 Water Tap-On Fees	\$ 330,620.00	\$ 451,800.00	\$ 309,801.00	\$ 290,000.00	\$ 310,000.00		
12000400 34810 Sewer Tap-On Fees	302,012.00	379,519.00	260,906.00	260,000.00	265,000.00		
Subtotal	\$ 632,632.00	\$ 831,319.00	\$ 570,707.00	\$ 550,000.00	\$ 575,000.00	4.5%	
Investment Income							
12000500 36001 Interest	\$ 217.74	\$ 386.08	\$ 328.58	\$ 200.00	\$ 100.00		
12000500 36020 Interest - Investment Pools	72,778.03	95,871.12	244,484.11	35,800.00	2,900.00		
Subtotal	\$ 72,995.77	\$ 96,257.20	\$ 244,812.69	\$ 36,000.00	\$ 3,000.00	-91.7%	
Transfers							
12000500 38007 Transfer from W&S Operating	\$ 1,318,838.97	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,320,000.00	\$ 1,320,000.00		
Subtotal	\$ 1,318,838.97	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,320,000.00	\$ 1,320,000.00	0.0%	
Water & Sewer Imp. & Const. Fund Total	\$ 2,024,466.74	\$ 2,397,745.20	\$ 6,828,295.69	\$ 1,906,000.00	\$ 1,898,000.00	-0.4%	

Water and Sewer Improvement and Construction Fund




Expenses

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
12900400 42230 Legal Services	\$ 1,662.50	\$ 2,231.25	\$ 1,706.25	\$ 10,000.00	\$ 10,000.00		
12900400 42232 Engineering Services	100,677.93	22,210.23	235,333.42	1,930,000.00	1,605,000.00		
Subtotal	\$ 102,340.43	\$ 24,441.48	\$ 237,039.67	\$ 1,940,000.00	\$ 1,615,000.00	● -16.8%	
Supplies & Materials							
12900400 43348 Meters & Meter Supplies	\$ -	\$ 1,901,759.88	\$ 1,858,506.24	\$ -	\$ -		
12900400 43370 Infrastructure Maintenance	654,836.93	700.00	600,808.80	1,300,000.00	500,000.00		
Subtotal	\$ 654,836.93	\$ 1,902,459.88	\$ 2,459,315.04	\$ 1,300,000.00	\$ 500,000.00	● -61.5%	
Maintenance							
12900400 44416 Collection System Maint.	\$ -	\$ 99,463.38	\$ 91,374.00	\$ 100,000.00	\$ 600,000.00		
Subtotal	\$ -	\$ 99,463.38	\$ 91,374.00	\$ 100,000.00	\$ 600,000.00	● 500.0%	
Capital Expenditures							
12900400 45520 Water Treatment Plant	\$ -	\$ 653.34	\$ -	\$ 300,000.00	\$ -		
12900400 45526 Wastewater Collection	-	-	-	4,690,000.00	3,285,000.00		
12900400 45565 Water Main	1,096.19	-	-	1,160,000.00	820,000.00		
12900400 45570 Wastewater Treatment Facility	-	-	-	12,500,000.00	6,900,000.00		
Subtotal	\$ 1,096.19	\$ 653.34	\$ -	\$ 18,650,000.00	\$ 11,005,000.00	● -41.0%	
Water & Sewer Imp. & Const. Fund Total	\$ 758,273.55	\$ 2,027,018.08	\$ 2,787,728.71	\$ 21,990,000.00	\$ 13,720,000.00	● -37.6%	

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 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
24000100 33050 Donations - Capital - Gen. Gov.	\$ 12,200.00	\$ 400.00	\$ 400.00	\$ 4,000.00	\$ 4,000.00		
Subtotal	\$ 12,200.00	\$ 400.00	\$ 400.00	\$ 4,000.00	\$ 4,000.00	0.0%	
Investment Income							
24000500 36001 Interest	\$ 26.50	\$ 38.58	\$ 22.72	\$ 25.00	\$ 25.00		
24000500 36020 Interest - Investment Pools	263.14	485.48	431.04	175.00	175.00		
Subtotal	\$ 289.64	\$ 524.06	\$ 453.76	\$ 200.00	\$ 200.00	0.0%	
Village Construction Fund Total	\$ 12,489.64	\$ 924.06	\$ 853.76	\$ 4,200.00	\$ 4,200.00	0.0%	

Village Construction Fund



Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Supplies & Materials							
24900100 43332 Office Furniture & Equipment	\$ -	\$ -	\$ 3,482.06	\$ -	\$ -	-	
Subtotal	\$ -	\$ -	\$ 3,482.06	\$ -	\$ -	-	
Maintenance							
24900300 44445 Outsourced Building Maint.	\$ -	\$ 7,575.00	\$ 103,980.06	\$ -	\$ 4,500.00	-	
Subtotal	\$ -	\$ 7,575.00	\$ 103,980.06	\$ -	\$ 4,500.00	-	
Capital Expenditures							
24900300 45593 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	-	
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	-	
Village Construction Fund Total	\$ -	\$ 7,575.00	\$ 107,462.12	\$ -	\$ 104,500.00	-	

Note: Restricted reserves are used for budgeted expenditures.

The Natural Area and Drainage Improvement Fund provides for environmentally-conscious maintenance and improvements to storm water and drainage systems as well as restoring natural areas for the community.

The Natural Area and Drainage Improvement Fund supports the Village of Algonquin’s mission by providing programs and services consistent with the following Guiding Principles:

	Infrastructure
	Conservation

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- N/A

Near Completion

- N/A

Not Complete

- N/A



FY 21/22 Objectives

Infrastructure

- Perform storm sewer lining at various locations throughout the Village.

Conservation


- Perform Phase 1 engineering on the Windy Knoll and Oakview Drive Ravines project.
- Perform Phase 1 and Phase 2 engineering on the Dixie Creek Reach 3 Restoration project.


Natural Area and Drainage Improvement Fund

- Perform construction and construction oversight engineering on the Crystal Creek Improvements project.
- Perform maintenance on the Creek Crossing Drainage Improvement project.
- Complete detention naturalization at Holder Park.
- Complete detention naturalization at Woods Creek Trail.
- Perform natural area maintenance at various locations throughout the Village.
- Perform maintenance on the Spella Park Pollinator project.
- Perform maintenance on Woods Creek Reach 4.
- Perform work as part of the Grand Reserve Drainage project.
- Perform maintenance (year 3) at the Highland Avenue naturalized detention basin.
- Perform maintenance (year 1) at Sounanas Creek Reach 2.
- Perform maintenance (year 1) at the Terrace Hill natural area.
- Perform maintenance (year 4 of 10) at the Woods Creek Reach 2.

Performance Measures and Statistics

The FY 21/22 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.

