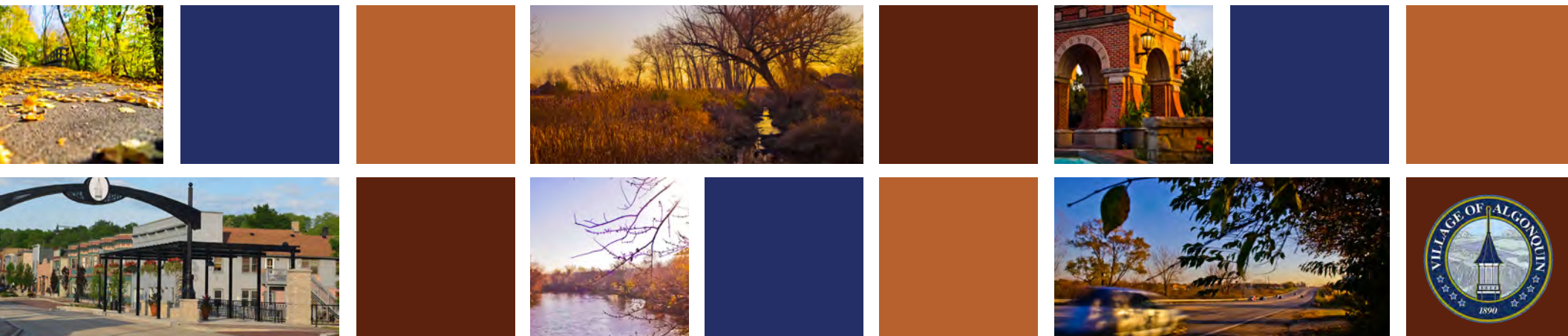


2022-2023 VILLAGE OF ALGONQUIN ADOPTED ANNUAL OPERATING & CAPITAL BUDGET

ADOPTED APRIL 19, 2022



Main photo by Rich Chapman



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 2020 census was 29,700 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 Schloneger, Village Manager
Michael Kumbera, Assistant Village Manager
John Bucci, Police Chief
Kevin Crook, Chief Innovation Officer
Robert Mitchard II, Public Works Director
Jason Shallcross, Community Development Director
Todd Walker, Human Resources Director

Budget Team

Tim Schloneger, Village Manager
Michael Kumbera, Assistant Village Manager
Susan Skillman, Comptroller
Matthew 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




Village President
Debby Sosine




Village Clerk
Fred Martin



Village Trustee
Maggie Auger




Village Trustee
Laura Brehmer



Village Trustee
Brian Dianis



Village Trustee
Jerry Glogowski



Village Trustee
Bob Smith



Village Trustee
John Spella

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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, 2021. 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 Distinction**.

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 12 jurisdictions nationwide receiving the Certificate of Distinction, and one of 56 recognized overall.

ORDINANCE NO. 2022 -O- 17
AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN ANNUAL BUDGET
FOR FISCAL YEAR 2022-2023

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 2022-2023, 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: Auger, Brehmer, Dianis, Glogowski, Spella, Smith
Nay: None
Absent: None
Abstain: None



Approved:

Debbly Sosine
Debbly Sosine, Village President

Passed:
Approved:
Published:

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



April 19, 2022







The Village of Algonquin Residents,
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 2022-2023. 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, 2022). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for FY 22/23 on April 19, 2022.

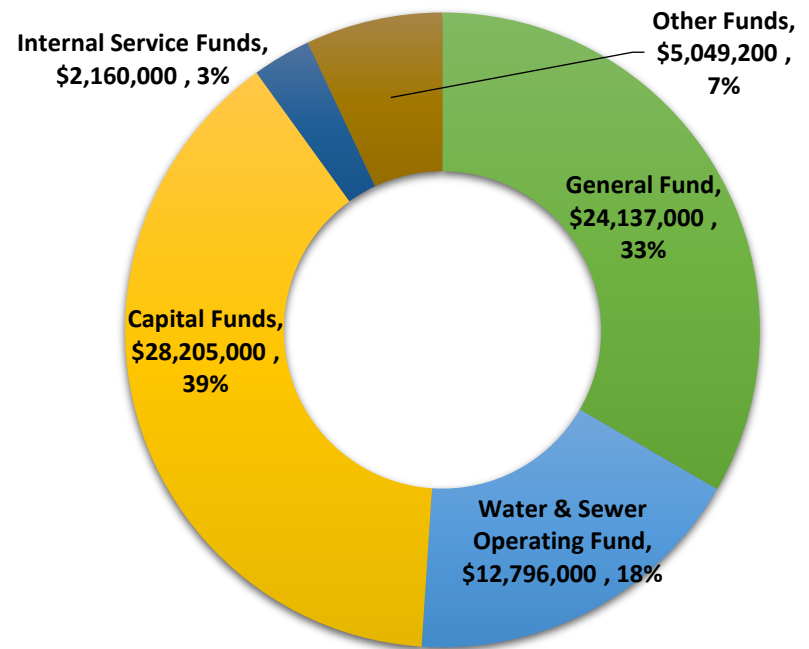
The budget for the Village is comprised of several funds. The principal operating funds are the General Fund and the Water and Sewer Operating Fund. There are several other funds that can be classified as capital improvement project (CIP) funds, debt service funds, service funds, and special funds. Each 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 \$24 million, with strategic use of fund balance for capital expenditures.** Additionally, the General Fund is expected to maintain a six-month cash reserve (50 percent of the General Fund) throughout FY 22/23.

The FY 22/23 budget of the Village of Algonquin for all funds totals over \$72.3 million of expenditures, including transfers. The Village establishes a budget for 20 separate funds. These funds can be further paired into five major funding groups as seen on the chart to the right.

The FY 22/23 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: \$72,347,200



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 22/23 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 22/23 budget with \$24,137,000 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 22/23 are up approximately 13 percent from FY 21/22 to \$22,537,000**, which includes a conservative revenue projection as the economy continues its recovery from the COVID-19 pandemic. Some of the larger year-to-year increases from FY 21/22 include Other Income (up 71 percent), Sales Tax (up 19 percent), Income Tax (up 18 percent), and Development Fees (up 12 percent). Investment Income (down 41 percent) and Police/Court Fines (down 12 percent) make up the larger revenue categories with year-to-year declines.

The FY 22/23 budget will draw \$1,600,000 as a one-time transfer to the Street Improvement Fund, Park Improvement Fund, and Natural Area and Drainage Improvement Fund for capital projects. This transfer will set cash reserves to the Village's reserve policy target level. The Village's tax levy for 2021 increased by \$88,000 (1.5 percent), however, due to new construction growth, the Village's tax rate (which is 6 percent of resident's overall tax bill) will remain flat. Overall, without including the transfer from cash reserves, **General Fund expenditures are up 13 percent from FY 21/22.**

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 22/23 Water and Sewer Operating Fund expenditures are budgeted at \$12,796,000, including transfers, which represents 14.6 percent increase from FY 21/22. Rates for water and sewer services will increase in November 2022 in accordance with the Comprehensive Water and Sewer Rate and Fee Study which was completed in January 2016. This will be the final fixed rate increase of this

study. The Village eliminated the scheduled rate increase in 2020 due to the pandemic. 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 22/23 are budgeted at \$28,205,000, which is down from FY 21/22. Capital expenditures are driven by multi-year capital improvement planning, which typically feature cyclical expenditure patterns to help finance large public improvements. It is anticipated that the Village will begin loan service in FY 22/23 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 (including transfers in) in FY 22/23 are budgeted at \$15,201,200 with additional funds being drawn from the capital fund balance.

Other Funds

Other Funds include a total of \$5,049,200 of expenditures in FY 22/23 that allocate dollars for pensions, school donations, cemetery, and other purposes. This represents a decrease from FY 21/22 most notably from decreased expenditures in the Motor Fuel Tax Fund for street light maintenance in 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 3 percent from FY 21/22 as additional maintenance activities are

scheduled for our municipal facilities. Vehicle Maintenance expenses are up 4 percent, largely due to fuel supply cost increases.

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 22/23.

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 22/23 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.

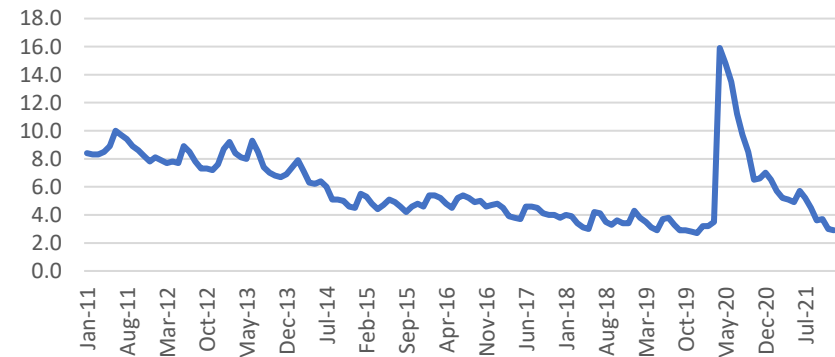
Economic Factors Impacting the Budget

There are many current economic factors that have influenced the development of this year’s budget and operating plan. The continued disruption of traditional business models in the U.S. and global economy present several opportunities and challenges over the long-term at the local level. The Village should be cognizant of disruption in the marketplace which will require conformation to external factors in the five to ten-year horizon.

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 22/23 budget:

- Unemployment:** Unemployment rates in 2021 finished the year at some of the lowest levels in the past 11 years shown, which generally reflects full employment. The overall unemployment rate for Algonquin in 2021 is 4.7 percent, down from the 8.4 percent in 2020. Algonquin’s current unemployment rate outperforms those at the national (5.3 percent), state (6.1 percent), and counties (5.3 percent blended). Continued low unemployment rates are expected to show growth in revenue sources that are driven by personal disposal income.

Algonquin Unemployment Rate (2011 - 2021)

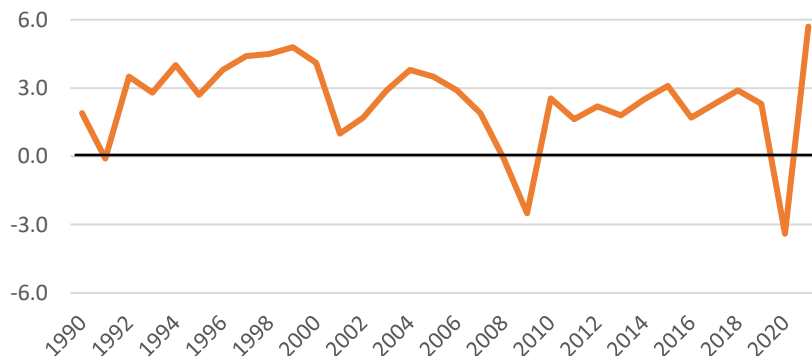


- Equalized Assessed Value (EAV):** Due to a strong housing market and new construction growth, EAV has grown to \$1.04 billion in FY 22/23, representing the seventh year in a row in EAV in Algonquin has experienced a positive gain. Higher EAV due to new development helps keeps property tax rates low for the community.
- Interest Rates:** As of April 2022, the Federal Reserve maintained the federal funds rate at a target range of 25 to 50 basis points.

While there is an expectation that this will increase in the current budget period, the budget was prepared using this rate of return for non-fixed income assets. Investment income revenue projections across all funds are reflected accordingly.

- **Inflation:** The Consumer Price Index (CPI) in the Chicago-Naperville-Elgin Area grew at a rate of 6.6 percent in 2021. Higher rates of inflation may increase consumer-driven revenues, while also increasing costs for various commodities used in municipal operations.
- **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 sharp recovery from the COVID-19 pandemic. Rising inventories and strong consumer activity led to 5.7 percent growth in GDP in 2021. 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 increase of 7.75 full-time equivalent employees is being proposed for FY 22/23. 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 4.0 percent. Union employees will receive salary increases pursuant to their respective collective bargaining agreements.
- **Fund Balance/Cash Reserves:** The FY 22/23 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 22/23. Appropriately allocating resources to the maintenance of infrastructure reduces the need for full-scale and costlier replacement of these assets.
- **Strategic Planning and Data-Driven Decision Making:** Many of the short-term decisions the Village makes have long-term implications. It is critical that we continue to develop and formalize long-term strategic plans and leverage data to develop policy and define our operating strategy moving forward. The FY 22/23 budget includes a formalized long-term financial plan with a 10-year horizon. Additionally, funding is included this year to complete the Village’s storm water master plan and begin the revision of the Village comprehensive land use plan.

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, park facilities, 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 22/23, including water main/sanitary sewer replacement/street improvements on Souwanas Trail and Schuett Street; improvements at the Wastewater Treatment Facility, Ratt Creek Reach 5 improvements; Woods Creek Reach 5 restoration; Dixie Creek Reach 3 restoration; Randall Road Wetland Complex improvements; Old Town Algonquin improvements (North Main Street, Main/Cary-Algonquin Roundabout, North Harrison Street, South Harrison Street Bridge, utility relocation); High Hill Subdivision road improvements; Kelliher Park Pickleball construction; Willoughby Farms Park Tennis court replacement; and Hill Climb Park play structure replacement. Several engineering and design projects are also planned for future construction. Infrastructure spending in FY 22/23 exceeds \$28 million.
- **Towne Park/Presidential Park Engineering Design:** Conceptual (Phase 1) and design (Phase 2) engineering services for Towne Park and Presidential Park are budgeted in FY 22/23. These parks are two of the Village's largest, most visited community parks in our system. Towne Park is currently finalizing a master plan for the site, which involves significant community outreach and public input. Presidential Park has been submitted to the Illinois Department of Natural Resources' Open Space Land Acquisition Development (OSLAD) grant program and is currently awaiting a decision on award. Both of these projects were specifically identified in the Parks and Recreation Master Plan, which was approved in 2021.
- **Home Rule Sales Tax:** In February 2022, the Village Board approved an increase to the Village's home-rule sales tax rate to 1 percent (from 0.75 percent). In FY 22/23, the new incremental revenue, which is projected to be \$1.2 million, is being deposited in the Park Improvement Fund and Natural Area and Drainage Improvement fund to finance projects of these asset types. The increase is effective July 1, 2022 and puts the total sales tax rate in Algonquin to 8 percent.
- **Shared Services Model:** The **McHenry County Coordinated Investment Study** was completed in March 2021. This study explores innovated ways for local governments to deliver services more efficiently. Existing models are not sustainable over the long-run without greatly impairing or eliminating certain services or drastically increasing tax burdens. The Village currently participates in the McHenry County Municipal Partnering Initiative (MPI), which is a collaborative effort between McHenry County, municipalities, school districts, and fire protection districts to share services and bids. MPI seeks to help local governments save time and money by jointly bidding out services. Additionally, in 2022, the Village entered into an intergovernmental agreement with McHenry County to share police social worker resources among various local agencies.
- **Economic Development:** In the 2021 Algonquin Community Survey, residents rated the quality of economic development in Algonquin as 73.9 percent positive. When compared to the importance residents rated this service, it has been identified as a very high priority for the upcoming fiscal year, based on the survey results of service quality relative to the service importance ratings. Accordingly, additional full-time staff (Deputy Community Development Director and Management Analyst) have been added in FY 22/23 which will support economic development activities. Additionally, increased expenditures in the professional services (42234) and economic development (47710) line-items reflect additional investment in this service area.
- **Special Events:** Another policy priority strategy to support a sense of community and economic development is expanded special event offerings. A part-time Special Event and Marketing Supervisor has been added to the Recreation staff. This individual will oversee Village-sponsored special events as well as special event permitting for external special events (a service

previously coordinated by the Community Development Department). Additionally, increases expenditures for the Art on the Fox event and Algonquin Summer Concerts are included in this budget.

- **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. In 2021, there were 121 days in which the Village was on restricted outdoor watering use.
- **Collective Bargaining:** As of April 30, 2022, the Village will have one of its three collective bargaining agreements expire. The Metropolitan Alliance of Police, Chapter 183 represents five employees of the Police Department's civilian support staff. As of the date of this document, this bargaining agreement has not been finalized and, therefore, are not incorporated into the current year spending plan.

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 Distributive Fund reducing income receipts received by the Village (10 percent → 6.06 percent). The recently approved State budget very modestly increases this distribution to 6.16 percent. 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.
- **Sales Tax:** The Leveling the Playing Field for Illinois Retail Act, which was implemented on January 1, 2021, has caused significant growth in sales tax receipts that are reflected in the FY

22/23 budget. The destination-based sales tax now requires remote (out-of-state) retailers and marketplace facilitators to collect and remit local sales taxes based on delivery destination of item sold.

- **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 one active projects with Kane County 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. Work on this project is expected to be complete in 2023.
- **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. After an initial delay in March 2022, 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 Act:** The American Rescue Plan Act 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 of Algonquin is slated to receive \$4.2 million for use towards eligible expenses.

- **Federal Transportation Bill:** The Infrastructure Investment and Jobs Act was approved in November 2021. This bill prioritizes investment in roads/bridges, clean water programs, lead service line replacement, broadband internet, electric vehicle infrastructure, transit, and many other areas. The Village consistently maintains a group of shovel-ready projects to leverage federal funds locally once funding is made available via the state and/or federal government. Specifically, the Village has \$1.3 million budgeted for engineering design work in the Street Improvement Fund and Water/Sewer Construction and Improvement Fund during FY 22/23. 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,

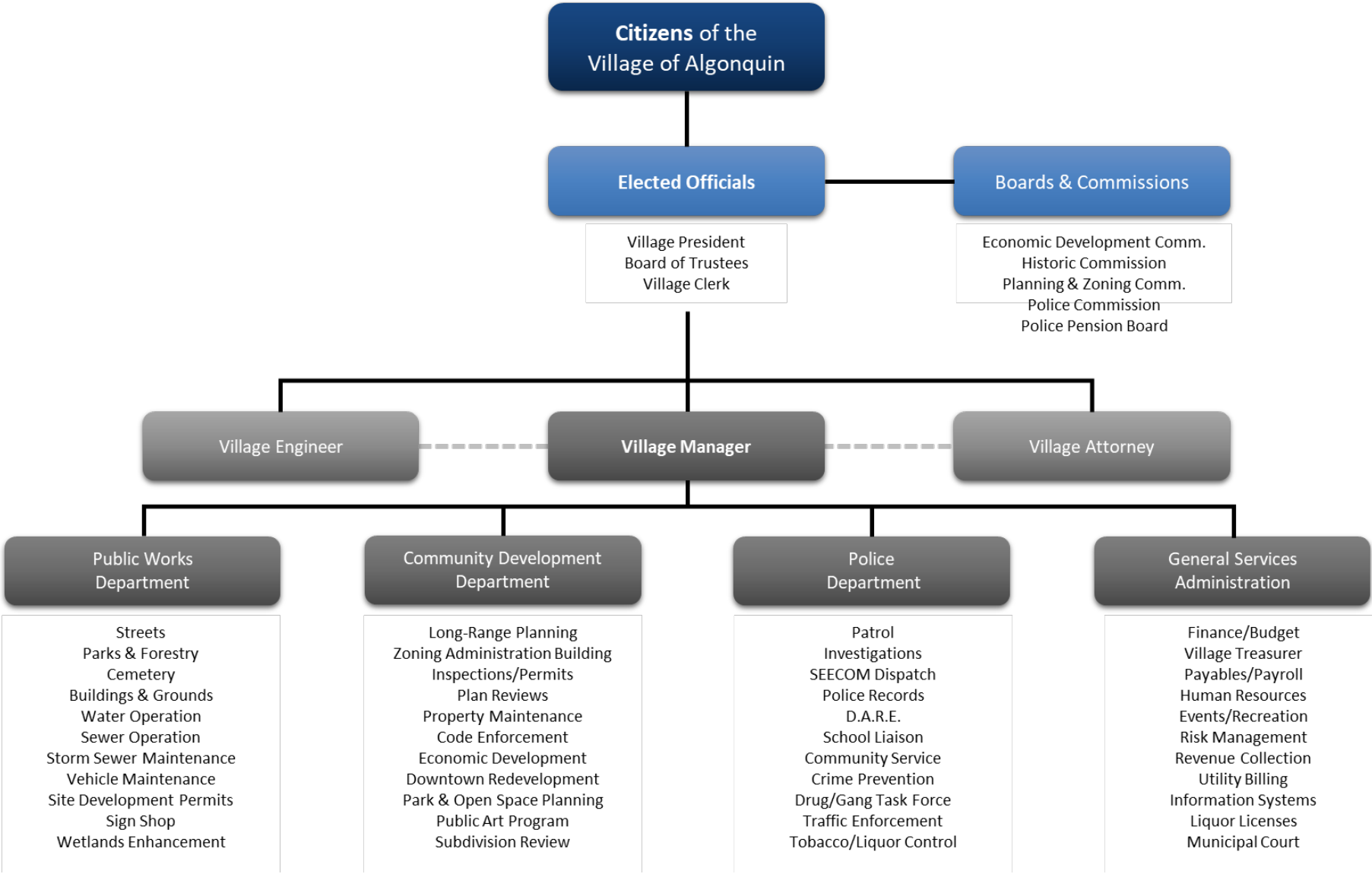


Tim Schloneger
Village Manager
Budget Officer



Michael Kumbera
Assistant Village Manager
Village Treasurer







Village of Algonquin 2022 – 2023 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

In addition to the Guiding Principles, the Village has adopted numerous ad hoc plans and studies that incorporate the Guiding Principles to derive actionable goals and objectives. Each year, these objectives are reviewed and reclassified based in relation to their current status – complete, near completion, not completed.

Objectives for FY 22/23 include strategic goals from the following plans or studies:

- **The Village of Algonquin Comprehensive Plan (2008)**
Note: plan update budgeted for FY 22/23
- **Comprehensive Water Master Plan (2012)**
Note: plan update budgeted for FY 22/23
- **Woods Creek Watershed Plan (2013)**
- **Wastewater Treatment Facility Plan (2014)**
- **Fox River Corridor Plan (2015)**
- **Market Reconnaissance of the E Algonquin Rd Corridor (2015)**
- **Comprehensive Water and Sewer Rate and Fee Study (2016)**
- **Downtown Streetscape Master Plan (2016)**
- **Parks and Recreation Master Plan (2021)**





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 2022 Algonquin Community Survey in September 2022 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 2022 Annual Report and Calendar to all Village residents.
- Increase Excellent to Good survey rating for www.algonquin.org to at least 85.0% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for social media to at least 83.0% in the 2022 Algonquin Community Survey.
- Answer at least 93% of questions received through the Village's online chat system during 2022.
- Increase the number of water/sewer utility customers making payment by automated clearinghouse (ACH) to greater than 44% for calendar year 2022.
- Respond to Freedom of Information Act (FOIA) request within four (4) business days, on average, in calendar year 2022.
- Respond to general technology support help desk tickets within 72 hours (three days), on average, during calendar year 2022.
- Implement new Freedom of Information Act (FOIA) processing software by Q2 2022.
- Build community relationships by planning and participating in the 2022 National Night Out event to be held in August 2022, with a goal of attracting at least 500 members of the community.
- Partner with the Algonquin Area Public Library District to host a minimum of two (2) educational courses that would focus on providing safety tips to attendees.
- Implement a Social Media strategy that would increase the utilization of posts to create interest in the Algonquin Police Department Facebook page and increase the number of followers to 7,000 in the calendar year 2022.
- Develop a Citizens' Police Academy program for residents and local business owners, that would increase their knowledge of policing, and hold a minimum of one (1) complete academy course during the 2022 calendar year.
- Have at least 40% of all building permits received submitted online.
- Increase Excellent to Good survey rating for ease/efficiency of obtaining permits to 80.0% in the 2021 Algonquin Community Survey.
- Resolve at least 95% of all code enforcement cases voluntarily in 2022.
- Increase the number of departmental requests submitted online to 35 percent or greater in 2022.
- Increase Excellent to Good survey rating for overall public works to 83.9% or greater in the 2022 Algonquin Community Survey.
- Continue to use Cityworks service requests to answer resident questions and respond to needed services.
- Provide mosquito control monitoring and services, including three (3) cycles of inspections to 300 breeding sites as well as annual treatments to approximately 4,500 catch basins in the Village.
- Maintain at least eight (8) International Society of Arboriculture Certified Arborists on staff during 2022.
- 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*).

- Change from Red Cross lifeguarding and swim lesson to StarGuard. StarGuard provides a comprehensive lifeguard and swimming lesson training program to provide better quality services and programs to the facility.
- Provide a full-service offering including: swim lessons, daily swimming, rentals, and group visits at the facility.
- Re-establish full food service concession stand operations.
- Hire and train guest services staff members to provide a positive customer experience while visiting the facility.
- Increase Excellent to Good survey rating for swimming pool to at least 70.0% in the 2022 Algonquin Community Survey.
- Promptly respond to requests for service for water and sewer customers.
- Send out the 2021 Consumer Confidence Report by summer 2022.
- Respond to and resolve internal services requests and work orders on a timely-basis.
- Receive at least 85 percent Excellent to Good survey rating for public property maintenance in the 2022 Algonquin Community Survey.
- Receive at least 80.3 percent Excellent to Good survey rating for public property beautification in the 2022 Algonquin Community Survey.
- Provide fleet maintenance and fuel services to the Algonquin-Lake in the Hills Fire Protection District through an intergovernmental agreement during the fiscal year.





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.

- Hold six (6) summer concerts events in July and August at Towne Park to attract visitors to Old Town Algonquin.
- Create an economic development/business attraction marketing plan by the end of calendar year 2022.
- Issue request for proposals and begin year 1 of 2 of updating the Village's Comprehensive Plan.
- Perform five (5) business visitations with local businesses in 2022.
- Hold Art on the Fox event in September 2022 in Old Town.
- Community Development Director to speak at one (1) regional economic development event by the end of calendar year 2022.
- Village to hold a Business Breakfast recognizing local businesses in February 2023.
- Issue regular quarterly (4x) economic development updates via online newsletter.
- Hold a Developer Breakfast in October 2022 to promote investment opportunities to the development community.
- Attend at least two (2) International Council of Shopping Centers (ICSC) events, including RECON, to further business development efforts in fiscal year 2023.
- Community Development Director to serve on the Board of Directors for the Algonquin-Lake in the Hills Chamber of Commerce in 2022.





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 Kane County Division of Transportation regarding the Longmeadow Parkway Bridge Corridor 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.
- Perform annual bridge (three (3) locations) and dam (one (1) location) inspections.
- Manage annual landscape maintenance contract which services 237 acres of municipal property.
- Manage aquatic weed control contract that services three (3) sites.
- Perform maintenance of all site amenities and infrastructure for 21 developed park sites.
- Perform asphalt patching and pothole maintenance periodically throughout the fiscal year.
- Manage, maintain, and upgrade all signs (5,584) within the Village's inventory.
- Prune at least 5,000 trees during the 2022-2023 winter pruning cycle.
- Increase Excellent to Good survey rating for tree trimming to at least 76.6% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for snow/ice removal to at least 83.2% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for street maintenance to at least 74.8% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for park maintenance to at least 87.1% in the 2022 Algonquin Community Survey.
- 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.
- Procure asphalt materials and road salt for maintenance of Village streets through competitive bidding.
- 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.
- Perform street sweeping on Village roads and parking lots
- Perform crack seal and reclaimite treatments on selected roadways
- Perform parking lot construction at 20 Washington Street and existing municipal lot.
- Perform phase 1 engineering Algonquin Lakes Section 2 street improvements project.
- Complete phase 2 engineering for Boyer & County Line Roads project.
- Perform Brick Paver maintenance at select locations in the Village.

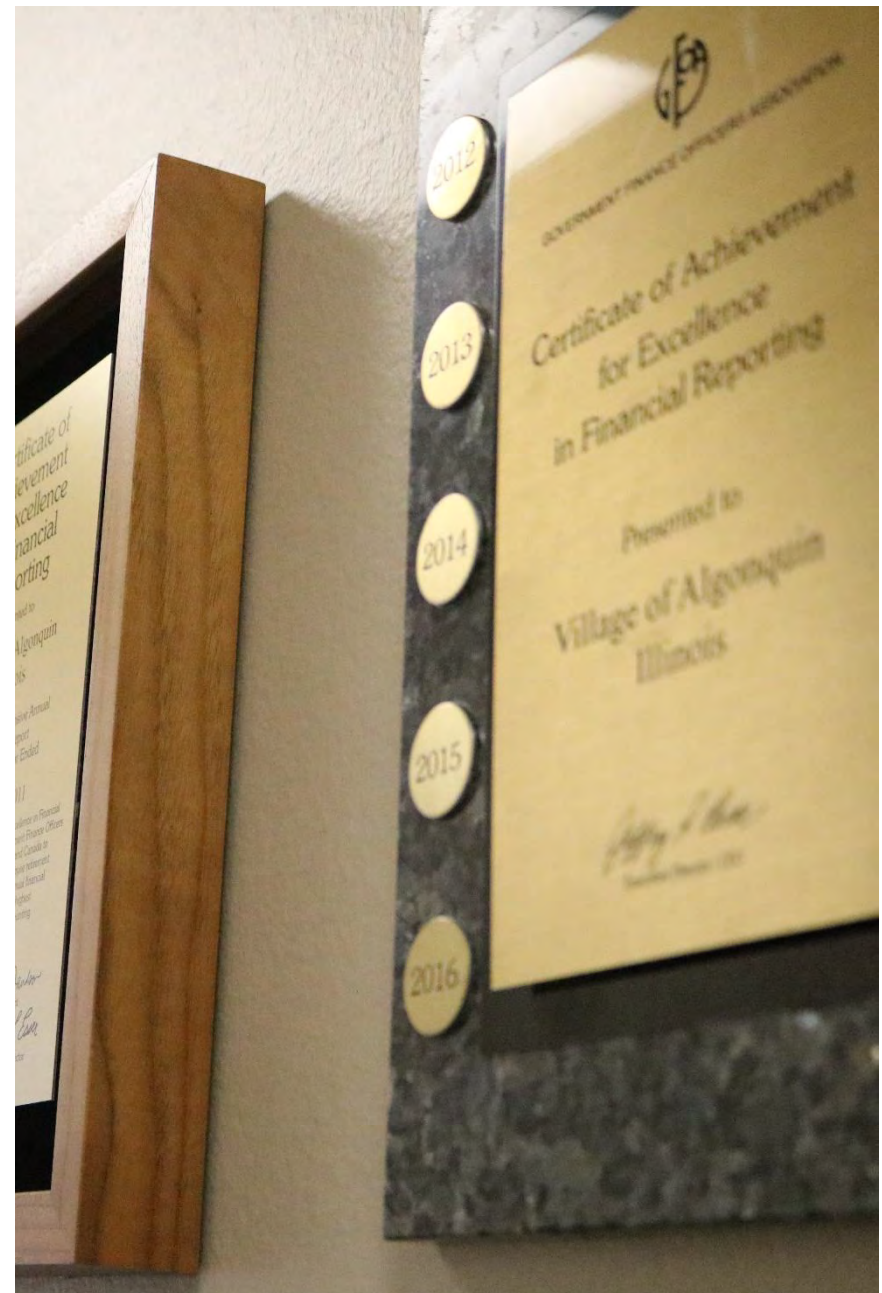
- Completion of the Old Town Streetscape Main Street and S Harrison Bike Path & Roundabout project.
- Begin Old Town Streetscape Riverwalk & South Harrison Street Bridge construction project.
- Perform Old Town Streetscape Utility Lowering project.
- Perform phase 2 engineering for the Old Town Streetscape Washington & South Harrison streetscape project.
- Perform construction on the High Hill Subdivision Street Improvements project in 2022.
- Perform reclaimite treatment on multiple recently completed projects.
- Complete right-of-way engineering on North River Road.
- Complete construction on the Randall Road Wetland Complex project.
- Complete Ratt Creek Reach 5 Streambank Restoration project in 2022.
- Perform construction on Souwanas Trail and Schuett Street in 2022.
- Perform phase 1 and 2 engineering for the Wecks Subdivision road improvement project.
- Complete installation of new play structure equipment at Hill Climb Park in 2022.
- Complete construction of Kelliher Park pickleball court in 2022.
- Complete rehabilitation of Willoughby Farms Park tennis courts in 2022.
- Complete Phase 1 and 2 Engineering for Towne Park in 2022.
- Perform system-wide annual lift station pump inspections and evaluations by Q1 2023.
- Perform system-wide annual well inspections and evaluations by Q1 2023.
- Perform annual leak survey to identify water loss throughout the 160 miles of the Village water distribution system.
- Perform distribution system valve exercising as scheduled by Q1 2023.
- Complete year 2 of Countryside Standpipe maintenance in 2022.
- Replace interior/exterior lighting at Water Treatment Plant #1 during the fiscal year.
- Remove and inspect Well #10 and Well #11 during the current fiscal year.
- Perform maintenance and rebuild Wastewater Treatment Facility pumps #402 and #403.
- Perform replacement of programmable logic controller (PLC) at Braewood Lift Station in 2022.
- Perform year 2 of pressure reducing valve (PRV) replacement project.
- Perform phase 1 engineering for year 3 of pressure reducing valve replacement.
- Perform aerator replacements at Water Treatment Plant #1 and #2.
- Perform a Per- and Polyfluoroalkyl Substances (PFAS) Mitigation Study in 2022.
- Perform water softener media replacement at Water Treatment Plant #2.
- Perform phase 1 engineering on the Windy Knoll and Oakview Drive Ravines project.
- Compile a long-term facility maintenance plan for the Ganek Municipal Center by the end of 2022.
- Compile a long-term facility maintenance plan for the Public Works Facility by the end of 2022.
- Compile a long-term facility maintenance plan for Historic Village Hall by the end of 2022.
- Complete interior painting of vestibule, lobby, and Village Board room at the Ganek Municipal Center by Q1 2023.
- Complete flooring replacement in the vestibule of the Police Department lobby by Q1 2023.
- Complete flooring replacement in the vestibule, hallway, lunchroom, and supervisor offices at the Public Works Facility by Q1 2023.



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 Distinction/Excellence in 2022.
- Obtain Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 22/23 budget document.
- Obtain Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 21/22 audit.
- Obtain Government Finance Officers Association (GFOA) Popular Annual Financial Reporting Award for FY 21/22.
- Maintain Village’s Standard and Poor’s bond rating of AAA.
- Maintain a competitive cost of service by keeping internal billing rate the same as 2021 (Building = \$107/hr.; Vehicle = \$119/hr.)





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.

- Bring the ALERT Team under the control of the Police Department and provide the members with quarterly training, in order to increase their preparedness for activation during a public safety event.
- Engage in new marketing strategies aimed at recruiting quality police officer candidates, including promotional videos and attending job fairs, with the goal of attracting 250 applicants for the next testing process.
- Retain certified, experienced officers and attract qualified lateral officers from other agencies through increased, competitive salary and benefits offered, with the goal to have no officers transfer to other agencies during the 2022 calendar year.
- To have a minimum of six (6) additional officers trained and certified as members of the Crisis Intervention Team (CIT) during the 2022 calendar year, which would increase proficiency in de-escalation and handling persons who are experiencing a mental health crisis.
- To establish the Traffic Unit to help provide traffic enforcement in areas of concern and to improve the safety of the motoring public through education and the issuance of citations. Perform code enforcement inspections to maintain the public's health, safety, and general welfare.
- Increase Excellent to Good survey rating for code enforcement to at least 75.0% in the 2022 Algonquin Community Survey.
- Positive survey rating for run-down buildings, weed lots, or junk vehicles a problem.
- Convert Public Works vehicle radio system to the StarCom network on 30 vehicles allowing interoperability with public safety frequencies.





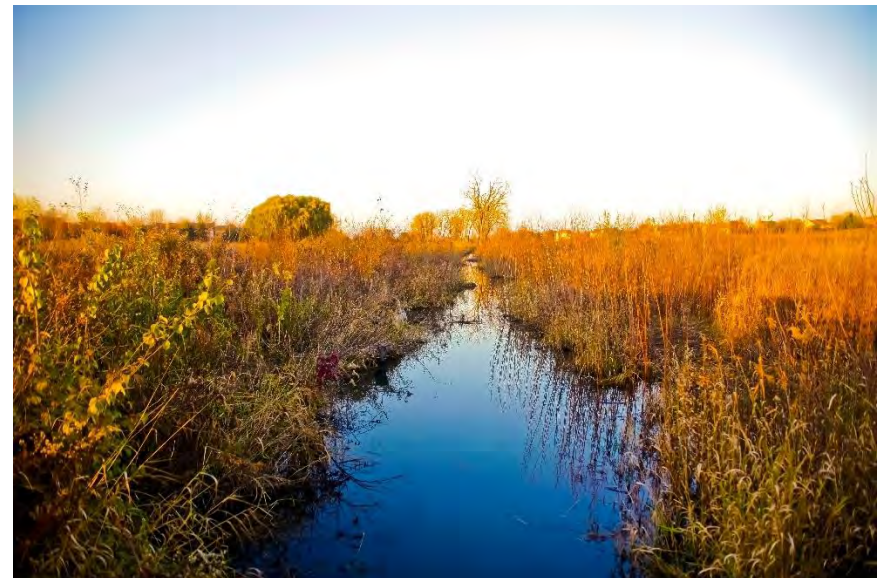
Conservation

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.

Objectives for FY 22/23

- Hold one (1) recycling and document shredding event in summer 2022.
- Improve residential waste diversion rate to greater than 32.0% for calendar year 2022.
- Add two (2) Ford Police Interceptor Utility Hybrid vehicles to the Department Fleet, which would replace traditional gasoline-only engine vehicles and reduce fuel consumption.
- Manage maintenance periods and prescribed burning program for Village's natural areas.
- Continue to follow guidelines and set objective in our National Pollutant Discharge Elimination System (NPDES) Stormwater permit.
- Replace dead and plant materials in ROW and parks being cognizant to use pollinator friendly species.
- Receive Tree City USA Award in 2023.
- Increase Excellent to Good survey rating for urban forestry program to at least 82.3% in the 2022 Algonquin Community Survey.
- Complete the restoration of Woods Creek Reach 5.
- Monitor and implement outdoor watering restrictions as dictated by groundwater levels near municipal wells.
- Perform restoration of Dixie Creek Reach 3.
- Perform phase 1 and 2 engineering for Woods Creek Reaches 6 and 7.
- Completion of the Stormwater Master Plan in 2022.

- Perform maintenance at Creeks Crossing natural area.
- Perform maintenance at Grand Reserve Drainage natural area.
- Perform maintenance on Woods Creek Trail natural area.
- Perform maintenance on Holder Park naturalized detention area.
- Perform maintenance on Souwanas Creek Reach 2.
- Perform maintenance on the Terrace Hill natural area.
- Perform maintenance on Woods Creek Reach 4.
- Perform construction at Dixie Creek Reach 3.
- Maintain or increase the percentage of hybrid and alternate fuel vehicles in fleet to at least 15 percent in 2022.
- Reduce the total fuel consumption (unleaded gasoline (46,200 gallons) and diesel (21,150 gallons) in the municipal fleet from the 2021 values.



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 by each department or budget program through the use of planning and performance measures. These goals are also formulated with the intent to carry out the mission of the village by supporting one or more of the Village’s Guiding Principles.

For the FY 22/23 budget, revenues are projected at \$61.5 million, with budgeted expenditures total \$72.3 million, across all funds. When compared to last year’s budget, revenues are projected to increase 14 percent, while expenditures are budgeted with a decrease of 4 percent.

The table to the right summarizes projected revenues, expenditures, and the net surplus or (deficit) for each fund for the FY 22/23 budget. In most cases, deficits are offset by using existing fund balance. However, some funds incur deficits when fund balance transfers are used to offset these costs – i.e. General Fund.

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

Budget Summary for FY 22/23			
Fund	Revenues	Expenditures	Surplus/(Deficit)
General			
General	\$ 22,537,000	\$ 24,137,000	\$ (1,600,000) ¹
Subtotal	\$ 22,537,000	\$ 24,137,000	\$ (1,600,000)
Capital Projects			
Park Improvement	2,142,000	2,238,000	(96,000) ²
Street Improvement	6,988,000	18,114,000	(11,126,000) ³
Water/Sewer Improvement & Construction	4,240,400	6,523,000	(2,282,600) ⁴
Village Construction	800	-	800
Natural Area/Drainage Improvement	1,830,000	1,330,000	500,000
Subtotal	\$ 15,201,200	\$ 28,305,000	\$ (13,003,800)
Enterprise			
Water/Sewer Operating	12,796,000	12,796,000	-
Subtotal	\$ 12,796,000	\$ 12,796,000	\$ -
Special Revenue			
Cemetery	205,250	43,000	162,250 ¹
Motor Fuel Tax (MFT)	1,510,000	1,950,000	(440,000) ⁵
Swimming Pool	285,200	285,200	-
Development	43,300	113,000	(69,700) ⁵
Downtown TIF	810,000	810,000	-
Subtotal	\$ 2,853,750	\$ 3,201,200	\$ (347,450)
Debt			
Debt Service	-	-	-
Subtotal	\$ -	\$ -	\$ -
Internal Service			
Building Services	951,000	951,000	-
Vehicle Maintenance	1,209,000	1,209,000	-
Subtotal	\$ 2,160,000	\$ 2,160,000	\$ -
Pension Trust			
Police Pension	5,920,000	1,848,000	4,072,000
Subtotal	\$ 5,920,000	\$ 1,848,000	\$ 4,072,000
All Funds Total	\$ 61,467,950	\$ 72,347,200	\$ (10,879,250)

Notes: 1 – Transfer to Street Impr. of \$633,000, Park Impr. of \$502,000, Natural Area Impr. of \$465,000, Cemetery of \$160,000 using fund balance.
 2 – Various capital fund projects are being partially funded from fund balance.
 3 – Advance from TIF Fund of \$3,150,000 and various capital fund projects are being partially funded from fund balance.
 4 – Various capital fund projects are being partially funded from fund balance and IEPA loan
 5 – Various expenses are being partially funded from fund balance.