 Infrastructure					
Objective: Implement storm water and drainage infrastructure systems to reduce flooding hazards.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for stormwater drainage	72.0%	71.2%	77.5%	N/A	73.0%

 Conservation					
Objective: Preserve and restore natural areas in our community.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for preservation of natural areas	82.8%	85.4%	80.5%	N/A	82.0%




Natural Area and Drainage Improvement Fund

Revenues

		FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants								
26000300	33153 Donation - Watershed	\$ -	\$ -	\$ -	\$ -	\$ -	-	
26000300	33155 Donation - Wetland Mitigation	-	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	-	
Investment Income								
26000500	36001 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	
26000500	36020 Interest - Investment Pools	-	-	-	-	-	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	-	
Transfer								
26000500	38004 Transfer - Street Imp. Fund	\$ -	\$ -	\$ -	\$ -	\$ 345,000.00	-	
26000500	38006 Transfer - Park Imp. Fund	-	-	-	-	135,000.00	-	
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ 480,000.00	-	
Natural Area and Drainage Improvement Fund Total		\$ -	\$ -	\$ -	\$ -	\$ 480,000.00	-	

Natural Area and Drainage Improvement Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
26900300 42232 Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ 210,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 210,000.00	-	
Supplies & Materials							
26900300 43370 Infrastructure Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 270,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 270,000.00	-	
Natural Area/Drainage Improvement Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 480,000.00	-	



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General Obligation and Revenue Bonds

Fiscal Year	Principal	Interest	Total
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
Total	3,170,000	250,100	3,420,100

Long-Term Debt

Legal Debt Margin	2017	2018	2019	2020	2021
Assessed Valuation - 2016	<u>\$ 852,365,740</u>				
Assessed Valuation - 2017		<u>\$ 900,634,801</u>			
Assessed Valuation - 2018			<u>\$ 951,587,593</u>		
Assessed Valuation - 2019				<u>\$ 982,740,828</u>	
Assessed Valuation - 2020					<u>\$ 1,018,422,053</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 73,516,545	\$ 77,679,752	\$ 82,074,430	\$ 84,761,396	\$ 87,838,902
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 7,655,000</u>	<u>\$ 6,460,000</u>	<u>\$ 5,195,000</u>	<u>\$ 3,885,000</u>	<u>\$ 3,170,000</u>
Legal Debt Margin	<u>\$ 65,861,545</u>	<u>\$ 71,219,752</u>	<u>\$ 76,879,430</u>	<u>\$ 80,876,396</u>	<u>\$ 84,668,902</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.

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, 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

	Balance May 1, 2017	Additions	Retirements	Balance April 30, 2018
Revenue Bonds				
Series 2013, Refunding*	5,875,000	-	630,000	5,245,000
Total	\$ 5,875,000	\$ -	\$ 630,000	\$ 5,245,000

	Balance May 1, 2018	Additions	Retirements	Balance April 30, 2019
Revenue Bonds				
Series 2013, Refunding*	5,245,000	-	665,000	4,580,000
Total	\$ 5,245,000	\$ -	\$ 665,000	\$ 4,580,000

	Balance May 1, 2019	Additions	Retirements	Balance April 30, 2020
Revenue Bonds				
Series 2013, Refunding*	4,580,000	-	695,000	3,885,000
Total	\$ 4,580,000	\$ -	\$ 695,000	\$ 3,885,000

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, 2020	Additions	Retirements	Balance April 30, 2021
Revenue Bonds				
Series 2013, Refunding*	3,885,000	-	715,000	3,170,000
Total	\$ 3,885,000	\$ -	\$ 715,000	\$ 3,170,000

	Balance May 1, 2021	Additions	Retirements	Balance April 30, 2022
Revenue Bonds				
Series 2013, Refunding*	3,170,000	-	755,000	2,415,000
Total	\$ 3,170,000	\$ -	\$ 755,000	\$ 2,415,000

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

Debt Service Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Investment Income							
99000500 36001 Interest	\$ 12,463.99	\$ 21,754.68	\$ 10,705.72	\$ -	\$ -	-	
Subtotal	\$ 12,463.99	\$ 21,754.68	\$ 10,705.72	\$ -	\$ -	-	
Transfers							
99000500 38001 Transfer From General Fund	\$ 625,000.00	\$ 622,000.00	\$ -	\$ -	\$ -	-	
Subtotal	\$ 625,000.00	\$ 622,000.00	\$ -	\$ -	\$ -	-	
Debt Service Fund Total	\$ 637,463.99	\$ 643,754.68	\$ 10,705.72	\$ -	\$ -	-	

Debt Service Fund



Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Debt Service							
99900100 46680 Bond Principal	\$ 565,000.00	\$ 600,000.00	\$ 615,000.00	\$ -	\$ -		
99900600 46681 Bond Interest	41,675.00	30,375.00	15,375.00	-	-		
99900600 46682 Bond Fees	535.00	535.00	535.00	-	-		
Subtotal	\$ 607,210.00	\$ 630,910.00	\$ 630,910.00	\$ -	\$ -	-	
Transfers							
99900500 48001 Transfer to General Fund	\$ -	\$ -	\$ 41,562.53	\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ 41,562.53	\$ -	\$ -	-	
Debt Service Fund Total	\$ 607,210.00	\$ 630,910.00	\$ 672,472.53	\$ -	\$ -	-	

Final debt service payment occurred in FY 19/20.

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 providing programs and services consistent with the following Guiding Principles:

	Customer Service
	Infrastructure

FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Performed 21 interments during calendar year 2020.
- Sold seven (7) lots during calendar year 2020.
- Perform monthly grounds maintenance at facility.
- Perform two (2) specialized cleanups, once in fall and once in spring.

 **Near Completion**


- N/A

 **Not Complete**


- Perform one (1) weed control application at facility.
- Perform head stone repairs.



FY 21/22 Objectives

 **Customer Service**


- Coordinate and perform interments at Cemetery facility as needed (current 5-year average for interments in 18 per year).
- Assist customers with purchasing lots/gravesites at Cemetery facility (current 5-year average for lots sold is 6.6 per year)


 **Infrastructure**

- Perform monthly grounds maintenance at Cemetery facility.
- Perform two (2) specialized cleanups at Cemetery facility, once in fall and once in spring.
- Perform one (1) weed control application at Cemetery facility.
- Perform two (2) days of head stone repair work at Cemetery facility.

Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Coordinate customer services at Cemetery facility including sale of lots/crypts and interments.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Increase the number of gravesites/lots sold	13	6	7	N/A	7
Provide interment services as required	18	14	21	N/A	N/A
Provide gravesite lots for sale to general public (# available)	N/A	N/A	1,642	N/A	N/A
Provide mausoleum crypts for sale to the general public (# available)	N/A	N/A	1	N/A	N/A

 Infrastructure					
Objective: Maintain beautification and level of service maintenance standards at Village properties and facilities.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Perform specialized cleanups at Cemetery facility	2	2	2	2	2
Perform weed control application at Cemetery facility	1	1	0	1	1
Maximize Excellent to Good survey rating for public property maintenance	84.7%	81.6%	83.3%	N/A	84.0%
Maximize Excellent to Good survey rating for public property beautification	78.4%	77.2%	76.3%	N/A	77.0%

Cemetery Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Charges for Services							
02000100 34100 Rental Income	\$ 22,688.86	\$ 23,369.53	\$ 24,070.62	\$ 24,500.00	\$ 25,000.00		
02000100 34300 Lots & Graves	8,600.00	5,850.00	5,400.00	5,000.00	5,000.00		
02000100 34310 Grave Opening	16,350.00	8,450.00	10,400.00	12,000.00	12,000.00		
02000100 34320 Perpetual Care - Restricted	2,500.00	1,750.00	1,500.00	1,500.00	1,500.00		
Subtotal	\$ 50,138.86	\$ 39,419.53	\$ 41,370.62	\$ 43,000.00	\$ 43,500.00	1.2%	
Investment Income							
02000500 36001 Interest	\$ 8.07	\$ 13.87	\$ 13.77	\$ -	\$ -		
02000500 36020 Interest - Investment Pools	2,843.09	5,217.59	4,633.54	4,000.00	500.00		
02000500 36026 Interest - Cemetery Trust- Restricted	16.75	28.54	42.18	-	-		
Subtotal	\$ 2,867.91	\$ 5,260.00	\$ 4,689.49	\$ 4,000.00	\$ 500.00	-87.5%	
Cemetery Fund Total	\$ 53,006.77	\$ 44,679.53	\$ 46,060.11	\$ 47,000.00	\$ 44,000.00	-6.4%	


Cemetery Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
02400100 42225 Bank Processing Fees	\$ -	\$ -	\$ 112.49	\$ 200.00	\$ 300.00		
02400100 42234 Professional Services	26,957.93	20,640.00	21,204.00	31,200.00	31,200.00		
02400100 42236 Insurance	1,084.11	1,027.20	1,281.00	1,500.00	1,500.00		
02400100 42290 Grave Opening	12,800.00	6,900.00	9,250.00	10,000.00	10,000.00		
Subtotal	\$ 40,842.04	\$ 28,567.20	\$ 31,847.49	\$ 42,900.00	\$ 43,000.00	0.2%	
Supplies & Materials							
02400100 43319 Supplies	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00		
Subtotal	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0.0%	
Cemetery Fund Total	\$ 40,842.04	\$ 28,567.20	\$ 31,847.49	\$ 43,400.00	\$ 43,500.00	0.2%	

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 providing programs and services consistent with the following Guiding Principles:



Customer Service

Personnel Summary

The Swimming Pool employs a total of 3.5 full-time equivalent employees in FY 21/22. Certain positions will not be filled this year due to COVID-19 pandemic operating restrictions including Swim Lesson Coordinators, Morning Lifeguard, and Instructors.

Position	FY 20/21	FY 21/22	Change
Manager	0.3	0.3	-
Swim Lesson Coordinator	0.25	-	▼0.25
Instructor	1.0	0.6	▼0.4
Morning Lifeguard	0.1	-	▼0.1
Lifeguard	2.6	2.6	-
Total Full-Time Equivalent Positions	4.25	3.50	▼0.75
<i>Part-Time Employees</i>	29	25	▼4



FY 20/21 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 20/21 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Complete multi-year replacement of deck chairs to modernize and standardize offerings.
- Replace hot water heater in bath house with new higher-efficiency model.
- Install new air conditioning unit in office/concession area.
- Acquire automatic vacuum robot to automate pool vacuuming process during overnight hours.


 **Near Completion**

- Install new sand filtration system in pool pump house.

 **Not Complete**

- Implement point-of-sale credit card terminal in concession area for concessions and admissions.
- Increase and promote facility rental opportunities to schools, athletic groups, and businesses.
- Offer discount program to neighboring communities to increase pool memberships.
- Offer discount coupon programs with local schools and library to generate foot traffic to facility.
- Certify/recertify staff in lifeguarding skills/water safety instruction.
- Certify/recertify staff in CPR/AED/First-Aid skills.
- Certify new staff in food handling training with the McHenry County Department of Health.


FY 21/22 Objectives

 **Customer Service**

- Implement point-of-sale credit card terminal in concession area for concessions and admissions.
- Implement operating plan consistent with the Restore Illinois plan and federal, state, and local health department guidance to preserve employee and guest safety.
- Develop specification and recommendation for in-water pool light replacement.
- Develop specification and recommendation for the replacement of the main pool pump and motor.
- Certify/recertify staff in lifeguarding skills/water safety instruction.
- Certify/recertify staff in CPR/AED/First-Aid skills.

Performance Measures and Statistics

The FY 21/22 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.

 Customer Service					
Objective: Align programs with community needs.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Total season memberships	1,215	1,115	N/A	1,200	0
Season membership retention rate	61%	51%	N/A	55%	0%
Total swim lesson registrants	310	303	N/A	325	85
Total facility attendance	12,318	12,854	N/A	13,000	8,000
Maximize Excellent to Good survey rating for swimming pool facility	69.9%	92.3%	60.2%	N/A	65.0%
Total operating days	91	90	N/A	N/A	N/A
Total pool closures	10	11	N/A	N/A	N/A
Average outdoor air temperature	81°	82°	N/A	N/A	N/A
Objective: Provide a safe customer experience for patrons.					
Strategy/ Measure	2018	2019	2020		2021
	Actual	Actual	Actual	Target	Target
Average chlorine level	2.6	2.5	N/A	0.5-3.0	0.5-3.0
Average pH level	7.4	7.5	N/A	6.8-8.0	6.8-8.0
WSI/LGI certified staff	1	1	N/A	1	1

Swimming Pool Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
05000100 33030 Donations-Operating-Gen. Gov.	\$ 126.00	\$ 1,614.20	\$ 56.00	\$ 100.00	\$ 100.00		
Subtotal	\$ 126.00	\$ 1,614.20	\$ 56.00	\$ 100.00	\$ 100.00	0.0%	
Charges for Services							
05000100 34100 Rental Income	\$ 26,153.80	\$ 29,005.00	\$ 28,361.60	\$ 28,500.00	\$ 8,500.00		
05000100 34500 Swimming Annual Pass	31,865.00	35,670.00	32,195.00	35,000.00	-		
05000100 34510 Swimming Daily Fees	25,885.35	28,826.00	25,800.25	26,500.00	15,000.00		
05000100 34520 Swimming Lesson Fees	18,073.00	15,536.70	15,180.90	16,000.00	4,000.00		
05000100 34560 Concessions	9,243.13	9,617.51	9,199.39	9,500.00	200.00		
Subtotal	\$ 111,220.28	\$ 118,655.21	\$ 110,737.14	\$ 115,500.00	\$ 27,700.00	-76.0%	
Investment Income							
05000500 36001 Interest	\$ 67.36	\$ 84.04	\$ 4.56	\$ 100.00	\$ 25.00		
Subtotal	\$ 67.36	\$ 84.04	\$ 4.56	\$ 100.00	\$ 25.00	-75.0%	
Transfers							
05000500 38001 Transfer from General Fund	\$ 80,617.42	\$ 142,589.21	\$ 182,468.30	\$ 158,400.00	\$ 192,175.00		
Subtotal	\$ 80,617.42	\$ 142,589.21	\$ 182,468.30	\$ 158,400.00	\$ 192,175.00	21.3%	
Swimming Pool Fund Total	\$ 192,031.06	\$ 262,942.66	\$ 293,266.00	\$ 274,100.00	\$ 220,000.00	-19.7%	

Swimming Pool Fund

Expenditures

		FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
05900100	41104 FICA	\$ 5,459.32	\$ 4,919.00	\$ 5,654.94	\$ 8,700.00	\$ 5,750.00		
05900100	41105 Unemployment Tax	606.62	466.14	572.87	900.00	650.00		
05900100	41110 Salaries	71,363.96	62,591.49	72,823.32	113,000.00	75,000.00		
05900100	41140 Overtime	-	1,708.92	1,097.81	2,000.00	1,000.00		
Subtotal		\$ 77,429.90	\$ 69,685.55	\$ 80,148.94	\$ 124,600.00	\$ 82,400.00	● -33.9%	
Contractual Services								
05900100	42210 Telephone	\$ 1,440.41	\$ 1,550.73	\$ 1,605.40	\$ 2,300.00	\$ 2,400.00		
05900100	42211 Natural Gas	3,588.50	3,769.17	4,548.79	4,800.00	4,800.00		
05900100	42212 Electric	5,097.70	5,629.92	5,826.39	6,000.00	6,000.00		
05900100	42213 Water	4,425.77	4,963.62	5,584.53	6,500.00	6,500.00		
05900100	42225 Bank Processing Fees	-	-	594.34	800.00	800.00		
05900100	42234 Professional Services	1,040.00	2,221.68	525.00	300.00	200.00		
05900100	42236 Insurance	6,575.97	7,033.68	6,680.67	9,000.00	9,000.00		
Subtotal		\$ 22,168.35	\$ 25,168.80	\$ 25,365.12	\$ 29,700.00	\$ 29,700.00	● 0.0%	
Supplies & Materials								
05900100	43308 Office Supplies	\$ 951.25	\$ 837.73	\$ 751.74	\$ 500.00	\$ 200.00		
05900100	43320 Tools, Equipment & Supplies	10,336.06	7,128.21	6,537.91	18,600.00	6,000.00		
05900100	43333 IT Equipment	419.90	-	-	2,400.00	-		
05900100	43370 Infrastructure Maintenance	-	-	54,175.00	-	-		
Subtotal		\$ 11,707.21	\$ 7,965.94	\$ 61,464.65	\$ 21,500.00	\$ 6,200.00	● -71.2%	
Maintenance								
05900100	44423 Building Services (S)	\$ 61,860.37	\$ 93,878.34	\$ 80,868.05	\$ 75,000.00	\$ 87,000.00		
05900100	44445 Outsourced Building Maint.	10,209.62	56,049.00	38,753.29	5,000.00	5,000.00		
Subtotal		\$ 72,069.99	\$ 149,927.34	\$ 119,621.34	\$ 80,000.00	\$ 92,000.00	● 15.0%	
Other Charges								
05900100	47701 Recreation Programs	\$ -	\$ 875.50	\$ 503.75	\$ 1,400.00	\$ 1,000.00		
05900100	47740 Travel/Training/Dues	1,375.00	1,533.00	1,710.03	6,300.00	5,800.00		
05900100	47760 Uniforms & Safety Items	1,602.42	1,234.34	1,192.75	2,800.00	2,600.00		
05900100	47800 Concession Purchases	5,121.13	6,084.70	5,388.07	7,800.00	300.00		
Subtotal		\$ 8,098.55	\$ 9,727.54	\$ 8,794.60	\$ 18,300.00	\$ 9,700.00	● -47.0%	
Swimming Pool Fund Total		\$ 191,474.00	\$ 262,475.17	\$ 295,394.65	\$ 274,100.00	\$ 220,000.00	● -19.7%	

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

Development Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
16000500 31496 Hotel Tax Receipts	\$ 45,678.22	\$ 48,233.75	\$ 44,820.07	\$ 48,000.00	\$ 43,000.00		
Subtotal	\$ 45,678.22	\$ 48,233.75	\$ 44,820.07	\$ 48,000.00	\$ 43,000.00	-10.4%	
Charges for Services							
16000300 34106 Cul de Sac Fees	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	-	
Investment Income							
16000500 36015 Interest - Cul de Sac	\$ 6,474.52	\$ 10,894.12	\$ 8,517.35	\$ 8,500.00	\$ 1,000.00		
16000500 36016 Interest - Hotel Tax	1,909.85	3,441.81	3,012.29	2,500.00	500.00		
Subtotal	\$ 8,384.37	\$ 14,335.93	\$ 11,529.64	\$ 11,000.00	\$ 1,500.00	-86.4%	
Development Fund Total	\$ 54,062.59	\$ 62,569.68	\$ 62,349.71	\$ 59,000.00	\$ 44,500.00	-24.6%	

Development Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
16230300 42264 Snow Removal ¹	\$ 43,569.24	\$ 64,870.96	\$ 81,215.97	\$ 60,000.00	\$ 70,000.00		
16260100 42252 Regional/Marketing ²	12,347.57	12,989.57	11,769.57	13,000.00	13,000.00		
Subtotal	\$ 55,916.81	\$ 77,860.53	\$ 92,985.54	\$ 73,000.00	\$ 83,000.00	13.7%	
Other Charges							
16260100 47710 Economic Development ²	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 50,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 50,000.00	-45.7%	
Transfers							
16260500 48001 Transfer to General Fund ²	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00		
Subtotal	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	-14.3%	
Development Fund Total	\$ 90,916.81	\$ 112,860.53	\$ 127,985.54	\$ 200,000.00	\$ 163,000.00	-18.5%	

1 - Cul de Sac Fund

2 - Hotel Tax Fund

Downtown Tax Increment Financing (TIF) District Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
32000500 31565 Real Estate Tax Downtown TIF	\$ 381,505.34	\$ 491,194.12	\$ 561,559.03	\$ 870,300.00	\$ 805,000.00		
Subtotal	\$ 381,505.34	\$ 491,194.12	\$ 561,559.03	\$ 870,300.00	\$ 805,000.00	-7.5%	
Donations & Grants							
32000300 33050 Donations-Capital-General Govt.	\$ -	\$ 31,527.05	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ 31,527.05	\$ -	\$ -	\$ -	-	
Investment Income							
32000500 36001 Interest	\$ 182.38	\$ 374.10	\$ 729.67	\$ 700.00	\$ 1,000.00		
Subtotal	\$ 182.38	\$ 374.10	\$ 729.67	\$ 700.00	\$ 1,000.00	42.9%	
Downtown TIF District Fund Total	\$ 381,687.72	\$ 523,095.27	\$ 562,288.70	\$ 871,000.00	\$ 806,000.00	-7.5%	