Revenue Summary

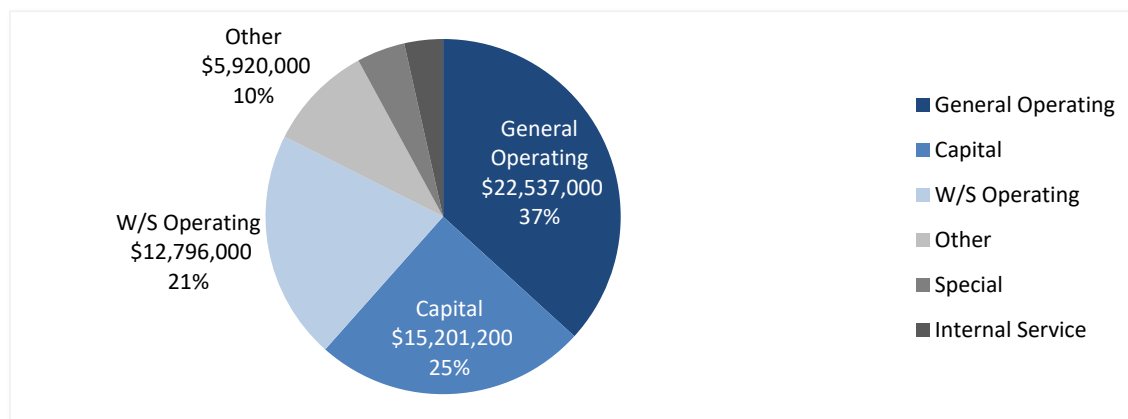
The budget is prepared on a fund account basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and outcomes. The table to the right presents actual fund revenues for FY 19/20 and FY 20/21, budgeted revenues for FY 21/22, and budgeted revenues for FY 22/23.

The Village is projecting a total of \$61.5 million in revenues for FY 22/23, which includes inter-fund transfers. The operating funds, which includes the General and Water & Sewer Operating funds, comprise 58 percent of revenues for FY 22/23 and are projected to have slightly higher revenues when compared to FY 21/22.

Capital fund revenues have increased 16 percent from FY 21/22 as a result of increased transfers to the Street Improvement Fund from the General Fund using fund balance. Altogether, the capital funds account for 25 percent of total revenues. A graph displaying FY 22/23 revenues by fund category is provided to the right.

The special revenue, internal services, and other funds account for approximately 17 percent of the FY 22/23 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 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget
General	\$ 21,026,295	\$ 22,770,127	\$ 19,937,000	\$ 22,537,000
Cemetery	46,060	48,795	44,000	205,250
Motor Fuel Tax (MFT)	1,509,316	2,136,487	1,105,000	1,510,000
Street Improvement	8,738,951	8,145,508	10,500,000	6,988,000
Swimming Pool	293,266	57,397	220,000	285,200
Park Improvement	700,019	787,283	276,000	2,142,000
Water/Sewer Operating	15,191,401	11,635,934	11,170,000	12,796,000
Water/Sewer Construction	595,520	1,300,539	1,898,000	4,240,400
Development	62,450	25,384	44,500	43,300
Village Construction	854	84,003	4,200	800
Natural Area/Drainage	-	-	480,000	1,830,000
Building Services	735,269	726,912	924,000	951,000
Vehicle Maintenance	950,406	1,004,603	1,163,000	1,209,000
Downtown TIF	562,289	719,622	806,000	810,000
Police Pension	3,116,404	12,276,843	5,163,500	5,920,000
Debt Service	10,706	-	-	-
All Funds Total	\$ 53,539,204	\$ 61,719,437	\$ 53,735,200	\$ 61,467,950



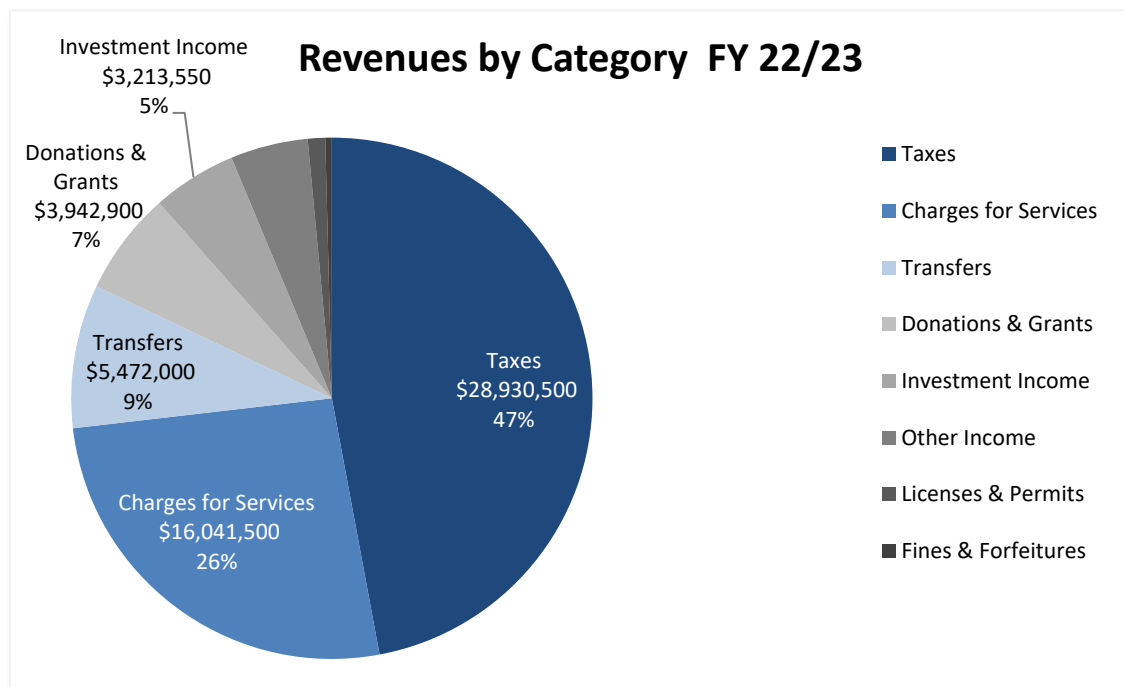
Taxes: \$28,930,500 – Taxes are the largest and most stable revenue source for the Village, comprising of 47 percent of the revenues for the FY 22/23 budget. Sales, income, and real estate taxes make up the largest portion of this revenue stream. Taxes are projected to increase \$4.4 million (18 percent) from the FY 21/22 budget due to modest increases in sales and income tax receipts.

Licenses & Permits: \$663,000 – Licenses and Permits consists mostly of fees from community development such as building permits and development fees. Liquor and other licenses also contribute to this source. Revenue trends for this source often align with patterns of development and building improvements.

Donations & Grants: \$3,942,900 – Donations and Grants are revenues received for specific capital or operational expenditures. This revenue source also includes revenue from intergovernmental agreements. Revenues for FY 22/23 are more than twice the amount budgeted during FY 21/22 in this category due to recognized revenues from pandemic-related funding such as the American Rescue Plan Act.

Charges for Services: \$16,041,500 – Charges for Services are comprised largely of user fees, fees only apply 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. In addition, revenues generated

Total Revenues by Category				
Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget
Taxes	\$ 24,222,868	\$ 25,007,568	\$ 24,512,000	\$ 28,930,500
Licenses & Permits	676,688	748,812	568,000	663,000
Donations & Grants	7,342,218	6,110,112	1,420,100	3,942,900
Charges for Services	12,788,984	13,894,330	14,074,200	16,041,500
Fines & Forfeitures	289,367	226,351	280,000	248,000
Investment Income	1,665,235	9,943,581	2,560,725	3,213,550
Other Income	2,682,315	2,696,419	2,798,000	2,956,500
Other Financing Sources (Transfers)	3,871,531	3,092,263	7,522,175	5,472,000
All Funds Total	\$ 53,539,204	\$ 61,719,437	\$ 53,735,200	\$ 61,467,950



from the internal service funds (Building Services and Vehicle Maintenance Service) are derived from billings to other Village departments. Revenues are projected to increase from FY 21/22 due to continuation of the annual water and sewer rate increases following the rate freeze during the COVID-19 pandemic. These revenues are expected to increase in future fiscal years as the rate increases continues.

Fines & Forfeitures: \$248,000 – Fine and Forfeiture revenues are generated primarily through police and court fines. This category is projected to decrease approximately 11 percent from FY 21/22, due to declining receipts from police and court fines. Overall, revenues in this category are following a long-term downward trend.

Investment Income: \$3,213,550 – The growth of the federal funds rate present during prior fiscal years has declined to very low rates following FY 20/21; however, these rates are expected to increase during the next fiscal year. The yield environment, which is returning to pre-pandemic conditions, is projected to result in 25 percent growth when compared to FY 21/22 budget. The expected growth will bring revenue for this category back to pre-pandemic levels.

Other Income: \$2,956,500 – Other Income is predominately comprised of Police Pension contributions, both employee and employer. This category is up 6 percent from FY 21/22 based on historic trends of the individual line items that are categorized here.

Other Financing Sources: \$5,472,000 – 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 is budgeted at \$5,312,000 for FY 22/23, reflecting one-time transfers of from the General Fund to the Cemetery, Street Improvement, Park Improvement, Natural Area Improvement, and Cemetery funds. A transfer of \$3,489,000 from the Water and Sewer Operating Fund to the Water and Sewer Improvement and Construction Fund to finance infrastructure projects is also included for FY 22/23.



Expenditure Summary

The Village is projecting a total of \$72.3 million in expenditures for FY 22/23, including inter-fund transfers.

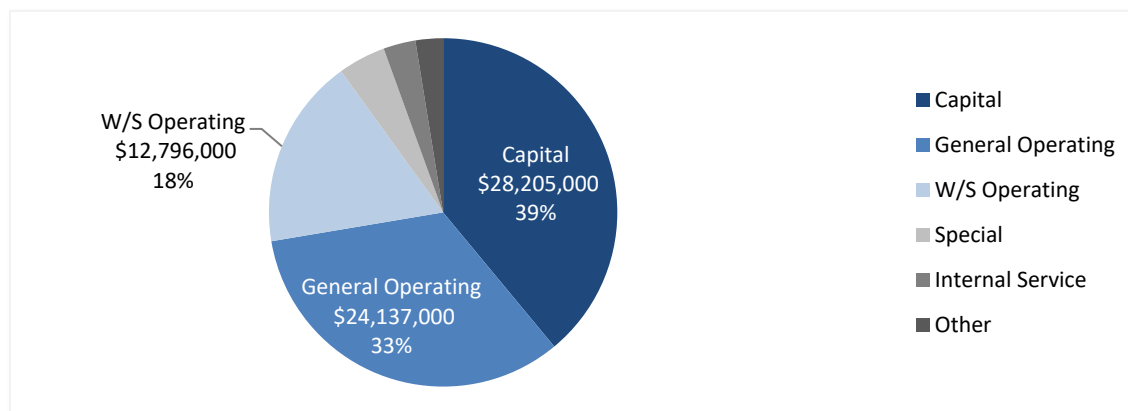
Similar to revenues, the funds with the largest expenditures are the General Fund and Water and Sewer Operating Fund. These funds account for the Village’s costs of personnel and operations that carryout the daily delivery of services.

the Village’s capital funds capture costs for maintenance and capital improvements made to the Village’s infrastructure like streets, parks, natural areas, and water and sewer utilities. These funds include the Motor Fuel Tax, Street Improvement, Park Improvement, Water and Sewer Construction, and Natural and Drainage Improvement funds

The table to the right presents actual fund expenditures for FY 19/20 and FY 20/21, budgeted expenditures for FY 21/22, and budgeted expenditures for FY 22/23. Additionally, a chart displaying budgeted FY 22/23 expenditures by fund category is provided below the table.

For the purpose of the budget, total budgeted Water and Sewer Operating Expenses are shown less depreciation expenses, which are non-budgeted expenses, for actual past amounts.

Total Expenditures by Fund				
Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget
General	\$ 21,761,131	\$ 21,534,388	\$ 25,437,000	\$ 24,137,000
Cemetery	31,847	34,307	43,500	43,000
Motor Fuel Tax (MFT)	1,393,855	1,394,199	2,090,000	1,950,000
Street Improvement	5,759,400	6,424,695	16,960,000	18,114,000
Swimming Pool	295,395	53,909	220,000	285,200
Park Improvement	1,004,477	1,568,321	1,010,000	2,238,000
Water/Sewer Operating	10,060,602	10,117,943	10,440,800	12,796,000
Water/Sewer Construction	2,787,728	649,869	13,720,000	6,523,000
Development	127,986	182,039	163,000	113,000
Village Construction	103,980	16,536	104,500	-
Natural Area/Drainage	-	-	480,000	1,330,000
Building Services	741,442	739,256	924,000	951,000
Vehicle Maintenance	966,453	1,020,650	1,163,000	1,209,000
Downtown TIF	6,408,774	2,373,417	806,000	810,000
Police Pension	1,501,741	1,736,063	1,924,100	1,848,000
Debt Service	672,473	-	-	-
All Funds Total	\$ 53,653,284	\$ 47,845,591	\$ 75,485,900	\$ 72,347,200

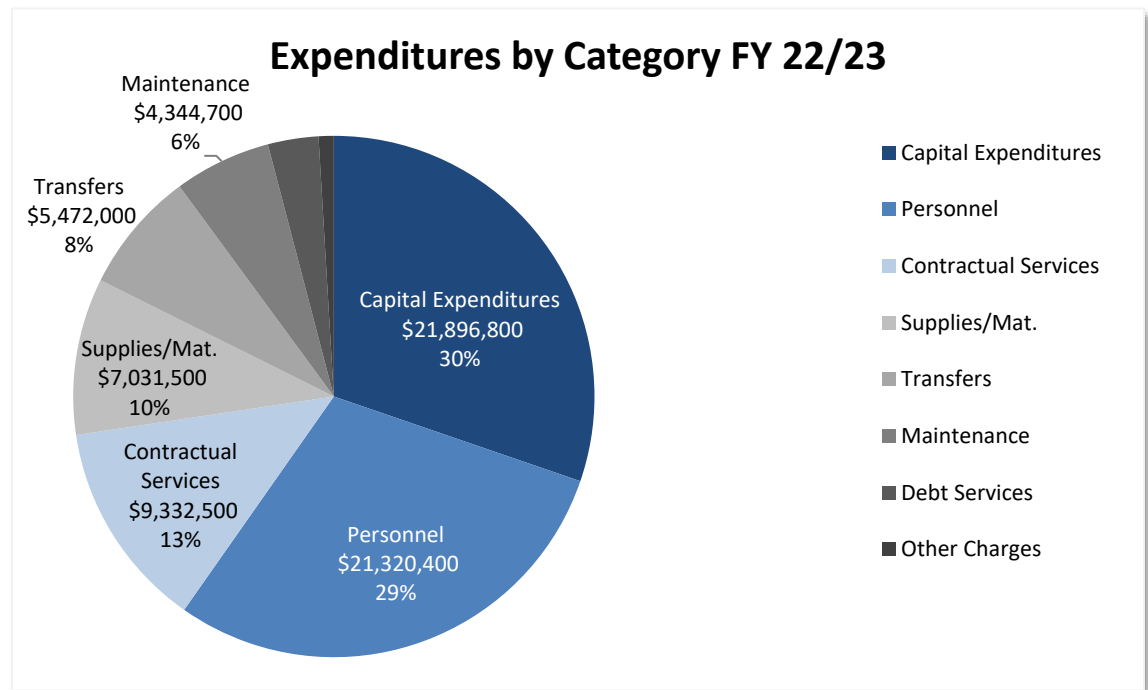


Personnel: \$21,320,000 – Personnel costs account for salaries, health insurance, FICA, pension, and other costs related to Village employees. This category is up 7 percent from FY 21/22 expenditures. Through the years, the Village has employed strategies to contain personnel-related expenses including health insurance, IMRF, police pension expense, and overtime.

Contractual Services: \$9,320,300 – Contractual services are budgeted at \$9,332,500 for FY 22/23. This category includes utilities, contracted services, and equipment rental. This category is 7 percent lower than FY 21/22. A significant level of expenses for engineering and design services (\$2,182,600) will continue this fiscal year. Professional services expenditures (economic development consulting, audit services, grounds maintenance, utility location, downtown snow plowing, etc.) will also contribute to this total, coming in at \$1,991,000 for FY 22/23.

Supplies & Materials: \$7,031,500 – The Supplies and Materials category accounts for the daily items required for Village operations and includes building and office supplies, fuel, tools, community programs, and commodities. This category has decreased 32 percent in FY 22/23, budgeted at \$7,031,500. Supply and material demand have decreased due to the outsourcing of maintenance programs in the Village.

Total Expenditures by Category				
Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget
Personnel	\$ 17,768,616	\$ 17,967,268	\$ 19,885,100	\$ 21,320,400
Contractual Services	6,385,350	6,262,014	9,976,750	9,320,300
Supplies & Materials	5,464,865	3,190,309	10,405,625	7,031,700
Maintenance	3,315,419	3,107,243	4,744,950	4,344,700
Capital Expenditures	11,143,144	9,136,695	20,055,000	21,896,800
Debt Services	1,453,960	983,688	2,337,700	2,270,100
Other Charges	4,250,000	4,106,111	558,600	691,200
Transfers	3,871,530	3,092,263	7,522,175	5,472,000
All Funds Total	\$ 53,653,284	\$ 47,845,591	\$ 75,485,900	\$ 72,347,200



Maintenance: \$4,344,700 – Maintenance expenditures include costs for maintaining Village buildings, vehicles, and infrastructure. Maintenance costs are budgeted at \$4,344,700 for FY 22/23, which is a decrease from FY 21/22 due to increased expenditures for outsourced maintenance.

Capital Expenditures: \$21,896,800 – Capital expenditures are large dollar amount purchases of facilities and equipment. Capital expenditures for FY 22/23 are budgeted 9 percent greater than FY 21/22, which reflects progress on infrastructure such as roads, water and sewer, and natural area improvements. Significant projects contributing to this total include the Old Town Algonquin Redevelopment project and improvements to the Wastewater Treatment Facility.

Debt Service: \$2,270,100 – Debt Service provides monies to make payment on debt principal and interest. The use of debt, through bonds or low-interest loans, allows the Village to spread the costs of large-scale capital improvements across multiple years. The FY 22/23 budget includes \$2,270,100, down 3 percent from FY 21/22, to apply to principal and interest payments for a low-interest loan administered through the Illinois Environmental Protection Agency for improvements at the Wastewater Treatment Facility.

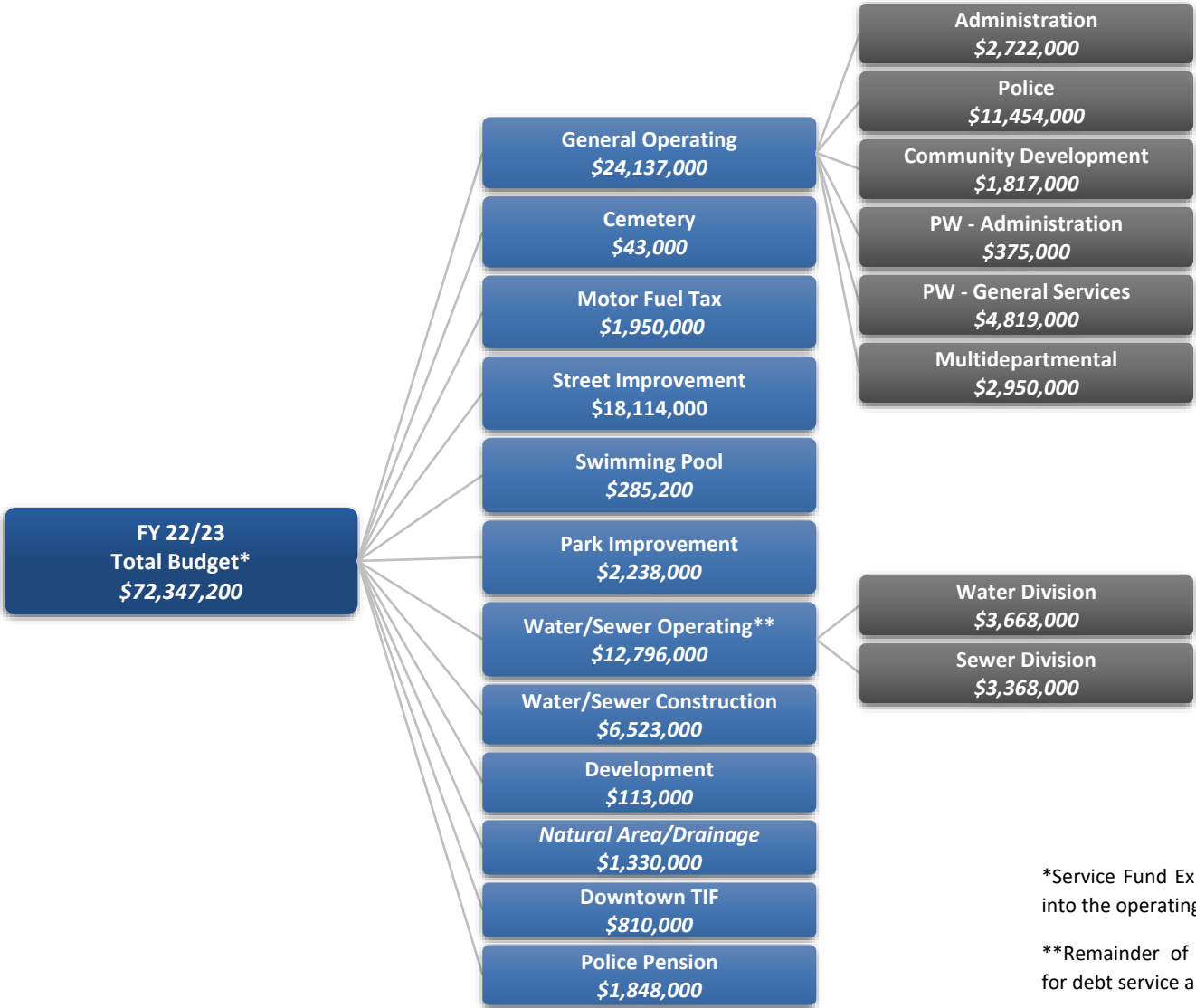
Other Charges: \$691,200 – Other charges include recreation programming, elected officials' expenses, police pension expenses, and other training expenses. This category makes up a minor portion of the FY 22/23 budget with \$691,200 of expenditures, up 25 percent from FY 21/22, due to an increase in the Sales Tax Rebate Expense as a contingency for future development agreements.

Transfers: \$5,472,000 – Transfers include monies that are transferred between accounts. The FY 22/23 budget includes \$5,472,000 worth of transfers including \$3,489,000 from Water and Sewer Operating to Water and Sewer Improvement and Construction Fund (partial fund balance) to fund capital infrastructure improvements as well as \$1,600,000 from the General Fund (partial fund balance) to various other funds.



Fund Structure and FY 22/23 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, or operating budget, maintains 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 follows 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 22/23 General Fund budget projects a 13 percent increase in revenues while expenditures are expected to decrease 5 percent compared to the budget for FY 21/22. The increase in revenues can be explained by a 12 percent increase in the amount of tax revenue received by the Village (sales, income, real estate property). Combined, these three revenue streams account for nearly 90 percent of general fund revenues. The decrease in expenditures from FY 21/22 resulted from a lower amount transferred to capital funds from the General Fund.

In FY 21/22, \$5.5 million of unassigned fund balance was transferred to the Street Improvement Fund to be applied to one-time capital purchases. In FY 22/23, \$1.6 million of unassigned fund balance will be transferred to the Street Improvement, Park Improvement, and Natural Area & Drainage Improvement funds. Additional transfers have also been budgeted toward the Swimming Pool Fund and Cemetery Fund.

Transfers, such as those described above, allow the General Fund’s operating cash reserve to better align with the target level of Village’s Reserve Policy. Transfers aside, the FY 22/23 budget is balanced at \$22,537,000.

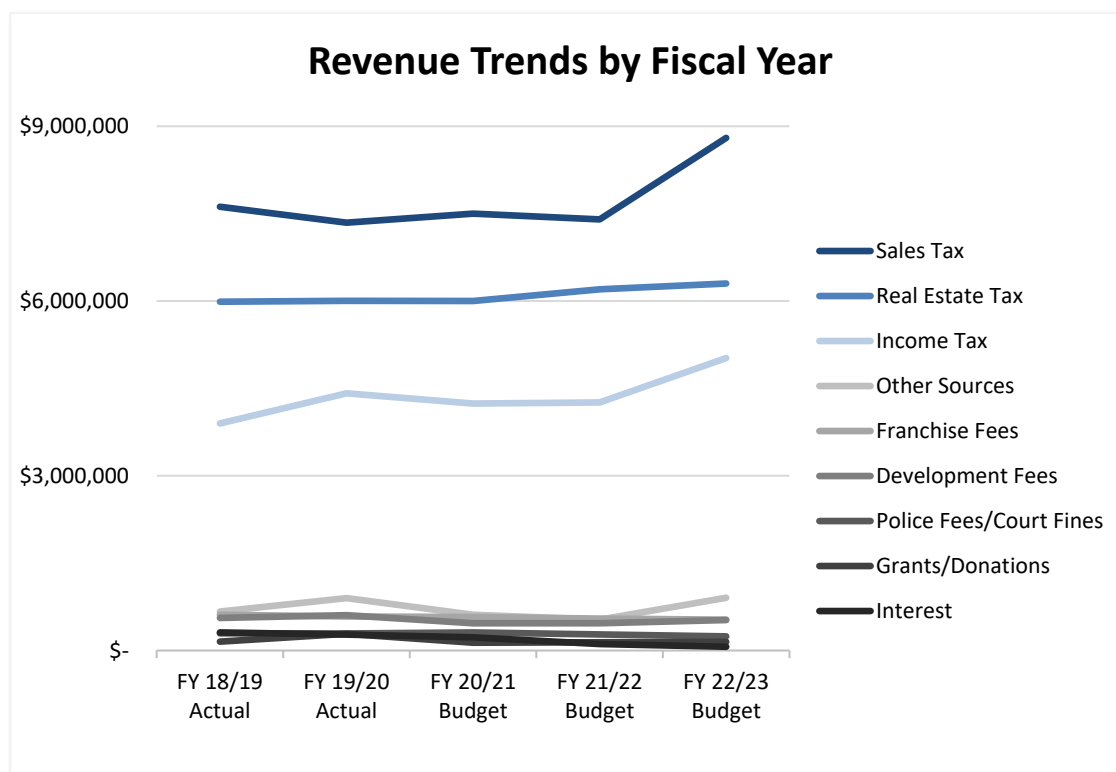


General Fund Revenues

There are many sources of revenue needed to fund a \$24.1 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 22/23 budget.

Sales Tax: \$8,800,000 – In recent years, sales tax trends and retail development activity in the community have been flattening. However, FY 22/23 is budgeted with a 19 percent increase in sales tax. Projected sales tax contributes approximately 39 percent of the total anticipated revenue for the General Fund and is the largest revenue source in the General Fund.

Sales tax is elastic and can fluctuate based upon competition from adjacent communities, 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 travel to the Village to shop at local retail centers.



Real Estate Taxes: \$6,300,000 – The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 28 percent to the General Fund Budget and is slightly higher (1 percent) than FY 21/22 due to capture of new development taking place in the Village. Real Estate Taxes are the second-largest source of revenue next to sales tax. Real Estate Taxes are a more stable revenue source than sales tax and will increasingly be depended on for funding Village operations. Equalized Assessed Valuation in Algonquin increased for the seventh consecutive year to 1,018,422,053.

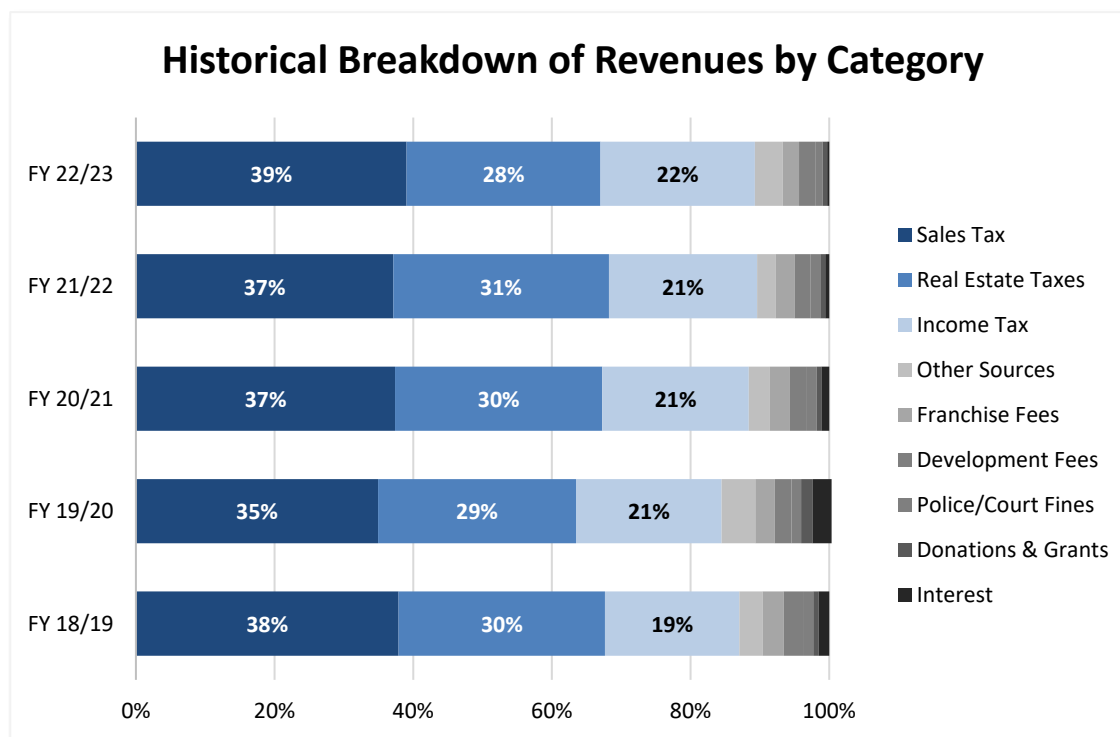
Income Tax: \$5,020,000 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. Income tax revenue is projected to increase (17 percent) from FY 21/22 budget based on staff projections and those from the Illinois Municipal League. Income tax revenue consists of 22 percent of the total revenue for the General Fund.

Franchise Fees: \$530,000 – 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 2 percent of the revenue in the General Fund and is down 3 percent from the FY 21/22 budget due to declining telecommunication tax receipts.

Community Development Fees: \$523,000 – 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: \$243,000 – This series of revenue 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 12 percent decrease in these line items. Police and Court Fines account for 2 percent of the General Fund revenue.

Grants and Donations: \$150,000 – 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 21/22 and equal less than 1 percent of the General Fund revenues.

Interest: \$65,000 – 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 percent of the General Fund revenue. Increases in the federal funds rate have continued with recovery from the COVID-19 pandemic; however, a significant decrease (41 percent) in revenue is projected when compared to FY 21/22.

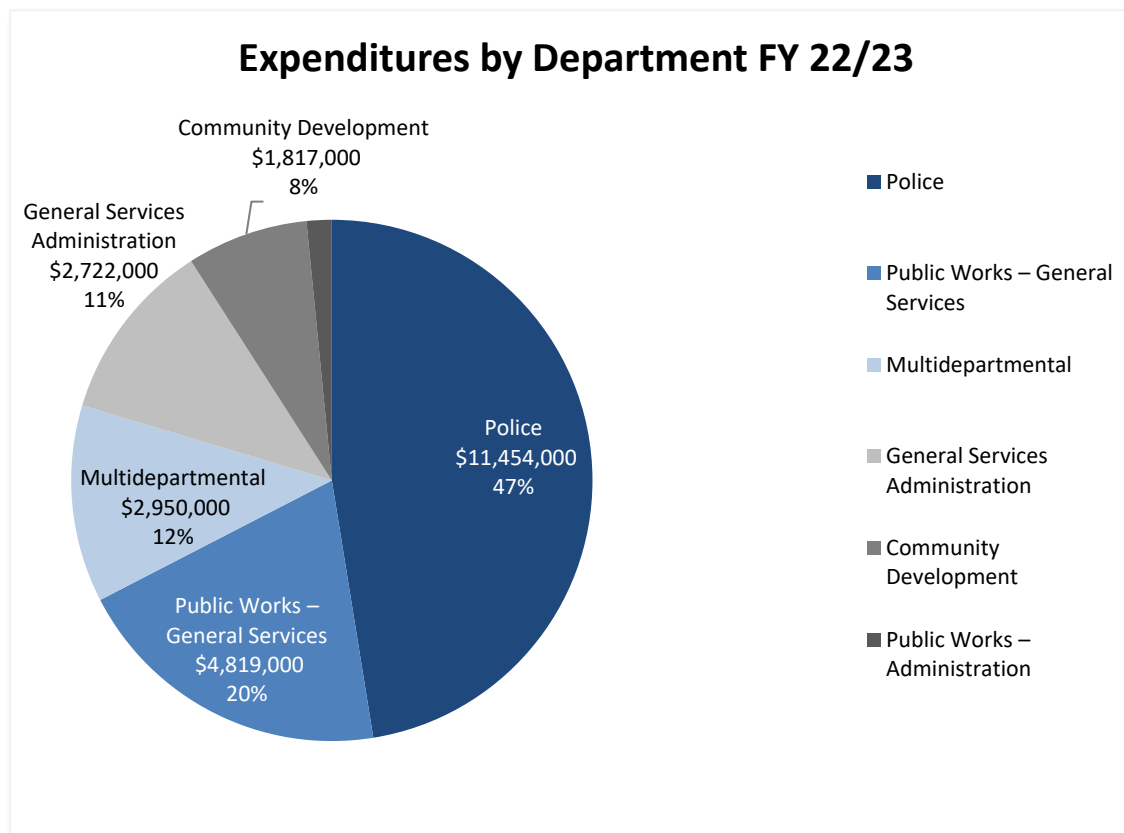
Other Revenue: \$906,000 – Twenty-two other revenue sources account for the balance of the total revenue stream for the General Fund. An increase of 71 percent is expected in FY 22/23 from the prior year’s budget due to increases in intergovernmental agreements and surplus property sales. These smaller revenue accounts together make up 4 percent of the General Fund revenue.

General Fund Expenditures

General Services 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) Public Works Administration and (2) General Services. The General Services Division combines the 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; however, they receive their revenue from each department based upon the needs of vehicle and equipment maintenance.

Personnel: \$15,319,800 – The overall employee count for the General Fund in FY 22/23 increase by 7.75 FTEs. General Services Administration will add one full-time Accountant, one part-time Events and Marketing Supervisor, and one Management Intern. Police has budgeted two additional Police Officers. One full-time Deputy Director, one full-time Management Analyst, one full-time Permit Coordinator and one seasonal Intern have been added to Community Development. The Public Works Department has budgeted the hiring of one part-time employee and ten seasonal workers for FY 22/23.

Total Expenditures by Department		
Department	Expenditures	Percent of Total
General Services Administration	\$ 2,722,000	11%
Police	11,454,000	41%
Community Development	1,817,000	5%
Public Works – Administration	375,000	1%
Public Works – General Services	4,819,000	17%
Multidepartmental	2,950,000	25%
General Fund Total	\$ 24,137,000	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 4.0 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 22/23. The personnel category is the largest in the General Fund, comprising 63 percent of budget allocation.

Contractual Services: \$3,315,500 – The Contractual Services category generally consists of utilities and other services provided to the Village by a third party. This category has increased by 5 percent for FY 22/23. Professional Services in the General Fund is up 14 percent from FY 21/22 with the inclusion of additional services to supplement those provided.

Supplies and Materials: \$1,219,400 – 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 increased 55 percent from FY 21/22. Costs for IT Equipment and Computer Network line-items, which capture hardware and software expenditures and make up most of this category, increased by 49 percent from FY 21/22 and are budgeted at \$548,500 in FY 22/23.

Maintenance: \$1,331,300 – Maintenance costs have increased slightly from FY 21/22, reflective of rising costs associated with maintenance of buildings, vehicles, and equipment. The majority (81 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: \$401,800 – The FY 22/23 budget as presented includes some capital purchases. Police budgeted \$283,800 for replacement of two police patrol vehicles. The Multidepartmental budget includes \$118,000 for expenditures related to Ganek Municipal Center – including replacement of the air conditioning unit at the facility.

Other Charges: \$597,100 – The Other Charges category is for specific expenditures related to Village operations. The largest area includes uniforms and professional development costs for Village employees, followed by recreation programs.

Transfers: \$1,952,100 – Transfers include monies that are transferred between accounts. The FY 22/23 budget includes \$1,952,100 worth of transfers from the General Fund to the Street Improvement, Park Improvement, Natural Area & Drainage Improvement, Swimming Pool, and Cemetery funds.

Water and Sewer Operating Fund

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

The FY 22/23 Water and Sewer Operating Fund budget is budgeted at \$12,796,000 (18.4 percent increase from FY 22/23). 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.

Projected Revenue – Water and Sewer Operating Fund: \$12,796,000 –

Approximately \$11.2 million is expected to be generated from water and sewer fees, which increase with the water and sewer rate increases that occur annually in November. The rate increases are done in accordance to the Comprehensive Water and Sewer Rate and Fee Study, completed in January 2016 by RHMG Engineers, Inc. This source alone accounts for 87.5 percent of the revenue needed to operate the water and sewer system of the Village. Infrastructure fees are budgeted at \$1,320,000 which is 10 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.

Budgeted Expenses – Water and Sewer Operating Fund: \$12,796,000 –

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 22/23, a one-time transfer of \$3,489,900 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, which has a budgeted debt service totaling \$1,425,000 during FY 22/23. The loan was administered in the prior fiscal year to complete water and sewer improvements.

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 the 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: \$951,000 – 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 3 percent increase in expenses when compared to FY 21/22.

Vehicle Maintenance Service Fund: \$1,209,000 – 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 the service needed for the maintenance of vehicles and equipment. In addition, this service fund has similar overhead expenses 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 4 percent increase in expenses from FY 21/22.



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 22/23 includes \$1,510,000 in revenues and \$1,950,000 in expenditures. There are no planned projects to be completed from this fund for FY 22/23; however, \$330,000 is provided for materials (salt, concrete, asphalt, etc.) and \$1,620,000 is budgeted for programmed maintenance. Programmed maintenance includes concrete, street sweeping, street lighting, pavement marking, bike path, and storm sewer cleaning outsourced maintenance services. Fund balance will be applied to offset costs.

Street Improvement Fund – The Street Improvement Fund is used for street maintenance/construction and minor 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 uses revenue from state-shared sources. The Street Improvement Fund includes \$10,138,000 in revenues and \$18,114,000 in expenditures. The FY 22/23 expenditures include \$1,554,000 in engineering/design services and \$3,220,000 in infrastructure maintenance. Capital improvements total \$13,325,000 and major projects include phases of the Downtown Streetscape project (\$9,995,000), as well as improvements to Souwanas & Schuett Streets (\$1,050,000) and Ratt Creek Reach 5 (\$1,000,000).

Park Improvement Fund - The Park Improvement Fund provides for the large-scale new development of park sites. FY 22/23 revenues are budgeted at \$1,642,000 and total expenditures are budgeted at \$1,883,000. The largest project in FY 22/23 is Woods Creek Reach 5

(\$660,000), followed by the reconstruction of the Kelliher Park Pickleball Court (\$210,000), upgrades to Hill Climb Park (\$180,000), and rehabilitation of the Willoughby Farms Tennis Courts (\$180,000).

Water and Sewer Improvement and Construction Fund - The Water and Sewer Improvement and Construction Fund provides funds for maintenance and improvements to Village water and sewer distribution and infrastructure. Revenues for FY 22/23 are projected at \$4,240,000 and expenditures total \$6,523,000. Accumulated reserves from the fund balance will offset the difference. The primary projects include Stage 6B of the Wastewater Treatment Plant (\$2,400,000), Randall Road Watermain Relocation (\$1,160,000), and Souwanas & Schuett Street (\$900,000).

Village Construction Fund – The Village Construction Fund provides funding for the construction and capital improvements to Village facilities such as the Ganek Municipal Center (2200 Harnish Drive) and Historic Village Hall (2 S. Main Street). Revenues are primarily development-driven, outside of the interest earned on the current fund balance. Projected revenues for FY 22/23 are \$800 due to fees from some limited residential development in the Village. 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 22/23 to designate funding toward certain natural area and drainage improvement projects. Total revenue for the fiscal year is budgeted at \$1,330,000. Grants contribute to the largest percentage of this at \$860,000. A transfer of \$465,000 from the General Fund and \$5,000 of anticipated watershed donations make up the remainder. Capital improvements make up \$800,000 of budgeted expenditures. Infrastructure maintenance and engineering services account for \$270,000 and \$260,000, respectively. Major projects planned for the year include Dixie Creek Reach 3, among other minor projects.

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 \$285,200 for FY 22/23 with a transfer from the General Fund of \$192,100. Personnel costs increased from FY 21/22 and are budgeted at \$119,500 for FY 22/23. During FY 21/22, the pool was closed for half of the season due to pandemic mitigations. Total maintenance costs for FY 22/23, which include water chemicals and outsourced maintenance services, are budgeted at \$116,000 and have increased 26 percent from FY 21/22.

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 this fund will remain inactive during FY 22/23.

Pension Trust

Revenues for the Police Pension Fund total \$5,920,000 and includes employee contributions of \$500,000, investment income of \$3,140,000, and employer contributions of \$2,280,000. Expenses for pension benefits and contribution refunds are \$1,670,000 and administration expenses are \$178,000 for total expenses of \$1,848,000. 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:

- **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 \$200. 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 \$100. Expenditures are \$43,000, including \$13,000 for regional marketing and a transfer to the General Fund of \$30,000.

The total revenues for the Development Fund are \$43,300 with expenditures of \$113,000. The difference will be offset from the restricted fund balance.

Cemetery Fund

This Cemetery Fund is used to provide maintenance and operation of the municipal-owned cemetery to residents and nonresidents. Revenues for the Cemetery Fund are budgeted at \$205,250 for FY 22/23, significant increase compared to FY 21/22 due to a \$160,000 transfer from the General Fund for proposed capital improvements. Expenditures for the cemetery come in at \$43,000, which include mostly maintenance items.



Downtown TIF Fund

In 2014, the Village Board approved a tax increment financing (TIF) district for the downtown Algonquin area. The FY 22/23 budget is the seventh year the Downtown TIF Fund has been formally budgeted. Revenues are budgeted conservatively at \$810,000 from property tax increment and interest income. Expenditures are budgeted at \$810,000 for engineering services and capital improvements.

A large number of projects completed within the Downtown TIF District are provided through the capital funds – including the Street Improvement and Water & Sewer Construction and Improvement funds. In FY 22/23, an advance of \$3,150,000 will be provided to the Street Improvement Fund from fund balance toward additional project progress.





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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.