Downtown Tax Increment Financing (TIF) District Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
32900100 42230 Legal Services	\$ 577.16	\$ 577.16	\$ -	\$ -	\$ -		
32900100 42232 Engineering/Design Services	888,940.28	888,940.28	493,194.08	71,000.00	106,000.00		
Subtotal	\$ 889,517.44	\$ 889,517.44	\$ 493,194.08	\$ 71,000.00	\$ 106,000.00	● 49.3%	
Capital Expenditures							
32900100 45593 Capital Improvements	\$ 1,841,801.89	\$ 1,841,801.89	\$ 5,915,580.09	\$ 800,000.00	\$ 700,000.00		
32900100 45595 Land Acquisition	320,450.52	320,450.52	-	-	-		
Subtotal	\$ 2,162,252.41	\$ 2,162,252.41	\$ 5,915,580.09	\$ 800,000.00	\$ 700,000.00	● -12.5%	
Downtown TIF District Fund Total	\$ 3,051,769.85	\$ 3,051,769.85	\$ 6,408,774.17	\$ 871,000.00	\$ 806,000.00	● -7.5%	

Police Pension Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Investment Income							
53 36000 Investment Income Total	\$ 1,804,865.99	\$ 2,231,605.90	\$ 661,373.98	\$ 2,200,000.00	\$ 2,416,500.00		
Subtotal	\$ 1,804,865.99	\$ 2,231,605.90	\$ 661,373.98	\$ 2,200,000.00	\$ 2,416,500.00	9.8%	
Other Revenue							
53 37010 Employee Contributions	\$ 397,671.88	\$ 403,584.31	\$ 457,421.80	\$ 466,700.00	\$ 467,000.00		
53 37020 Employer Contributions	1,900,000.00	1,992,833.93	1,985,000.00	2,068,000.00	2,280,000.00		
53 37030 Prior Year Contributions	9,630.28	10,225.07	10,856.56	-	-		
53 37032 Interest from Members	1,841.00	1,246.21	614.72	-	-		
53 37900 Miscellaneous Revenue	379.06	454.13	1,136.78	-	-		
Subtotal	\$ 2,309,522.22	\$ 2,408,343.65	\$ 2,455,029.86	\$ 2,534,700.00	\$ 2,747,000.00	8.4%	
Police Pension Fund Total	\$ 4,114,388.21	\$ 4,639,949.55	\$ 3,116,403.84	\$ 4,734,700.00	\$ 5,163,500.00	9.1%	








Police Pension Fund

Expenses

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
53900000 41195 Benefits & Refunds	\$ 1,170,770.52	\$ 1,175,987.50	\$ 1,378,453.30	\$ 1,530,000.00	\$ 1,747,000.00		
Subtotal	\$ 1,170,770.52	\$ 1,175,987.50	\$ 1,378,453.30	\$ 1,530,000.00	\$ 1,747,000.00	14.2%	
Contractual Services							
53900000 42200 Administration	\$ 136,949.76	\$ 150,377.10	\$ 123,287.26	\$ 164,400.00	\$ 177,100.00		
Subtotal	\$ 136,949.76	\$ 150,377.10	\$ 123,287.26	\$ 164,400.00	\$ 177,100.00	7.7%	
Police Pension Fund Total	\$ 1,307,720.28	\$ 1,326,364.60	\$ 1,501,740.56	\$ 1,694,400.00	\$ 1,924,100.00	13.6%	

Special Service Area #1 Fund

Revenues

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
60000500 31566 Real Estate Tax - SSA	\$ 11,500.43	\$ 11,000.00	\$ -	\$ -	\$ -	-	
Subtotal	\$ 11,500.43	\$ 11,000.00	\$ -	\$ -	\$ -	-	
Donations & Grants							
60000500 33050 Donations-Capital-Gen Gov.	\$ 162,413.38	\$ -	\$ -	\$ -	\$ -	-	
Subtotal	\$ 162,413.38	\$ -	\$ -	\$ -	\$ -	-	
Investment Income							
60000100 36001 Interest	\$ 11.46	\$ 26.07	\$ -	\$ -	\$ -	-	
Subtotal	\$ 11.46	\$ 26.07	\$ -	\$ -	\$ -	-	
Special Service Area #1 Fund Total	\$ 173,925.27	\$ 11,026.07	\$ -	\$ -	\$ -	-	

Special Service Area #1 Fund

Expenditures

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Budget	% Change Y-T-Y	5-Year Trend
Transfers							
60900500 48004 Transfer to Street Imp. Fund	\$ -	\$ 201,954.86	\$ -	\$ -	\$ -	-	
Subtotal	\$ -	\$ 201,954.86	\$ -	\$ -	\$ -	-	
Special Service Area #1 Fund Total	\$ -	\$ 201,954.86	\$ -	\$ -	\$ -	-	

Account	A unit of financial reporting for budget, management, or accounting purposes.
Accounts Payable	Term for amounts owed for goods and/or services.
Accounts Receivable	Amount due from others for goods or services provided.
Accrual Basis (Proprietary Funds)	Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.
Ad Valorem	Latin term meaning “according to value”; refers to a way of assessing taxes on property.
Allocation	Designation of expenditure for a specific purpose or level of the organization.
Allotment	Distribution of revenues from the State of Illinois.
Alternate Revenue Bond	Also known as a double-barreled bond is secured by the pledge of two or more sources of payment.
Amortization	To liquidate a debt by payments at regular intervals over a specified time period.
Arbitrage	Arbitrage in the municipal market is the difference between the interest paid on tax-exempt bonds and the interest earned on normally higher-yielding taxable securities. Federal tax law restricts the yield that can be earned on the investment in taxable bonds.
Arbitrage Certificate	Transcript certificate evidencing compliance with the limitations on arbitrage imposed by the Internal Revenue Code and applicable regulations.
Assessed Valuation	Value placed on real estate or other property by a government entity as a foundation for levying taxes.
Asset	Government owned or held resources with monetary value.

Asset Allocation	Terms pertaining to pension plans to determine which types of investments are to be included and the percentages of overall investment portfolio each type of investment can represent.
Audit	Formal examination of financial records.
Balanced Budget	A balanced budget exists when revenues are equal to or exceed expenditures for operating expenses and/or a cash reserve is present to offset large capital expenses.
Bond (General Obligation or Revenue)	Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects.
Bond Anticipation Note (BAN)	A note issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes. BANs can also be general obligations of the issuer.
Bond Counsel	A lawyer or law firm that delivers a legal opinion to the bondholders that deals with the issuer's authorization to issue bonds and the tax-exempt nature of the bond. Bond counsel is retained by the issuer.
Bond Insurance	Legal commitment by insurance company to make scheduled payment of interest and principal of a bond issue in the event that the issuer is unable to make those payments on time. The cost of insurance is usually paid by the issuer in case of a new issue of bonds, and the insurance is not purchased unless the cost is offset by the lower interest rate that can be incurred by the use of the insurance. Insurance can also be obtained for outstanding bonds in the secondary market.
Bond Refunding	Refinancing of a previously issued bond.
Bonded Indebtedness	Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue.
Budget	Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.
Budget Calendar	Key dates followed in the process to prepare and adopt annual budget.

Budgetary Accounts	Special accounts used to achieve budgetary integration but not reported in the general – purpose external financial statements.
Budgetary Basis of Accounting	Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting.
Budgetary Fund Balance	The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting.
Budgetary Guidelines	The National Advisory Council on State and Local Budgeting recommendations on the budgeting process.
Budgetary Journal Entries	Journal entries that correspond to budgetary accounts.
Buffalo Box (B-Box)	Box at curb stop utilized to turn water off or on.
Business-Type Activities	Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs.
Call	Actions taken to pay the principal amount prior to the stated maturity date in accordance with the provisions for call stated in the proceedings and the securities.
Callable	Subject to payment of the principal amount (and accrued interest) prior to the stated maturity date, with or without payment of a call premium. Bonds can be callable under a number of circumstances, including at the option of the issuer, or on a mandatory/extraordinary basis.
Call Premium	A dollar amount, usually stated as a percentage of the principal amount called, paid as a penalty or a premium for the exercise of a call provision.
Call Protection	Bonds that are not callable for a certain number of years before their call date.
Capital Assets	Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, works of art, historical items, infrastructure, and improvements to any of these items used in the operation of the Village.

Capital Expenditures	Expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis.
Capital Project Fund	Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities.
Capitalization	Statement of capital in the form of money, stock or long term debt.
Cash Basis of Accounting	Accounting system that recognizes transactions when actually received or dispersed.
Cash Equivalent	Highly liquid investments that are easily converted to cash or near maturity.
Cash/Cash Flow	Currency on hand and demand deposit accounts with banks or other financial institutions.
Census Enumerators	US Census Bureau employees, who visit each residence in a municipality to record demographic information.
Commingled	Dollars from separate funds are maintained in same account.
Comprehensive Annual Financial Report (CAFR)	An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues.
Constraint Budgeting	Advance knowledge of bottom-line budget amounts.
Cost of Service	Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service.
Competitive Underwriting	A sale of municipal securities by an issuer in which underwriters or syndicates or underwriters submit sealed bids (or oral auction bids) to purchase the securities. The

	securities are won and purchased by the underwriter or syndicate of underwriters who submit the best bid according to the guidelines in the notice of sale.
Credit Enhancement	The use of the credit of a stronger equity to strengthen the credit of a lower-rated entity in bond or note financing.
Critical Incident Deployment	Dispatch of police or emergency assistance for incidents of an unusual and catastrophic nature. It is a series of emergency levels tailored to meet the needs of varying degrees of emergencies, while at the same time providing and maintaining continuous police coverage not affected by the emergency.
Current Financial Resources Measurement Focus	A term used in connection with government funds that refers to an approach to financial reporting that presents only financial assets and certain near-term liabilities, consistent with the focus of a typical operating budget.
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).
Debt Service Fund	Fund used to pay general long-term debt principal and interest.
Deferred Revenue	Unearned revenue or revenue that cannot be liquidated in the current fiscal period.
Deficit	Amount by which a sum of money falls short of expected amount.
Depreciation	Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.
Derivative	A derivative is a financial product that derives its value from an underlying security.
Designated Unreserved Fund Balance	Funds which are expendable for which the Board or management staff has tentative plans.
Disbursement	Paying out of money to satisfy debt or expense.
Economic Resources Measurement Focus	A form of financial reporting used for proprietary funds, fiduciary funds, and government-wide financial statements. All assets are presented whether they are or will become

	available for spending and all liabilities are included regardless of when and how they will be liquidated.
Encumbrances	Commitment to perform services or provide goods at a later time.
Enterprise Fund	Account used to report activity pertaining to goods and services provided for which a fee is charged.
Equity	Term for difference between assets and liabilities in a fund or column of the government-wide financial statements.
Expenditure	Cost incurred in normal course of business.
Expense Fiduciary Funds	Charges incurred for all facets of a business – operations, maintenance, interest, etc. Pertaining to funds in trust.
Financial Assets	Assets that either now or will become available for spending.
Financial Advisor	A consultant to an issuer of municipal securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities.
Fiscal Policy	Government’s policies concerning revenues, expenditures, and debt management and how they correspond to the entity’s services, programs, and capital investments. This provides a basis for the planning and programming of the government’s budget and funding.
Fiscal Year	Declared accounting period, twelve month period designated May 1 – April 30.
Fixed Asset	Asset intended to be held or used for more than one fiscal year.
Force Account	Construction or maintenance work performed by the Village’s personnel, not outside laborers.
Forecast	Estimate of expected business result, business plan for municipality for the future.
Fund	Fiscal and accounting tool to record expenditures and revenues.

Fund Balance	Excess of assets over liabilities.
Fund Classification	Categories used to classify funds – governmental, proprietary, or fiduciary.
Fund Type	Eleven classifications for all funds. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include pension, trust, investment, private-purpose trust, and agency funds.
GAAP Fund Balance	A term for the difference between assets and liabilities reported in a government fund and calculated according to general accepted accounting principles.
GASB 34	Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management’s discussion and analysis for state and local governments.
General Accounting Office (GAO)	This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.
General Fund	General operating fund of the Village. Revenues largely derived from property taxes, user fees, fines, and the Village’s share of the state income and sales taxes.
General Obligation Bond	Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village.
General Revenues	Any revenue not required to be reported as program revenue. Taxes are general revenues and should be reported by type of tax. Also, other non-tax revenue such as grants, interest, and contributions should be reported as general revenue.
Generally Accepted Accounting Principles (GAAP)	The rules and procedures that provide the norm for fair presentation of financial statements.
Geographic Information Systems	An organized collection of computer hardware, software and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.

Goal	A broad statement of purpose, intent or direction for the municipality.
Government Finance Officers Association (GFOA)	An association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program.
Government Funds	General, Special Revenue, Debt Service and Capital Project funds.
Governmental Accounting Standards Board #34 (GASB 34)	Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.
Governmental Accounting Standards Board (GASB)	The ultimate authority on accounting and financial reporting standards established for state and local government.
Governmental Activities	Activities of a state or local government that are supported by taxes.
Government-Wide Financial Reporting	Non-fiduciary fund statements that report governmental and business-type activities rather than funds or fund types.
Grant	Money bestowed on municipality through application process.
Illinois Funds	A money market fund that was developed and implemented in 1975 by the Illinois General Assembly under jurisdiction of the Treasurer to provide an investment alternative for public treasurers across the state of Illinois.
Impact Fees	Fees assessed to developers for improvement costs of the development, such as schools, parks, roads, etc.
Improvement	An addition or change made to a capital asset for the purpose of prolonging the life or the asset or increasing the efficiency. The cost of the addition or change is added to the book value of the asset.
Inflation	Increase in general price level of goods and services, decrease in purchasing power of dollar.