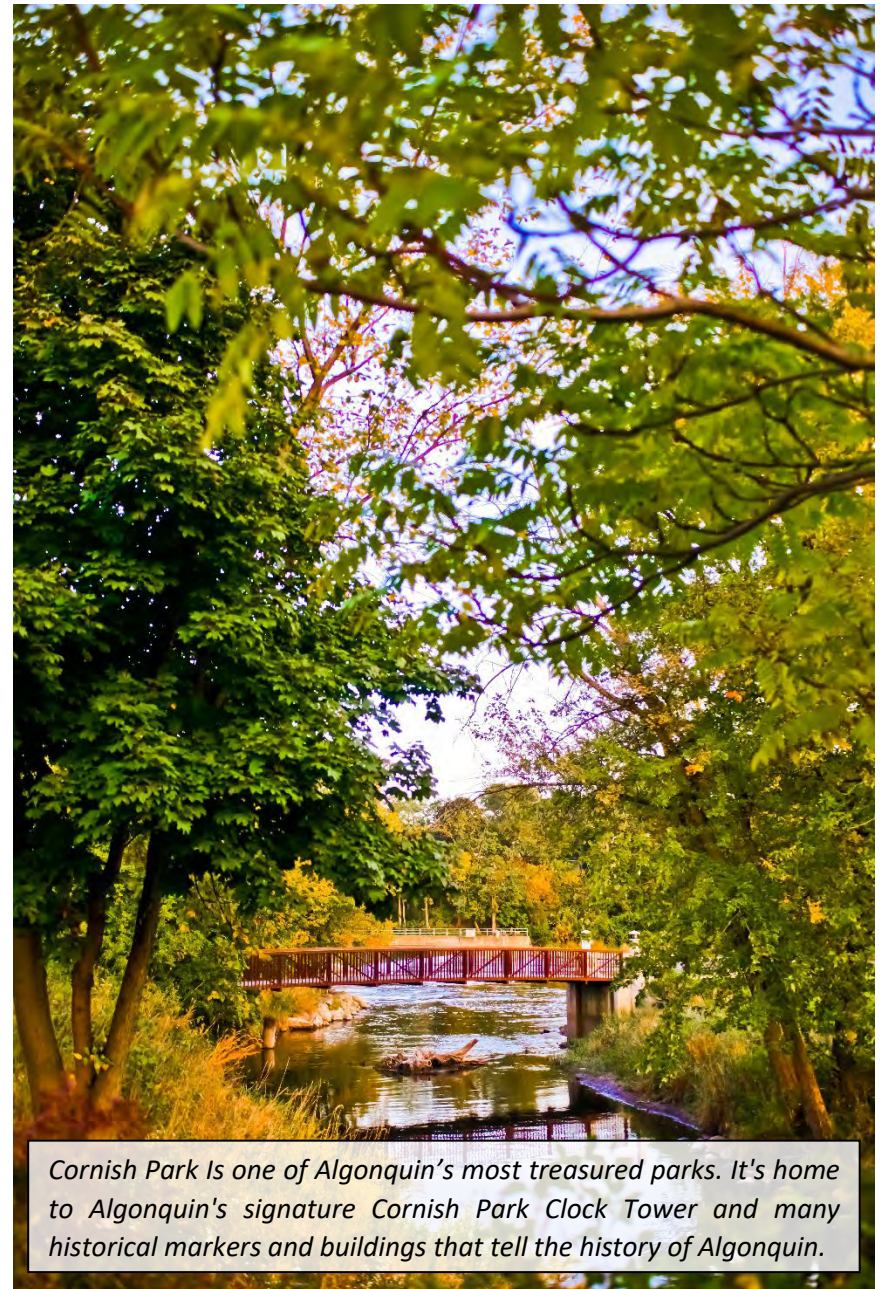
Algonquin sets the standard for excellence for providing a family-friendly and safe community. In our most recent Annual Community Survey, **9 out of 10 residents rated their neighborhood as a place to live and Algonquin as a place to live as either “Excellent” or “Good.”** In addition to those quality of life indicators, **over 95 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.

“We love Algonquin! A beautiful town with everything nearby”

– Resident quote from the 2021 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. **90 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.

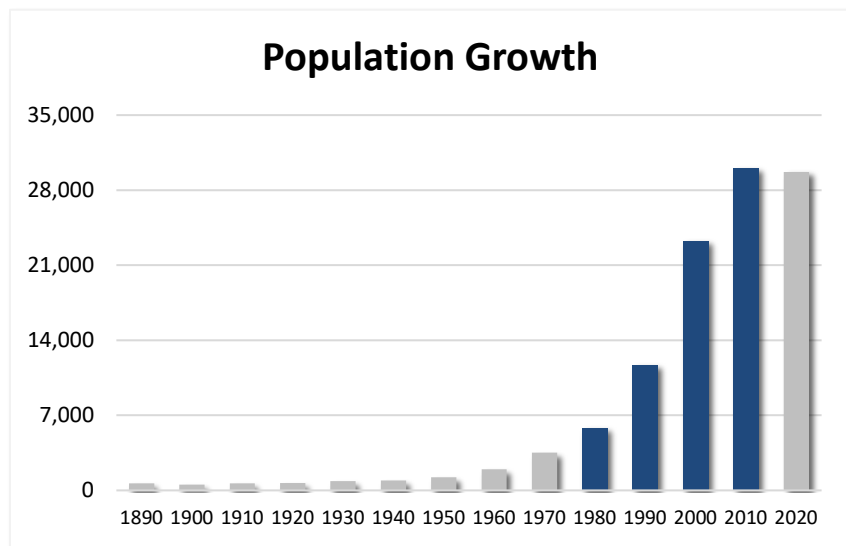
The Village of Algonquin strives to achieve environmentally friendly initiatives along with appealing environmental aesthetics. **88 percent of Algonquin residents rated preservation of natural areas as either “Excellent” or “Good.”** Algonquin continues to receive recognition for providing premier parks and trails for its residents as it has been named a Tree City USA for 25 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 29,700 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 from 1980 through 2010. At the 1980 Census, Algonquin had 5,834 residents which increased to 23,276 at the 2000 Census and to 30,046 at the 2010 Census.

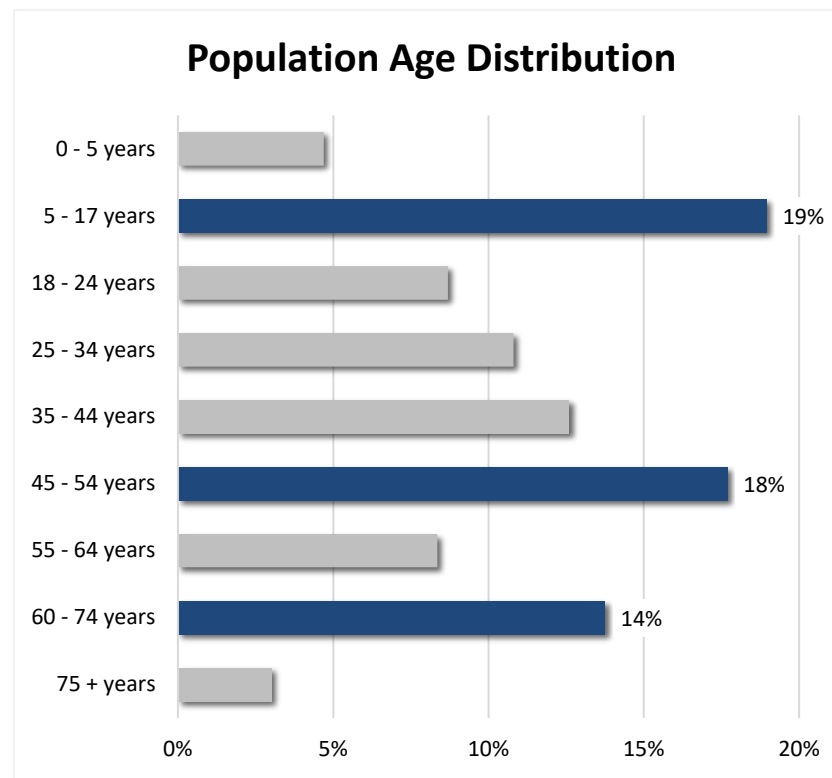


Source: 2020 Decennial Census – United States Census Bureau

The median household income in Algonquin is \$109,819 according to the 2015–2019 American Community Survey, up 11 percent from 2010. 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 95.6 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 years, with the median age at 40.9 years in the 2015–2019 American Community Survey. Similar to national trends, the population’s age within the Village is relatively evenly distributed. Approximately 24 percent of residents are classified as adolescents with ages 19 years and younger. Nearly 20 percent of residents are classified as working citizens with ages 20 to 34 years and about 31 percent of working citizens are 35 to 54 years. About 22 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: 2015 – 2019 American Community Survey – 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 2021 Annual Community Survey, which was sent to 1,750 randomly selected residential households, highlights the top-quality services per department. In addition, the survey highlighted the Village’s customer service. **Overall, employee interaction was rated overwhelmingly Excellent or Good in all three evaluation categories: knowledgeable (91 percent), responsive (95 percent), and courteous (92 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 134 full-time and 54 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, 87 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, 79 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, 96 percent of residents feel either Very Safe or Somewhat Safe in their neighborhood during the day, while 93 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, 85 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.

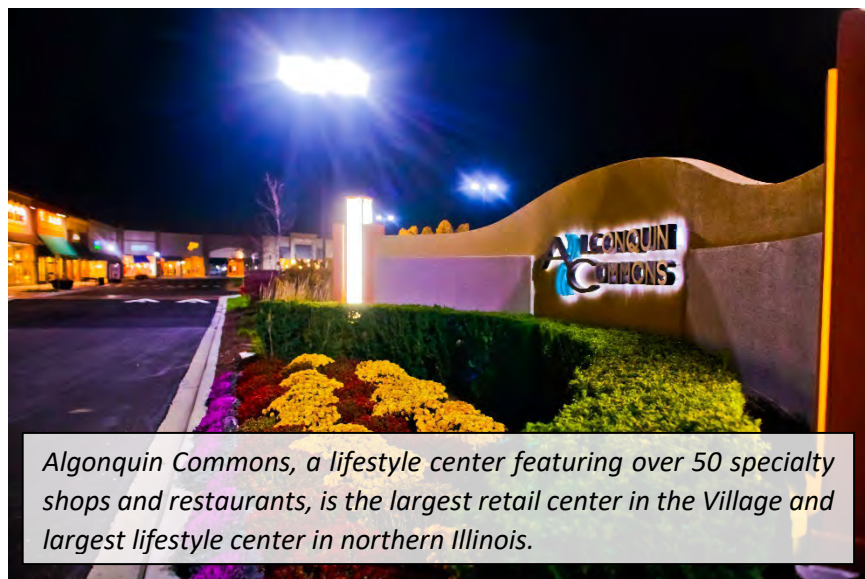


Business and Industry

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>
School District Number 300	425
Jewel-Osco	272
Walmart	227
LifeTime Fitness	177
School District Number 158	165
Kenmode Tool and Engineering, Inc.	150
Home Depot	150
Meijer	136
Village of Algonquin	120
Super Target	102

Source: Village of Algonquin Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2021

Jobs by NAICS Industry Sector in Algonquin

<u>Industry Sector</u>	<u>Jobs</u>	<u>Share</u>
Retail Trade	2,493	35.7%
Accommodation and Food Services	1,534	22.0%
Health Care and Social Assistance	666	9.5%
Manufacturing	410	5.9%
Professional, Scientific, and Technical Services	338	4.8%
Wholesale Trade	293	4.2%
Other Services (excluding Public Administration)	260	3.7%
Construction	213	3.0%
Transportation and Warehousing	192	2.7%
Finance and Insurance	144	2.1%

Source: onthemap.ces.census.gov (2019)

Historic Unemployment Rates, 2017 – 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Algonquin	3.6%	3.3%	8.8%	4.9%
Kane County	4.6%	4.4%	8.8%	5.8%
McHenry County	3.7%	3.3%	8.4%	5.3%
Illinois	4.3%	4.0%	9.3%	6.5%
U.S.	3.9%	3.7%	8.1%	5.4%

Source: Illinois Department of Labor & Illinois Department of Economic Security (2018-2021)

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:

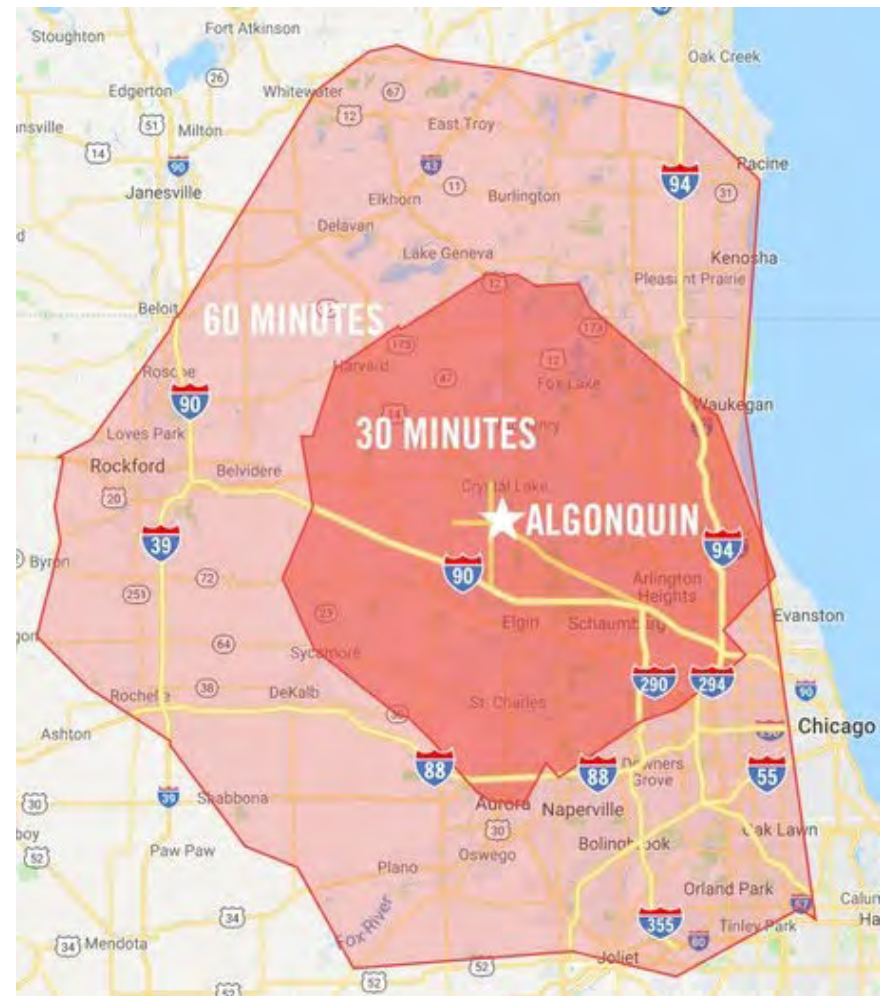
- Crystal Lake
- Cary
- Fox River Grove
- Barrington
- Elgin

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.

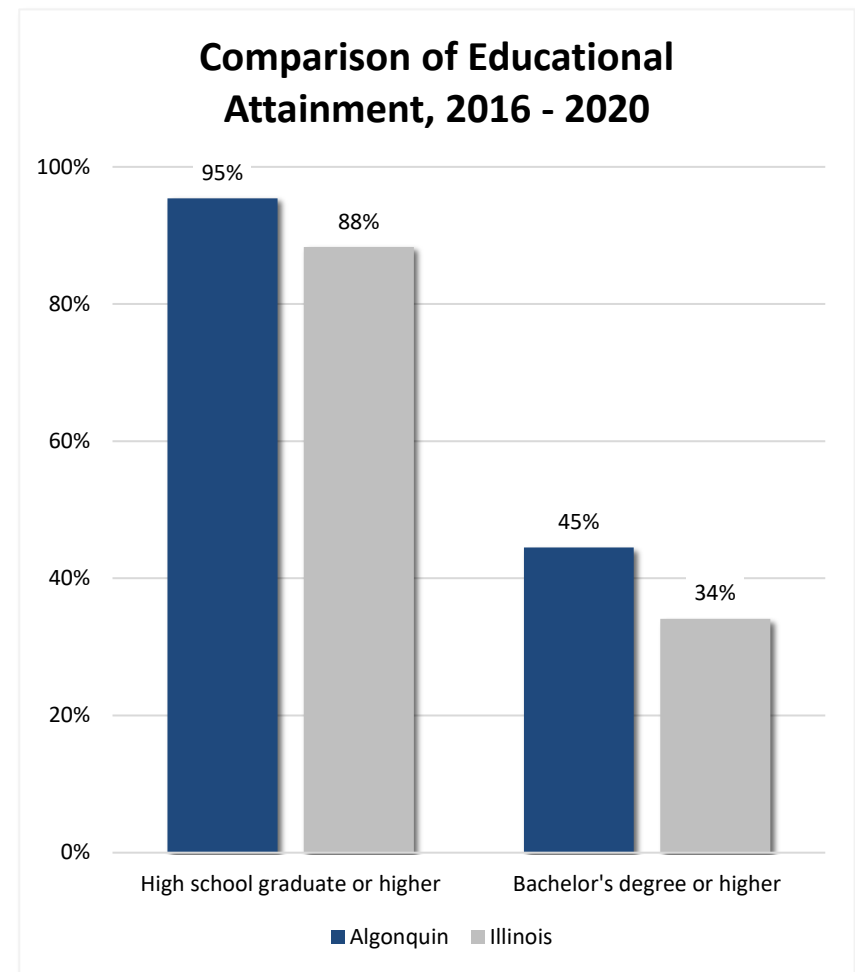
Public Schools (K-12) Serving Algonquin Community		
Elementary Schools	Middle Schools	High Schools
Algonquin Lakes	Algonquin	Dundee-Crown
Eastview	Heinemann	Huntley
Neubert	Westfield Community	Jacobs
Liberty		
Lincoln Prairie		
Westfield Community		
Conley		
Mackeben		

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 2016-2020 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 22/23 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:

- Customer Service;
- Economic Development;
- Infrastructure;
- Fiscal Management;
- Public Safety; and
- Conservation.

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 further detail 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, 2020 and 2021. 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.

The timeline that we adhered to in preparing our budget is as follows. A summary of the budget calendar in table format appears on the page following the listed timeline.

August to October 2021

- Initial Budget Meetings – Budget Officer and Assistant Village Manager: These preparatory meetings took place from August to October 2021, 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 2021

- 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 2021. 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 2021.
- 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 2022

- 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 2021 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 2022.
- Board Review: The Committee of the Whole met on January 18, 2022, to review the Capital Funds (MFT, Street Improvement, Park, and Water and Sewer Improvement and Construction Funds).
- 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 2022.

February to March 2022

- Board Review: The Committee of the Whole met on February 15, 2022, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.
- Board Review: On March 15, 2022, the Committee of the Whole met to review the General Fund and the remaining ("Other") funds.

April 2022

- Public Hearing: A public hearing was held on April 5, 2022, to allow for citizen comment on the budget document. No comments were received.
- Official Adoption by the Village Board: The Village Board officially adopted the Fiscal Year 2022-2023 budget on April 19, 2022.
- Printing and Distribution of the Budget Document: The budget document was compiled, printed, and distributed in late April 2022. 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 2022

- 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, 2022 to April 30, 2023 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	2021					2022						
		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 23/24 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 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Change	Trend
General Services Administration¹								
Full-Time Equivalent Positions	17.00	17.00	17.00	18.00	17.50	19.50	2.00	
Full-Time Employees	16	15	15	16	16	17	1	
Part-Time Employees	2	4	4	4	3	5	2	
Police²								
Full-Time Equivalent Positions	53.00	52.50	56.50	56.00	56.00	58.00	2.00	
Full-Time Employees	52	51	55	55	55	57	2	
Part-Time Employees	3	4	4	3	4	4	0	
Community Development³								
Full-Time Equivalent Positions	11.00	9.00	9.00	10.50	8.50	11.25	2.75	
Full-Time Employees	11	8	7	8	6	9	3	
Part-Time Employees	0	2	4	5	5	5	0	
Public Works Administration								
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00	3.00	3.00	0.00	
Full-Time Employees	4	4	4	3	3	3	0	
Part-Time Employees	0	0	0	2	0	0	0	
Public Works General Services^{4,5}								
Full-Time Equivalent Positions	26.00	24.00	24.50	23.50	24.00	24.00	0.00	
Full-Time Employees	24	22	22	21	21	21	0	
Part-Time Employees	8	8	10	10	12	11	(1)	
Public Works Water and Sewer Utilities⁵								
Full-Time Equivalent Positions	18.75	18.50	19.75	19.50	19.50	19.50	0.00	
Full-Time Employees	18	18	19	19	19	19	0	
Part-Time Employees	3	2	3	2	2	2	0	
Public Works Internal Services								
Full-Time Equivalent Positions	9.75	9.75	8.75	8.75	8.75	8.75	0.00	
Full-Time Employees	9	9	8	8	8	8	0	
Part-Time Employees	2	2	2	2	2	2	0	
Swimming Pool⁶								
Full-Time Equivalent Positions	4.25	4.25	4.25	4.25	3.50	4.50	1.00	
Part-Time Employees	29	29	29	29	25	25	0	
Subtotals								
Full-Time Employee Subtotal	134	127	130	130	128	134	6	
Part-Time Employee Subtotal	47	51	56	57	53	54	1	
TOTAL EMPLOYEE HEADCOUNT	181	178	186	187	181	188	7	
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	143.75	139.00	143.75	144.50	140.75	148.50	7.75	

Personnel Summary

Notes:

1 - One (1) Accountant position, one (1) part-time Management Intern position, and one (1) part-time Special Event/Marketing Supervisor position will be added this year.

2 - Two (2) Officer positions (Sworn) will be added this year.

3 - One (1) Deputy Community Development Director, one (1) Management Analyst, one (1) Permit Clerk, and one (1) part-time Intern position will be filled this year. One (1) part-time/seasonal code enforcement position will not be filled this year.

4 - One part-time Maintenance Worker position will be added this year. Two (2) seasonal employees positions will not be filled this year.

5 - 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.

6 - Additional hours will be assigned to existing staff due to increased service offerings in 2022.

Fund Balance Projections

	* Projected Fund Balance at 05/01/22	FY 22/23 Revenues	FY 22/23 Expenditures	Projected Fund Balance at 04/30/23
General Fund	18,230,115	22,537,000	24,137,000	16,630,115
Cemetery Fund	389,476	205,250	43,000	551,726
Motor Fuel Fund	3,073,184	1,510,000	1,950,000	2,633,184
Street Improvement Fund	22,149,336	6,988,000	18,114,000	11,023,336
Swimming Pool Fund	(580)	285,200	285,200	(580)
Park Fund	344,367	2,142,000	2,238,000	248,367
W & S Operating Fund	74,137,655	12,796,000	12,796,000	74,137,655
W & S Improvement & Construction Fund	8,253,147	4,240,400	6,523,000	5,970,547
Development Fund	449,175	43,300	113,000	379,475
Village Construction Fund	121,147	800	-	121,947
Natural Area Drainage	462,885	1,830,000	1,330,000	962,885
Building Services Fund	17,110	951,000	951,000	17,110
Vehicle Maint. Service Fund	59,930	1,209,000	1,209,000	59,930
Downtown TIF Fund	(20,045,162)	810,000	810,000	(20,045,162)
Police Pension Fund	46,572,840	5,920,000	1,848,000	50,644,840
SSA #1 - Riverside Plaza	-	-	-	-
Debt Service Fund	-	-	-	-
TOTALS	154,214,623	61,467,950	72,347,200	143,335,373

*Projected Fund Balance at 05/01/22 is estimated actual

2021-2023 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2021 Actual	* 2022 Budgeted	* 2023 Budgeted	2021 Actual	* 2022 Budgeted	* 2023 Budgeted
Financial Sources:						
Property Tax	\$ 5,993,997	\$ 6,202,000	\$ 6,300,000	\$ 716,559	\$ 805,000	\$ 809,000
Other Taxes	66,574	72,000	50,000	5,266,609	5,298,000	7,471,500
Licenses and Permits	726,096	530,000	630,000	-	-	-
Intergovernmental, Grants, Contributions	14,781,301	11,963,000	14,310,000	2,807,492	1,111,100	3,440,100
Charges for Services & Uses	123,901	227,000	253,100	29,319	37,700	92,000
Fines, Fees and Forfeitures	242,556	296,500	258,400	-	-	-
Interest	129,410	111,000	65,000	18,327	18,025	3,050
Miscellaneous	671,291	505,500	640,500	24,907	33,500	46,000
	.					
Total Estimated Financial Sources	\$ 22,735,126	\$ 19,907,000	\$ 22,507,000	\$ 8,863,213	\$ 7,303,325	\$ 11,861,650
Expenditures:						
General Government	\$ 4,147,491	\$ 4,496,300	\$ 5,611,000	\$ 236,856	\$ 432,500	\$ 351,200
Public Safety	9,633,165	10,410,000	11,170,200	-	-	-
Public Works	304,583	354,000	375,000	3,140,647	-	-
General Services Public Works	3,899,462	4,434,525	4,626,900	-	11,450,000	7,877,000
Debt Service	11,339			-		
Water & Sewer	-			-		
Miscellaneous	-			-		
Capital Outlay	481,084	50,000	401,800	8,618,384	8,900,000	16,625,000
Total Budget:	\$ 18,477,124	\$ 19,744,825	\$ 22,184,900	\$ 11,995,887	\$ 20,782,500	\$ 24,853,200
Excess of revenues or (expenditures)	4,258,002	162,175	322,100	(3,132,674)	(13,479,175)	(12,991,550)
Transfers In/Out	(3,022,263)	(5,662,175)	(1,922,100)	3,022,263	5,182,175	1,922,100
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,235,739	(5,500,000)	(1,600,000)	(110,411)	(8,297,000)	(11,069,450)
Fund Balance - May 1	\$ 16,990,187	\$ 18,225,926	\$ 12,725,926	\$ 6,103,976	\$ 5,993,565	\$ (2,303,435)
Fund Balance - April 30	\$ 18,225,926	\$ 12,725,926	\$ 11,125,926	\$ 5,993,565	\$ (2,303,435)	\$ (13,372,885)

* The Fund Balance was determined by using budgeted figures for 2022 and 2023

2021-2023 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2021 Actual	* 2022 Budgeted	* 2023 Budgeted	2021 Actual	* 2022 Budgeted	* 2023 Budgeted
Financial Sources:						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental, Grants, Contributions	-	2,000	12,000	2,580,950	2,751,000	2,880,800
Charges for Services & Uses	11,839,812	11,535,000	13,325,000	1,726,905	2,087,000	2,060,000
Fines, Fees and Forfeitures	87,491	91,000	94,000	-	-	-
Interest	15,963	15,000	5,500	718,335	200	-
Miscellaneous	91,974	105,000	110,000	9,066,169	2,416,500	3,140,000
Total Estimated Financial Sources	\$ 12,035,240	\$ 11,748,000	\$ 13,546,500	\$ 14,092,359	\$ 7,254,700	\$ 8,080,800
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	1,736,063	1,924,100	1,848,000
Public Works	-	-	-	1,759,904	2,571,500	2,160,000
Debt Service	226,942	2,337,700	3,723,100	-	-	-
Water & Sewer	9,779,902	9,498,100	7,036,000	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	-	11,005,000	5,070,000	16,536	100,000	-
Total Budget:	\$ 10,006,844	\$ 22,840,800	\$ 15,829,100	\$ 3,512,503	\$ 4,595,600	\$ 4,008,000
Excess of revenues or (expenditures)	2,028,396	(11,092,800)	(2,282,600)	10,579,856	2,659,100	4,072,800
Transfers In/Out	-	-	-	-	480,000	-
Financing Sources	-	-	-	-	-	-
Capital Contributions	901,231	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	2,929,627	(11,092,800)	(2,282,600)	10,579,856	3,139,100	4,072,800
Fund Balance - May 1	\$ 61,144,173	\$ 64,073,800	\$ 52,981,000	\$ 33,523,979	\$ 44,103,835	\$ 47,242,935
Change in Accounting Principle	-	-	-	-	-	-
Fund Balance - April 30	\$ 64,073,800	\$ 52,981,000	\$ 50,698,400	\$ 44,103,835	\$ 47,242,935	\$ 51,315,735

* The Fund Balance was determined by using budgeted figures for 2022 and 2023

2021-2023 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

Financial Sources:	2021 Actual	* 2022 Budgeted	* 2023 Budgeted
Property Tax	\$ 6,710,556	\$ 7,007,000	\$ 7,109,000
Other Taxes	5,333,183	5,370,000	7,521,500
Licenses and Permits	726,096	530,000	630,000
Intergovernmental, Grants, Contributions	20,169,743	15,827,100	20,642,900
Charges for Services & Uses	13,719,937	13,886,700	15,730,100
Fines, Fees and Forfeitures	330,047	387,500	352,400
Interest	882,035	144,225	73,550
Miscellaneous	9,854,341	3,060,500	3,936,500
Total Estimated Financial Sources	\$ 57,725,938	\$ 46,213,025	\$ 55,995,950
Expenditures:			
General Government	\$ 4,384,347	\$ 4,928,800	\$ 5,962,200
Public Safety	11,369,228	12,334,100	13,018,200
Public Works	5,205,134	2,925,500	2,535,000
Streets Department	3,899,462	15,884,525	12,503,900
Debt Service	238,281	2,337,700	3,723,100
Water & Sewer	9,779,902	9,498,100	7,036,000
Miscellaneous	-	-	-
Capital Outlay	9,116,004	20,055,000	22,096,800
Total Budget:	\$ 43,992,358	\$ 67,963,725	\$ 66,875,200
Excess of revenues or (expenditures)	13,733,580	(21,750,700)	(10,879,250)
Transfers In/Out	-	-	-
Financing Sources	-	-	-
Capital Contributions	901,231	-	-
Net Increase (Decrease) in Fund Balance	14,634,811	(21,750,700)	(10,879,250)
Fund Balance - May 1	\$ 117,762,315	\$ 132,397,126	\$ 110,646,426
Change in Accounting Principle	\$ -	\$ -	\$ -
Fund Balance - April 30	\$ 132,397,126	\$ 110,646,426	\$ 99,767,176

* The Fund Balance was determined by using budgeted figures for 2022 and 2023

Budgeted Revenues – All Funds

Budgeted revenue in all funds for Fiscal Year (FY) 22/23 is \$61,467,950, which is an increase of \$7,732,750 (14 percent) over the budget for FY 21/22. One-time inter-fund transfers and marginal growth in most funds, such as the General Fund, accounted for the increase in revenues for the upcoming fiscal year.

Revenue in the General Fund is anticipated to increase in FY 22/23 from modest sales and income tax growth even though some line items fees like franchise fees and police fines continue to decline. In the past, General Fund revenues have decreased from declines in sales tax and other line items. Sales tax and state income tax are projected to marginally increase following recent changes to legislation that captures tax on online sales and low unemployment rates as the economy recovers from the pandemic.

Revenues in the Water & Sewer Operating Fund increased slightly from the FY 21/22 budget because of continuation of the water and sewer rate increases. In 2020, to lessen the burden of the COVID-19 pandemic on residents and businesses, the rates were frozen. Minor decreases in other line items such as rental income have also been exhibited in this fund. Nonetheless, revenues in this fund remain stable.

Common Assumptions

1. Interest Income Rate – 0.25 to 0.50 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.



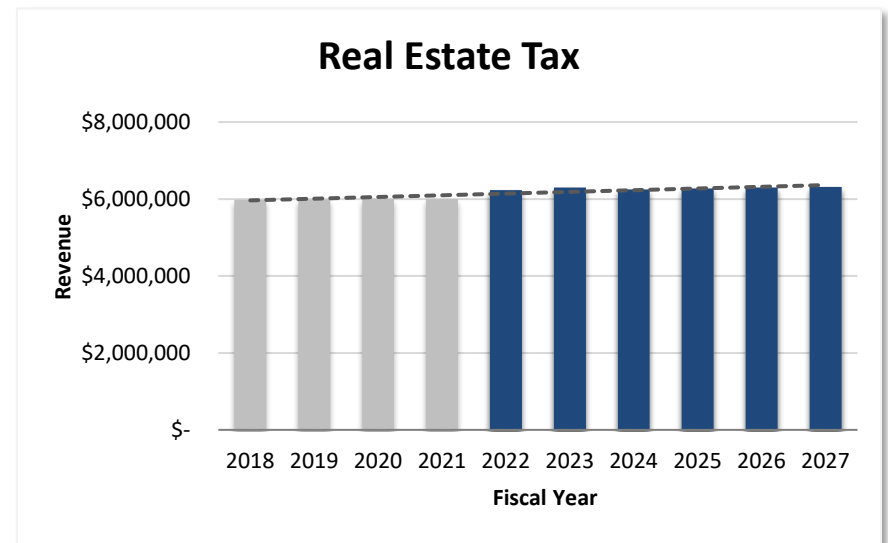
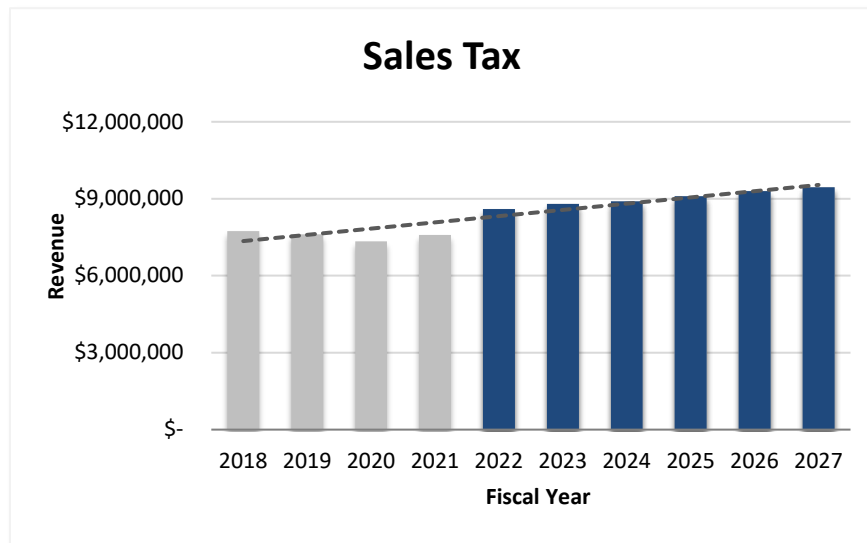
General Fund

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 an increasing projection. The FY 22/23 budget for sales tax is \$8,800,000, or 15.9 percent more than the FY 20/21 actual, and up 2.3 percent from the FY 21/22 projection. 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 increase in the upcoming years.

2. Real Estate Tax

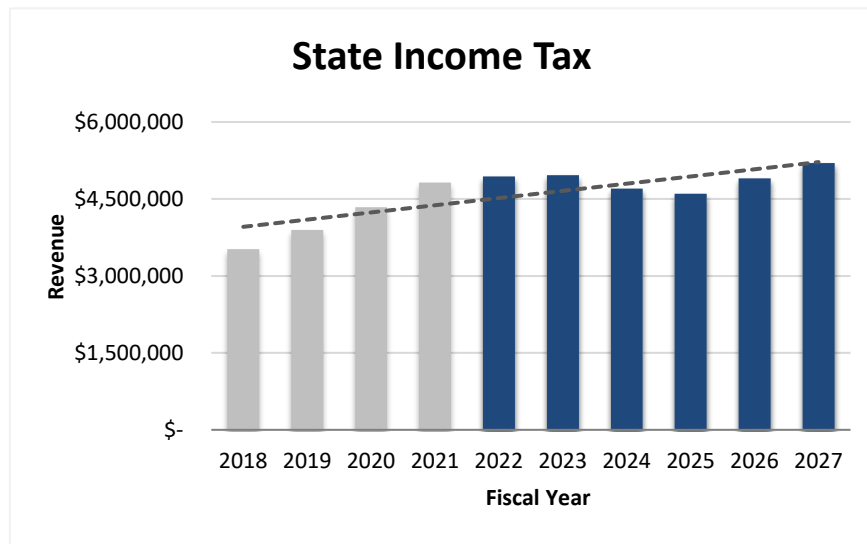
The FY 22/23 budget for real estate taxes in the General Fund is \$6,300,000, which is up 1.1 percent compared to the FY 21/22 projection. The Village slightly increase the property tax levy for 2021, payable 2022, to capture new growth. Equalized Assessed Valuation (EAV) is anticipated to increase, 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

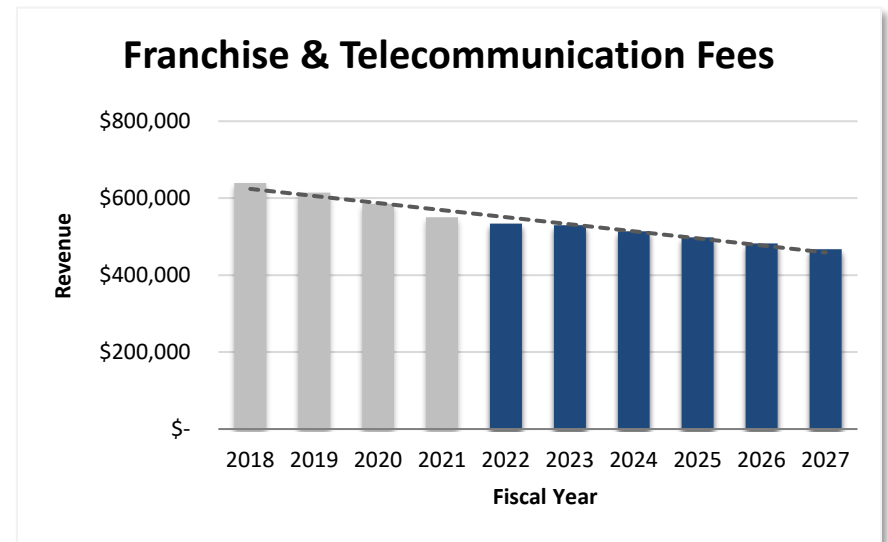
The State of Illinois allocates a portion of State Income Tax and Use Tax revenues to local governments with the distributions for each government based upon population. Our budget for FY 22/23 is \$4,965,000 and represents twelve cash distributions. The total is 0.5 percent higher than the FY 21/22 projection and 3.1 percent greater than the FY 20/21 actual. Allocations are budgeted using per capita estimates determined by the Illinois Municipal League (IML) and our current population of 29,700 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 22/23, Cable Television Franchise Fees are budgeted at \$530,000 reflecting historical receipts. That amount is slightly lower than the FY 21/22 projection and 3.7 percent less than the FY 20/21 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.



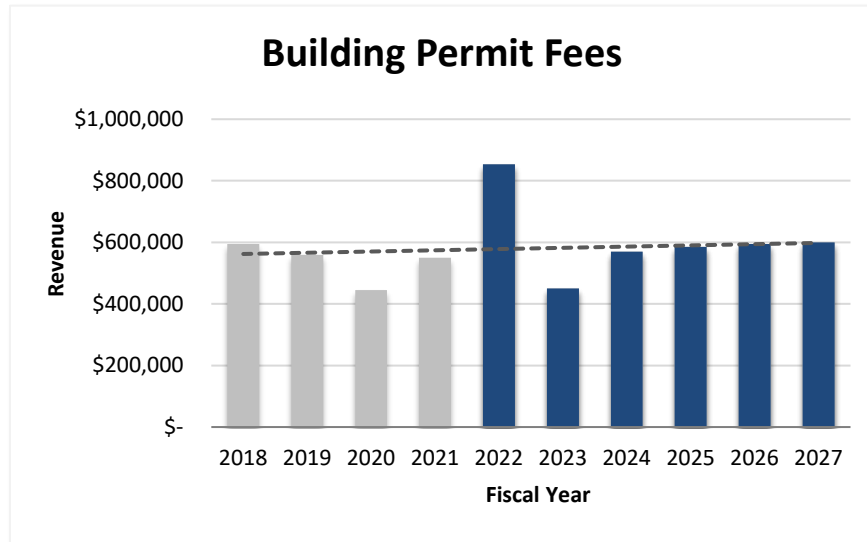
General Fund Revenues

5. Building Permit Fees

FY 22/23 permit fees are budgeted at \$450,000, reflecting maintenance permits and several new residential home permits. The budget is 47.2 percent less than the FY 21/22 projection as budget assumptions are conservative and do not include any large-scale developments, such as the Trails of Woods Creek subdivision which has had significant progress in the last two fiscal years. The long-term trend looks stable due to continued housing recovery.

6. Liquor License Fees

The FY 22/23 budget of \$115,000 for liquor licenses reflects the fee schedules associated with the authorized licenses and fees for new owners. This is slightly lower than the FY 20/21 actual and 84.5 percent more than the projected actual for FY 21/22. The revenue totals include license renewals as well as any changes in ownership of a licensed establishment. The decrease in the projected amount 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.



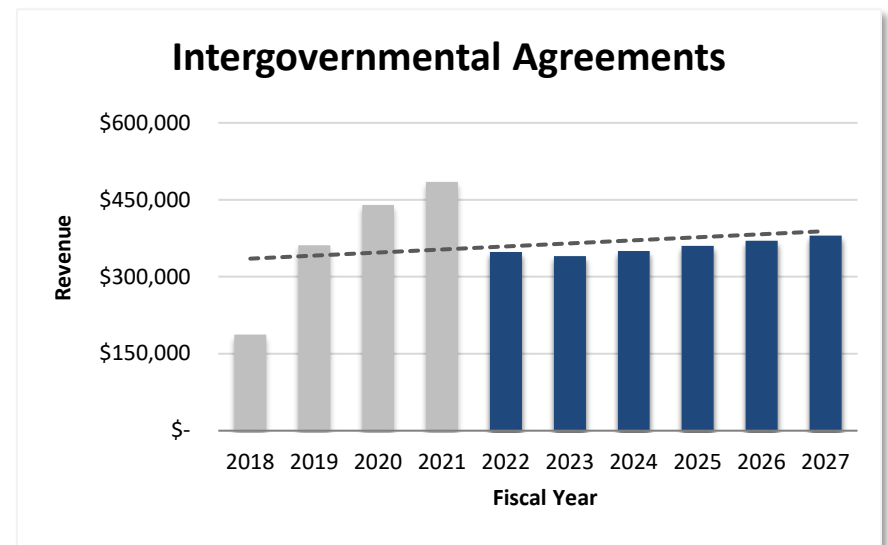
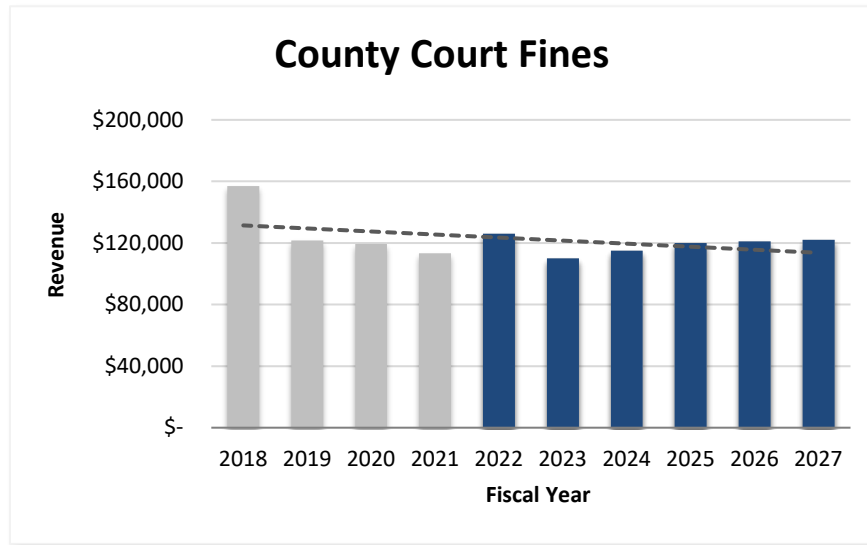
General Fund Revenues

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 22/23 budget of \$110,000 is slightly lower than the FY 20/21 actual and 12.7 percent lower than the projection for FY 21/22.