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

Management Letter	A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements.
McHenry County Municipal Risk Management Agency (MCMRMA)	Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.
Median Rent	Midpoint of rent values in a specified area.
Merit Compensation Plan	Performance-based system for compensating non-union employees.
Modified Accrual Basis (Governmental Funds)	Revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
Money Market Investment	A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.
Municipal Bond	A bond issued by a state or local government unit.
Negotiated Underwriting	In a negotiated underwriting the sale of bonds is by negotiation and agreement with an underwriter or underwriting syndicate selected by the issuer before the moment of sale.
Notice of Sale (NOS)	An official document disseminated by an issuer of municipal securities that gives pertinent information regarding and upcoming bond issue and invites bids from prospective underwriters.
Operating and Maintenance Costs	All costs of operating, maintaining and routine repair of the waterworks and sewerage system, including wages, salaries, costs of material and supplies, power, fuel, insurance, purchase of water or sewerage treatment services, including all payments by the Village pursuant to long term contracts for such services, and, in particular, all payments from time to time under any water supply agreement between the Village and a duly constituted water commission or intergovernmental agency, notwithstanding that such contract may contain provisions for payment even in the event water is not supplied; but excluding debt

	service, depreciation, or any reserve requirements; and otherwise determined in accordance with generally accepted accounting principles for municipal enterprise funds.
Operating Revenues and Expenses	Proprietary fund statement of revenues, expenses, and changes in net assets.
Overlapping Debt	The debt of other issuers that is payable in whole or in part by taxpayers of the subject issuer.
Pension Plan	Plan which allows for payment of pension benefits from the assets of the plan. The pension benefits include refunds of contributions to plan member or their beneficiaries as outlined by the terms of the plan.
Permit Excursion	The IEPA sets limits and parameters on what can be discharges from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded.
Perpetual Care	Continuous ongoing care as it relates to the cemetery operations.
Pledged Revenues	Revenues minus Operation and Maintenance Costs.
Principal	The face amount of a bond, exclusive of accrued interest and payable at maturity.
Proprietary Funds	Enterprise and internal service funds – pertain to, operating income, changes in net assets, financial position, and cash flow.
Ratings	Alpha and/or numeric symbols used to give indications of relative credit quality. In the municipal market these designations are published by the investors’ rating services.
Refunding	Sale of a new issue, the proceeds of which are to be used, immediately or in the future, to retire an outstanding issue by, essentially, replacing the outstanding issue with the new issue. Refundings are done to save interest cost, extend the maturity of the debt, or relax existing restrictive covenants.
Request for Proposals (RFP)	A series of questions sent by a potential issuer to evaluate the qualification of potential underwriters of their negotiated issues.
Reserved Fund Balance	Financial assets that are not available for spending.

Restricted Assets	Assets that must be used in accordance with externally imposed creditors, grantors, contributors, or laws or regulations of other governments or in accordance with laws imposed through constitutional provisions or enabling legislation.
Restricted Net Assets	The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources.
Revenue	Inflow of assets from the sale of goods or services.
Revenue Anticipation Note (RAN)	RANs are issued in anticipation of other sources of future revenue other than taxes.
Revenue Bonds	Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Revolving Loan Fund	A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity.
Short-Term Debt	Generally, debt that matures in one year or less.
Single Audit	An audit conducted in compliance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> .
Single Audit Act of 1984	Federal legislation that provides for state and local government agencies that are recipients of federal assistance to have one audit performed to meet the needs of all federal grantor agencies. Act amended in 1996.
Special Assessment	Mandatory levy applied to certain properties to offset in part or whole the cost of capital improvements or services that would primarily benefit those properties.
Surplus	Remainder of fund appropriated for a particular purpose.
Swap	A transaction in which an investor sells one security and simultaneously buys another with the proceeds, usually for about the same price and frequently for tax purposes.

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

- AMS** **Algonquin Middle School**
Elementary school located at 520 Longwood Drive, Algonquin.

- APWA** **American Public Works Association**
An international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.

- AVL** **Automatic Vehicle Locator**
Global Positioning System for locating and tracking village vehicles to know location and collect data live.

- AWWA** **American Water Works Association**
An international nonprofit professional organization dedicated to the improvement of drinking water quality and supply.

- BASSET** **Beverage Alcohol Sellers and Servers Education and Training**
Illinois’s seller/server training program that is an educational tool to promote responsibility and compliance with the laws.

- CAFR** **Comprehensive Annual Finance Report**
An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues.

- CALEA** **Commission on Accreditation of Law Enforcement Agencies**
The Commission on Accreditation of law Enforcement Agencies, Inc. was established as an independent accrediting authority in 1979 by the four major law enforcement membership associations: International Association of Chiefs of Police, national Organization of Black Law Enforcement Executives, National Sheriffs’ Association, and Police Executive Research Forum. The overall purpose of the Commission’s accrediting program is to improve delivery of law enforcement services by offering a body of standards, developed by law enforcement practitioners, covering a wide range of up-to-date law enforcement topics.

- CFA** **Computerized Fleet Analysis**
A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.

- CPR** **Cardio-Pulmonary Resuscitation**
A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped.

- DARE** **Drug Abuse Resistance Education**
It is a drug abuse prevention program designed to equip elementary, middle, and high school children with knowledge about drug abuse, the consequences of abuse and skills for resisting peer pressure to experiment with drugs, alcohol, and tobacco.

- DMR QA/QC Discharge Monitoring Report Quality Assurance/Quality Control**
Annual participation in a laboratory testing program to provide assurance our testing methodology and practices are accurate. Required by IEPA.
- DNR Department of Natural Resources**
A governmental agency whose goal is to manage, protect and sustain Illinois' natural and cultural resources; provide resource-compatible recreational opportunities and to promote natural resource-related issues for the public's safety and education
- Driving Under the Influence**
- DUI** Term used to describe an individual who is under the influence of a mood or mind altering substance.
- E-911 Emergency 911**
Universal telephone number established for the reporting of emergency situations. 911 calls automatically present the address of the caller to allow police officers to respond immediately.
- EAP Employee Assistance Program**
Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.
- EAV Equalized Assessed Value**
The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.
- EPA Environmental Protection Agency**
A federal agency established in 1970 to protect human health and the environment.
- ESDA Emergency Services Disaster Agency**
Agency formed to coordinate major or emergency disaster efforts. ESDA can assist Incident Commanders in coordinating the incident with appropriate governmental agencies. Additionally, the can assist in notification to other municipal and state organizations as necessary.
- EVOC Emergency Vehicle Operators Course**
Course that provides law enforcement personnel with the skills, knowledge, and behavior traits needed to safely and effectively operate their emergency vehicles under different traffic and weather conditions.
- FICA Federal Insurance Contribution Act**
FICA tax is a tax levied in equal amounts on employees and employers to fund old-age, survivors, and disability claims. This tax is composed of two elements: 6.2% Social Security tax and 1.45% Medicare tax.