8. Intergovernmental Agreements

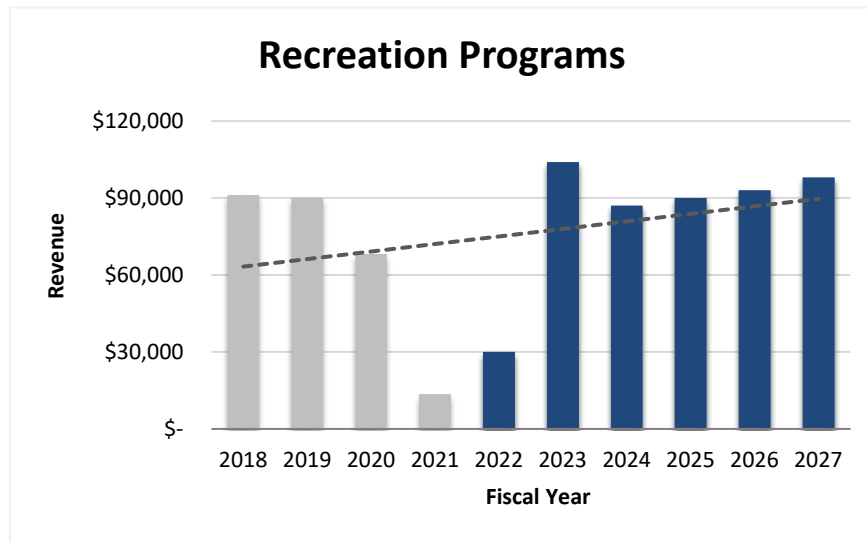
This line item accounts for payments received from other units of local government pursuant to agreements for police officer assignments and certain other agreements with nearby local governments for sharing of staff duties. This includes funding for a liaison officers assigned to School Districts 300 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 22/23 is slightly lower than the projection for FY 21/22.



General Fund Revenues

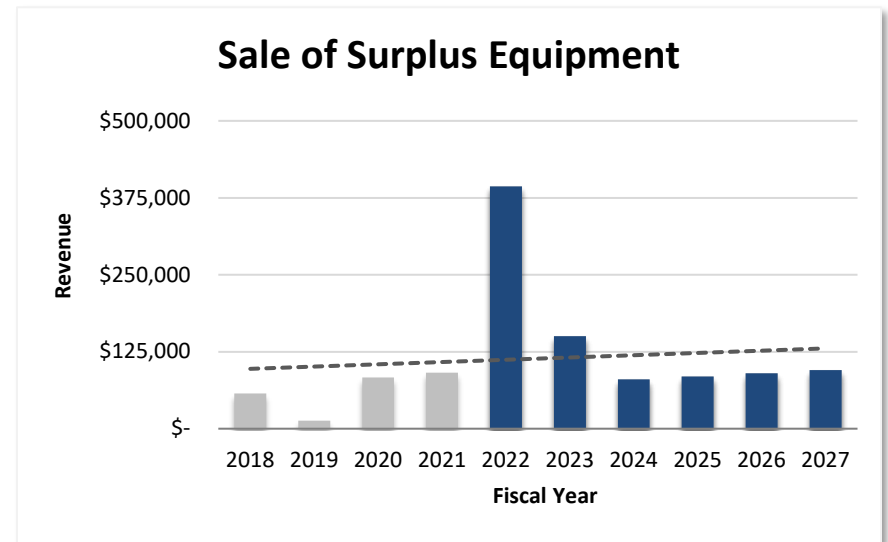
9. Recreation Programs

This line-item accounts for registrations for recreation programs. Revenues are budgeted at \$104,000 in FY 22/23, which is up significantly from the FY 21/22 projection. The significant increase in revenues from recreation programs can be attributed to the continuation of recreation programs following the COVID-19 pandemic. Long-term trends depict a gradual increase in revenues for this line-item.



10. Sale of Surplus Equipment

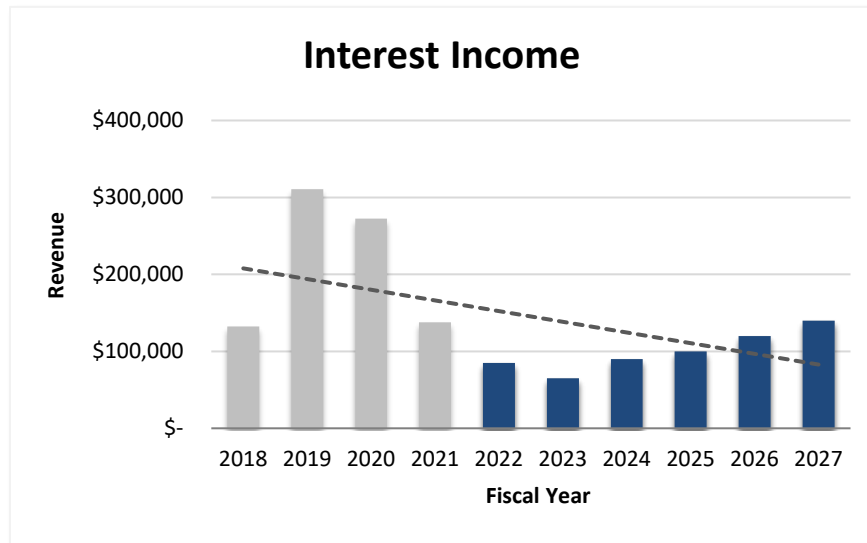
Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$150,000 is budgeted to be received in FY 22/23, which is significantly greater than the FY 20/21 actual and the FY 21/22 projection. Vehicles that are used as trade-ins for the purchase of new vehicles impact this revenue item. Long-term trends depict a slight increase in revenues for this line-item.



General Fund Revenues

11. Interest Income

Interest income in the General Fund is budgeted at \$65,000 which is 52.9 percent less than the FY 20/21 actual and slightly less than the FY 21/22 projection. The Federal Funds Rate resumed increases early this 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.



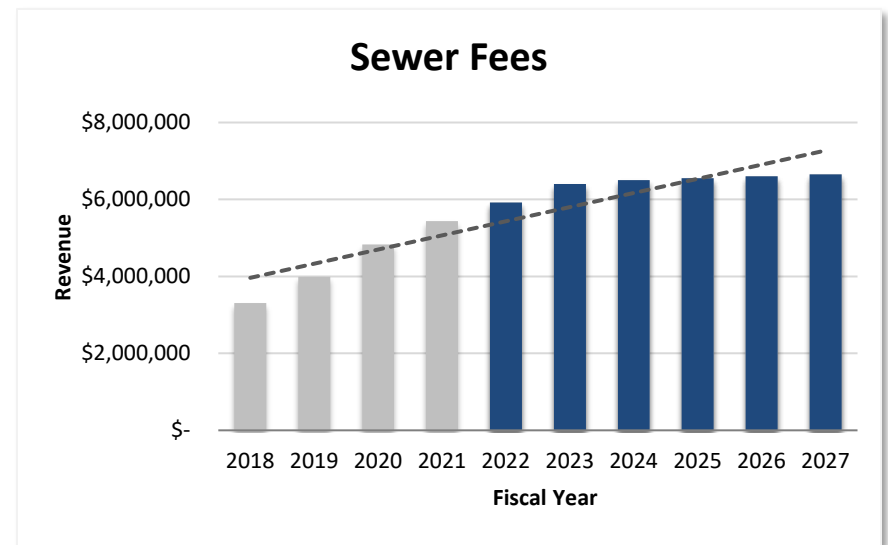
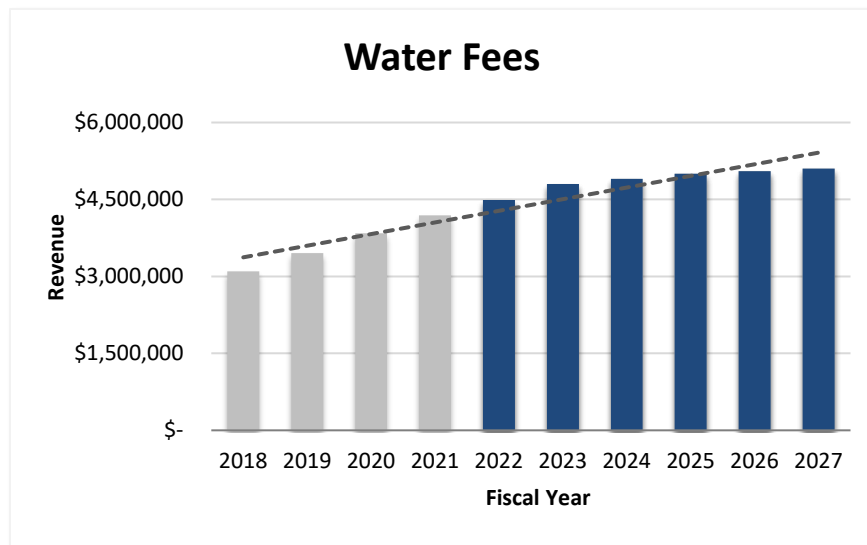
Water and Sewer Fund

1. Water Fees

The FY 22/23 budget of \$4,800,000 is 14.5 percent higher than FY 20/21 actual and 7.0 percent higher than the projection for FY 21/22. The implementation of the new water rates in November and water consumption projections lead to a higher estimate for this revenue source. The Village Board froze the water rate increases in 2020 because of the COVID-19 pandemic; rate increases resumed in November 2021. Current projections show a continuation of the scheduled rate increases in following years.

2. Sewer Fees

The FY 22/23 budget of \$6,400,000 is up 17.8 percent from the FY 20/21 actual and 8.1 percent higher than the FY 21/22 projection. The implementation of the new water rates in November and water consumption projections lead to a higher estimate for this revenue source. The Village Board froze the sewer rate increases in 2020 because of the COVID-19 pandemic; rate increases resumed in November 2021. Current projections show a continuation of the scheduled rate increases in following years.



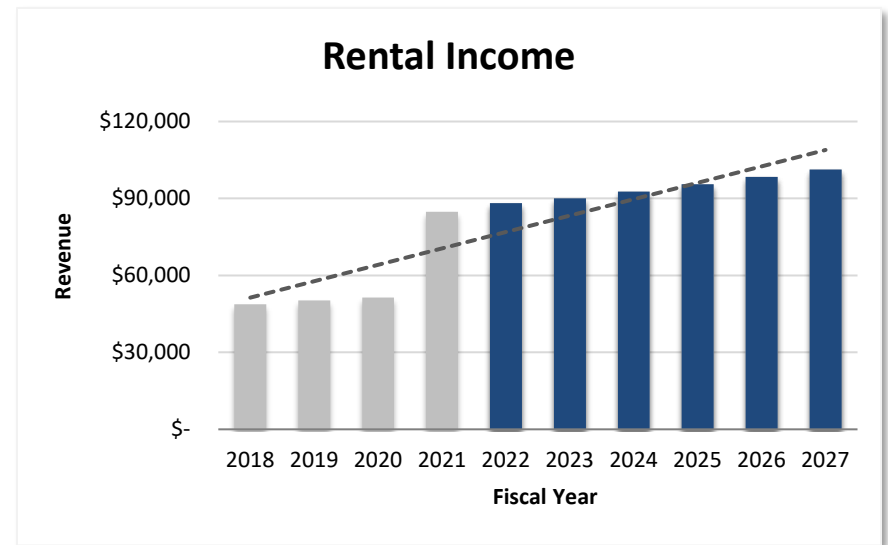
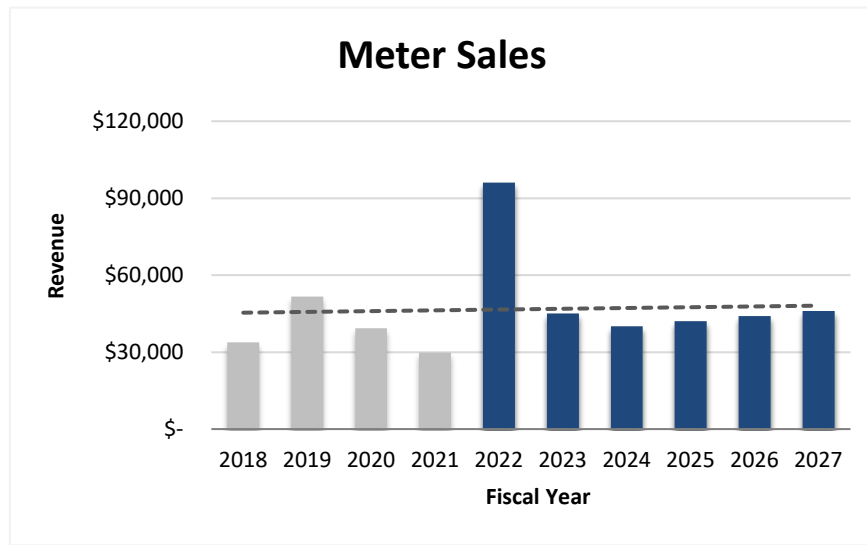
Water and Sewer Fund (continued)

3. Meter Sales

Revenues from water meter sales for FY 22/23 are budgeted at \$45,000, which is 51.0 percent more than the FY 20/21 actual and 53.1 percent less than the FY 21/22 projection. The increase in meter sales during FY 21/22 resulted from progress on the Trails of Woods Creek subdivision. 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

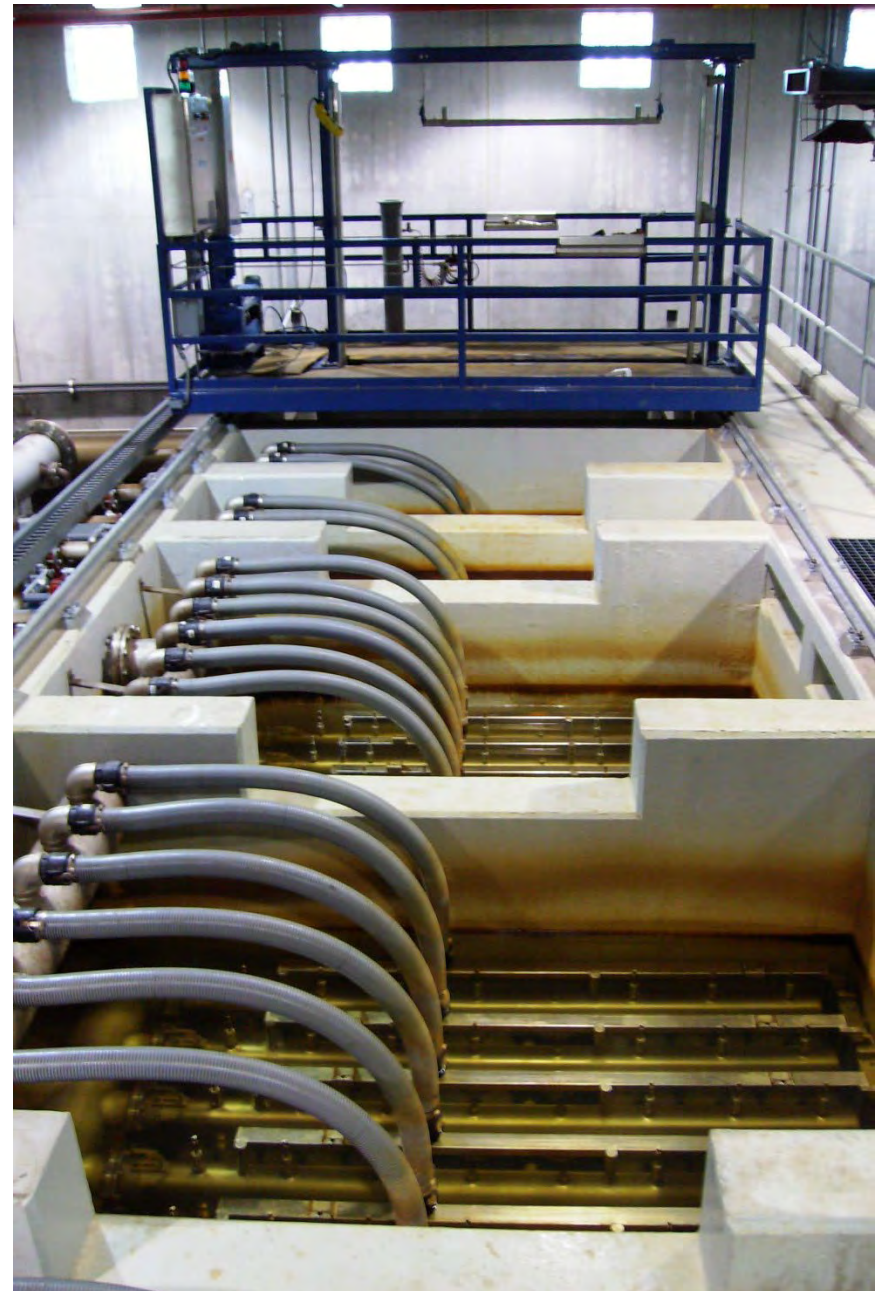
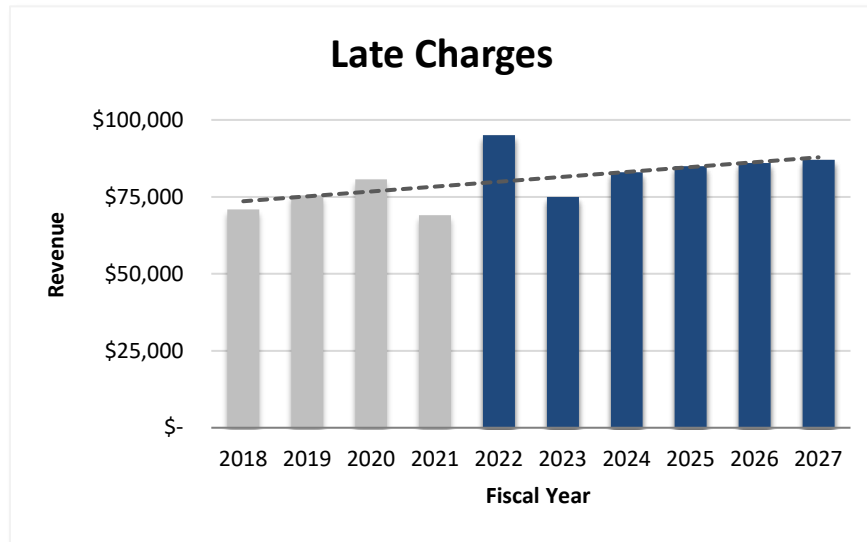
The FY 22/23 budget of \$90,000 is slightly greater than the FY 20/21 actual and the FY 21/22 projection. Rental income is generated from wireless service provider payments for antennas placed on Village utility properties. The budgetary assumption includes the contractual escalation provisions for each existing site lease agreement.



Water and Sewer Fund (continued)

5. Late Charges

The FY 22/23 late charges budget of \$75,000 is up 8.6 percent compared to the FY 20/21 actual and 21.1 percent less than the FY 21/22 projection. Fees of 10 percent are assessed to user charges when utility bill payments are received after the due date and are generally stable.

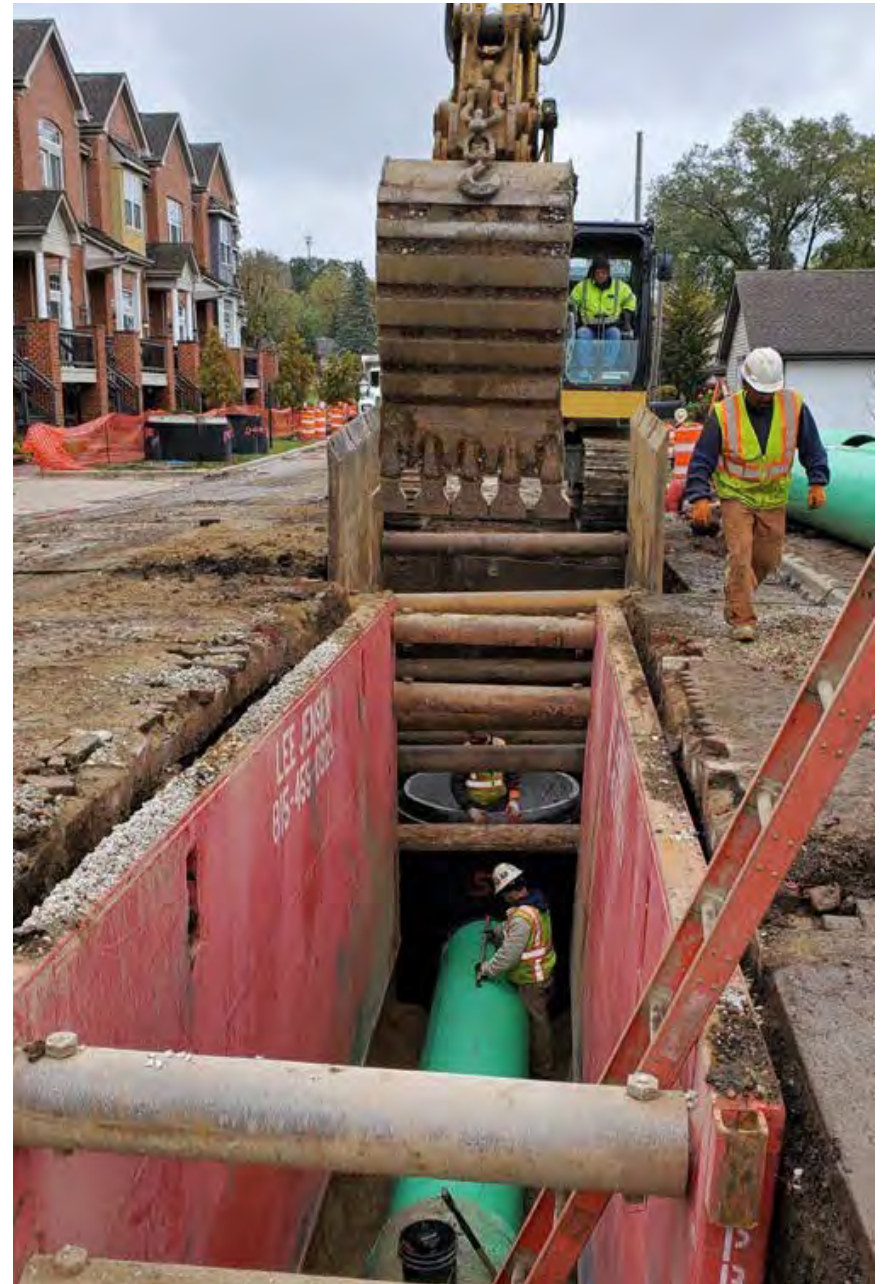
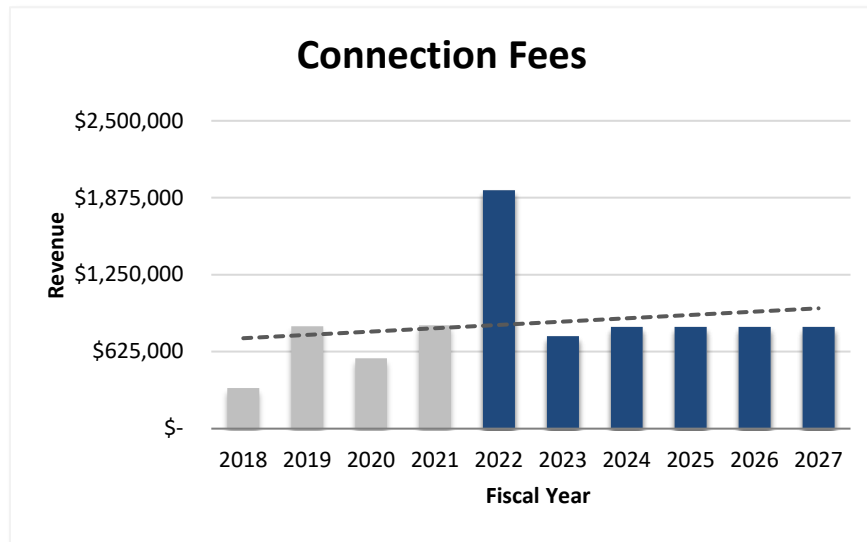


Water and Sewer Improvement and Construction Fund

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 22/23 budget is \$750,000 in the Water & Sewer Improvement and Construction Fund this year.

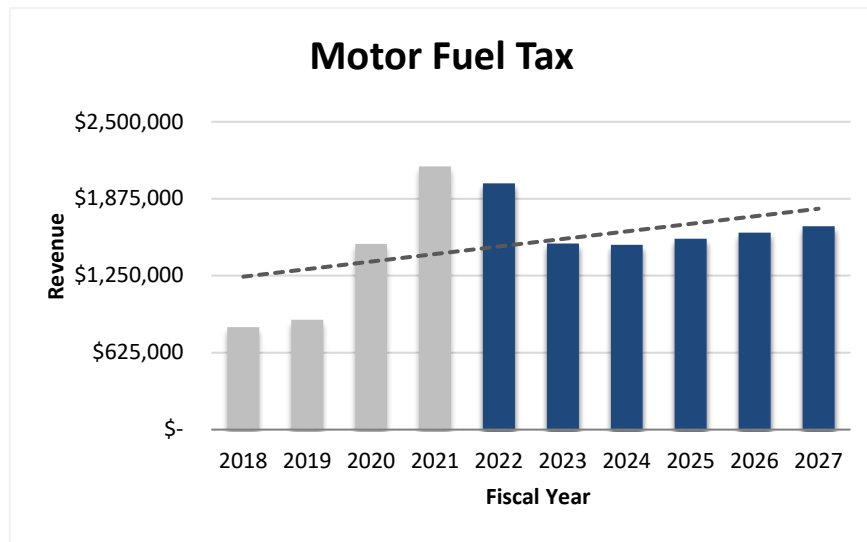
Sewer Tapping Fees for homes connecting to the Village’s sewer mains are also assessed fees based on the number of bedrooms in the dwelling unit. The FY 22/23 budget is projected at \$350,000 for sanitary sewer connection fees, for a total of \$575,000 in this category.



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 \$1,510,000. Due to a decrease in the Village’s population from the recent Census, the Village is not anticipating to receive additional funding through the Illinois’ High Growth City Distribution.



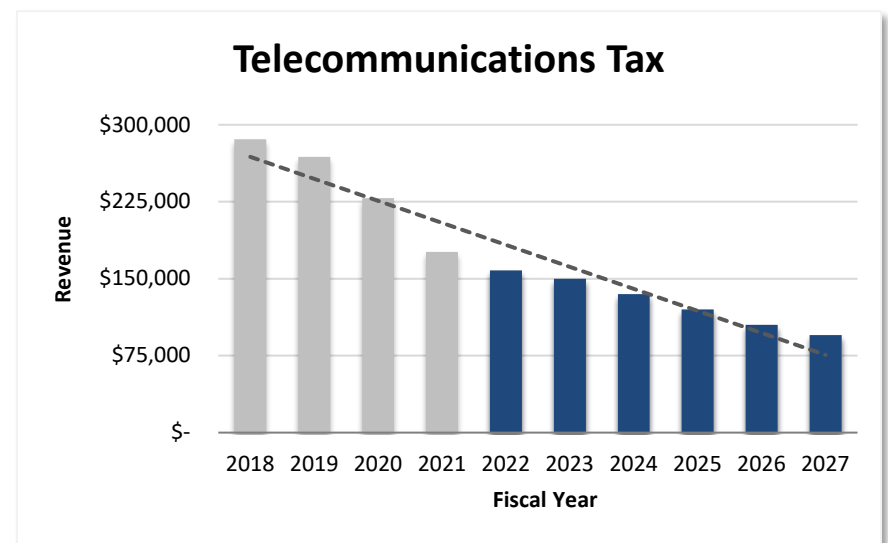
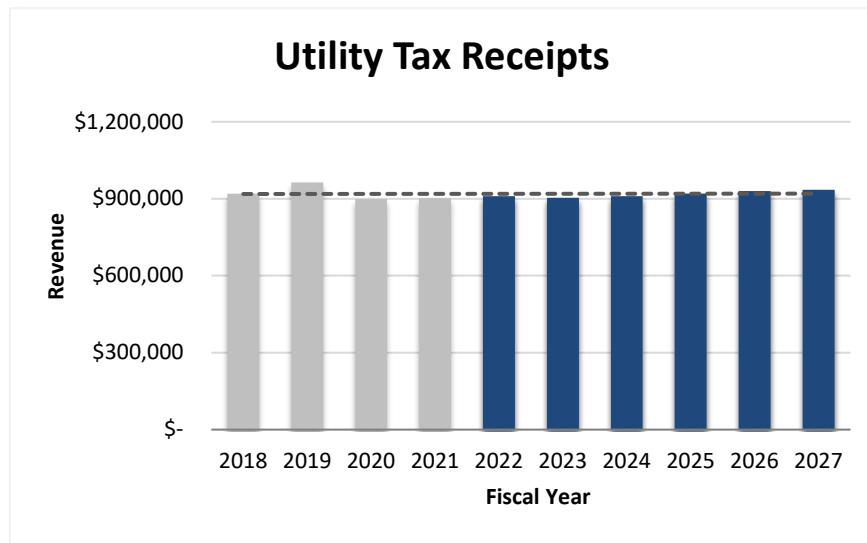
Street Improvement Fund

1. Utility Tax Receipts

The FY 22/23 budget for Utility Tax is \$903,500 attributable to the 4 percent use tax on electric kilowatt usage and a 1 percent use tax billed on natural gas thermal usage. Since housing growth in the Village has begun to increase, changes in these revenues depend on energy usage by existing customers due to seasonal temperatures. This budgeted utility tax is similar to the FY 19/20 actual and slightly lower than the FY 20/21 projection.

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 declining over recent years. The FY 22/23 budget of \$150,000 is 14.9 percent less than the actual for FY 20/21 and has little change when compared to the FY 21/22 projection. 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.

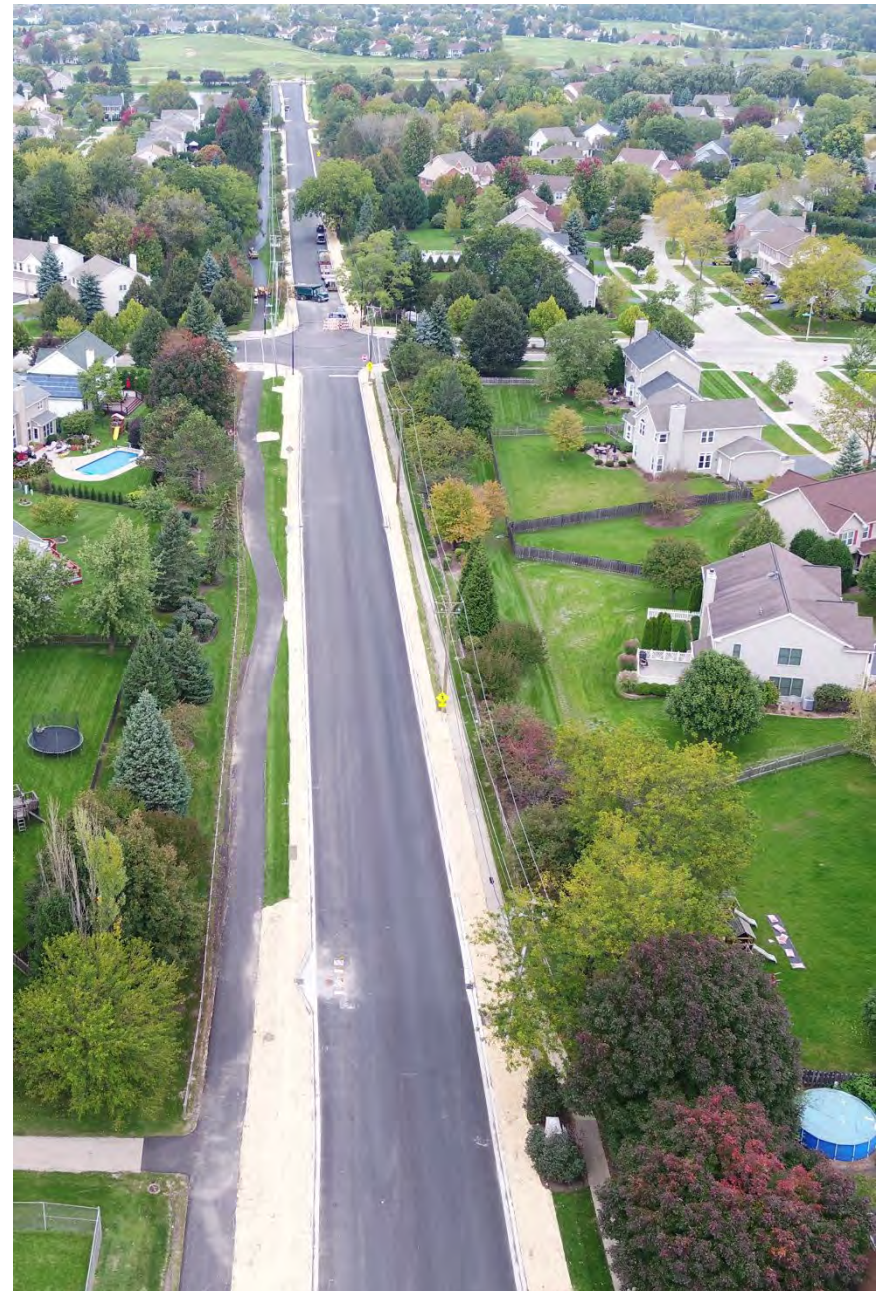
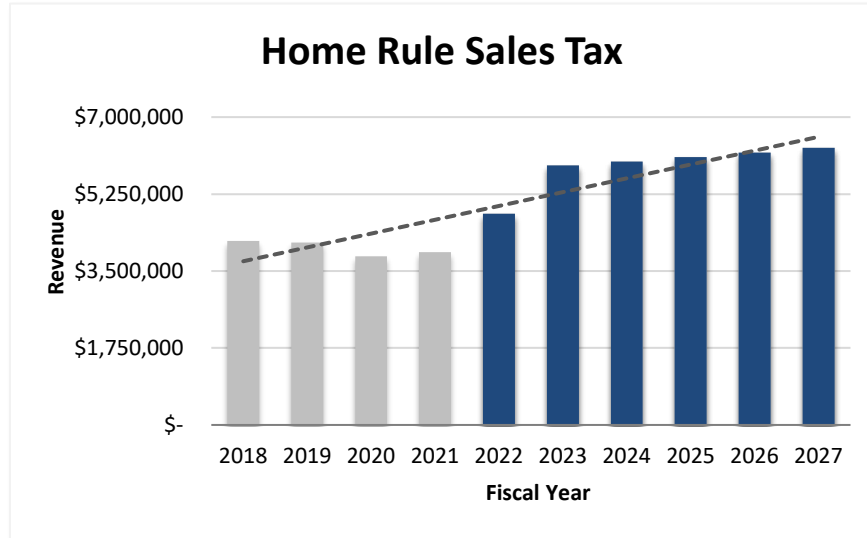


Other Capital Funds

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, 2022, a home rule sales tax of 1.00 percent will be in effect in the Village. The funds have been allocated to capital projects.

Since FY 13/14, Home Rule Sales Tax revenue has been allocated 100% to the Street Improvement Fund. Beginning in FY 22/23, the allocation will be 75% Street Improvement Fund, 12.5% Park Improvement Fund, and 12.5% Natural Area & Drainage Improvement Fund. The FY 22/23 budget anticipates \$5,900,000 in revenue.

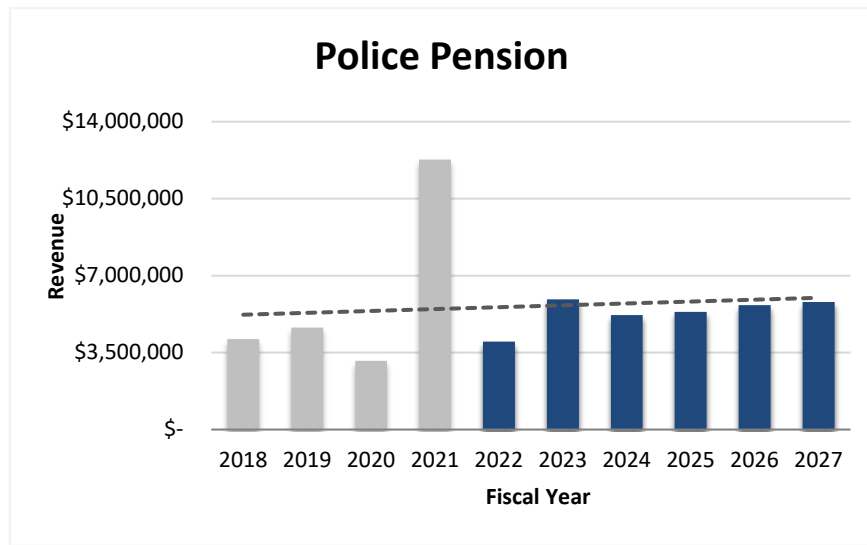


Police Pension Fund

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.

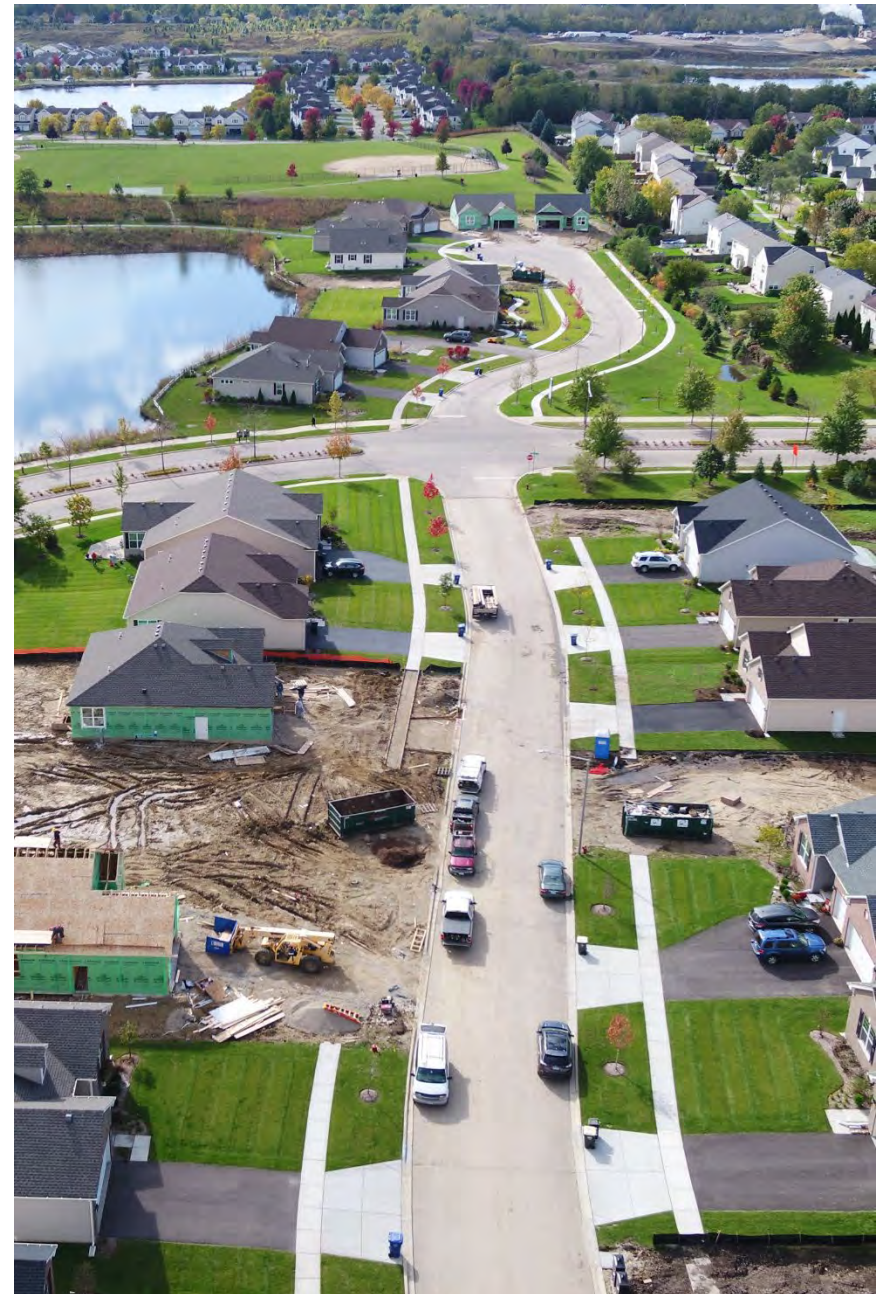
Investment income is estimated by an analysis of existing investments and the current market conditions which influence the expected return on investment. This budget is up from the FY 20/21 actual earnings of \$6,356,843. A large increase in revenues occurred in FY 20/21 as a result of increased investment 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 22/23 budget is slightly greater than FY 20/21 actual and the FY 21/22 projection. The FY 22/23 budget of \$5,920,000 is 51.8 percent less than the FY 20/21 actual and 48.0 percent greater than the FY 21/22 projection.



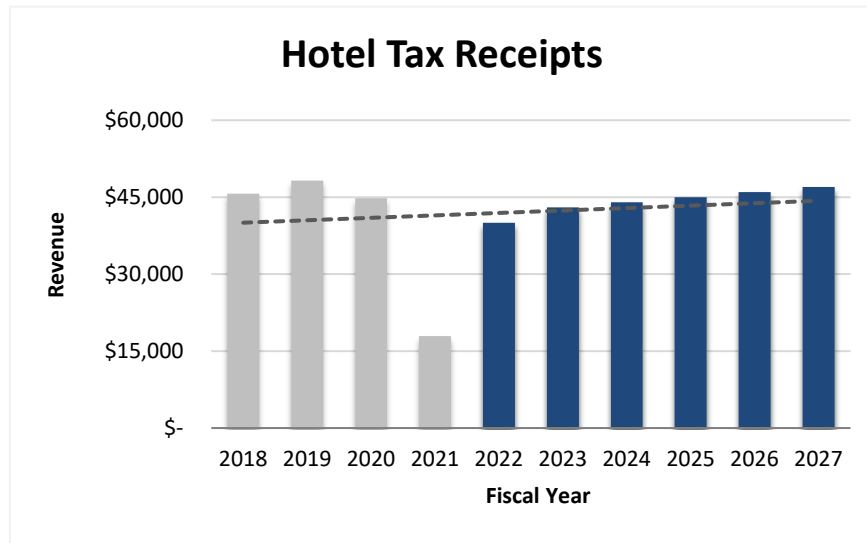
Municipal Facility Fee

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 coming 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 22/23 budget is \$43,000, which is a significant change from the actual in FY 20/21 and slightly higher than the FY 21/22 estimate. These revenue receipts have been remained flat in past years, but showed a significant decrease in FY 20/21 due to the COVID-19 pandemic. The revenues are projected to increase slightly in following years.



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 instead of pay-as-you go funding. 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.

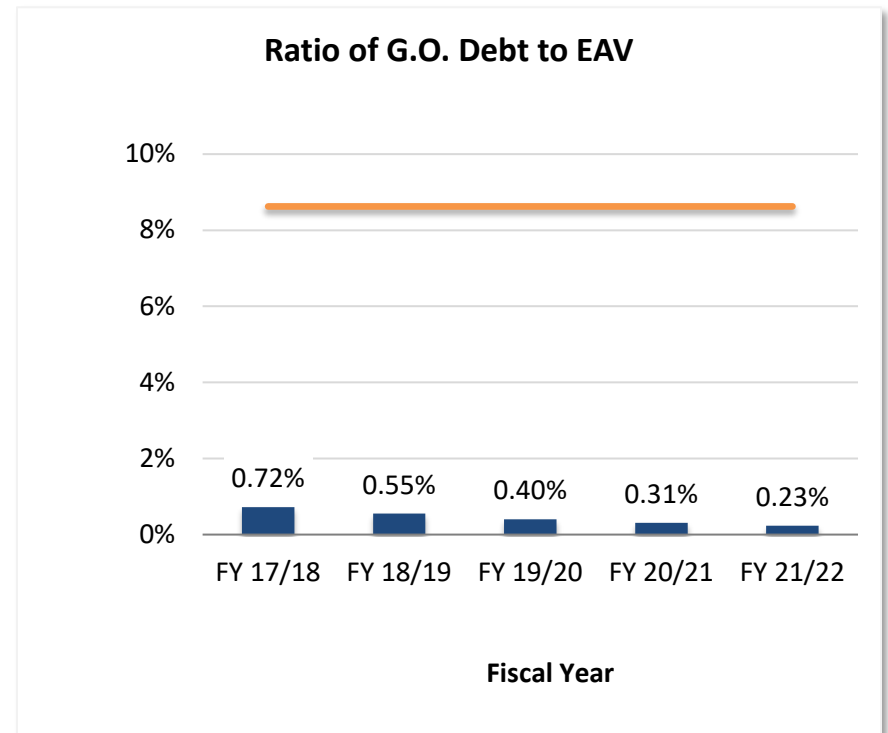
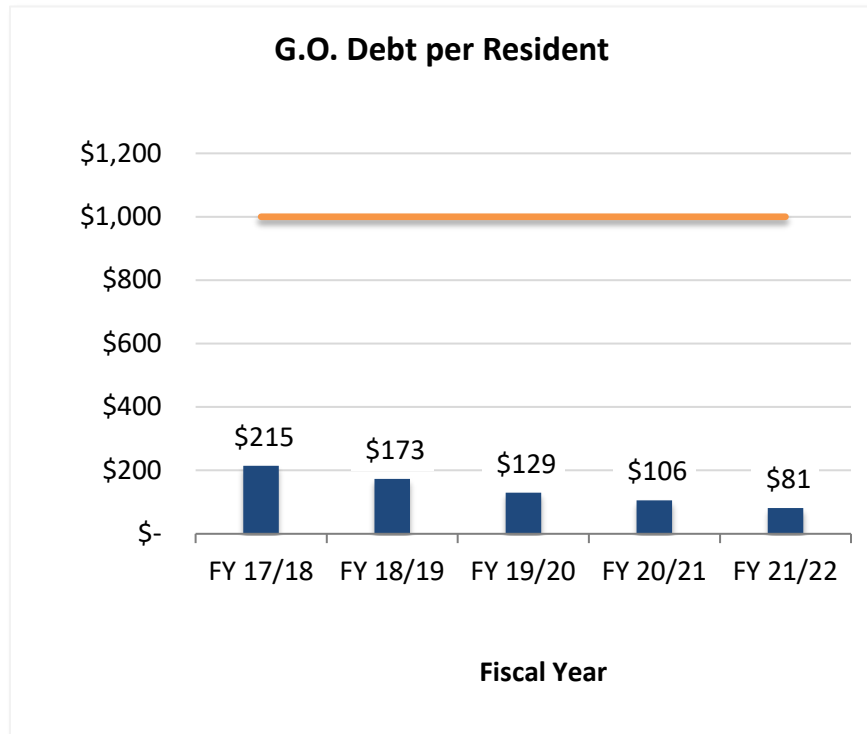
The charts on the following pages display a five-year history of debt management trends and aid Village staff in future capital financing and validating compliance with the financial limit ratios set forth by the Village. This information is continuously tracked to monitor the Village’s debt service 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 \$27 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.

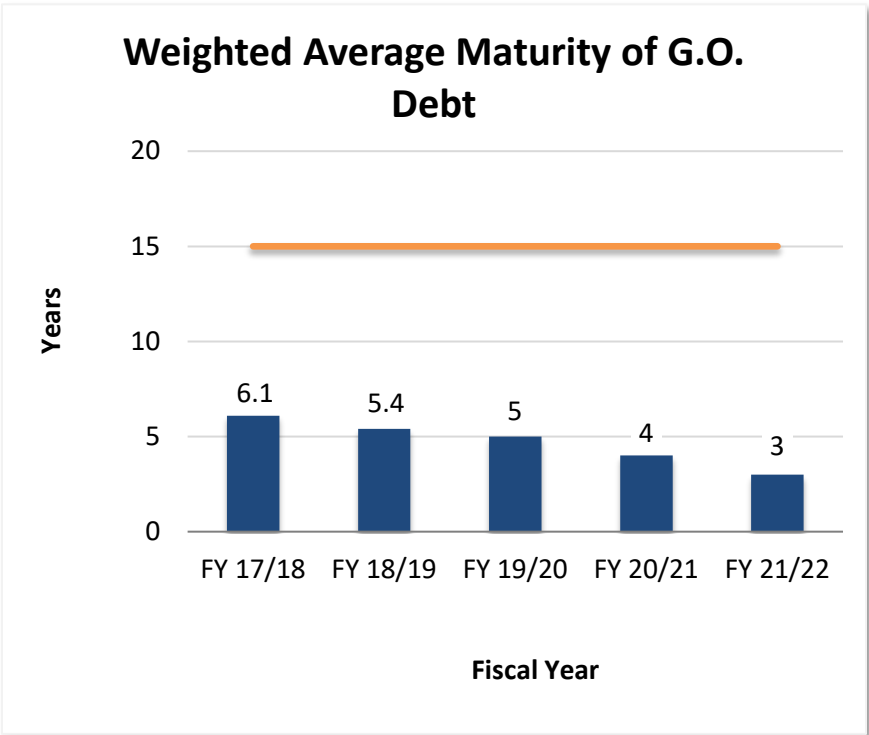
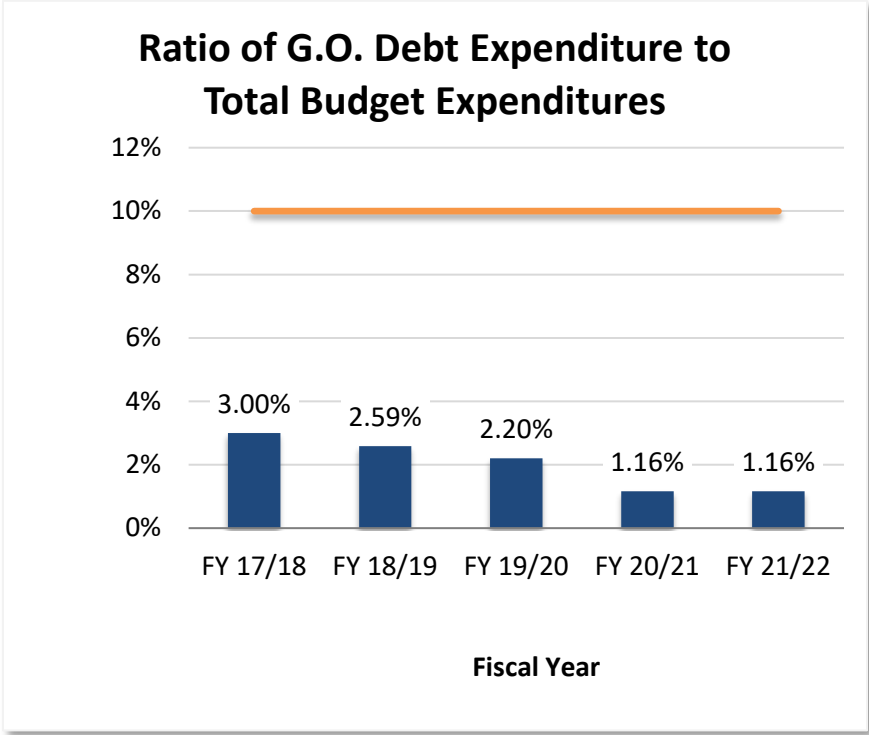
This graph illustrates the ratio of G.O. debt to the Village’s equalized assessed value (EAV). As a home rule community, the Village has adopted a threshold set forth by State Statutes for non-home rule municipalities’ limitation of the amount of debt that may be legally incurred. The limitation set 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 0.09% 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 0.37% 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 0.62 years, or just under 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 22/23 General Fund Cash Reserve will draw \$1,600,000 to partially fund one-time capital projects in the Street Improvement Fund, Park Improvement Fund, and Natural Area and Drainage 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 22/23 expenditure budget does not contain a 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, 2022, the Village has one General Obligation Refunding Bond outstanding with a principal total of \$2,415,000. 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 \$2,415,000 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, 2022, is \$2,415,000.
- B. Note: The Village currently is constructing three (3) projects that are funded through the Illinois Environmental Protection Agency (IEPA) Low-Interest Loan program. This debt will be formally reflected in the FY 22/23 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.

ii. Letters of Credit

1. The Village may purchase Letters of Credit when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.
2. Only financial institutions with long-term ratings greater than or equal to the Village's, and short-term ratings of "strong credit quality" as indicated by a rating of A-1 by Standard & Poor's or VMIG 1 by Moody's Investor Service shall be considered for providing letters of credit.

E. Capital Leasing

- i. Capital Leasing may be considered for equipment costing less than \$500,000.
- ii. Leasing shall not be considered when existing funds are available or could be made available for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the existing funds available or unless it is warranted by prudent and feasible financial management.
- iii. Tax-exempt rates shall be obtained when leasing through a private entity.

- iv. Leases arranged with a government or other tax-exempt entity shall obtain an explicitly defined taxable rate so that the lease will not be counted in the Village's total annual borrowing subject to arbitrage rebate.
- v. Lease agreement shall permit the Village to refinance the lease at no more than reasonable cost should the Village decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.
- vi. The Village shall obtain at least three competitive proposals for any major lease financing. The net present value of competitive bids shall be compared, taking into account whether payments are in advance or in arrears, and how frequently payments are made.
- vii. The advice of the Village's Bond Counsel shall be sought in any capital leasing arrangement and when federal tax forms are prepared to ensure that all federal tax laws are obeyed.

V. DEBT ISSUANCE

A. Sale Method

i. Competitive

1. When economically feasible, the Village shall pursue a debt issue through a competitive sale. Village bonds shall be awarded to the bidder providing the lowest true interest cost (TIC) as long as the bid adheres to the requirements set forth in the official notice of sale (NOS).

ii. Negotiated

1. A negotiated sale may be pursued in such scenarios where the size of the issue may limit the number of potential bidders; a complex debt structure that requires a significant pre-marketing effort; a volatile interest rate market in which the Village would be best served with more flexibility.

iii. Private Placement

1. When economically feasible, the Village may privately place its debt. This method may be used for small debt issues or as recommended by the Village's Financial Advisor.

B. Refunding

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

C. Financial Advisor Selection

- i. When deemed necessary by Village staff, the Village may retain a Financial Advisor to assist in its debt issuance and debt administration process.
- ii. The financial advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.
- iii. Unless an existing professional relationship exists, the Financial Advisor shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
- iv. Criteria to select a financial advisor may include, but is not limited to: overall experience, capability, fees, insurance, and access to current market information.

D. Underwriter Selection

i. Competitive Sale

1. The Village shall retain an outside Financial Advisor prior to undertaking competitive debt financing.
2. The underwriter shall be selected based upon the lowest true interest cost (TIC) as long as the

bid adheres to the requirements set forth in the official notice of sale (NOS).

ii. Negotiated Sale

1. The Village shall retain an outside Financial Advisor prior to undertaking negotiated debt financing.
2. The Financial Advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.
3. Unless an existing professional relationship exists, the Underwriter shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
4. Criteria to select an Underwriter in a negotiated sale may include, but is not limited to: overall experience, capability, marketing philosophy, financial statements, underwriter's discount, and access to market information.

E. Bond Counsel Selection

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

F. Ratings

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

VI. DEBT ADMINISTRATION

A. Investment

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

B. Arbitrage

- i. The Village shall minimize the cost of arbitrage rebate and yield restriction while maintaining full compliance with the law.
- ii. The Village shall not issue debt except for projects identifiable in the CIP with likely prospects of timely initiation. Debt shall be issued as closely in time as feasible to the time any contracts are expected to be awarded so that the debt proceeds are spent quickly.
- iii. Bond Counsel may be retained to consult on any arbitrage rebate regulations.
- iv. Bond proceeds shall be spent before Village cash reserves.
- v. The Finance Director, or designee, shall be responsible for monitoring the amount of unspent debt proceeds including interest which is on hand and for ensuring that, to the extent feasible, the oldest proceeds on hand are spent first.

C. Law Compliance

- i. The Village and any retained counsel shall ensure compliance with the Tax Reform Act of 1986 (TRA) with respect to interest on tax-exempt securities.

- ii. The Village shall remain in compliance with Securities and Exchange Commission (SEC) Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders by October 30 each year.

D. Market and Investor Relations

i. Rating Agencies and Investors

- 1. The Village Finance Director, or designee, shall be responsible for maintaining the Village's relationship with Standard & Poor's and Moody's Investors Service.
- 2. Communication with credit analysts from the aforementioned agencies shall be conducted at least once each fiscal year.
- 3. Prior to any competitive or negotiated sale, the Finance Director, or designee, shall contact agency analysts with respect to the planned sale.

ii. Village Board

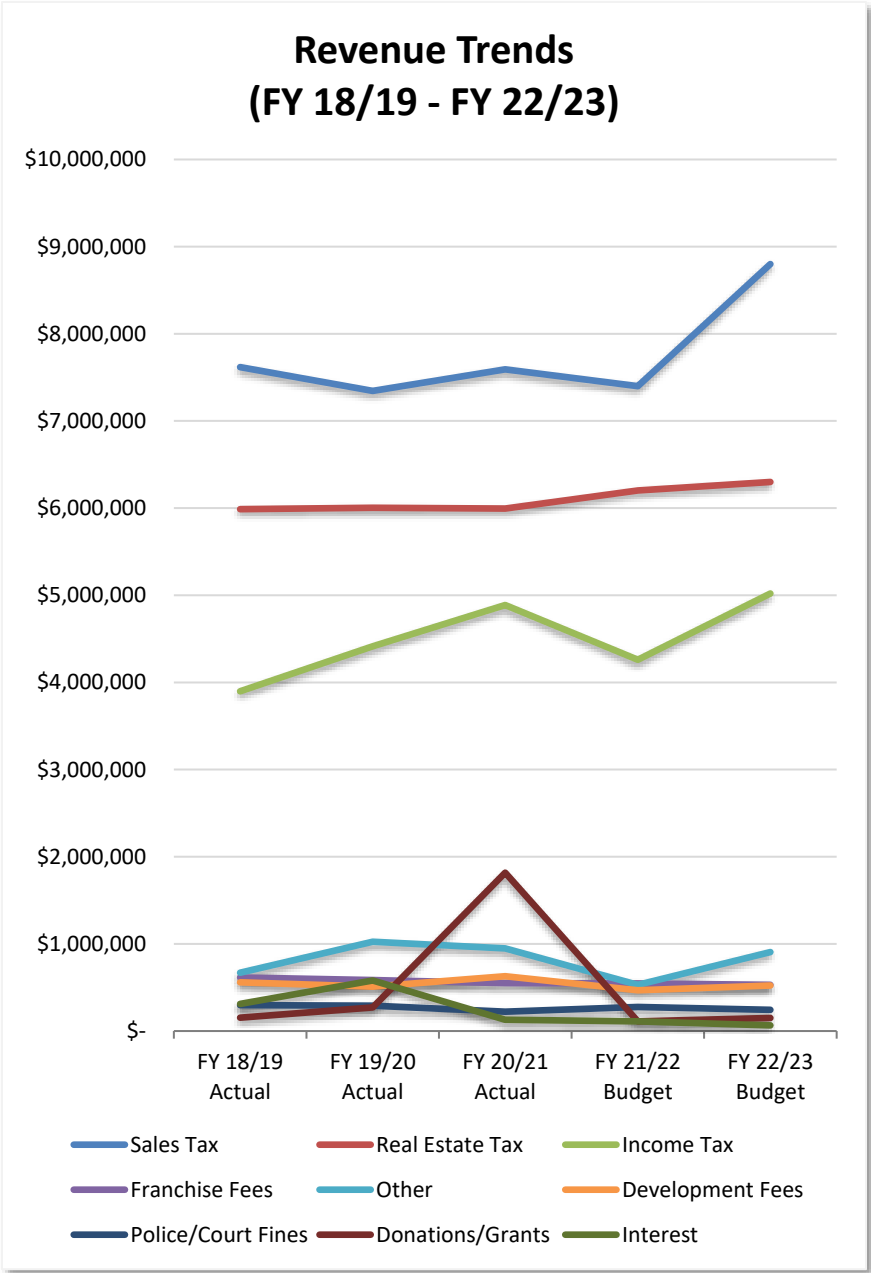
- 1. As appropriate, the Finance Director, or designee, shall forward communications from rating agencies and/or investors to the Village Manager regarding the Village's financial strengths and weaknesses, providing recommendations for addressing any weaknesses. Subsequently, information shall be communicated to the Village Board.

E. Policy Review

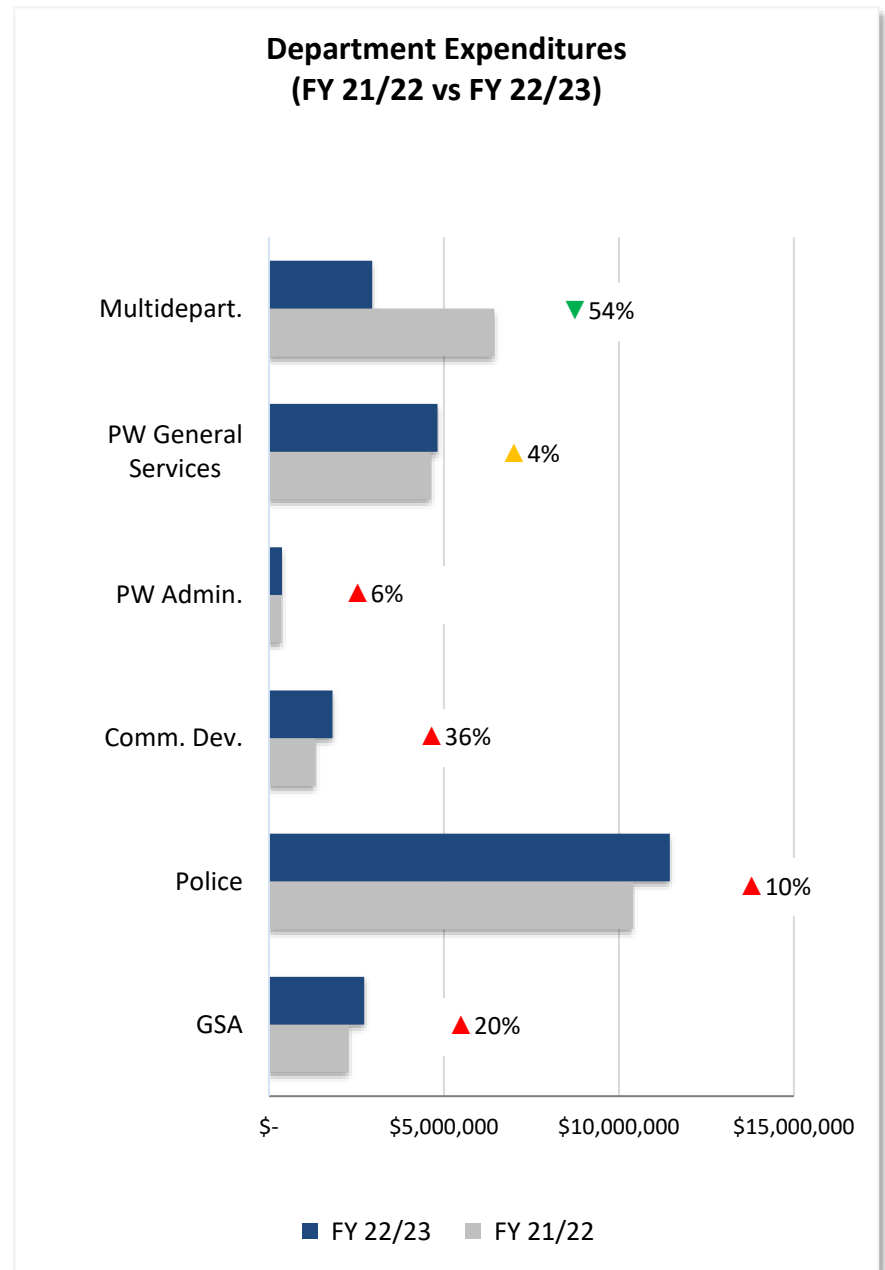
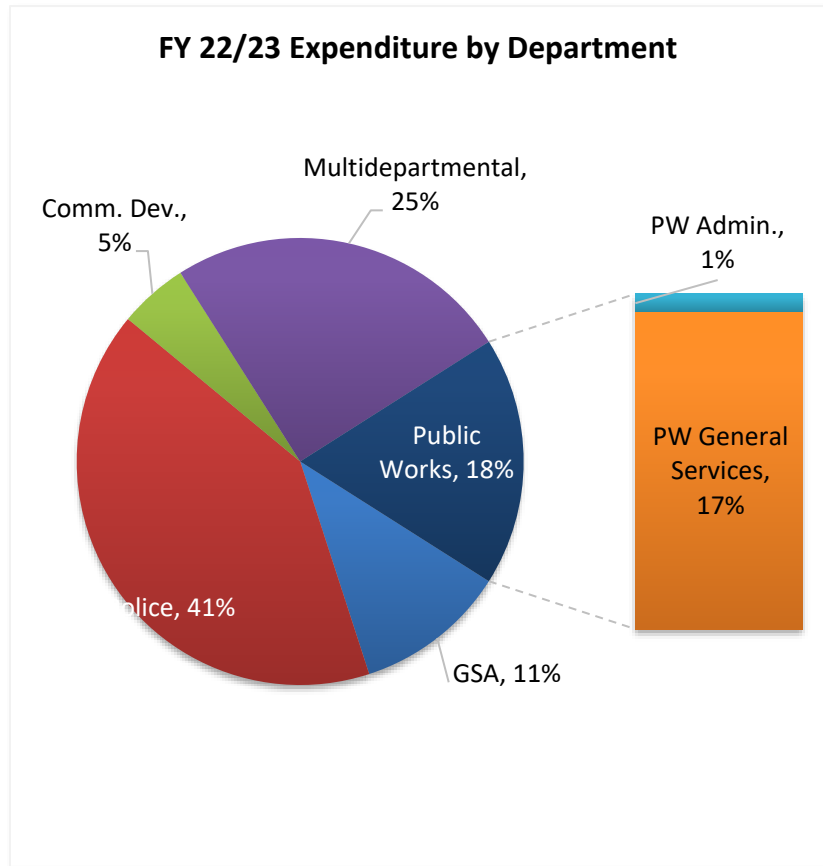
- i. The Village's Debt Management Policy shall be reviewed annually by the Village Manager and Finance Director.

General Fund Summary

General Fund Summary for FY 22/23		Amount
Revenues		
Sales Tax	\$	8,800,000
Real Estate Tax		6,300,000
Income Tax		5,020,000
Other Revenues		2,417,000
Subtotal	\$	22,537,000
<i>Transfer from Fund Balance</i>		<i>\$1,600,000</i>
Revenue Total	\$	24,137,000
Expenditures		
General Services Administration	\$	2,722,000
Police		11,454,000
Community Development		1,817,000
Public Works Administration		375,000
Public Works General Services		4,819,000
Multidepartmental		2,950,000
Expenditure Total	\$	24,137,000
General Fund Surplus/(Deficit)	\$	-
Result = Balanced Budget		



General Fund Expenditure Totals



General Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Sales Tax							
01000500 31010 Sales Tax	\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,591,523.84	\$ 7,400,000.00	\$ 8,800,000.00		
Subtotal	\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,591,523.84	\$ 7,400,000.00	\$ 8,800,000.00	18.9%	
Income Tax							
01000500 31020 Income Tax	\$ 3,846,671.12	\$ 4,336,426.66	\$ 4,817,157.27	\$ 4,200,000.00	\$ 4,965,000.00		
01000500 31590 State Replacement Tax – Twp.	2,231.27	13,066.72	9,843.85	4,000.00	5,000.00		
01000500 31591 State Replacement Tax – State	49,260.92	64,854.05	61,149.28	56,000.00	50,000.00		
Subtotal	\$ 3,898,163.31	\$ 4,414,347.43	\$ 4,888,150.40	\$ 4,260,000.00	\$ 5,020,000.00	17.8%	
Community Development Fees							
01000100 32070 Planning/Zoning/Annex.	\$ 12,110.00	\$ 10,757.70	\$ 7,110.00	\$ 10,000.00	\$ 10,000.00		
01000100 32100 Building Permits	462,565.00	445,371.47	550,200.93	400,000.00	450,000.00		
01000100 32101 Site Development Fee	660.00	2,520.00	763.00	1,000.00	1,000.00		
01000100 32102 Public Art Impact Fee	2,207.00	1,000.00	2,325.00	2,000.00	2,000.00		
01000100 34105 Platting Fees	21,670.00	10,600.00	30,112.50	10,000.00	20,000.00		
01000100 32110 Outsourced Services Fees	36,710.00	19,545.00	12,517.66	25,000.00	20,000.00		
01000100 35012 Building Permit Fines	23,269.00	19,980.00	25,840.00	20,000.00	20,000.00		
Subtotal	\$ 559,191.00	\$ 509,774.17	\$ 628,869.09	\$ 468,000.00	\$ 523,000.00	11.8%	
Police/Court Fines							
01000200 34020 Police Accident Reports	\$ 6,523.00	\$ 5,312.00	\$ 3,857.00	\$ 6,000.00	\$ 5,000.00		
01000200 34025 Police Training Reimbursement	372.36	-	4,013.03	-	-		
01000200 34018 Truck Weight Permit	5,550.00	16,975.00	13,700.00	10,000.00	10,000.00		
01000200 35050 Police Fines	1,269.98	6,598.30	728.67	6,000.00	1,000.00		
01000200 35053 Municipal Court - Police Fines	63,666.32	58,576.06	26,356.15	60,000.00	50,000.00		
01000200 35060 County-DUI Fines	13,650.86	21,165.24	22,761.50	15,000.00	20,000.00		
01000200 35062 County Court Fines	121,677.14	119,315.93	113,389.93	115,000.00	110,000.00		
01000200 35063 County Drug Fines	865.40	375.00	-	500.00	500.00		
01000200 35064 County Prosecution Fees	10,971.65	3,572.28	772.72	10,000.00	2,000.00		
01000200 35065 County Vehicle Fines	6,815.11	2,155.00	291.60	6,000.00	2,000.00		
01000200 35066 County Electronic Citation Fee	1,014.71	2,185.54	2,446.00	1,000.00	2,500.00		
01000200 35067 County Warrant Execution	980.00	840.00	350.00	1,000.00	1,000.00		
01000200 35068 County Auto Expungement	-	-	-	-	-		
01000200 35085 Administrative Towing & Storage	41,245.00	40,826.50	29,928.50	40,000.00	35,000.00		
01000200 35090 Traffic Light Enforcement	4,764.48	8,545.74	101.19	500.00	-		
01000100 35095 Municipal Court	17,390.00	5,231.42	3,385.00	5,000.00	4,000.00		
Subtotal	\$ 296,756.01	\$ 291,674.01	\$ 222,081.29	\$ 276,000.00	\$ 243,000.00	-12.0%	

General Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Franchise & Telecommunication Fees							
01000500 31180 Cable Franchise	\$ 513,038.45	\$ 498,794.92	\$ 484,155.24	\$ 475,000.00	\$ 480,000.00		
01000500 31190 Telecommunications Tax	101,538.92	86,274.11	66,574.27	72,000.00	50,000.00		
Subtotal	\$ 614,577.37	\$ 585,069.03	\$ 550,729.51	\$ 547,000.00	\$ 530,000.00	-3.1%	
Real Estate Taxes							
01000500 31510 Real Estate Tax - Police	\$ 2,403,423.23	\$ 2,412,862.63	\$ 2,415,746.80	\$ 2,420,000.00	\$ 2,420,000.00		
01000500 31520 Real Estate Tax - IMRF	300,428.82	299,732.51	299,474.11	300,000.00	300,000.00		
01000500 31530 Real Estate Tax - Road & Bridge	379,818.54	408,895.30	403,826.75	390,000.00	400,000.00		
01000500 31550 Real Estate Tax - School Crossing	15,025.85	-	-	-	-		
01000500 31530 Real Estate Tax - Parks	-	-	-	-	88,000.00		
01000500 31560 Real Estate Tax - Insurance	440,623.31	449,598.72	399,302.11	400,000.00	400,000.00		
01000500 31570 Real Estate Tax - FICA	450,643.41	449,598.72	411,280.28	412,000.00	412,000.00		
01000500 31575 Real Estate Tax - ESDA	5,005.74	-	-	-	-		
01000500 31580 Real Estate Tax - Police Pension	1,992,833.93	1,983,248.61	2,064,367.21	2,280,000.00	2,280,000.00		
Subtotal	\$ 5,987,802.83	\$ 6,003,936.49	\$ 5,993,997.26	\$ 6,202,000.00	\$ 6,300,000.00	1.6%	
Donations							
01001100 33025 Donations - Recreation	\$ 6,373.33	\$ 5,448.28	\$ -	\$ 3,000.00	\$ 5,000.00		
01000100 33030 Donations-Operating-General Govt.	30,669.59	57,884.26	151,821.24	50,000.00	50,000.00		
01000200 33031 Donations-Operating-Public Safety	23,921.08	60,355.70	65,108.68	30,000.00	30,000.00		
01000300 33032 Donations-Operating-Public Works	6,282.60	53,039.61	59,479.85	20,000.00	25,000.00		
01000300 33052 Donations-Capital-Public Works	13,853.42	-	(3,853.42)	-	-		
01000100 33100 Donation-Makeup Tax	47,111.43	42,703.34	35,988.67	40,000.00	40,000.00		
Subtotal	\$ 128,211.45	\$ 219,431.19	\$ 308,545.02	\$ 143,000.00	\$ 150,000.00	4.9%	
Grants							
01000100 33230 Grants - Operating General Govt.	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -		
01000200 33231 Grants-Operating Public Safety	24,940.85	20,194.33	1,453,468.90	-	-		
01000300 33232 Grants-Operating Public Works	-	-	-	-	-		
01000200 33251 Grants-Capital Public Safety	-	31,818.18	25,003.48	-	-		
Subtotal	\$ 24,940.85	\$ 52,012.51	\$ 1,508,472.38	\$ -	\$ -	-	
Interest							
01000500 36001 Interest	\$ 738.59	\$ 1,061.25	\$ 813.61	\$ 500.00	\$ 500.00		
01000500 36002 Interest - Insurance	39.50	61.39	73.64	-	-		
01000500 36020 Interest - LGIP	182,943.16	129,606.98	9,654.77	50,000.00	3,500.00		
01000500 36050 Investment Income - Fixed Income	126,930.83	449,577.15	118,867.91	60,500.00	61,000.00		
Subtotal	\$ 310,652.08	\$ 580,306.77	\$ 129,409.93	\$ 111,000.00	\$ 65,000.00	-41.4%	






General Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Other							
01000100 32080 Liquor Licenses	\$ 116,425.00	\$ 131,638.00	\$ 117,729.00	\$ 65,000.00	\$ 115,000.00		
01000100 32085 Licenses	72,180.75	65,855.75	58,166.22	65,000.00	65,000.00		
01000100 33008 Intergovernmental - General Gov.	67,399.00	49,764.00	34,800.00	50,000.00	40,000.00		
01000200 33010 Intergovernmental - Police	144,340.35	389,968.62	449,810.38	110,000.00	300,000.00		
01000300 33012 Intergovernmental -Public Works	-	-	-	-	-		
01000100 34010 Historical Commission	150.00	120.00	-	100.00	100.00		
01000100 34012 Reports/Maps/Ordinances	323.00	456.00	346.00	400.00	400.00		
01000100 34100 Rental Income	72,078.34	80,342.09	51,690.06	81,000.00	83,000.00		
01000100 34101 Facility Rental Fees	5,260.00	2,483.00	(304.00)	2,500.00	2,000.00		
01000300 34102 Park Rental Fees	5,891.75	5,220.00	1,800.00	5,000.00	10,000.00		
01000300 34230 Signage Billings	-	-	24.00	-	-		
01000100 34410 Recreation Programs	90,172.38	68,210.35	13,544.75	90,000.00	104,000.00		
01000100 34720 Administrative Fees	5.00	-	-	-	-		
01000200 37100 Restitution - Public Safety	4,411.39	666.41	1,997.59	500.00	1,000.00		
01000300 37100 Restitution - Public Works	(1,874.07)	6,968.13	10,308.28	10,000.00	5,000.00		
01000500 37110 Insurance Claims	31,270.04	35,207.27	37,262.20	-	-		
01000500 37900 Miscellaneous Revenue	2,495.00	(2,444.00)	225.00	500.00	500.00		
01000500 37902 IPBC - Change in Terminal Reserve	11,483.00	30,413.00	45,185.00	-	-		
01000100 37905 Sale of Surplus Property	13,094.48	83,423.25	90,763.75	20,000.00	150,000.00		
01000500 38016 Transfer from Special Revenue-Hotel	35,000.00	35,000.00	35,000.00	30,000.00	30,000.00		
01900500 38099 Transfer from Debt Service	-	41,562.53	-	-	-		
Subtotal	\$ 670,105.41	\$ 1,024,854.40	\$ 948,348.23	\$ 530,000.00	\$ 906,000.00	70.9%	
General Fund Total	\$ 20,109,030.20	\$ 21,026,294.50	\$ 22,770,126.95	\$ 19,937,000.00	\$ 22,537,000.00	13.0%	
Transfers from Fund Balance							
Public Art Fund				-	-		
Vehicle Replacement Fund				-	-		
Liability Insurance Fund				-	-		
Cash and Investments				5,500,000.00	1,600,000.00		
Subtotal				\$ 5,500,000.00	\$ 1,600,000.00		
Fiscal Year General Fund Total (including budgeted Transfers from Fund Balance)				\$ 25,437,000.00	\$ 24,137,000.00	-5.1%	

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.

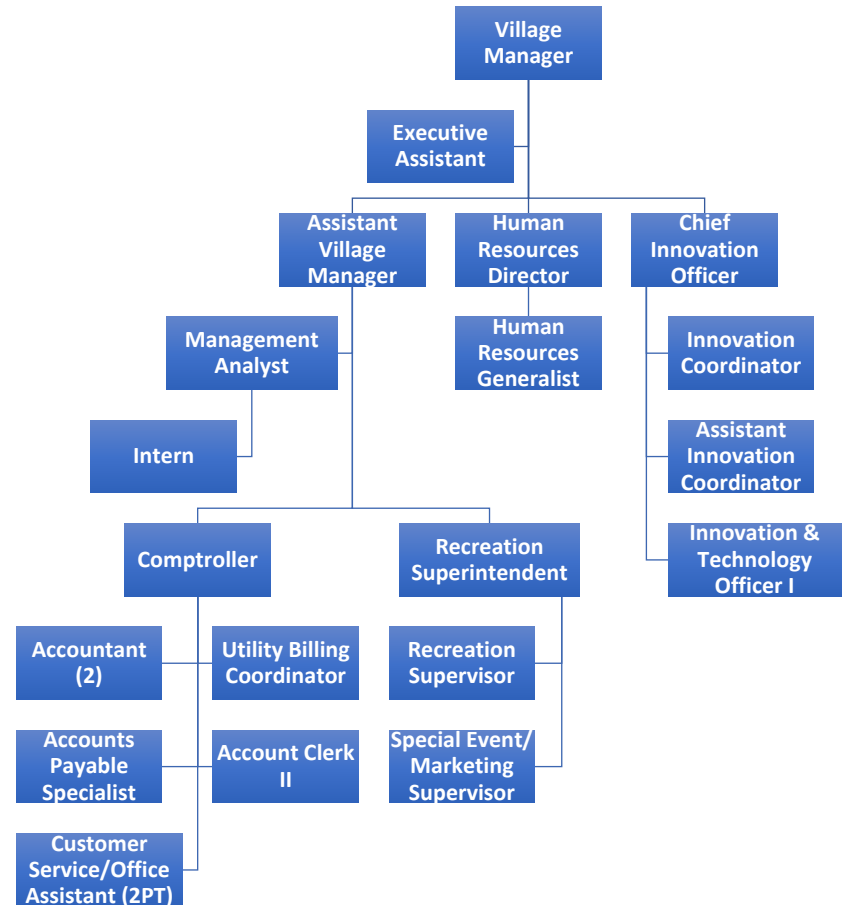
The **Office of Adjudication** provides for the adjudication of municipal ordinance violations to the general public in order to expedite prosecutions, reduce expenses, and allow the circuit court to focus on the more serious offenses.

Personnel Summary

The General Services Administration Department employs a total of 19.5 full-time equivalent employees in FY 22/23. One (1) Accountant, one (1) part-time Special Events and Marketing Supervisor, and one (1) part-time Management Intern position will be added this year.

Position	FY 21/22	FY 22/23	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	2.0	▲ 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	-
Special Event/Marketing Supervisor	-	0.5	▲ 0.5
Customer Service/Office Assistant	1.0	1.0	-
Management Intern	-	0.5	▲ 0.5
Total Full-Time Equivalent Positions	17.5	19.5	▲ 2.0
<i>Full-Time Employees</i>	16	17	▲ 1
<i>Part-Time Employees</i>	3	5	▲ 2

Departmental Organizational Chart



FY 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 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 2021 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 2021 Annual Report and Calendar to all Village residents.
- Obtain the International City/County Management’s Association’s (ICMA) Center for Performance Measurement Certificate of Distinction.
- 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 21/22 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.
- 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.
- 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.
- Hold five (5) summer concerts at Towne Park to attract visitors to the Old Town area.

- 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.
- 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.
- Improve residential waste diversion rate to 30% for calendar year 2021.
- Participate in McHenry County Coordinated Investment Study with the Chicago Metropolitan Agency for Planning.


 **Near Completion**

- N/A

 **Not Complete**

- N/A

FY 22/23 Objectives

 **Customer Service**

- Administer the 2022 Algonquin Community Survey in September 2022 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 2022 Annual Report and Calendar to all Village residents.

- Increase Excellent to Good survey rating for www.algonquin.org to at least 85.0% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for social media to at least 83.0% in the 2022 Algonquin Community Survey.
- Answer at least 93% of questions received through the Village's online chat system during 2022.
- Increase the number of water/sewer utility customers making payment by automated clearinghouse (ACH) to greater than 44% for calendar year 2022.
- Respond to Freedom of Information Act (FOIA) request within four (4) business days, on average, in calendar year 2022.
- Respond to general technology support help desk tickets within 72 hours (three days), on average, during calendar year 2022.
- Implement new Freedom of Information Act (FOIA) processing software by Q2 2022.



Economic Development

- Hold six (6) summer concerts events in July and August at Towne Park to attract visitors to Old Town Algonquin.



Infrastructure

- Coordinate with Kane County Division of Transportation regarding the Longmeadow Parkway Bridge Corridor project.



Fiscal Management

- Obtain the International City/County Management Association's (ICMA) Center for Performance Measurement Certificate of Distinction/Excellence in 2022.

- Obtain Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 22/23 budget document.
- Obtain Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 21/22 audit.
- Obtain Government Finance Officers Association (GFOA) Popular Annual Financial Reporting Award for FY 21/22.
- Maintain Village's Standard and Poor's bond rating of AAA.




Conservation

- Hold one (1) recycling and document shredding event in summer 2022.
- Improve residential waste diversion rate to greater than 32.0% for calendar year 2022.

Performance Measures and Statistics


The FY 22/23 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	2019	2019	2021		2022
	Actual	Actual	Actual	Target	Target
Increase the number of Algonquin e-News subscribers	2,319	2,555	2,637	2,700	>2,750
Maximize Excellent to Good survey rating for Algonquin e-News	91.3%	83.6%	87.1%	85.0%	>85.0%
Increase the number of visits/sessions per day to www.algonquin.org	592	1,164	1,757	650	<1,171
Maximize Excellent to Good survey rating for www.algonquin.org	91.3%	81.6%	85.5%	85.0%	>85.0%
Increase the number of online chat sessions received	553	1,135	837	N/A	N/A
Maintain a high answer rate for the online chat system	94.7%	93.8%	89.5%	95.0%	>93.0%

Increase number of social media account followers (Facebook)	6,383	7,485	8,172	8,000	>8,500
Increase number of social media account followers (Twitter)	1,999	2,134	2,183	2,300	>2,300
Increase number of social media account followers (Instagram)	1,382	1,654	1,753	2,000	>1,900
Maximize Excellent to Good survey rating for social media	91.0%	78.5%	81.7%	80.0%	>83.0%

Objective: Evaluate operations to provide the most efficient and effective customer service.

Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Meet or exceed number of days to respond to a FOIA Request	4.05	3.63	2.89	4.00	<3.00
Maximize percentage of water/sewer utility bill payments made using ACH	35.3%	37.4%	42.4%	36.0%	>44.0%
Respond to general technology support help desk tickets	1,899	1,522	1,677	N/A	N/A
Respond to general technology support help desk tickets in a timely manner	1d 13h	2d 13h	2d 1h	3d	3d

 Fiscal Management					
Objective: Maintain high standard of fiscal reporting and accuracy.					
Strategy/ Measure	2019	2020	2021		2022
	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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Increase Waste Diversion Rate (Diversion by recycling)	32.5%	32.2%	30.0%	N/A	>32.0%
Maximize Excellent to Good survey rating for recycling	88.8%	91.5%	92.5%	90.0%	90.0%

General Services Administration Department

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01100100 41103 IMRF	\$ 99,370.98	\$ 104,049.34	\$ 123,292.93	\$ 143,000.00	\$ 136,000.00		
01100100 41104 FICA	74,225.61	79,779.48	81,762.79	92,500.00	109,500.00		
01100100 41105 Unemployment Tax	1,347.09	1,451.06	1,413.02	2,100.00	1,900.00		
01100100 41106 Health Insurance	148,963.22	135,937.79	141,748.93	152,000.00	182,000.00		
01100100 41110 Salaries	970,167.98	1,039,675.15	1,073,598.92	1,134,000.00	1,411,000.00		
01101100 41113 Salary - Recreation Instructors	4,424.51	2,194.61	-	6,000.00	3,000.00		
01100100 41130 Salary - Elected Officials	57,000.00	57,000.00	51,750.00	57,000.00	57,000.00		
01100100 41140 Overtime	1,922.16	3,666.99	3,157.23	3,500.00	3,000.00		
Subtotal	\$ 1,357,421.55	\$ 1,423,754.42	\$ 1,476,723.82	\$ 1,590,100.00	\$ 1,903,400.00	19.7%	
Contractual Services							
01100100 42210 Telephone	\$ 21,028.50	\$ 20,293.30	\$ 21,646.48	\$ 23,600.00	\$ 24,000.00		
01100100 42211 Natural Gas	-	255.51	-	-	-		
01100100 42225 Bank Processing Fees	176.38	606.26	78.42	800.00	300.00		
01100100 42228 Investment Management	4,931.00	5,447.00	5,689.00	6,200.00	5,000.00		
01100100 42230 Legal Services	49,081.25	55,875.37	51,421.76	55,000.00	55,000.00		
01100100 42231 Audit Services	27,057.25	29,878.97	27,597.66	30,000.00	30,500.00		
01100100 42234 Professional Services	46,891.57	94,611.63	111,823.96	134,000.00	164,000.00		
01100100 42242 Publications	2,480.00	1,996.78	1,667.80	2,600.00	2,600.00		
01100100 42243 Printing & Advertising	4,663.85	4,861.28	5,428.01	5,000.00	5,000.00		
01100100 42245 Village Communications	13,195.67	16,671.75	13,246.09	17,000.00	18,000.00		
01100100 42260 Physicals & Screenings	35.00	70.00	-	-	-		
01100100 42272 Lease Payments	5,767.63	12,386.67	10,156.30	10,800.00	9,600.00		
01100100 42305 Municipal Court	6,080.67	4,783.35	4,631.69	7,000.00	7,000.00		
Subtotal	\$ 181,388.77	\$ 247,737.87	\$ 253,387.17	\$ 292,000.00	\$ 321,000.00	9.9%	
Supplies & Materials							
01100100 43308 Office Supplies	\$ 7,031.72	\$ 5,665.34	\$ 3,671.33	\$ 7,500.00	\$ 7,500.00		
01100100 43317 Postage	7,069.63	4,698.14	6,197.59	9,000.00	8,000.00		
01100100 43320 Tools, Equipment & Supplies	-	3,335.15	668.92	500.00	500.00		
01100100 43332 Office Furniture & Equip.	3,722.10	-	-	1,000.00	-		
01100100 43333 IT Equipment	22,457.49	17,001.73	14,559.51	9,000.00	10,200.00		
01100100 43340 Fuel	789.98	293.43	243.17	400.00	400.00		
Subtotal	\$ 41,070.92	\$ 30,993.79	\$ 25,340.52	\$ 27,400.00	\$ 26,600.00	-2.9%	

General Services Administration Department




Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Maintenance							
01100100 44420 Vehicle Maintenance (S)	\$ 3,624.09	\$ 3,041.35	\$ 8,055.14	\$ 4,000.00	\$ 4,000.00		
01100100 44423 Building Services (S)	116,500.10	101,242.22	96,893.81	122,000.00	129,000.00		
01100100 44426 Office Equipment Maint.	3,598.67	3,378.68	2,204.87	4,000.00	4,000.00		
Subtotal	\$ 123,722.86	\$ 107,662.25	\$ 107,153.82	\$ 130,000.00	\$ 137,000.00	5.4%	
Capital Expenditures							
01100100 45590 Capital Purchase	\$ 56,000.00	\$ -	\$ -	\$ 50,000.00	\$ -		
Subtotal	\$ 56,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	-100%	
Transfers							
01100500 48002 Transfer to Cemetery	\$ 250.00	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 250.00	\$ -	\$ -	\$ -	\$ -	-	
Other Charges							
01101100 47701 Recreation Programs	\$ 112,714.81	\$ 100,299.33	\$ 21,465.66	\$ 126,000.00	\$ 156,900.00		
01100100 47740 Travel/Training/Dues	25,756.37	25,092.98	35,661.69	34,000.00	38,500.00		
01100100 47741 Elected Officials - Expenses	1,228.66	601.00	-	1,500.00	1,500.00		
01100100 47743 Environmental Programs	2.47	13.48	-	500.00	-		
01100100 47745 President's Expenses	312.00	268.00	112.45	1,000.00	1,000.00		
01100100 47750 Historic Commission	1,392.22	552.70	1,949.96	3,000.00	2,500.00		
01100100 47760 Uniforms & Safety Items	558.50	-	-	500.00	600.00		
01100100 47765 Sales Tax Rebate Expense	123,131.23	245,435.11	231,433.32	15,000.00	131,000.00		
01100100 47769 Miscellaneous Expense	-	3.27	-	-	-		
01100600 47790 Interest Expense	309.66	1,255.27	1,613.84	2,000.00	2,000.00		
Subtotal	\$ 265,405.92	\$ 373,521.14	\$ 292,236.92	\$ 183,500.00	\$ 334,000.00	82.0%	
General Services Administration Total	\$ 2,025,260.02	\$ 2,183,669.47	\$ 2,154,842.25	\$ 2,273,000.00	\$ 2,722,000.00	19.8%	

(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

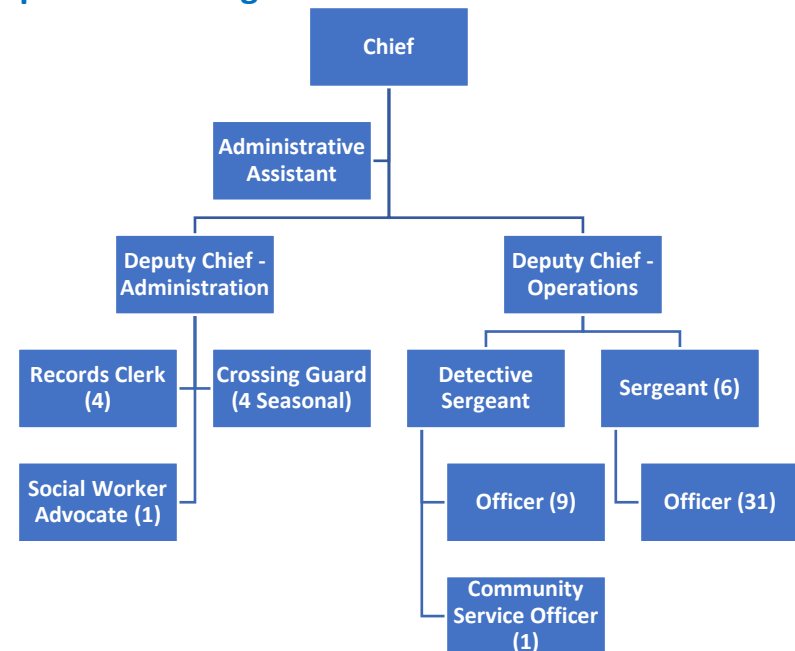
Personnel Summary

The Police Department employs a total of 58.0 full-time equivalent employees (50.0 Sworn) in FY 22/23. Two (2) new Officer positions have been added this year.

Position	FY 21/22	FY 22/23	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	40.0	▲ 2.0
Administrative Assistant	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	58.0	▲ 2.0
<i>Full-Time Employees</i>	55	57	▲ 2
<i>Part-Time Employees</i>	4	4	-



Departmental Organizational Chart



FY 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Participate in 2021 National Night Out event.
- Increase the number of Facebook (Algonquin Police) followers to 6,000 in calendar year 2021.
- Complete the National Incident-Based Reporting System (NIBRS) certification requirements through the Federal Bureau of Investigation (FBI) in 2021.
- Complete recertification process through the Illinois Law Enforcement Accreditation Program (ILEAP) in July 2021.
- Participate in multi-jurisdictional training opportunities with local agencies.
- Increase Excellent to Good survey rating for overall police services to 90.0% in the 2021 Algonquin Community Survey.
- Assist McHenry County Health Department with site planning, logistics, and security of current and future COVID-19 vaccination sites in the community.
- Increase departmental training on mental health, de-escalation, and cultural diversity for sworn and civilian personnel.
- Add at least two (2) additional Ford Police Interceptor Utility hybrid vehicles to the department's fleet.

Near Completion

- Implement and integrate Tyler eCitation software with the Village's existing enterprise resource planning (ERP) software.
- Implement peer support program as part of a regional initiative.

Not Complete

- Re-establish Traffic Unit to address traffic concerns and safety of the motoring public.
- Offer at least two (2) public educational courses/events to provide safety tips to residents.

FY 22/23 Objectives


Customer Service

- Build community relationships by planning and participating in the 2022 National Night Out event to be held in August 2022, with a goal of attracting at least 500 members of the community.
- Partner with the Algonquin Area Public Library District to host a minimum of two (2) educational courses that would focus on providing safety tips to attendees.
- Implement a Social Media strategy that would increase the utilization of posts to create interest in the Algonquin Police Department Facebook page and increase the number of followers to 7,000 in the calendar year 2022.
- Develop a Citizens' Police Academy program for residents and local business owners, that would increase their knowledge of policing, and hold a minimum of one (1) complete academy course during the 2022 calendar year.

Public Safety

- Bring the ALERT Team under the control of the Police Department and provide the members with quarterly training, in order to increase their preparedness for activation during a public safety event.
- Engage in new marketing strategies aimed at recruiting quality police officer candidates, including promotional videos and attending job fairs, with the goal of attracting 250 applicants for the next testing process.
- Retain certified, experienced officers and attract qualified lateral officers from other agencies through increased, competitive salary and benefits offered, with the goal to have no officers transfer to other agencies during the 2022 calendar year.


- To have a minimum of six (6) additional officers trained and certified as members of the Crisis Intervention Team (CIT) during the 2022 calendar year, which would increase proficiency in de-escalation and handling persons who are experiencing a mental health crisis.
- To establish the Traffic Unit to help provide traffic enforcement in areas of concern and to improve the safety of the motoring public through education and the issuance of citations.


 **Conservation**

- Add two (2) Ford Police Interceptor Utility Hybrid vehicles to the Department Fleet, which would replace traditional gasoline-only engine vehicles and reduce fuel consumption.

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Maximize the Excellent to Good survey rating for overall Police services	92.3%	85.6%	88.0%	90.0%	>88.7%
Increase number of social media account followers (Facebook)	4,695	5,186	6,490	5,000	7,000

 Public Safety					
Objective: Enforce traffic regulations to facilitate the smooth flow of vehicular and pedestrian traffic throughout the Village.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target ³
Reduce crashes at controlled intersections	71	39	55	70	<55 ³
Reduce traffic accident fatalities	1	0	0	0	0
Maximize the Excellent to Good survey rating for traffic enforcement	72.7%	72.7%	73.9%	N/A	>73.1%
Hit and Run Traffic Accidents: Property Damage	41	52	43	N/A	45 ³
Hit and Run Traffic Accidents: Personal Injury	6	2	1	N/A	3 ³
Traffic Accidents: Property Damage	373	310	284	N/A	322 ³
Traffic Accidents: Personal Injury	99	69	78	N/A	82 ³

Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target ³
Traffic Accidents: Occurring on Private Property	78	90	65	N/A	78 ³
Objective: Protect the safety and welfare of the public.					
Part I Crimes ¹	392	320	238	N/A	317 ³
Part II Crimes ²	997	907	826	N/A	910 ³
Service and Activity Calls	15,001	14,155	14,615	N/A	14,590 ³
Maximize the Excellent to Good survey rating for crime prevention	92.3%	91.4%	93.1%	N/A	>92.2%
Maximize the very safe and somewhat safe survey rating for feeling of safety during the day	95.8%	96.2%	95.8%	N/A	>96.0%
Maximize the very safe and somewhat safe rating for feeling of safety after dark	90.8%	89.8%	92.6%	N/A	>91.1%
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. 3 – A three-year average for strategy/measure is used for certain output measures in lieu of a target to assist reader with trend analysis.					

Police Department

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01200200 41103 IMRF	\$ 45,362.84	\$ 39,530.11	\$ 45,189.88	\$ 54,000.00	\$ 46,000.00		
01200200 41104 FICA	376,628.99	383,331.52	373,276.41	419,000.00	461,800.00		
01200200 41105 Unemployment Tax	6,090.28	5,509.87	5,950.98	6,500.00	6,500.00		
01200200 41106 Health Insurance	612,076.44	594,900.92	643,847.04	723,000.00	788,000.00		
01200200 41110 Salaries	431,657.98	402,259.57	409,067.88	427,000.00	452,000.00		
01200200 41120 Salary-Sworn Officers	4,338,913.51	4,470,912.56	4,379,517.99	4,748,000.00	5,250,000.00		
01200200 41122 Salary - Crossing Guards	15,862.50	14,206.26	9,885.00	22,500.00	22,500.00		
01200200 41140 Overtime	282,817.76	294,810.95	255,897.44	270,000.00	284,000.00		
01200200 41102 Pension Contribution Expense	1,992,833.93	1,985,000.00	2,068,000.00	2,280,000.00	2,280,000.00		
Subtotal	\$ 8,102,244.23	\$ 8,190,461.76	\$ 8,190,632.62	\$ 8,950,000.00	\$ 9,590,800.00	7.2%	
Contractual Services							
01200200 42210 Telephone	\$ 31,979.17	\$ 31,534.19	\$ 31,012.33	\$ 41,100.00	\$ 42,200.00		
01200200 42211 Natural Gas	-	-	-	-	-		
01200200 42212 Electric	504.92	370.53	337.54	500.00	500.00		
01200200 42215 Repeater Lines	52,990.37	50,929.76	68,519.02	30,600.00	41,250.00		
01200200 42225 Bank Processing Fees	232.39	713.44	547.01	800.00	600.00		
01200200 42230 Legal Services	164,453.51	104,818.68	110,868.99	117,000.00	105,000.00		
01200200 42234 Professional Services	38,883.43	23,006.26	76,868.40	33,200.00	67,200.00		
01200200 42242 Publications	317.60	344.89	145.00	500.00	500.00		
01200200 42243 Printing & Advertising	1,925.18	1,524.07	1,287.95	2,300.00	2,000.00		
01200200 42250 SEECOM	651,723.12	611,141.92	577,061.80	580,000.00	560,000.00		
01200200 42260 Physical Exams	270.00	345.00	280.00	1,000.00	2,500.00		
01200200 42270 Equipment Rental	9,859.16	24,087.23	14,548.01	2,600.00	250.00		
01200200 42272 Lease Payments	4,272.00	7,860.98	8,095.88	13,200.00	9,300.00		
Subtotal	\$ 957,410.85	\$ 856,676.95	\$ 889,571.93	\$ 822,800.00	\$ 831,300.00	1.0%	

Police Department




Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Supplies & Materials							
01200200 43308 Office Supplies	\$ 7,616.91	\$ 8,585.98	\$ 7,028.30	\$ 6,200.00	\$ 4,500.00		
01200200 43309 Materials	25,025.79	32,106.98	18,595.05	27,000.00	38,000.00		
01200200 43317 Postage	3,317.03	2,684.01	2,611.54	3,000.00	3,000.00		
01200200 43320 Tools, Equipment & Supplies	16,852.05	20,026.32	21,779.67	38,300.00	43,600.00		
01200200 43332 Office Furniture & Equipment	27,130.32	1,822.20	141.45	1,500.00	1,600.00		
01200200 43333 IT Equipment	46,284.38	23,375.84	26,555.64	51,900.00	112,900.00		
01200200 43340 Fuel (S)	74,913.49	64,434.10	58,581.81	68,000.00	82,000.00		
01200200 43364 D.A.R.E./Community Programs	3,931.54	5,128.30	420.00	7,500.00	5,000.00		
Subtotal	\$ 205,071.51	\$ 158,163.73	\$ 135,713.46	\$ 203,400.00	\$ 290,600.00	42.9%	
Maintenance							
01200200 44420 Vehicle Maintenance (S)	\$ 110,425.48	\$ 104,862.78	\$ 131,869.37	\$ 123,000.00	\$ 135,000.00		
01200200 44421 Equipment Maintenance (S)	8,388.37	11,552.42	7,994.08	16,000.00	12,000.00		
01200200 44422 Radio Maintenance	2,000.00	3,610.00	-	1,500.00	1,000.00		
01200200 44423 Building Services (S)	160,695.00	111,284.57	123,204.32	165,000.00	169,000.00		
01200200 44426 Office Equipment Maintenance	6,966.75	6,624.46	7,865.68	3,300.00	3,300.00		
Subtotal	\$ 288,475.60	\$ 237,934.23	\$ 270,933.45	\$ 308,800.00	\$ 320,300.00	3.7%	
Capital Expenditures							
01200200 43335 Vehicles & Equipment	\$ 150,256.27	\$ 25,243.61	\$ 24,801.85	\$ -	\$ 8,400.00		
01200200 45590 Capital Purchase	67,261.30	101,911.98	241,714.49	-	283,800.00		
01200200 45597 Capital Lease Payments	5,977.34	-	-	-	-		
Subtotal	\$ 223,494.91	\$ 127,155.59	\$ 266,516.34	\$ -	\$ 292,200.00	-	
Other Charges							
01200200 47720 Board of Police Commissioners	\$ 7,687.31	\$ 2,204.00	\$ 15,285.51	\$ 5,700.00	\$ 5,000.00		
01200200 47730 Emergency Service Disaster	7,828.21	-	-	1,100.00	-		
01200200 47740 Travel/Training/Dues	40,270.25	51,315.08	41,612.87	49,000.00	62,000.00		
01200200 47760 Uniforms & Safety Items	49,407.87	52,360.20	64,613.36	65,000.00	58,950.00		
01200200 47770 Investigations	536.09	492.00	-	2,000.00	1,000.00		
01200600 47790 Interest Expense	52.66	940.38	2,234.27	2,200.00	1,850.00		
Subtotal	\$ 105,782.39	\$ 107,311.66	\$ 123,746.01	\$ 125,000.00	\$ 128,800.00	3.0%	
Police Total	\$ 9,882,479.49	\$ 9,677,703.92	\$ 9,877,113.81	\$ 10,410,000.00	\$ 11,454,000.00	10.0%	

(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

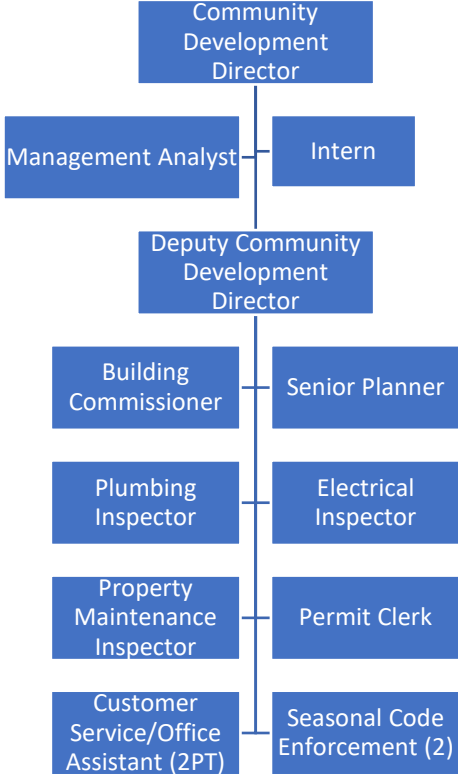
Personnel Summary

The Community Development Department employs a total of 11.25 full-time equivalent employees in FY 22/23. One (1) Deputy Community Development Director, one (1) Management Analyst, one (1) Permit Clerk, and one (1) seasonal Intern will be added to the department this year. One seasonal code enforcement position will be eliminated.

Position	FY 21/22	FY 22/23	Change
Community Development Director	1.0	1.0	-
Deputy Community Development Director	-	1.0	▲ 1.0
Building Commissioner	1.0	1.0	-
Senior Planner	1.0	1.0	-
Management Analyst	-	1.0	▲ 1.0
Plumbing Inspector	1.0	1.0	-
Electrical Inspector	1.0	1.0	-
Property Maintenance Inspector	1.0	1.0	-
Permit Clerk	-	1.0	▲ 1.0
Customer Service/Office Assistant	1.0	1.0	-
Intern	-	0.25	▲ 0.25
Seasonal Code Enforcement	1.5	1.0	▼ 0.5
Total Full-Time Equivalent Positions	8.5	11.25	▲ 2.75
<i>Full-Time Employees</i>	6	9	▲ 3
<i>Part-Time Employees</i>	5	5	0



Departmental Organizational Chart



FY 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Increase Excellent to Good survey rating for ease/efficiency of obtaining permits to 78.0% in the 2021 Algonquin Community Survey.
- Hold Art on the Fox event in September 2021 in Old Town Algonquin.
- Staff to serve on the Board of Directors for the Algonquin/Lake in the Hills Chamber of Commerce.
- Perform code enforcement inspections to maintain the public’s health, safety, and general welfare.
- Increase voluntary compliance rate for code enforcement cases to 96.0% in 2021.
- Increase the number of remote virtual inspections performed in 2021 five (5) percent from the 2020 actual value.

Near Completion

- Perform business retention visitations with local businesses.

Not Complete

- Increase the number of permit applications received online five (5) percent from 2020 values.

FY 22/23 Objectives

Customer Service

- Have at least 40% of all building permits received submitted online.
- Increase Excellent to Good survey rating for ease/efficiency of obtaining permits to 80.0% in the 2021 Algonquin Community Survey.
- Resolve at least 95% of all code enforcement cases voluntarily in 2022.

Economic Development

- Create an economic development/business attraction marketing plan by the end of calendar year 2022.
- Issue request for proposals and begin year 1 of 2 of updating the Village’s Comprehensive Plan.
- Perform five (5) business visitations with local businesses in 2022.
- Hold Art on the Fox event in September 2022 in Old Town.
- Community Development Director to speak at one (1) regional economic development event by the end of calendar year 2022.
- Village to hold a Business Breakfast recognizing local businesses in February 2023.
- Issue regular quarterly (4x) economic development updates via online newsletter.
- Hold a Developer Breakfast in October 2022 to promote investment opportunities to the development community.
- Attend at least two (2) International Council of Shopping Centers (ICSC) events, including RECON, to further business development efforts in fiscal year 2023.
- Community Development Director to serve on the Board of Directors for the Algonquin-Lake in the Hills Chamber of Commerce in 2022.


- Issue construction permits for at least one (1) new building in the Algonquin Corporate Campus in 2022.


 **Public Safety**


- Perform code enforcement inspections to maintain the public’s health, safety, and general welfare.
- Increase Excellent to Good survey rating for code enforcement to at least 75.0% in the 2022 Algonquin Community Survey.
- Positive survey rating for run-down buildings, weed lots, or junk vehicles a problem

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for ease/efficiency of obtaining permits	85.6%	76.9%	79.3%	78.0%	>80.0%
Maximize the percentage of permit applications submitted online	21.1%	45.7%	43%	N/A	>40.0%
Maximize the percentage of property maintenance violations resolved voluntarily	96.1%	99.5%	96%	96.0%	>95.0%
Number of Remote Virtual Inspections performed	0	33	241	N/A	250

 Economic Development					
Objective: Create jobs and bring visitors to our community.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Commercial vacancy rate	N/A	N/A	8.8%	N/A	7.5%
Industrial/flex/office vacancy rate	N/A	N/A	4.8%	N/A	5.0%
Commercial occupancy permits issued	25	22	20	N/A	30
Residential occupancy permits issued	25	84	10	N/A	75
Corporate Campus new construction permits issued	0	0	0	N/A	1

 Public Safety					
Objective: Maintain a high level of quality, consistency, and reliability in building and code enforcement inspections and permitting.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for code enforcement	79.3%	65.4%	69.8%	N/A	>75.0%
Maximize Not a problem and Minor problem survey rating for are run-down buildings, weed lots, or junk vehicles a problem in Algonquin	72.3%	70.9%	85.7%	N/A	>85.0%
Building inspections performed	5,150	5,385	6,231	N/A	7,000
Code enforcement inspections performed	2,123	9,876	7,686	N/A	2,500

Community Development Department

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01300100 41103 IMRF	\$ 71,277.51	\$ 68,737.65	\$ 69,144.33	\$ 90,000.00	\$ 96,000.00		
01300100 41104 FICA	51,320.84	53,609.29	46,408.31	57,000.00	76,600.00		
01300100 41105 Unemployment Tax	899.62	1,038.14	1,062.14	1,400.00	1,600.00		
01300100 41106 Health Insurance	80,403.41	80,654.21	66,110.21	88,000.00	115,000.00		
01300100 41110 Salaries	683,529.85	706,536.49	617,670.42	726,000.00	986,800.00		
01300100 41132 Salary - Planning/Zoning	1,715.00	1,840.00	1,075.00	2,000.00	2,000.00		
01300100 41140 Overtime	791.03	6,604.67	2,033.32	8,000.00	4,000.00		
Subtotal	\$ 889,937.26	\$ 919,020.45	\$ 803,503.73	\$ 972,400.00	\$ 1,282,000.00	31.8%	
Contractual Services							
01300100 42210 Telephone	\$ 14,906.63	\$ 14,717.44	\$ 15,400.71	\$ 19,300.00	\$ 20,900.00		
01300100 42225 Bank Processing Fees	84.44	1,937.26	4,042.24	7,000.00	5,000.00		
01300100 42230 Legal Services	18,175.49	23,471.79	12,963.54	25,000.00	25,000.00		
01300100 42234 Professional Services	132,570.14	200,559.96	203,634.87	136,900.00	277,500.00		
01300100 42242 Publications	1,278.22	-	-	1,000.00	500.00		
01300100 42243 Printing & Advertising	493.10	5,052.32	5,879.41	15,800.00	2,500.00		
01300100 42260 Physicals & Screenings	-	35.00	-	200.00	200.00		
01300100 42272 Lease Payments	606.71	21,323.67	19,598.59	19,800.00	20,000.00		
Subtotal	\$ 168,114.73	\$ 267,097.44	\$ 261,519.36	\$ 225,000.00	\$ 351,600.00	56.3%	
Supplies & Materials							
01300100 43308 Office Supplies	\$ 2,493.49	\$ 2,091.96	\$ 1,525.54	\$ 5,200.00	\$ 3,200.00		
01300100 43317 Postage	795.41	2,217.76	2,900.25	4,500.00	2,800.00		
01300100 43320 Tools, Equipment & Supplies	16.96	118.76	796.62	1,000.00	500.00		
01300100 43332 Office Furniture & Equip.	-	360.88	-	500.00	2,700.00		
01300100 43333 IT Equipment	8,072.43	4,540.66	1,248.78	9,000.00	24,100.00		
01300100 43340 Fuel (S)	7,157.38	6,256.58	4,454.22	6,000.00	7,000.00		
01300100 43362 Public Art	8,637.11	11,688.14	1,692.00	8,900.00	20,000.00		
Subtotal	\$ 27,172.78	\$ 27,274.74	\$ 12,617.41	\$ 35,100.00	\$ 60,300.00	71.8%	
Maintenance							
01300100 44420 Vehicle Maintenance (S)	\$ 15,366.84	\$ 4,626.01	\$ 6,837.06	\$ 14,000.00	\$ 8,000.00		
01300100 44423 Building Services (S)	39,563.71	24,044.68	27,407.19	38,000.00	39,000.00		
01300100 44426 Office Equipment Maintenance	3,533.07	3,115.70	1,773.31	3,400.00	3,500.00		
Subtotal	\$ 58,463.62	\$ 31,786.39	\$ 36,017.56	\$ 55,400.00	\$ 50,500.00	-8.8%	

Community Development Department




Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 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	\$ 26,537.60	\$ 15,437.30	\$ 38,025.76	\$ 22,300.00	\$ 31,400.00		
01300100 47740 Travel/Training/Dues	6,222.63	9,292.00	4,845.36	15,600.00	36,000.00		
01300100 47760 Uniforms & Safety Items	169.20	674.56	1,548.08	2,000.00	1,800.00		
01300600 47790 Interest Expense	5.02	2,629.87	4,402.41	3,600.00	3,400.00		
Subtotal	\$ 32,934.45	\$ 28,033.73	\$ 48,821.61	\$ 43,500.00	\$ 72,600.00	66.9%	
Community Development Total	\$ 1,196,116.84	\$ 1,273,212.75	\$ 1,162,479.67	\$ 1,331,400.00	\$ 1,817,000.00	36.5%	
Non Budgeted Expenses							
01300100 47779 A/R Write-Off Expense	\$ -	\$ -	\$ 2,807.63	\$ -	\$ 31,400.00		
Subtotal	\$ -	\$ -	\$ 2,807.63	\$ -	\$ 31,400.00		
Community Development Total (Audited)	\$ 1,196,116.84	\$ 1,273,212.75	\$ 1,165,287.30	\$ 1,331,400.00	\$ 1,848,400.00	38.8%	

(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 full-time equivalent employees in FY 22/23. No new personnel are proposed in this budget.

Position	FY 21/22	FY 22/23	Change
Public Works Director	1.0	1.0	-
Assistant Public Works Director	1.0	1.0	-
Executive Assistant	1.0	1.0	-
Total Full-Time Equivalent Positions	3.0	3.0	-
<i>Full-Time Employees</i>	<i>3</i>	<i>3</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>0</i>	<i>0</i>	<i>-</i>



Departmental Organizational Chart



FY 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

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

Near Completion

- N/A

Not Complete

- N/A

FY 22/23 Objectives

Customer Service

- Increase the number of departmental requests submitted online to 35 percent or greater in 2022.
- Increase Excellent to Good survey rating for overall public works to 83.9% or greater in the 2022 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 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Increase the percentage of requests submitted online	27.2%	33.2%	34.8%	35.0%	>35.0%
Maximize Excellent to Good survey rating for overall public works	84.3%	82.3%	85.2%	83.0%	>83.9%

 Infrastructure					
Objective: Provide oversight for all major maintenance and construction projects.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target ¹
Perform project reviews for Village construction projects	16	14	14	12	15 ¹
Perform project reviews for private development projects	7	10	10	13	9 ¹
Issue site development permits for approved projects	7	6	6	4	6 ¹
Notes: 1 – A three-year average for strategy/measure is used for certain output measures in lieu of a target to assist reader with trend analysis.					

Public Works - Administration Division

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01400300 41103 IMRF	\$ 23,221.13	\$ 20,479.54	\$ 21,049.27	\$ 25,000.00	\$ 21,000.00		
01400300 41104 FICA	15,886.82	15,312.71	12,948.21	16,000.00	16,000.00		
01400300 41105 Unemployment Tax	200.82	201.22	170.08	200.00	300.00		
01400300 41106 Health Insurance	12,963.66	11,387.18	10,622.41	13,000.00	15,000.00		
01400300 41110 Salaries	220,340.13	212,488.72	181,294.83	190,000.00	203,000.00		
01400300 41140 Overtime	56.86	208.77	89.82	300.00	300.00		
Subtotal	\$ 272,669.42	\$ 260,078.14	\$ 226,174.62	\$ 244,500.00	\$ 255,600.00	4.5%	
Contractual Services							
01400300 42210 Telephone	\$ 6,652.27	\$ 7,022.95	\$ 5,706.93	\$ 6,500.00	\$ 6,800.00		
01400300 42211 Natural Gas	-	207.61	-	-	-		
01400300 42215 Repeater Lines	-	-	1,846.84	8,800.00	18,100.00		
01400300 42230 Legal Services	4,156.25	332.42	2,143.75	5,000.00	1,500.00		
01400300 42234 Professional Services	-	258.00	66.00	-	-		
01400300 42242 Publications	297.40	459.00	385.80	600.00	600.00		
01400300 42243 Printing & Advertising	-	50.00	-	50.00	100.00		
01400300 42260 Physicals & Screenings	-	35.00	-	300.00	300.00		
01400300 42270 Equipment Rental	202.49	202.36	202.44	700.00	700.00		
01400300 42272 Lease Payments	606.68	3,385.56	4,619.24	5,000.00	5,400.00		
Subtotal	\$ 11,915.09	\$ 11,952.90	\$ 14,971.00	\$ 26,950.00	\$ 33,500.00	24.3%	
Supplies & Materials							
01400300 43308 Office Supplies	\$ 1,079.57	\$ 1,079.90	\$ 1,123.05	\$ 1,500.00	\$ 1,200.00		
01400300 43317 Postage	1,405.32	880.97	1,903.34	1,000.00	1,000.00		
01400300 43320 Tools, Equipment & Supplies	-	-	-	-	-		
01400300 43332 Office Furniture & Equipment	980.00	-	-	-	4,000.00		
01400300 43333 IT Equipment	7,168.62	8,664.71	11,480.26	11,800.00	12,200.00		
01400300 43340 Fuel	1,422.50	1,422.95	541.55	1,600.00	1,600.00		
Subtotal	\$ 12,056.01	\$ 12,048.53	\$ 15,048.20	\$ 15,900.00	\$ 20,000.00	25.8%	
Maintenance							
01400300 44420 Vehicle Maintenance (S)	\$ 6,654.82	\$ 3,948.54	\$ 741.99	\$ 6,000.00	\$ 4,000.00		
01400300 44423 Building Services (S)	39,782.31	35,390.61	44,521.27	50,000.00	52,000.00		
01400300 44426 Office Equipment Maint.	323.49	282.27	115.44	450.00	500.00		
Subtotal	\$ 46,760.62	\$ 39,621.42	\$ 45,378.70	\$ 56,450.00	\$ 56,500.00	0.1%	

Public Works - Administration Division





Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Capital Expenditures							
01400300 43335 Vehicles & Equipment	\$ 35,160.89	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 35,160.89	\$ -	\$ -	\$ -	\$ -	-	
Transfers							
01400500 48099 Transfer/Debt Service Fund	\$ 622,000.00	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 622,000.00	\$ -	\$ -	\$ -	\$ -	-	
Other Charges							
01400300 47740 Travel, Training & Dues	\$ 10,574.30	\$ 7,648.92	\$ 2,842.59	\$ 8,600.00	\$ 8,200.00		
01400300 47760 Uniforms & Safety Items	321.66	480.27	167.99	600.00	600.00		
01400600 47790 Interest Expense	4.99	953.23	1,160.16	1,000.00	600.00		
Subtotal	\$ 10,900.95	\$ 9,082.42	\$ 4,170.74	\$ 10,200.00	\$ 9,400.00	-7.8%	
Public Works Administration Total	\$ 1,011,462.98	\$ 332,783.41	\$ 305,743.26	\$ 354,000.00	\$ 375,000.00	5.9%	

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

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
	Public Safety
	Conservation

Personnel Summary

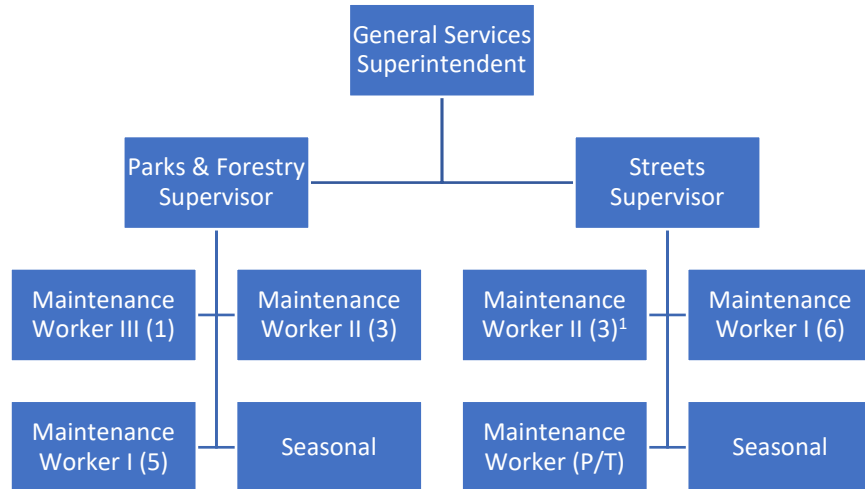
The General Services Division of the Public Works Department employs a total of 24 full-time equivalent employees in FY 22/23. One (1) Maintenance Worker I was promoted to a Maintenance Worker II position and one (1) Maintenance Worker II was promoted to a Maintenance Worker III position. One (1) part-time Maintenance Worker position has been added this year. Two (2) seasonal positions will be eliminated this year.



Position	FY 21/22	FY 22/23	Change
General Services Superintendent	1.0	1.0	-
Streets Supervisor	1.0	1.0	-
Parks and Forestry Supervisor	1.0	1.0	-
Maintenance Worker III	-	1.0	▲ 1.0
Maintenance Worker II ¹	6.0	6.0	-
Maintenance Worker I	12.0	11.0	▼ 1.0
Maintenance Worker (Part-Time)		0.5	▲ 0.5
Seasonal	3.0	2.5	▼ 0.5
Total Full-Time Equivalent Positions	24.0	24.0	-
<i>Full-Time Employees</i>	<i>21</i>	<i>21</i>	<i>-</i>
<i>Part-Time Employees</i>	<i>12</i>	<i>11</i>	<i>-</i>

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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Receive Tree City USA Award in 2022.
- Pruned 5,461 municipal-owned trees, exceeding annual target of 5,000.
- Maintain at least eight (8) International Society of Arboriculture Certified Arborists on staff during 2021.

Near Completion

- Implement year 1 goals outlined in the Parks and Recreation Master Plan.

Not Complete

- N/A

FY 22/23 Objectives

Customer Service

- Continue to use Cityworks service requests to answer resident questions and respond to needed services.
- Provide mosquito control monitoring and services, including three (3) cycles of inspections to 300 breeding sites as well as annual treatments to approximately 4,500 catch basins in the Village.
- Maintain at least eight (8) International Society of Arboriculture Certified Arborists on staff during 2022.


Infrastructure

- Perform annual bridge (three (3) locations) and dam (one (1) location) inspections.
- Manage annual landscape maintenance contract which services 237 acres of municipal property.
- Manage aquatic weed control contract that services three (3) sites.
- Perform maintenance of all site amenities and infrastructure for 21 developed park sites.
- Perform asphalt patching and pothole maintenance periodically throughout the fiscal year.
- Manage, maintain, and upgrade all signs (5,584) within the Village’s inventory.
- Prune at least 5,000 trees during the 2022-2023 winter pruning cycle.
- Increase Excellent to Good survey rating for tree trimming to at least 76.6% in the 2022 Algonquin Community Survey.

- Increase Excellent to Good survey rating for snow/ice removal to at least 83.2% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for street maintenance to at least 74.8% in the 2022 Algonquin Community Survey.
- Increase Excellent to Good survey rating for park maintenance to at least 87.1% in the 2022 Algonquin Community Survey.

 **Public Safety**

- Convert Public Works vehicle radio system to the StarCom network on 30 vehicles allowing interoperability with public safety frequencies.


 **Conservation**


- Continue to follow guidelines and set objective in our National Pollutant Discharge Elimination System (NPDES) Stormwater permit.
- Replace dead and plant materials in ROW and parks being cognizant to use pollinator friendly species.
- Receive Tree City USA Award in 2023.
- Increase Excellent to Good survey rating for urban forestry program to at least 82.3% in the 2022 Algonquin Community Survey.


Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2021
	Actual	Actual	Actual	Target	Target
International Society of Arboriculture Certified Arborists	7	7	8	8	8

 Infrastructure					
Objective: Maintain Village infrastructure to uphold a high quality of life for residents and visitors.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Trees Pruned	3,399	4,355	5,461	5,000	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	77.7%	76.1%	75.9%	N/A	>76.6%
Maximize Excellent to Good survey rating for snow/ice removal	88.1%	79.7%	81.8%	N/A	>83.2%
Maximize Excellent to Good survey rating for street maintenance	81.4%	62.9%	80.1%	N/A	>74.8%
Maximize Excellent to Good survey rating for parks maintenance	87.4%	84.0%	89.8%	N/A	>87.1%

 Conservation					
Objective: Promote Village solid waste program to encourage recycling.					
Strategy/ Measure	2019	2020	2021		2022
	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	80.7%	82.4%	83.8%	N/A	>82.3%

Public Works - General Services Division

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
01500300 41103 IMRF	\$ 156,575.46	\$ 137,946.59	\$ 168,348.54	\$ 196,000.00	\$ 162,000.00		
01500300 41104 FICA	117,526.77	108,075.69	109,547.46	127,000.00	131,000.00		
01500300 41105 Unemployment Tax	2,598.45	2,529.36	2,522.62	3,000.00	3,000.00		
01500300 41106 Health Insurance	256,787.94	225,076.43	264,808.97	294,000.00	303,000.00		
01500300 41110 Salaries	1,464,439.21	1,383,912.23	1,408,242.84	1,579,000.00	1,623,000.00		
01500300 41140 Overtime	110,087.22	59,636.21	66,364.96	65,000.00	66,000.00		
Subtotal	\$ 2,108,015.05	\$ 1,917,176.51	\$ 2,019,835.39	\$ 2,264,000.00	\$ 2,288,000.00	1.1%	
Contractual Services							
01500300 42210 Telephone	\$ 20,448.66	\$ 20,260.82	\$ 21,199.14	\$ 32,900.00	\$ 31,200.00		
01500300 42211 Natural Gas	1,351.41	1,176.57	733.19	1,200.00	1,200.00		
01500300 42212 Electric	338,048.04	183,922.01	217,163.63	225,500.00	221,900.00		
01500300 42215 Repeater Lines	-	-	1,846.84	8,800.00	18,100.00		
01500300 42230 Legal Services	1,662.50	4,084.50	1,312.50	1,500.00	1,500.00		
01500300 42232 Engineering Services	1,338.68	36,223.88	10,935.36	7,000.00	7,300.00		
01500300 42234 Professional Services	511,486.25	721,227.65	709,377.07	835,700.00	792,500.00		
01500300 42243 Printing & Advertising	88.34	325.00	-	500.00	300.00		
01500300 42253 Community Events	968.00	-	-	1,500.00	1,000.00		
01500300 42260 Physicals & Screenings	1,622.80	1,776.00	826.00	1,600.00	1,600.00		
01500300 42264 Snow Removal	860.47	1,277.13	128.84	1,700.00	1,700.00		
01500300 42270 Equipment Rental	27,348.30	24,217.20	4,225.47	2,000.00	2,000.00		
01500300 42272 Principal Lease Payments	-	5,340.56	8,782.94	8,800.00	4,400.00		
Subtotal	\$ 905,223.45	\$ 999,831.32	\$ 976,530.98	\$ 1,128,700.00	\$ 1,084,700.00	-3.9%	
Supplies & Materials							
01500300 43308 Office Supplies	\$ 85.01	\$ 358.93	\$ 51.94	\$ 400.00	\$ 400.00		
01500300 43309 Materials	76,380.15	13,057.93	14,815.13	22,750.00	17,300.00		
01500300 43317 Postage	-	219.71	306.08	500.00	300.00		
01500300 43320 Tools, Equipment & Supplies	35,092.90	32,197.90	36,058.83	41,150.00	30,400.00		
01500300 43332 Office Furniture & Equipment	-	22,728.14	-	3,000.00	-		
01500300 43333 IT Equipment	17,697.12	13,500.00	19,870.01	19,425.00	19,500.00		
01500300 43340 Fuel	79,309.39	60,084.27	65,063.54	71,000.00	84,000.00		
01500300 43360 Park Upgrades	42,839.00	14,112.00	37,114.73	-	88,000.00		
01500300 43366 Sign Program	24,397.79	24,745.00	34,808.90	50,500.00	54,000.00		
Subtotal	\$ 275,801.36	\$ 181,003.88	\$ 208,089.16	\$ 208,725.00	\$ 293,900.00	40.8%	

Public Works - General Services Division

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Maintenance							
01500300 44402 Tree Planting	\$ 20,747.81	\$ 350.00	\$ 8,383.25	\$ 9,300.00	\$ 15,400.00		
01500300 44420 Vehicle Maintenance (S)	274,579.28	241,555.48	251,765.61	301,000.00	317,000.00		
01500300 44421 Equipment Maintenance (S)	146,374.95	109,134.23	164,040.09	192,500.00	184,000.00		
01500300 44423 Building Maintenance (S)	167,013.72	159,861.27	152,387.00	200,000.00	203,000.00		
01500300 44426 Office Equipment Maint.	1,012.21	968.60	596.77	1,600.00	1,600.00		
01500300 44427 Curb & Sidewalk Program	7,556.08	7,875.00	5,882.00	4,000.00	10,000.00		
01500300 44428 Street Maintenance	14,617.50	11,999.64	12,000.00	12,000.00	-		
01500300 44429 Street Light Maintenance	7,217.81	3,153.52	22,427.82	-	-		
01500300 44430 Traffic Signal Maintenance	24,040.77	33,703.44	16,065.21	26,500.00	24,000.00		
01500300 44431 Storm Sewer Maintenance	14,107.64	11,267.51	11,699.20	12,000.00	12,000.00		
Subtotal	\$ 677,267.77	\$ 579,868.69	\$ 645,246.95	\$ 758,900.00	\$ 767,000.00	1.1%	
Capital Expenditures							
01500300 43335 Vehicles & Equipment	\$ 24,243.00	\$ -	\$ 24,159.00	\$ 30,000.00	\$ 150,000.00		
01500300 45590 Capital Purchase	131,641.00	25,905.00	168,470.00	-	-		
Subtotal	\$ 155,884.00	\$ 25,905.00	\$ 192,629.00	\$ 30,000.00	\$ 150,000.00	400.0%	
Transfers							
01500500 48005 Transfer to Pool Fund	\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 192,175.00	\$ 192,100.00		
Subtotal	\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 192,175.00	\$ 192,100.00	0.0%	
Other Charges							
01500300 47740 Travel/Training/Dues	\$ 18,357.79	\$ 15,007.61	\$ 4,155.44	\$ 21,400.00	\$ 23,000.00		
01500300 47760 Uniforms & Safety Items	14,699.31	17,767.04	16,606.38	21,200.00	19,500.00		
01500600 47790 Interest Lease Expense	-	1,118.58	1,928.40	1,600.00	800.00		
Subtotal	\$ 33,057.10	\$ 33,893.23	\$ 22,690.22	\$ 44,200.00	\$ 43,300.00	-2.0%	
General Services Total	\$ 4,297,837.94	\$ 3,920,146.93	\$ 4,122,284.26	\$ 4,626,700.00	\$ 4,819,000.00	4.2%	

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

Multidepartmental

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
01900100 42234 Professional Services	\$ 4,669.00	\$ 5,094.75	\$ 9,821.66	\$ 29,400.00	\$ 29,400.00		
01900100 42236 Insurance	506,331.30	496,327.30	599,341.54	636,000.00	664,000.00		
Subtotal	\$ 511,000.30	\$ 501,422.05	\$ 609,163.20	\$ 665,400.00	\$ 693,400.00	4.2%	
Supplies & Materials							
01900100 43333 Computer Network	\$ 214,262.33	\$ 251,470.41	\$ 223,693.72	\$ 266,000.00	\$ 369,600.00		
Subtotal	\$ 214,262.33	\$ 251,470.41	\$ 223,693.72	\$ 266,000.00	\$ 369,600.00	38.9%	
Capital Expenditure							
01900500 45590 Capital Purchase	\$ -	\$ -	\$ 70,899.90	\$ -	\$ 118,000.00		
Subtotal	\$ -	\$ -	\$ 70,899.90	\$ -	\$ 118,000.00	-	
Transfers							
01900500 48002 Transfer to Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ 160,000.00		
01900500 48004 Transfer to Street Imp. Fund	600,000.00	3,470,000.00	3,000,000.00	5,500,000.00	633,000.00		
01900500 48006 Transfer to Park Imp. Fund	400,000.00	142,500.00	-	-	502,000.00		
01900500 48026 Transfer to Nat. Area Imp. Fund	-	-	-	-	465,000.00		
Subtotal	\$ 1,000,000.00	\$ 3,612,500.00	\$ 3,000,000.00	\$ 5,500,000.00	\$ 1,760,000.00	-68.0%	
Other Charges							
01900100 47740 Travel, Training, & Dues	\$ 16,019.71	\$ 8,221.88	\$ 520.82	\$ 10,500.00	\$ 9,000.00		
Subtotal	\$ 16,019.71	\$ 8,221.88	\$ 520.82	\$ 10,500.00	\$ 9,000.00	-14.3%	
Multidepartmental Total	\$ 1,741,282.34	\$ 4,373,614.34	\$ 3,904,277.64	\$ 6,441,900.00	\$ 2,950,000.00	-54.2%	
Non Budgeted Expense							
01900100 47768 Write-Off Expense	\$ 18,655.06	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 18,655.06	\$ -	\$ -	\$ -	\$ -		
Multidepartmental Total (Audited)	\$ 1,759,937.40	\$ 4,373,614.34	\$ 3,904,277.64	\$ 6,441,900.00	\$ 2,950,000.00	-54.2%	

Long-Term Financial Planning

The Village of Algonquin annually prepares a ten-year financial forecast for the General Fund. These projections assist with policy decisions and to further understand the Village's financial position in future years beyond the current year annual operating budget for the General Fund.

Assumptions and Methodology

The forecast does not place a value on the need or desirability of expenditures. Rather, the forecast assumes the continuation of current service levels and the impact that the cost of maintaining current service levels will have in the years ahead. In addition, revenues are projected based on anticipated growth patterns, known fee changes and recommendations for future changes within the FY 22/23 proposed budget document.

The information contained herein is a forecast of the projected financial position of the Village rather than a plan that incorporates strategies to meet those needs of the Village. The forecast provides the basis for discussion and policy decisions necessary in future years to maintain services at their current levels or enhance service levels in specific areas.

This forecast is intended to serve as a tool for financial planning and decision making in the years ahead, which will be updated at least annually. This plan should be considered a working document that will constantly change as trends begin to develop.

In many cases the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does not consider the potential for a realignment of revenues between funds. In some cases, such realignment may be possible, but not without a careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the Village's Long-Term Financial Plan has been developed and presented.

Any effort to project or forecast the future financial position of the Village must be based on certain assumptions regarding revenue and expenditure growth. These assumptions, by necessity, are broadly applied. The Long-Term Financial Plan is no exception. An appropriate assumption for each type of revenue or expenditure account, category or fund was determined. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances. The Long-Term Financial Plan is based on historic averages and is used to project future year financial positions beyond the budget year.




	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33
	Actual	Actual	Actual	Actual	Actual	Estimate	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
Revenues (\$000)																	
Sales Tax	\$ 7,704	\$ 7,733	\$ 7,619	\$ 7,345	\$ 7,592	\$ 8,600	\$ 8,800	\$ 8,963	\$ 9,137	\$ 9,310	\$ 9,484	\$ 9,658	\$ 9,832	\$ 10,006	\$ 10,180	\$ 10,353	\$ 10,527
Income Tax	3,645	3,577	3,898	4,414	4,888	5,100	5,020	4,663	4,577	4,905	5,250	5,511	6,059	5,762	5,595	5,509	5,837
Comm. Development Fees	481	689	559	510	629	1,100	523	543	631	589	499	556	644	601	511	568	657
Police/Court Fines	417	369	297	292	222	280	243	227	210	194	177	161	145	128	112	96	79
Franchise & Telecomm. Tax	668	639	615	585	551	530	530	514	498	482	467	451	435	419	403	387	371
Real Estate Tax	6,104	5,984	5,988	6,004	5,994	6,229	6,300	6,248	6,268	6,289	6,310	6,331	6,352	6,373	6,394	6,415	6,436
Donations	175	144	128	219	309	415	150	139	283	125	156	135	149	293	136	166	145
Grants	70	19	25	52	1,508	341	-	-	-	-	-	-	-	-	-	-	-
Interest	73	132	311	580	129	86	65	145	109	124	133	141	105	120	129	137	101
Other	738	725	670	1,025	948	1,080	906	905	932	959	986	1,013	1,039	1,066	1,093	1,120	1,147
TOTAL	\$ 20,076	\$ 20,012	\$ 20,109	\$ 21,026	\$ 22,770	\$ 23,761	\$ 22,537	\$ 22,345	\$ 22,646	\$ 22,978	\$ 23,462	\$ 23,956	\$ 24,761	\$ 24,769	\$ 24,553	\$ 24,752	\$ 25,300
Expenditures (\$000)																	
Personnel	\$ 12,945	\$ 12,754	\$ 12,730	\$ 12,710	\$ 12,716	\$ 14,275	\$ 15,320	\$ 14,992	\$ 15,350	\$ 15,708	\$ 16,066	\$ 16,425	\$ 16,783	\$ 17,141	\$ 17,500	\$ 17,858	\$ 18,216
Contractual Services	2,236	2,423	2,735	2,885	3,005	2,985	3,316	3,281	3,372	3,464	3,556	3,648	3,740	3,832	3,923	4,015	4,107
Supplies & Materials	923	674	775	661	621	730	1,061	802	760	831	910	903	860	818	890	968	962
Maintenance	1,297	1,324	1,195	997	1,105	1,022	1,331	1,264	1,368	1,307	1,411	1,349	1,453	1,392	1,496	1,434	1,539
Capital Outlay	810	344	490	153	530	648	560	625	652	679	706	733	761	788	815	842	869
Transfers	1,699	706	1,765	3,795	3,057	5,653	1,952	127	132	137	142	147	152	157	162	167	172
Other Charges	381	308	464	560	492	714	597	657	691	725	759	794	828	862	897	931	965
TOTAL	\$ 20,291	\$ 18,534	\$ 20,154	\$ 21,761	\$ 21,526	\$ 26,026	\$ 24,137	\$ 21,746	\$ 22,325	\$ 22,852	\$ 23,551	\$ 24,000	\$ 24,577	\$ 24,990	\$ 25,682	\$ 26,216	\$ 26,830
SURPLUS/DEFICIT	\$ (216)	\$ 1,478	\$ (45)	\$ (735)	\$ 1,244	\$ (2,265)	\$ (1,600)	\$ 599	\$ 321	\$ 126	\$ (89)	\$ (44)	\$ 184	\$ (221)	\$ (1,129)	\$ (1,464)	\$ (1,530)
SURPLUS/DEFICIT (No Xfers)	\$ 1,483	\$ 2,184	\$ 1,719	\$ 3,060	\$ 4,301	\$ 3,388	\$ 352	\$ 726	\$ 453	\$ 263	\$ 53	\$ 103	\$ 336	\$ (64)	\$ (967)	\$ (1,297)	\$ (1,358)

Definitions: Xfers is a shortened term for General Fund transfers to fund expenditures or expenses in other Village funds.

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

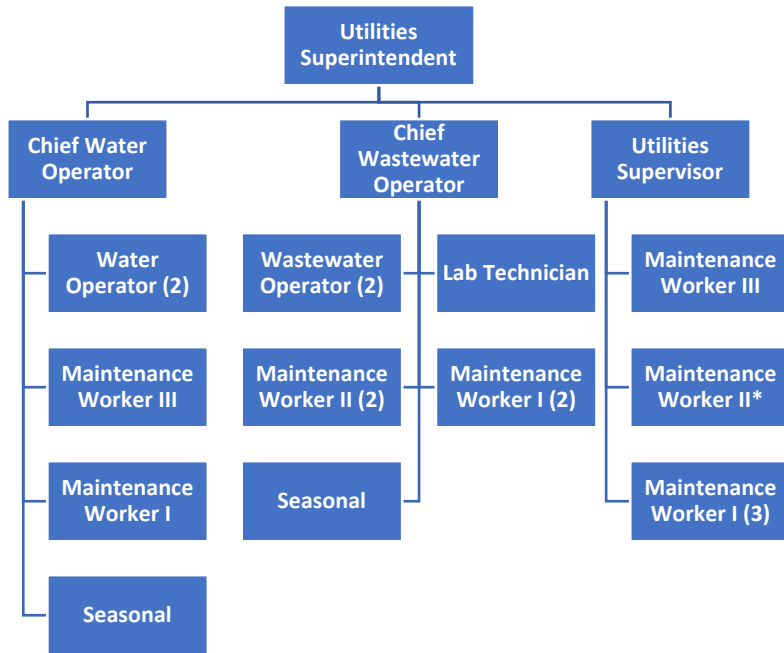
Personnel Summary

The Water and Sewer Utilities Division of the Public Works Department employs a total of 19.5 full-time equivalent employees in FY 22/23. One (1) Maintenance Worker I was promoted to a Maintenance Worker II position and two (2) Maintenance Worker II employees were promoted to Maintenance Worker III positions.



Position	FY 21/22	FY 22/23	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 III	-	2.0	▲ 2.0
Maintenance Worker II ¹	3.0	2.0	▼ 1.0
Maintenance Worker I ²	7.0	6.0	▼ 1.0
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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Promptly respond to requests for service for water and sewer customers.
- Flush 125,000 linear feet of sanitary sewer in calendar year 2021.
- Perform annual lift station pump inspections and evaluations.
- Perform annual well inspections and evaluations.

- Perform annual leak survey to identify water loss throughout the 160 miles of Village water distribution system.
- Monitor and implement outdoor watering restrictions as dictated by groundwater levels near municipal wells.

Near Completion

- Televis 62,500 linear feet of sanitary sewer in calendar year 2021.

Not Complete

- N/A

FY 21/22 Objectives

Customer Service


- Promptly respond to requests for service for water and sewer customers.
- Send out the 2021 Consumer Confidence Report by summer 2022.

Infrastructure

- Perform system-wide annual lift station pump inspections and evaluations by Q1 2023.
- Perform system-wide annual well inspections and evaluations by Q1 2023.
- Perform annual leak survey to identify water loss throughout the 160 miles of the Village water distribution system.
- Perform distribution system valve exercising as scheduled by Q1 2023.
- Complete year 2 of Countryside Standpipe maintenance in 2022.

Public Works Department – Water and Sewer Utilities Operating Division

- Replace interior/exterior lighting at Water Treatment Plant #1 during the fiscal year.
- Remove and inspect Well #10 and Well #11 during the current fiscal year.
- Perform maintenance and rebuild Wastewater Treatment Facility pumps #402 and #403.
- Perform replacement of programmable logic controller (PLC) at Braewood Lift Station in 2022.




Conservation


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

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Televise sanitary sewer system (linear feet)	89,387	33,182	37,628	62,500	62,500
Flush sanitary sewer system (linear feet)	119,685	101,655	127,336	125,000	125,000
Volume of water produced (million gallons)	861.52	809.18	956.56	N/A	N/A
Volume of wastewater treated (million gallons)	1,376.33	1,324.64	1,081.50	N/A	N/A
Maximize Excellent to Good survey rating for sewer services	85.0%	83.7%	85.5%	N/A	>84.7%
Maximize Excellent to Good survey rating for drinking water	71.6%	64.4%	68.4%	N/A	>68.1%

Public Works Department – Water and Sewer Utilities Operating Division

 Conservation					
Objective: Protect and manage groundwater supplies.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Number of days on elevated water restrictions	0	0	121	N/A	N/A
Daily water consumption per capita (gallons)	80	80	80	N/A	N/A

Water and Sewer Operating Fund

Revenues

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Donations & Grants								
07000400	33035 Donations - Operating - W&S	\$ 2,573.40	\$ 8,324.91	\$ 14,126.53	\$ 2,000.00	\$ 12,000.00		
07000400	33235 Grants - Operating	-	-	-	-	-		
Subtotal		\$ 2,573.40	\$ 8,324.91	\$ 14,126.53	\$ 2,000.00	\$ 12,000.00	500.0%	
Charges for Services								
07000400	34100 Rental Income	\$ 50,240.82	\$ 51,388.18	\$ 84,765.97	\$ 85,000.00	\$ 90,000.00		
07000400	34200 Miscellaneous Billings	-	-	-	-	-		
07000400	34700 Water Fees	3,451,520.59	3,843,452.39	4,188,505.99	4,100,000.00	4,800,000.00		
07000400	34710 Sewer Fees	3,990,353.84	4,829,166.53	5,433,414.64	5,500,000.00	6,400,000.00		
07000400	34715 Infrastructure Fee	1,324,647.00	1,332,776.00	1,335,937.40	1,320,000.00	1,330,000.00		
07000400	34720 Administrative Fees	2,930.00	3,707.35	2,912.65	2,000.00	2,000.00		
07000400	34730 Late Charges	75,485.97	80,657.18	69,030.04	75,000.00	75,000.00		
07000400	34740 Reinstatement Fees	16,276.68	18,304.95	18,461.16	14,000.00	17,000.00		
07000400	34820 Meter Sales	51,596.00	39,256.00	29,796.00	40,000.00	45,000.00		
Subtotal		\$ 8,963,050.90	\$ 10,198,708.58	\$ 11,162,823.85	\$ 11,136,000.00	\$ 12,759,000.00	14.6%	
Investment Income								
07000500	36001 Interest	\$ 2,462.29	\$ 3,652.18	\$ 2,180.18	\$ 2,000.00	\$ 1,000.00		
07000500	36020 Interest - Investment Pools	90,416.42	236,690.76	11,132.31	10,000.00	4,000.00		
Subtotal		\$ 92,878.71	\$ 240,342.94	\$ 13,312.49	\$ 12,000.00	\$ 5,000.00	-58.3%	
Other Income								
07000400	37100 Restitution	\$ 3,183.86	\$ 328.00	\$ 6,179.39	\$ -	\$ -		
07000400	37905 Sale of Surplus Property	27,974.88	59,060.22	(1,883.85)	20,000.00	20,000.00		
Subtotal		\$ 31,158.74	\$ 59,388.22	\$ 4,295.54	\$ 20,000.00	\$ 20,000.00	0.0%	
Water & Sewer Operating Fund Total		\$ 9,089,661.75	\$ 10,506,764.65	\$ 11,194,558.41	\$ 11,170,000.00	\$ 12,796,000.00	14.6%	

Water and Sewer Operating Fund

Total Expenses

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
			Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Operating Expenses									
07700400	∑	Water Division Total	\$ 3,083,719.29	\$ 2,894,401.36	\$ 2,896,287.46	\$ 3,534,600.00	\$ 3,668,000.00		
07800400	∑	Sewer Division Total	2,497,083.49	2,692,161.35	2,700,059.17	3,248,500.00	3,368,000.00		
Subtotal			\$ 5,580,802.78	\$ 5,586,562.71	\$ 5,596,346.63	\$ 6,783,100.00	\$ 7,036,000.00	3.7%	
Debt Service									
07080400	46700	IEPA Loan Principal Expense	\$ -	\$ -	\$ -	\$ 1,005,000.00	\$ -		
		W1750 - Stage 2 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 124,300.00		
		W1950 - Stage 3 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 271,200.00		
		W1840 - Phase 6B WWTF	\$ -	\$ -	\$ -	\$ -	\$ 722,500.00		
07080400	46701	IEPA Loan Interest Expense	-	-	115,571.30	\$ 480,000.00	\$ -		
		W1750 - Stage 2 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 47,800.00		
		W1950 - Stage 3 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 122,700.00		
		W1840 - Phase 6B WWTF	\$ -	\$ -	\$ -	\$ -	\$ 136,500.00		
07080400	46680	Bond Principal Payment	665,000.00	695,000.00	715,000.00	755,000.00	770,000.00		
07080400	46681	Bond Interest Expense	147,647.41	127,622.41	106,722.33	97,200.00	74,600.00		
07080400	46682	Bond Fees	428.00	428.00	428.00	500.00	500.00		
Subtotal			\$ 813,075.41	\$ 823,050.41	\$ 937,721.63	\$ 2,337,700.00	\$ 2,270,100.00	-2.9%	
Transfers									
07800500	48012	Transfer to W/S Capital	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,335,927.40	\$ 1,320,000.00	\$ 3,489,900.00		
Subtotal			\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,335,927.40	\$ 1,320,000.00	\$ 3,489,900.00	164.4%	
Water and Sewer Operating Fund Total			\$ 7,718,525.19	\$ 12,422,389.12	\$ 7,869,995.66	\$ 10,440,800.00	\$ 12,796,000.00	22.6%	
Non Budgeted Expense									
07800400	46702	ARO Amortization	\$ -	\$ 8,409.00	\$ 8,409.00	\$ -	\$ -		
07700400	47853	Pension Expense W/S	(29,915.25)	71,128.52	(170,513.75)	-	-		
07800400	47853	Pension Expense W/S	(26,254.69)	63,437.01	(151,747.28)	-	-		
07700400	47854	OPEB Expense W/S	9,570.75	19,407.95	4,071.12	-	-		
07800400	47854	OPEB Expense W/S	7,137.73	14,402.45	2,931.48	-	-		
07800400	47785	Depreciation Expense	3,395,945.00	3,474,204.00	3,844,758.00	-	-		
Subtotal			\$ 3,356,483.54	\$ 3,650,988.93	\$ 3,537,908.57	\$ -	\$ -		
Water and Sewer Operating Total (Audited)			\$ 11,075,008.73	\$ 16,073,378.05	\$ 11,407,904.23	\$ 10,440,800.00	\$ 12,796,000.00		

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 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
07700400	41103 IMRF	\$ 110,360.77	\$ 111,098.31	\$ 132,443.92	\$ 154,000.00	\$ 130,000.00		
07700400	41104 FICA	78,963.00	82,424.05	85,260.36	95,000.00	100,000.00		
07700400	41105 Unemployment Tax	1,406.76	1,362.54	1,580.95	2,000.00	2,000.00		
07700400	41106 Health Insurance	174,413.25	171,488.97	172,135.56	185,000.00	208,000.00		
07700400	41110 Salaries	1,035,916.56	1,097,165.79	1,113,252.56	1,173,000.00	1,242,000.00		
07700400	41140 Overtime	53,441.90	46,966.47	52,199.53	55,000.00	58,000.00		
Subtotal		\$ 1,454,502.24	\$ 1,510,506.13	\$ 1,556,872.88	\$ 1,664,000.00	\$ 1,740,000.00	4.6%	
Contractual Services								
07700400	42210 Telephone	\$ 21,270.23	\$ 21,159.95	\$ 19,824.29	\$ 24,000.00	\$ 25,900.00		
07700400	42211 Natural Gas	16,892.26	15,080.20	15,117.37	20,400.00	21,500.00		
07700400	42212 Electric	234,235.83	239,846.26	247,522.44	253,000.00	258,200.00		
07700400	42215 Repeater Lines	-	-	1,846.84	8,800.00	9,200.00		
07700400	42225 Bank Processing Fees	24,886.56	25,385.57	27,077.72	27,000.00	38,000.00		
07700400	42226 ACH Rebate	22,761.00	24,412.50	25,999.00	25,000.00	26,000.00		
07700400	42230 Legal Services	1,242.25	1,109.62	131.25	4,000.00	4,000.00		
07700400	42231 Audit Services	4,666.38	5,165.52	5,941.17	6,500.00	6,600.00		
07700400	42232 Engineering Services	-	33,092.74	8,936.00	30,000.00	20,000.00		
07700400	42234 Professional Services	198,880.34	251,363.51	279,416.89	325,100.00	389,800.00		
07700400	42236 Insurance	63,108.14	74,303.72	106,918.95	117,000.00	110,000.00		
07700400	42242 Publications	444.50	543.20	477.70	1,200.00	1,100.00		
07700400	42243 Printing & Advertising	3,585.22	896.98	4,841.04	3,900.00	4,100.00		
07700400	42260 Physical Exams	397.80	452.00	70.00	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	13,503.74	19,400.00	14,200.00		
Subtotal		\$ 593,258.03	\$ 699,120.48	\$ 757,624.40	\$ 867,900.00	\$ 931,200.00	7.3%	



Public Works - Water Division

Expenses

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Supplies & Materials								
07700400	43308 Office Supplies	\$ 257.43	\$ 320.34	\$ -	\$ 500.00	\$ 500.00		
07700400	43309 Materials	6,583.33	16,881.31	11,742.20	23,500.00	21,500.00		
07700400	43317 Postage	25,280.40	25,869.87	26,234.36	28,400.00	28,400.00		
07700400	43320 Tools, Equipment & Supplies	7,739.87	17,211.10	9,340.99	11,000.00	10,500.00		
07700400	43332 Office Furniture & Equipment	749.98	759.99	-	3,500.00	1,900.00		
07700400	43333 IT Equipment	42,237.03	54,546.36	42,254.32	90,400.00	82,000.00		
07700400	43340 Fuel (S)	18,795.25	17,743.92	13,500.83	18,000.00	18,000.00		
07700400	43342 Chemicals	154,721.53	151,515.11	140,513.13	186,200.00	208,100.00		
07700400	43345 Lab Supplies	9,265.89	9,956.57	9,132.66	10,900.00	20,800.00		
07700400	43348 Meters & Meter Supplies	3,004.52	13,602.16	36,085.35	80,600.00	72,500.00		
Subtotal		\$ 268,635.23	\$ 308,406.73	\$ 288,803.84	\$ 453,000.00	\$ 464,200.00	2.5%	
Maintenance								
07700400	44410 Booster Station	\$ 11,355.07	\$ 9,323.08	\$ 6,038.58	\$ 16,600.00	\$ 19,500.00		
07700400	44411 Storage Facility	8,870.00	-	5,925.00	28,300.00	38,300.00		
07700400	44412 Treatment Facility	436,722.67	22,582.06	39,419.35	133,000.00	43,000.00		
07700400	44415 Distribution System	47,425.73	65,477.71	64,747.94	87,500.00	89,500.00		
07700400	44418 Wells	117,183.85	96,636.13	9,721.65	93,400.00	138,500.00		
07700400	44420 Vehicle Maintenance (S)	23,066.33	29,401.41	29,664.80	28,000.00	30,000.00		
07700400	44421 Equipment Maintenance (S)	21,195.00	45,395.15	23,060.23	36,000.00	37,000.00		
07700400	44423 Building Services (S)	83,908.07	81,631.75	99,792.81	101,000.00	112,000.00		
07700400	44426 Office Equipment Maint.	503.15	485.28	298.44	800.00	800.00		
Subtotal		\$ 750,229.87	\$ 350,932.57	\$ 278,668.80	\$ 524,600.00	\$ 508,600.00	-3.0%	
Capital Expenditures								
07700400	43335 Vehicles & Equipment	\$ -	\$ 6,025.00	\$ -	\$ -	\$ -		
07700400	45590 Capital Purchase	-	-	-	-	-		
Subtotal		\$ -	\$ 6,025.00	\$ -	\$ -	\$ -	-	
Other Charges								
07700400	47740 Travel/Training/Dues	\$ 10,584.65	\$ 9,606.56	\$ 3,541.79	\$ 10,900.00	\$ 10,900.00		
07700400	47760 Uniforms & Safety Items	6,509.27	8,770.76	8,375.67	10,900.00	10,900.00		
07700600	47790 Interest Lease Expense	-	1,033.13	2,400.08	3,300.00	2,200.00		
Subtotal		\$ 17,093.92	\$ 19,410.45	\$ 14,317.54	\$ 25,100.00	\$ 24,000.00	-4.4%	
Water Division Total		\$ 3,083,719.29	\$ 2,894,401.36	\$ 2,896,287.46	\$ 3,534,600.00	\$ 3,668,000.00	3.8%	
Non Budgeted Expense								
07700400	47853 Pension Expense W/S	\$ (29,915.25)	\$ 71,128.52	\$ (170,513.75)	\$ -	\$ -		
07700400	47854 OPEB Expense W/S	9,570.75	19,407.95	4,071.12	-	-		
Water Division Total (Audited)		\$ 3,063,374.79	\$ 2,984,937.83	\$ 2,729,844.83	\$ 3,534,600.00	\$ 3,668,000.00		

Public Works - Sewer Division

Expenses

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
07800400	41103 IMRF	\$ 99,780.95	\$ 100,760.24	\$ 114,551.01	\$ 138,000.00	\$ 117,000.00		
07800400	41104 FICA	71,776.91	75,112.04	73,602.70	85,000.00	91,000.00		
07800400	41105 Unemployment Tax	1,409.60	1,290.21	1,354.37	2,000.00	2,000.00		
07800400	41106 Health Insurance	130,074.94	131,408.86	124,278.74	141,000.00	189,000.00		
07800400	41110 Salaries	942,715.84	991,400.87	965,771.19	1,068,000.00	1,135,000.00		
07800400	41140 Overtime	40,943.52	36,498.14	47,896.27	32,000.00	34,000.00		
Subtotal		\$ 1,286,701.76	\$ 1,336,470.36	\$ 1,327,454.28	\$ 1,466,000.00	\$ 1,568,000.00	7.0%	
Contractual Services								
07800400	42210 Telephone	\$ 16,621.41	\$ 16,750.97	\$ 18,741.17	\$ 22,800.00	\$ 21,000.00		
07800400	42211 Natural Gas	10,706.41	9,770.44	16,066.45	15,100.00	17,100.00		
07800400	42212 Electric	274,669.07	291,823.24	272,921.12	322,100.00	332,100.00		
07800400	42215 Repeater Lines	-	-	1,846.84	8,800.00	9,200.00		
07800400	42225 Bank Processing Fees	24,886.52	25,385.57	27,077.73	27,000.00	38,000.00		
07800400	42226 ACH Rebate	22,863.50	24,515.50	26,099.50	25,000.00	26,000.00		
07800400	42230 Legal Services	1,417.25	591.72	1,268.75	4,000.00	4,000.00		
07800400	42231 Audit Services	4,666.37	5,165.51	5,941.17	6,500.00	6,600.00		
07800400	42232 Engineering Services	3,000.00	57,316.35	49,391.76	94,000.00	59,300.00		
07800400	42234 Professional Services	129,780.82	157,808.04	187,560.15	214,100.00	227,700.00		
07800400	42236 Insurance	55,709.68	69,025.14	94,436.82	103,000.00	110,000.00		
07800400	42242 Publications	528.94	543.20	444.50	1,100.00	1,100.00		
07800400	42243 Printing & Advertising	974.18	896.93	880.22	1,000.00	1,000.00		
07800400	42260 Physical Exams	359.45	430.00	120.00	1,600.00	1,600.00		
07800400	42262 Sludge Removal	87,926.55	90,055.75	101,130.30	126,000.00	129,000.00		
07800400	42270 Equipment Rental	-	-	-	1,500.00	1,000.00		
07800400	42272 Principal Lease Payments	-	5,689.30	8,910.04	14,500.00	14,500.00		
Subtotal		\$ 634,110.15	\$ 755,767.66	\$ 812,836.52	\$ 988,100.00	\$ 999,200.00	1.1%	

Public Works - Sewer Division





Expenses

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Supplies & Materials								
07800400	43308 Office Supplies	\$ 358.58	\$ 96.78	\$ 511.43	\$ 500.00	\$ 500.00		
07800400	43309 Materials	10,735.85	4,270.92	920.00	14,000.00	12,000.00		
07800400	43317 Postage	25,127.20	25,869.78	26,256.25	28,400.00	28,400.00		
07800400	43320 Tools, Equipment & Supplies	26,134.35	27,606.10	18,321.86	18,000.00	14,900.00		
07800400	43332 Office Furniture & Equipment	490.00	2,500.00	-	1,000.00	-		
07800400	43333 IT Equipment	40,643.47	53,480.63	73,669.00	91,100.00	80,000.00		
07800400	43340 Fuel (S)	16,025.23	18,742.97	15,863.51	18,000.00	22,000.00		
07800400	43342 Chemicals	52,753.59	61,062.88	58,937.09	118,000.00	124,000.00		
07800400	43345 Lab Supplies	5,754.52	6,819.53	6,719.10	7,500.00	7,500.00		
07800400	43348 Meters & Meter Supplies	3,423.65	9,222.38	29,174.24	80,600.00	72,500.00		
Subtotal		\$ 181,446.44	\$ 209,671.97	\$ 230,372.48	\$ 377,100.00	\$ 361,800.00	-4.1%	
Maintenance								
07800400	44412 Treatment Facility	\$ 129,994.80	\$ 70,688.76	\$ 72,002.67	\$ 97,500.00	\$ 92,100.00		
07800400	44414 Lift Station Maintenance	52,011.19	43,180.68	64,178.81	56,200.00	60,000.00		
07800400	44416 Collection System Maintenanc	31,834.09	93,213.72	22,272.69	64,100.00	72,500.00		
07800400	44420 Vehicle Maintenance (S)	32,160.44	37,616.01	37,716.61	37,000.00	40,000.00		
07800400	44421 Equipment Maintenance (S)	35,544.87	41,735.11	29,728.20	43,000.00	44,000.00		
07800400	44423 Building Services (S)	89,243.66	81,819.57	91,124.99	101,000.00	110,000.00		
07800400	44426 Office Equipment Maintenan	579.95	549.08	315.13	1,200.00	1,200.00		
Subtotal		\$ 371,369.00	\$ 368,802.93	\$ 317,339.10	\$ 400,000.00	\$ 419,800.00	5.0%	
Capital Expenditures								
07800400	43335 Vehicles & Equipment	\$ 8,000.00	\$ 6,025.00	\$ -	\$ -	\$ -		
07800400	45590 Capital Purchase	-	-	-	-	-		
Subtotal		\$ 8,000.00	\$ 6,025.00	\$ -	\$ -	\$ -	-	
Other Charges								
07800400	47740 Travel/Training/Dues	\$ 6,737.41	\$ 2,560.21	\$ 2,228.77	\$ 7,800.00	\$ 9,300.00		
07800400	47760 Uniforms & Safety Items	8,718.73	11,719.16	8,007.57	6,600.00	7,300.00		
07800600	47790 Interest Lease Expense	-	1,144.06	1,820.45	2,900.00	2,600.00		
Subtotal		\$ 15,456.14	\$ 15,423.43	\$ 12,056.79	\$ 17,300.00	\$ 19,200.00	11.0%	
Sewer Division Total		\$ 2,497,083.49	\$ 2,692,161.35	\$ 2,700,059.17	\$ 3,248,500.00	\$ 3,368,000.00	3.7%	
Non Budgeted Expense								
07800400	46702 ARO Amortization	\$ -	\$ 8,409.00	\$ 8,409.00	\$ -	\$ -		
07800400	47853 Pension Expense W/S	(26,254.69)	63,437.01	(151,747.28)	-	-		
07800400	47854 OPEB Expense W/S	7,137.73	14,402.45	2,931.48	-	-		
Sewer Division Total (Audited)		\$ 2,477,966.53	\$ 2,778,409.81	\$ 2,559,652.37	\$ 3,248,500.00	\$ 3,368,000.00		

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

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:

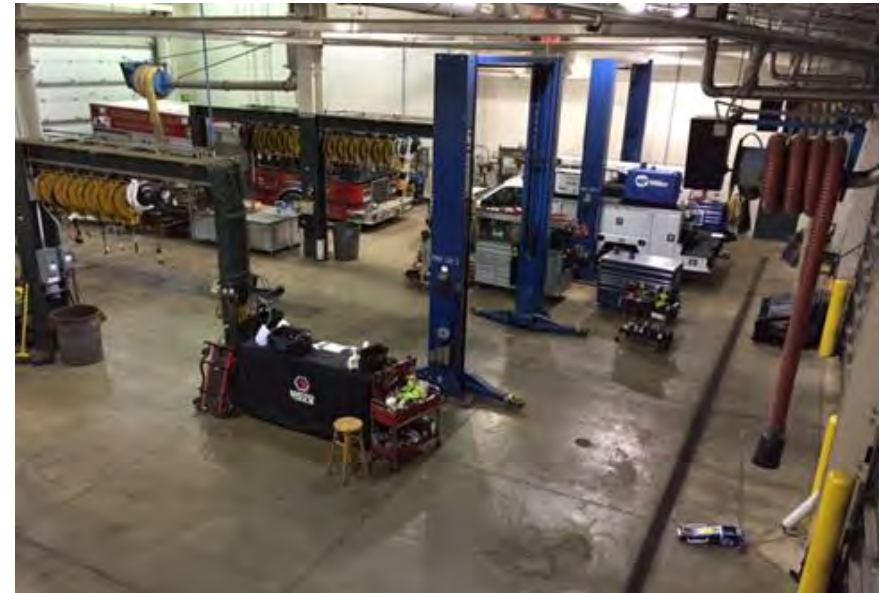
	Customer Service
	Infrastructure
	Fiscal Management
	Conservation

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.

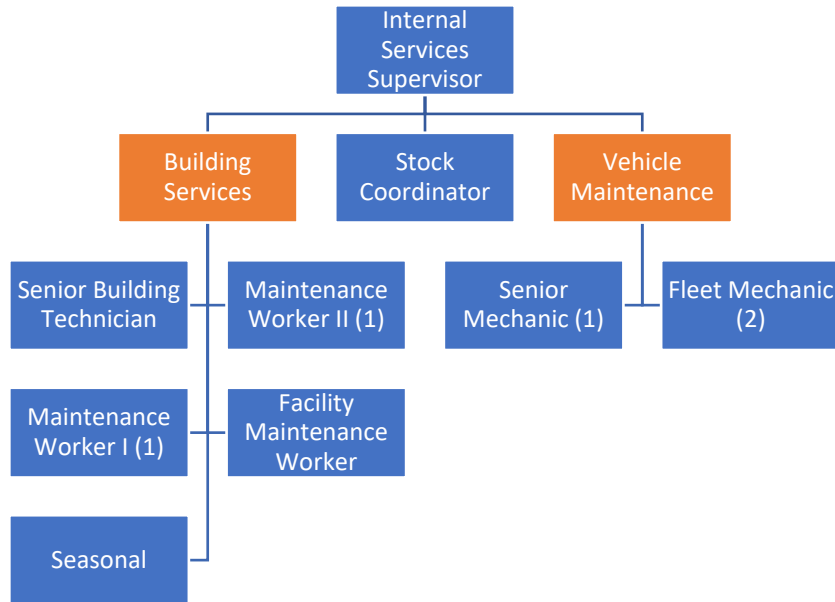
Personnel Summary

The Internal Services Division of the Public Works Department employs a total of 8.75 full-time equivalent employees in FY 22/23. No new personnel are proposed this year. A Maintenance Worker II position was promoted to Senior Building Technician and a Fleet Mechanic position was promoted to Senior Mechanic to reflect expanding roles and responsibilities of these employees.



Position	FY 21/22	FY 22/23	Change
Internal Services Supervisor	1.0	1.0	-
Stock Coordinator	1.0	1.0	-
Senior Building Technician	-	1.0	▲1
Maintenance Worker II	2.0	1.0	▼1
Maintenance Worker I	1.0	1.0	-
Senior Mechanic	-	1.0	▲1
Fleet Mechanic	3.0	2.0	▼1
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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

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

- Provide fleet maintenance and fuel services to the Algonquin-Lake in the Hills Fire Protection District through an intergovernmental agreement.
- Increase the percentage of hybrid and alternate fuel vehicles in fleet to 12 percent in 2021.

Near Completion

- N/A

Not Complete

- Reduce the total fuel consumption (unleaded gasoline and diesel) in the municipal fleet from the 2020 values.
- 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.

FY 22/23 Objectives

Customer Service

- Respond to and resolve internal services requests and work orders on a timely-basis.
- Receive at least 85 percent Excellent to Good survey rating for public property maintenance in the 2022 Algonquin Community Survey.
- Receive at least 80.3 percent Excellent to Good survey rating for public property beautification in the 2022 Algonquin Community Survey.
- Provide fleet maintenance and fuel services to the Algonquin-Lake in the Hills Fire Protection District through an intergovernmental agreement during the fiscal year.



Infrastructure

- Compile a long-term facility maintenance plan for the Ganek Municipal Center by the end of 2022.
- Compile a long-term facility maintenance plan for the Public Works Facility by the end of 2022.
- Compile a long-term facility maintenance plan for Historic Village Hall by the end of 2022.
- Complete interior painting of vestibule, lobby, and Village Board room at the Ganek Municipal Center by Q1 2023.
- Complete flooring replacement in the vestibule of the Police Department lobby by Q1 2023.
- Complete flooring replacement in the vestibule, hallway, lunchroom, and supervisor offices at the Public Works Facility by Q1 2023.