FUTA **Federal Unemployment Tax Act**
The Federal Unemployment Tax Act, with state unemployment systems, provides for payment so unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For 2010, state UTA tax rate is 0.85% of the first \$12,520 of salary.

FY **Fiscal Year**
Declared accounting period, twelve month period designated May 1 – April 30.

FYE **Fiscal Year End**
The end of the declared accounting period (e.g. FYE 2011 would be April 30, 2011).

GAAP **Generally Accepted Accounting Principles**
The rules and procedures that provide the norm for fair presentation of financial statements.

GAAS **Generally Accepted Auditing Standards**
The rules and procedures that govern the conduct of financial audit. There are ten basis GAAS, classed into three broad categories: general standards, standard of field work, and standards or reporting.

GAO **General Accounting Office**
This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.

GASB **Governmental Accounting Standards Board**
The ultimate authority on accounting and financial reporting standards established for state and local government.

GASB 34 **Governmental Accounting Standards Board – Proclamation #34**
Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.

GFOA **Government Finance Officers Association**
As association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program.

GIS **Geographic Information Systems**
An organized collection of computer hardware, software, and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.

GO Bond **General Obligation Bond**
Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village.

GOBI	General Obligation Bond, Interest The interest accrued from a general obligation bond.
gpm	Gallons Per Minute System of measurement for both the Village water and wastewater treatment facilities.
HVAC	Heating, Ventilation, and Air Conditioning System that provides heating, ventilation and/or cooling within a building.
HTE	Sunguard HTE Software encompassing Report Manager, CAD (computer aided dispatch), MDB (mobile data browsers).
I&I	Inflow and Infiltration Term used to describe occurrence during a rain event in which storm water may drain into the sanitary sewer system. It is important to monitor the inflow and infiltration because a wastewater facility is designed to process a certain volume per day and too much additional volume with tax the system.
ICMA	International City/County Management Association ICMA was founded in 1953 for the purpose of supporting and improving municipal and county management and strengthening local government. The Association’s 500 plus member are professionals who share the common interest of promoting effective local government.
IDOT	Illinois Department of Transportation The Department responsible for planning, construction, and maintenance of Illinois’ transportation network which encompasses, highways and bridges, airports, public transit, rail freight and rail passenger systems.
IEPA	Illinois Environmental Protection Agency State agency developed with the same mission as the Federal Environmental Protection Agency.
ILGISA	Illinois Geographical Information Systems Association Professional organization for Geographical Information System professionals.
IMFR	Illinois Municipal Retirement Fund Established in 1941, a program that provides employees of local governments and school districts in Illinois with a sound an efficient system for payment of retirement disability, and death benefits.

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

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. The Illinois Department of Revenue collects approximately \$1.3 billion annually to help, in part, build and maintain roads and highways. Programs such as railroad crossing protection, boating safety, and vehicle emission testing also benefit from motor fuel taxes.

- MGD** **Million Gallons Per Day**
System of measurement for both the Village water and wastewater treatment facilities.

- NIMS** **National Incident Management System**
A system mandated by Homeland Security Presidential Directive that provides a consistent nationwide approach governmental agencies and nongovernmental organizations to work effectively and efficiently to prepare, respond and recover from domestic incidents.

- NPDES** **National Pollution Discharge Elimination System**
The Federal Water Pollution Control Act authorized the Surgeon General of the Public Health Service to prepare comprehensive programs for eliminating or reducing the pollution of interstate waters and tributaries and improving the sanitary condition of surface and underground waters. Section 402 of the Federal Water Pollution Control Act establishes the NPDES to authorize EPA issuance of discharge permits to control discharges into waterways.

- OSHA** **Occupational Safety and Health Association**
OSHA’s mission is to assure the safety and health of America’s workers by setting and enforcing standards and providing training and education. The staff establishes protective standards, enforces those standards, and supports employers and employees through technical assistance and consultation programs.

- PIMS** **Police Information Management System**

- PPE** **Personal Protective Equipment**
Safety equipment for laborers.

- PT** **Part Time**
An employee who is employed in a position which requires the performance of duty for less than one thousand hours per year. An employee who is hired for a specific position with no specific date upon which employment ends.

- PVR** **Pressure Reducing Valve**
The EPA establishes standards for the amount of pressure allowable for water entering residential and commercial locations. There are two zones in a water system that are based on a gravity feeding system. This force creates a pressure higher than the EPA allowable standard. The pressure reducing valve is used to lower the pressure before it is distributed to homes and businesses.

- PW** **Public Works**

R&B	Road and Bridge Term used to refer to the network of roads and bridges in the Village.
S (S)	Service Service Fund (Internal Service Fund) is a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
SCADA	Supervisory Control and Data Acquisition System utilized by the Village for both production of drinking water and treatment of sanitary sewer. In the production of water, SCADA automatically turns pumps on or off, monitors water levels in storage tanks, monitors chemical feed rates, and notifies staff of failures. In the treatment of sanitary sewer SCADA monitors flow rates, controls pumps on/off, and notifies staff of failures. SCADA is also essential for data collection.
SEECOM	Southeast Emergency Communication This entity is a regionalized central communications center that provides 911 response and dispatch services. The center consolidates the 911 services for Algonquin, Cary, and Crystal Lake and other members.
SSES	Sanitary Sewer Evaluation Survey Data collection and engineering interpretation to determine such factors as sanitary sewer capacity, hydraulics, and the effects of inflow/infiltration on the system.
St	State One of the geographic subdivisions of the United States.
STP	Sewer Treatment Plant Facility responsible for treating the Village’s sanitary sewer flow and meeting the standards set by the Federal and State Environmental Agencies that regulate wastewater operations.
Twp	Township Local governmental entity that is the subdivision of a county. Multiple townships make up a county and multiple villages and unincorporated areas make up a township.
VHS	Vertical Helical Scan or Video Home System Widely used method of recording audio and video electrical signals onto magnetic tape.
WEFTEC	Water Environment Federation Technical and Exhibition Conference An annual, nationwide conference highlighting the wastewater industry.
W&S	Water and Sewer

The two subdivisions of the Utility division. The water division is responsible for maintaining the water distribution system and providing water for residential and commercial use as well as fire fighting capabilities. The sewer division is responsible for maintaining the sanitary sewer collection systems, maintaining the Village’s sanitary sewer lift stations, and treating the sanitary flow each day.

WSI **Water Safety Instructor**
American Red Cross certification issued to individuals who successfully complete the class to teach swimming and water safety courses.

WTP **Water Treatment Plant**
Facility responsible for processing the water that is provided to the Village residents and businesses while meeting the standards set by the Federal and State Environmental Agencies that regulate water operations.

WWTP **Waste Water Treatment Plant**
Facility responsible for treating the Village’s sanitary sewer flow and meeting the standards set by the Federal and State Environmental Agencies that regulate wastewater operations.

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

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



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