Fiscal Management

- Maintain a competitive cost of service by keeping internal billing rate the same as 2021 (Building = \$107/hr.; Vehicle = \$119/hr.)



Conservation

- Maintain or increase the percentage of hybrid and alternate fuel vehicles in fleet to at least 15 percent in 2022.
- Reduce the total fuel consumption (unleaded gasoline (46,200 gallons) and diesel (21,150 gallons) in the municipal fleet from the 2021 values.

Performance Measures and Statistics


The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Total number of building maintenance work orders	3,975	4,117	4,260	N/A	4,117 ¹
Total number of vehicle maintenance work orders	2,055	2,281	2,135	N/A	2,157 ¹

 Infrastructure					
Objective: Maintain beautification and level of service maintenance standards at Village properties and facilities.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Total number of building maintenance jobs performed	4,389	4,386	4,662	N/A	4,479 ¹
Total number of vehicle maintenance jobs performed	4,501	4,350	3,807	N/A	4,219 ¹
Maximize Excellent to Good survey rating for public property maintenance	81.6%	83.3%	90.0%	85.0%	>85.0%
Maximize Excellent to Good survey rating for public property beautification	77.2%	76.3%	87.4%	77.0%	>80.3%

 Conservation					
Objective: Reduce fuel consumption in municipal fleet.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Increase the percentage of hybrid and alternate fuel vehicles in fleet	N/A	10%	15%	12%	>15%
Reduce consumption of unleaded gasoline (gallons)	49,800	44,400	46,200	40,000	<46,000
Reduce consumption of diesel fuel (gallons)	31,200	25,550	21,150	30,000	<26,000
Notes: 1 – A three-year average for strategy/measure is used for certain output measures in lieu of a target to assist reader with trend analysis.					

 Fiscal Management					
Objective: Charge internal customers appropriately for the maintenance of fleet and facilities.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Building maintenance hourly labor rate	\$107	\$107	\$107	N/A	N/A
Vehicle maintenance hourly labor rate	\$107	\$119	\$119	N/A	N/A

Building Maintenance Service Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
28 33160 Donations	\$ 120.00	\$ 120.00	\$ 1,350.00	\$ -	\$ -		
Subtotal	\$ 120.00	\$ 120.00	\$ 1,350.00	\$ -	\$ -	-	
Charges for Services							
28 34900 Building Services Billings	\$ 846,479.60	\$ 722,944.16	\$ 720,954.13	\$ 924,000.00	\$ 951,000.00		
Subtotal	\$ 846,479.60	\$ 722,944.16	\$ 720,954.13	\$ 924,000.00	\$ 951,000.00	2.9%	
Other Income							
28 37905 Sale of Surplus Property	\$ 922.08	\$ 12,205.00	\$ 4,608.33	\$ -	\$ -		
Subtotal	\$ 922.08	\$ 12,205.00	\$ 4,608.33	\$ -	\$ -	-	
Building Maintenance Service Fund Total	\$ 847,521.68	\$ 735,269.16	\$ 726,912.46	\$ 924,000.00	\$ 951,000.00	2.9%	

Building Maintenance Service Fund

Expenses

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
28900000	41103 IMRF	\$ 34,717.33	\$ 26,755.71	\$ 32,084.32	\$ 40,000.00	\$ 33,000.00		
28900000	41104 FICA	25,596.59	20,857.39	21,959.51	27,600.00	26,000.00		
28900000	41105 Unemployment Tax	476.09	458.71	517.46	600.00	600.00		
28900000	41106 Health Insurance	51,286.21	46,933.59	46,095.25	55,000.00	50,000.00		
28900000	41110 Salaries	325,689.60	275,638.33	284,020.97	326,500.00	325,000.00		
28900000	41140 Overtime	18,764.21	7,129.34	11,369.57	12,000.00	12,000.00		
Subtotal		\$ 456,530.03	\$ 377,773.07	\$ 396,047.08	\$ 461,700.00	\$ 446,600.00	-3.3%	
Contractual Services								
28900000	42210 Telephone	\$ 4,418.19	\$ 4,596.96	\$ 4,357.97	\$ 6,000.00	\$ 5,800.00		
28900000	42215 Repeater Lines	-	-	1,846.84	8,800.00	9,200.00		
28900000	42234 Professional Services	53.50	125.50	431.50	1,350.00	1,350.00		
28900000	42242 Publications	15.94	-	-	250.00	250.00		
28900000	42243 Printing & Advertising	-	-	23.50	550.00	550.00		
28900000	42260 Physical Exams	84.45	35.00	-	150.00	150.00		
28900000	42270 Equipment Rental	403.20	72.80	186.30	500.00	500.00		
28900000	42272 Principal Lease Payments	-	4,103.87	9,734.76	19,400.00	13,500.00		
Subtotal		\$ 4,975.28	\$ 8,934.13	\$ 16,580.87	\$ 37,000.00	\$ 31,300.00	-15.4%	
Supplies & Materials								
28900000	43308 Office Supplies	\$ 128.74	\$ -	\$ -	\$ 300.00	\$ 230.00		
28900000	43317 Postage	-	157.88	56.91	500.00	500.00		
28900000	43319 Building Supplies	120,072.03	123,642.27	108,134.66	130,900.00	130,320.00		
28900000	43320 Tools, Equipment & Supplies	4,715.47	2,782.95	5,210.98	2,900.00	2,900.00		
28900000	43332 Office Furniture & Equipment	-	245.00	-	-	850.00		
28900000	43333 IT Equipment	4,405.25	1,818.71	2,106.91	4,300.00	3,700.00		
28900000	43340 Fuel (S)	2,680.90	1,367.80	868.33	2,500.00	2,500.00		
Subtotal		\$ 132,002.39	\$ 130,014.61	\$ 116,377.79	\$ 141,400.00	\$ 141,000.00	-0.3%	
Maintenance								
28900000	44420 Vehicle Maintenance (S)	\$ 4,995.07	\$ 2,846.20	\$ 1,661.57	\$ 4,000.00	\$ 4,000.00		
28900000	44421 Equipment Maintenance (S)	1,462.16	4,253.25	-	3,000.00	3,000.00		
28900000	44426 Office Equipment Maint.	688.15	657.78	761.77	550.00	1,000.00		
28900000	44445 Outsourced Building Maint. (S)	237,126.86	221,737.44	216,793.33	263,650.00	313,000.00		
Subtotal		\$ 244,272.24	\$ 229,494.67	\$ 219,216.67	\$ 271,200.00	\$ 321,000.00	18.4%	

Building Maintenance Service Fund

Expenses

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 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	\$ 9,649.97	\$ 5,955.25	\$ 3,239.91	\$ 4,450.00	\$ 4,200.00		
28900000 47760 Uniforms & Safety Items	5,047.10	4,963.58	4,495.61	5,150.00	5,600.00		
28900000 47776 Parts Cost of Sales Variance	(4,955.33)	(22,499.99)	(18,461.85)	-	-		
28900000 47790 Interest Lease Expense	-	781.84	1,760.38	3,100.00	1,300.00		
Subtotal	\$ 9,741.74	\$ (10,799.32)	\$ (8,965.95)	\$ 12,700.00	\$ 11,100.00	-12.6%	
Building Services Fund Total	\$ 847,521.68	\$ 741,442.16	\$ 739,256.46	\$ 924,000.00	\$ 951,000.00	2.9%	
Non Budgeted Expense							
28900000 47780 Depreciation Expense	\$ 6,173.00	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 6,173.00	\$ -	\$ -	\$ -	\$ -		
Building Services Fund Total (Audited)	\$ 853,694.68	\$ 741,442.16	\$ 739,256.46	\$ 924,000.00	\$ 951,000.00	2.9%	

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

Vehicle Maintenance Service Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
29 33160 Donations	\$ 120.00	\$ 150.00	\$ 370.00	\$ -	\$ -		
Subtotal	\$ 120.00	\$ 150.00	\$ 370.00	\$ -	\$ -	-	
Charges for Services							
29 34900 Maintenance Billings	\$ 688,313.98	\$ 644,134.98	\$ 698,047.37	\$ 815,000.00	\$ 829,000.00		
29 34920 Fuel Billings	197,355.69	168,611.16	156,494.35	188,000.00	220,000.00		
29 34921 Fire District Fuel Billings	49,145.98	45,773.07	42,134.19	50,000.00	60,000.00		
29 34922 IGA - Fleet Maintenance	136,532.11	90,278.47	102,948.65	110,000.00	100,000.00		
Subtotal	\$ 1,071,347.76	\$ 948,797.68	\$ 999,624.56	\$ 1,163,000.00	\$ 1,209,000.00	4.0%	
Other Income							
29 37905 Sale of Surplus Property	\$ 341.14	\$ 1,458.00	\$ 4,608.32	\$ -	\$ -		
Subtotal	\$ 341.14	\$ 1,458.00	\$ 4,608.32	\$ -	\$ -	-	
Vehicle Maintenance Service Fund Total	\$ 1,071,808.90	\$ 950,405.68	\$ 1,004,602.88	\$ 1,163,000.00	\$ 1,209,000.00	4.0%	

Vehicle Maintenance Service Fund

Expenses

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
29900000	41103 IMRF	\$ 29,170.19	\$ 27,037.28	\$ 33,936.66	\$ 40,000.00	\$ 35,000.00		
29900000	41104 FICA	21,393.47	20,663.55	22,277.49	24,500.00	27,000.00		
29900000	41105 Unemployment Tax	442.56	418.56	473.28	500.00	600.00		
29900000	41106 Health Insurance	46,990.01	46,843.76	54,268.11	61,000.00	60,000.00		
29900000	41110 Salaries	282,391.16	277,740.25	298,392.63	309,000.00	326,000.00		
29900000	41140 Overtime	6,628.64	2,069.18	5,620.12	8,000.00	7,900.00		
Subtotal		\$ 387,016.03	\$ 374,772.58	\$ 414,968.29	\$ 443,000.00	\$ 456,500.00	3.0%	
Contractual Services								
29900000	42210 Telephone	\$ 4,841.31	\$ 4,833.70	\$ 4,689.22	\$ 5,500.00	\$ 6,000.00		
29900000	42211 Natural Gas	-	259.51	-	-	-		
29900000	42215 Repeater Lines	-	-	1,846.82	8,800.00	9,200.00		
29900000	42234 Professional Services	7,111.83	7,226.60	7,544.22	10,150.00	10,150.00		
29900000	42242 Publications	1,500.00	2,349.00	1,525.49	5,750.00	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	2,127.93	221.39	1,048.28	3,000.00	3,000.00		
29900000	42272 Principal Lease Payments	-	1,335.13	2,195.71	2,400.00	1,300.00		
Subtotal		\$ 15,788.57	\$ 16,251.42	\$ 18,849.74	\$ 36,300.00	\$ 36,100.00	-0.6%	
Supplies & Materials								
29900000	43308 Office Supplies	\$ 79.80	\$ -	\$ 42.17	\$ 300.00	\$ 300.00		
29900000	43317 Postage	-	65.14	39.46	400.00	400.00		
29900000	43320 Tools, Equipment & Supplies	4,533.11	367.28	3,665.32	8,800.00	12,800.00		
29900000	43332 Office Furniture & Equipment	136.00	245.00	-	-	-		
29900000	43333 IT Equipment	3,755.25	-	485.64	-	3,300.00		
29900000	43340 Fuel (S)	2,105.28	2,606.76	1,571.45	2,500.00	2,500.00		
29900000	43350 Fleet Parts/Fluids (S)	268,178.89	242,912.91	230,651.22	290,700.00	278,000.00		
29900000	43351 Fuel - Cost of Sales (S)	229,061.56	209,547.10	197,252.41	238,000.00	280,000.00		
Subtotal		\$ 507,849.89	\$ 455,744.19	\$ 433,707.67	\$ 540,700.00	\$ 577,300.00	6.8%	

Vehicle Maintenance Service Fund

Expenses

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Maintenance							
29900000 44420 Vehicle Maintenance (S)	\$ 3,440.58	\$ 3,772.09	\$ 3,509.89	\$ 5,000.00	\$ 5,000.00		
29900000 44421 Equipment Maintenance (S)	903.50	394.95	1,897.68	2,500.00	2,000.00		
29900000 44423 Building Services (S)	56,138.69	46,801.44	60,186.23	60,000.00	60,000.00		
29900000 44426 Office Equipment Maint.	688.15	657.78	389.18	600.00	1,000.00		
29900000 44440 Outsourced Maintenance (S)	36,091.93	39,156.66	44,650.51	60,000.00	60,000.00		
Subtotal	\$ 97,262.85	\$ 90,782.92	\$ 110,633.49	\$ 128,100.00	\$ 128,000.00	-0.1%	
Capital Expenditures							
29900000 45590 Capital Purchase	\$ 21,866.29	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 21,866.29	\$ -	\$ -	\$ -	\$ -	-	
Other Charges							
29900000 47740 Travel, Training & Dues	\$ 3,282.37	\$ 3,347.74	\$ 463.07	\$ 7,100.00	\$ 6,900.00		
29900000 47760 Uniforms & Safety Items	8,041.54	8,602.29	10,621.16	7,200.00	3,950.00		
29900000 47775 Fuel Inventory Variance	17,140.09	4,837.13	1,376.14	-	-		
29900000 47776 Parts/Fluid Inventory Variance	13,561.27	(4,212.33)	13,501.26	-	-		
29900000 47790 Interest Lease Expense	-	279.64	482.06	600.00	250.00		
Subtotal	\$ 42,025.27	\$ 12,854.47	\$ 26,443.69	\$ 14,900.00	\$ 11,100.00	-25.5%	
Vehicle Maintenance Service Fund Total	\$ 1,071,808.90	\$ 950,405.58	\$ 1,004,602.88	\$ 1,163,000.00	\$ 1,209,000.00	4.0%	
Non Budgeted Expense							
29900000 47780 Depreciation Expense	\$ 16,047.00	\$ 16,047.00	\$ 16,047.00	\$ -	\$ -		
Subtotal	\$ 16,047.00	\$ 16,047.00	\$ 16,047.00	\$ -	\$ -		
Vehicle Maintenance Service Fund Total (Audited)	\$ 1,087,855.90	\$ 966,452.58	\$ 1,020,649.88	\$ 1,163,000.00	\$ 1,209,000.00	4.0%	

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

Commitment to Safe and Adequate Infrastructure

The FY 22/23 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.

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 22/23.

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 Funds

The capital funds are an important element of the Village’s overall budget. These particular funds cannot be comingled 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.

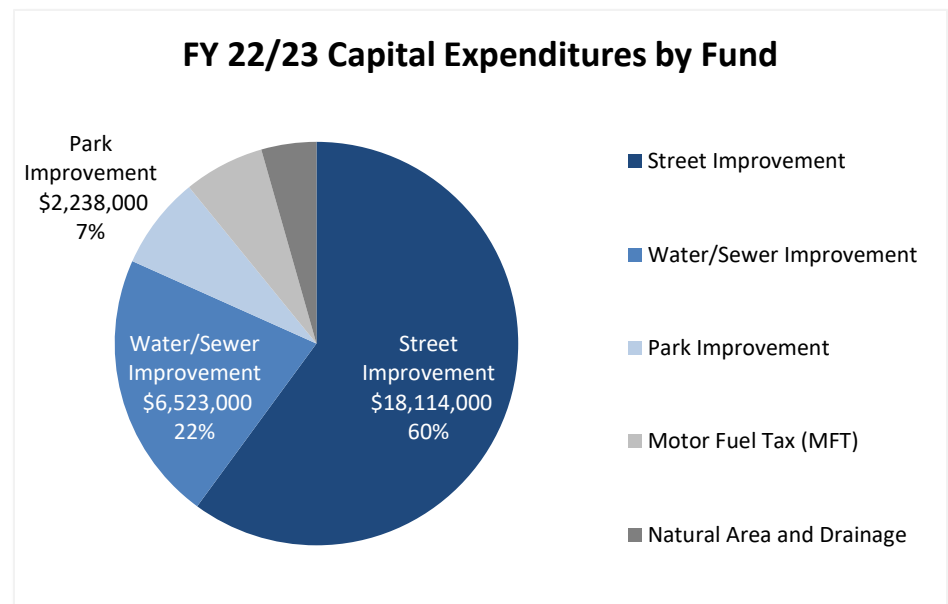
In the capital funds, we define capital projects as falling within one of the two categories described below:

- **Infrastructure Maintenance** 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** 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 Summary for FY 22/23			
Fund	Revenues	Expenditures	Surplus/(Deficit)
Capital Projects			
Park Improvement	\$ 2,142,000	\$ 2,238,000	\$ (96,000)
Street Improvement	6,988,000	18,114,000	(11,126,000)
Water/Sewer Impr. & Construction	4,240,400	6,523,000	(2,282,600)
Village Construction	800	-	800
Natural Area/Drainage Improvement	1,830,000	1,330,000	500,000
Subtotal	\$ 15,201,200	\$ 28,205,000	\$ (13,003,800)
Special Revenue			
Motor Fuel Tax (MFT)	1,510,000	1,950,000	(440,000)
Subtotal	\$ 1,510,000	\$ 1,950,000	\$ (440,000)
Capital Funds Total	\$ 16,711,200	\$ 30,155,000	\$ (13,443,800)

Notes: 1 – Various capital fund projects are being partially funded from fund balance.
 2 – Advance from TIF Fund of \$3,150,000 and 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.



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.

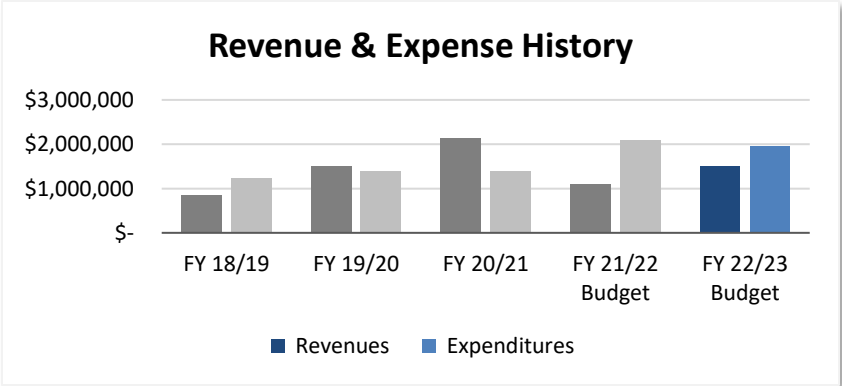
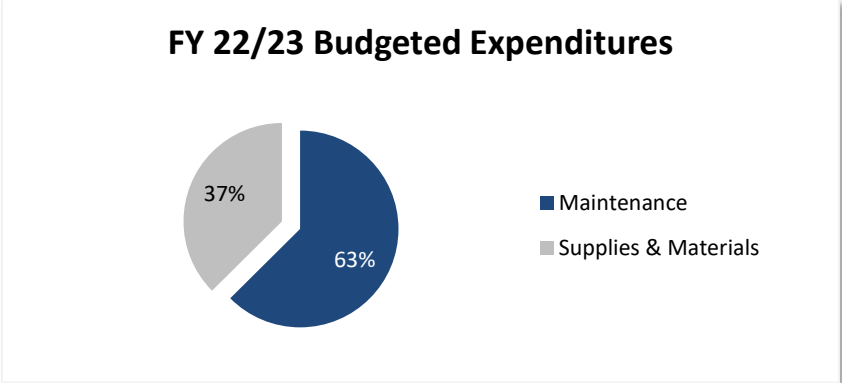
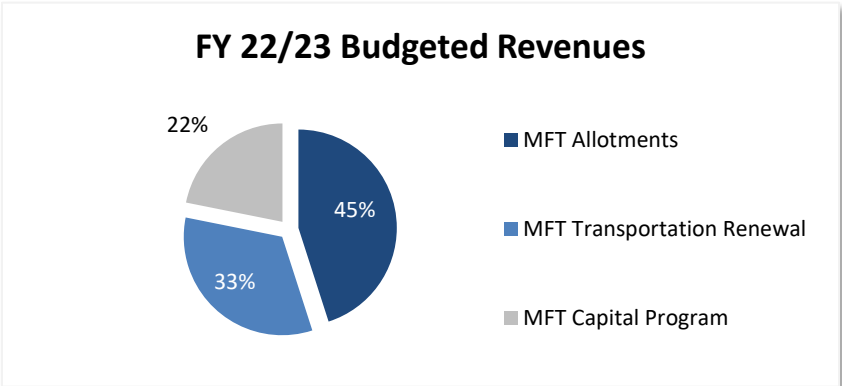
Revenues for this fund during FY 22/23 are estimated at \$1.5 million. Major sources of revenue for the Motor Fuel Tax Fund include:

- State MFT Allotments
- State MFT Transportation Renewal
- State MFT Capital Program

Current year expenditures for this fund total \$1.9 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 22/23 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 22/23 are estimated at \$7.0 million.

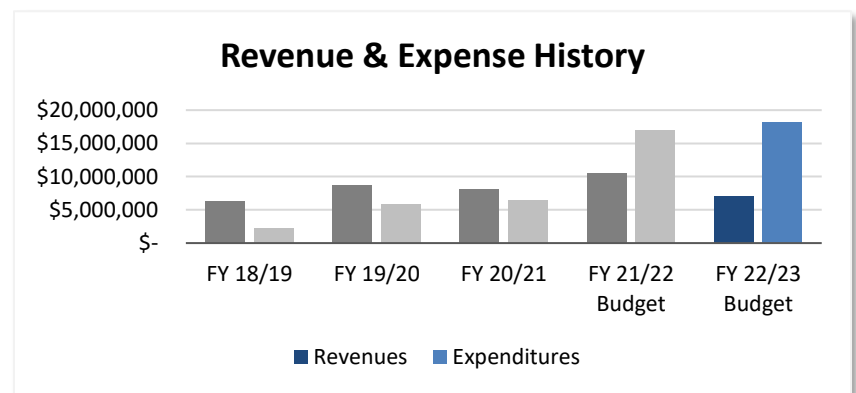
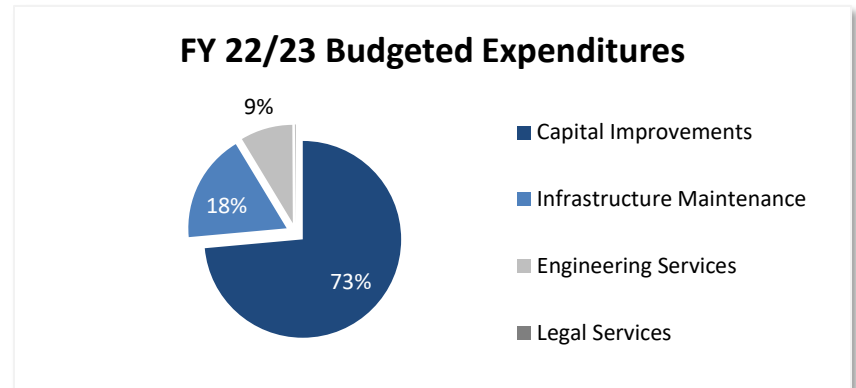
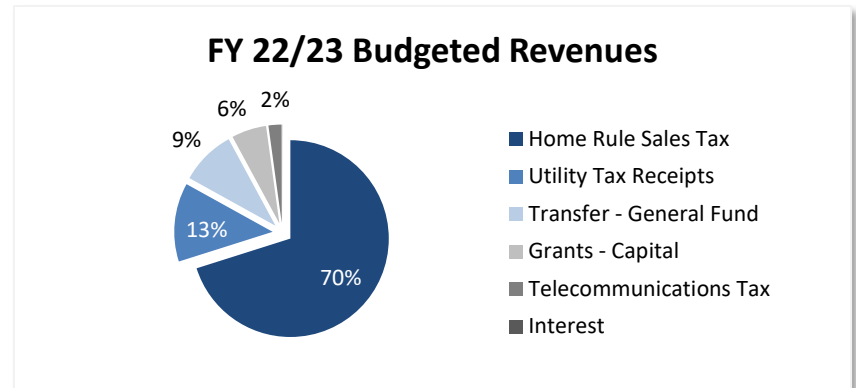
Major sources of revenue for the Street Improvement Fund include:

- Home Rule Sales Tax
- Utility Tax Receipts
- Capital Grants
- General Fund Transfers

Current year expenditures for this fund total \$18.1 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 22/23 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 table below summarizes 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 schedule is subject to revision and funding authorization.**

Motor Fuel Tax (MFT) & Street Improvement Fund Multiyear Plan						
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	
Motor Fuel Tax (MFT) Fund Major Capital Projects						
Weeks Subdivision Improvements	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax (MFT) Fund Other Expenditures						
Other Expenditures	\$ 1,950,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000
Subtotal	\$ 1,950,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000
Motor Fuel Tax (MFT) Fund Total	\$ 1,950,000	\$ 3,630,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000	\$ 1,880,000
Street Improvement Fund Major Capital Projects						
20 Washington & Existing Washington Street Parking Lot	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -
Algonquin Lakes Improvements (Section 1)	110,000	-	-	-	-	-
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 Road	40,000	-	-	-	-	-
Brittany Hills Improvements	-	-	130,000	93,000	2,027,300	-
Broadsmore & Stonegate Roads	-	1,840,000	-	-	-	-
Bunker Hill Drive	-	1,540,000	1,100,000	-	-	-
County Line Road	40,000	-	-	-	-	-
Downtown Streetscape: Crystal Creek Bridge	415,000	-	-	-	-	-
Downtown Streetscape: Main Street & Harrison Street Bike Path & Roundabout	3,230,000	-	-	-	-	-
Downtown Streetscape: Riverwalk & Harrison Bridge	6,000,000	-	-	-	-	-
Downtown Streetscape: Washington & South Harrison Streetscape & Utility Lowering	700,000	6,525,000	-	-	-	-
Gaslight South	-	-	-	159,000	113,500	-
Harnish Drive	60,000	-	-	-	-	-
High Hill South of Huntington Drive	-	-	67,600	48,300	1,053,000	-

Capital Improvements Project Funds

High Hill Subdivision Improvements	2,500,000	-	-	-	-
Highland Avenue	100,000	-	-	-	-
Highland Avenue (Section 1)	-	-	118,500	84,600	1,845,000
Janaks Subdivision Improvements	-	538,000	384,000	8,160,000	-
Lake Braewood Drainage (Section 1)	-	90,000	90,000	550,000	-
Lake Braewood Drainage (Section 2)	-	-	-	325,000	4,350,000
Lake Drive South Improvements	120,000	-	-	-	-
North River Road Improvements	180,000	-	-	-	-
Prestiwcke Subdivision & Bunker Hill Court	-	-	158,000	113,000	2,460,000
Randall Road	605,000	-	-	-	-
Randall Road Wetland Complex	475,000	25,000	25,000	25,000	25,000
Ratt Creek (Reach 5)	1,050,000	20,000	20,000	20,000	20,000
Riverwoods Subdivision Improvements	-	-	245,000	175,000	3,815,000
Scott Street (formerly Scott, Souwanas, Schuett)	70,000	-	-	-	-
Souwanas & Schuett Streets	1,274,000	-	-	-	-
Terrace Hill Subdivision Improvements	75,000	-	-	-	-
Tunbridge Improvements	-	112,000	80,000	1,743,500	-
Wecks Subdivision Improvements	210,000	-	-	-	-
Willoughby Farms Improvements (Section 1)	-	5,500,000	-	-	-
Willoughby Farms Improvements (Section 2 & 3)	-	450,000	4,100,000	-	-
Willoughby Farms South (Sections 1 & 2)	-	-	-	210,000	149,000
Subtotal	\$ 17,634,000	\$ 16,731,600	\$ 6,583,600	\$ 13,445,400	\$ 16,080,800
Street Improvement Fund Other Expenditures					
Other Expenditures	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
Subtotal	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
Street Improvement Fund Total	\$ 18,114,000	\$ 17,211,600	\$ 7,063,600	\$ 13,925,400	\$ 16,560,800
MFT and Street Improvement Funds Total Expenditures	\$ 20,064,000	\$ 20,841,600	\$ 8,943,600	\$ 15,805,400	\$ 18,440,800
MFT and Street Improvement Funds Revenues					
Motor Fuel Tax (MFT) Fund Revenues	\$ 1,510,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Street Improvement Fund Revenues	\$ 6,988,000	\$ 4,900,000	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000
Projected MFT and Street Imp. Funds Total Revenues	\$ 8,498,000	\$ 6,100,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
MFT and Street Improvement Funds Surplus/(Deficit)	\$ (11,566,000)	\$ (14,741,600)	\$ (2,943,600)	\$ (9,805,400)	\$ (12,440,800)

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.

Street Improvement Fund

Major Capital Purchases and Expenditures

20 Washington & Existing Washington Street Parking Lots



Engineering/Design Services	\$	30,000.00
Infrastructure Maintenance		150,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	180,000.00

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 (Section 1)



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		100,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	110,000.00

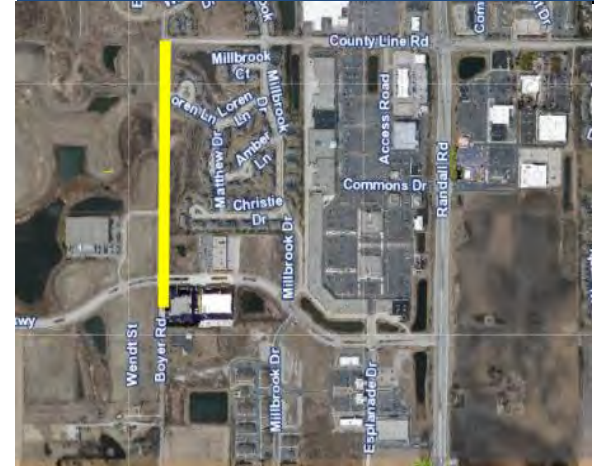
Description of Capital Purchase or Expenditure:

Funding is provided to close out this project. The work will included 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 Road Improvements



Engineering/Design Services	\$	40,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	40,000.00

Description of Capital Purchase or Expenditure:

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

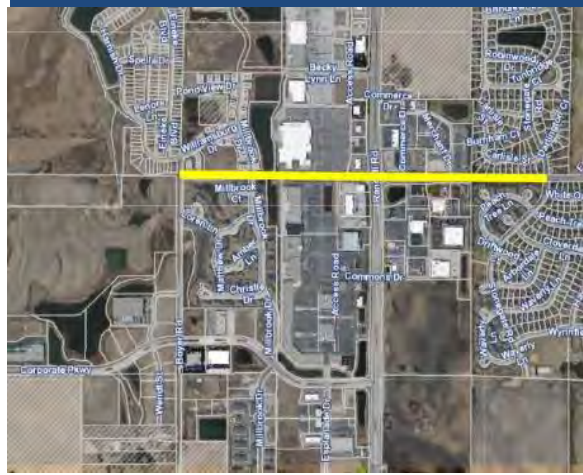
Impact on Operations:

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.

Street Improvement Fund

Major Capital Purchases and Expenditures

County Line Road Improvements



Engineering/Design Services	\$	40,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	40,000.00

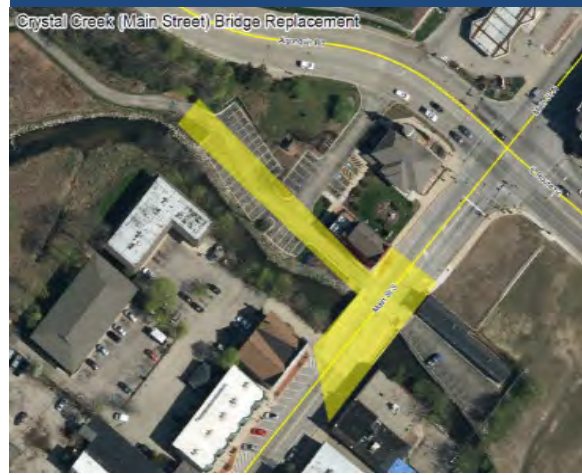
Description of Capital Purchase or Expenditure:

Money is provided to update engineering plans for improvements to be made to County Line Road. 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.

Downtown Streetscape: Crystal Creek Bridge



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		415,000.00
Fiscal Year 22/23 Total:	\$	415,000.00

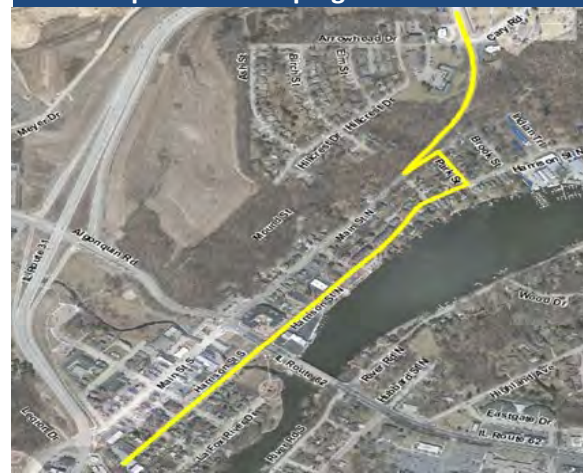
Description of Capital Purchase or Expenditure:

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: Harrison North Streetscape & Landscaping



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		100,000.00
Fiscal Year 22/23 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for streetscape improvements along North Harrison, including brick pavers, seat walls, and speed tables. The project is funded through several grants and funding from McHenry County.

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

Major Capital Purchases and Expenditures

Downtown Streetscape: Harrison South Riverwalk



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		5,900,000.00
Fiscal Year 22/23 Total:	\$	5,900,000.00

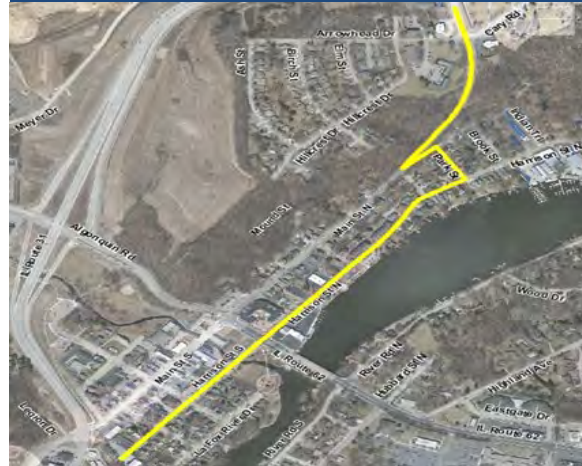
Description of Capital Purchase or Expenditure:

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.

Downtown Streetscape: Main Street & Harrison Bike Path & Roundabout



Engineering/Design Services	\$	300,000.00
Infrastructure Maintenance		-
Capital Improvements		2,930,000.00
Fiscal Year 22/23 Total:	\$	3,230,000.00

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: Utility Lowering



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		650,000.00
Fiscal Year 22/23 Total:	\$	650,000.00

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.

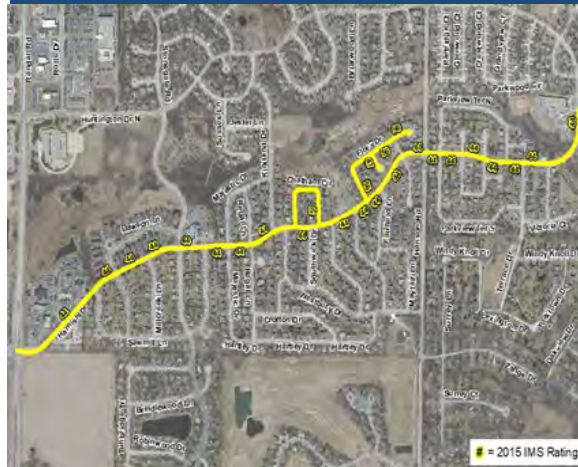
Impact on Operations:

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.

Street Improvement Fund

Major Capital Purchases and Expenditures

Harnish Drive



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		50,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	60,000.00

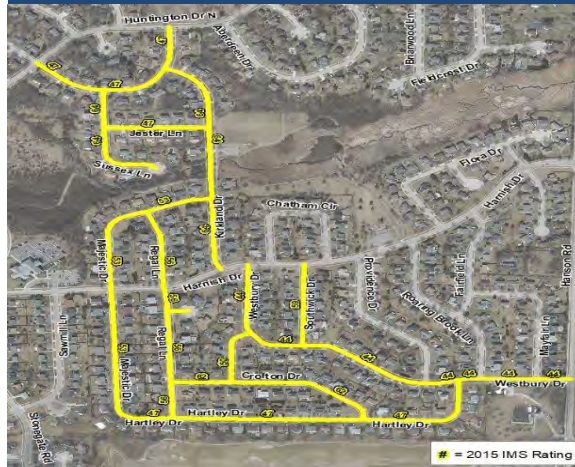
Description of Capital Purchase or Expenditure:

Monies are provided to close out 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.

High Hill Subdivision



Engineering/Design Services	\$	200,000.00
Infrastructure Maintenance		2,300,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	2,500,000.00

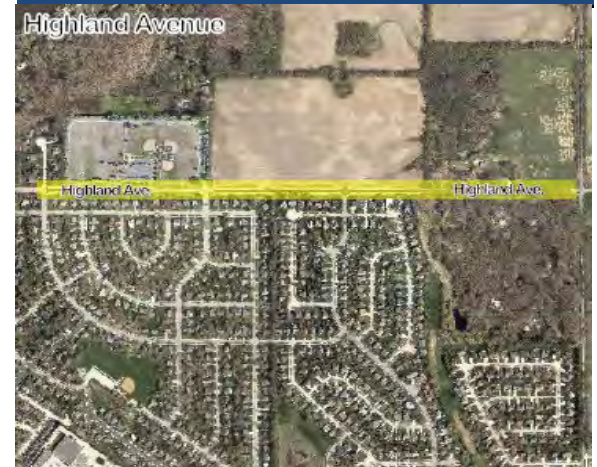
Description of Capital Purchase or Expenditure:

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.

Highland Avenue



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		100,000.00
Fiscal Year 22/23 Total:	\$	100,000.00

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.

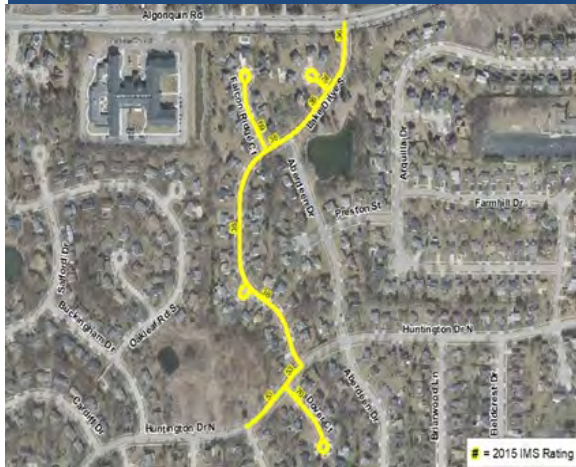
Impact on Operations:

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

Major Capital Purchases and Expenditures

Lake Drive South



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		110,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	120,000.00

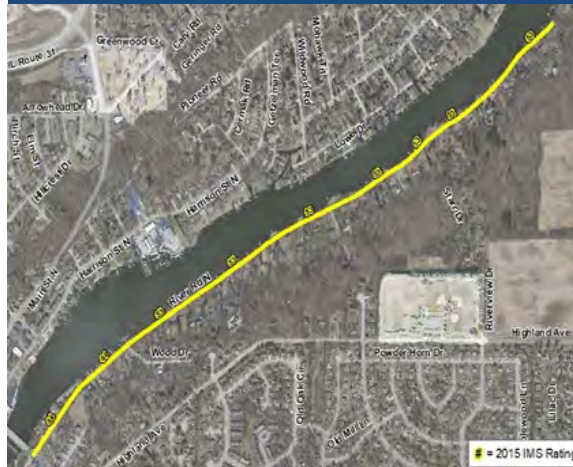
Description of Capital Purchase or Expenditure:

Funding is provided to close out infrastructure maintenance completed on Lake Drive South. This roadway 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



Engineering/Design Services	\$	180,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	180,000.00

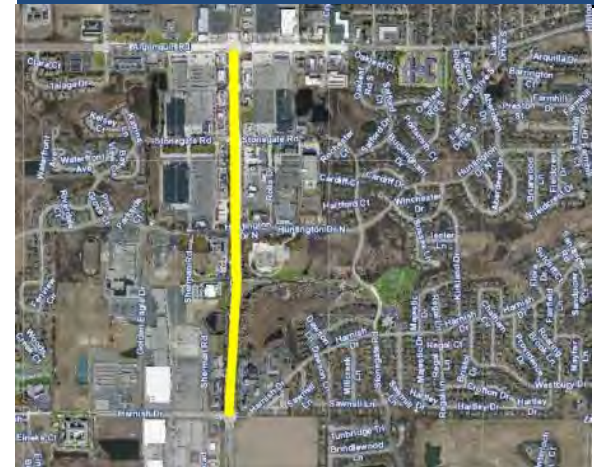
Description of Capital Purchase or Expenditure:

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.

Randall Road Improvements



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		605,000.00
Fiscal Year 22/23 Total:	\$	605,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to make payment to McHnerny County for the Village's portions of improvements completed on Randall Road. The project included widening the roadway from Bunker Hill Drive north to the Village limits with Lake in the Hills at IL Route 62.

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

Major Capital Purchases and Expenditures

Randall Road Wetland Complex



Engineering/Design Services	\$	25,000.00
Infrastructure Maintenance		-
Capital Improvements		450,000.00
Fiscal Year 22/23 Total:	\$	475,000.00

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 Reach 5



Engineering/Design Services	\$	50,000.00
Infrastructure Maintenance		-
Capital Improvements		1,000,000.00
Fiscal Year 22/23 Total:	\$	1,050,000.00

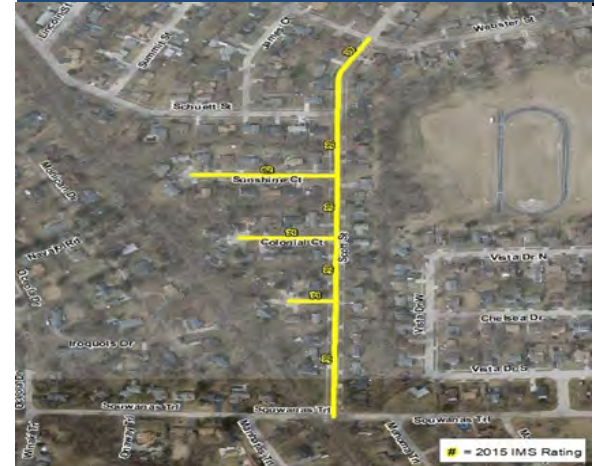
Description of Capital Purchase or Expenditure:

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



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		-
Capital Improvements		60,000.00
Fiscal Year 22/23 Total:	\$	70,000.00

Description of Capital Purchase or Expenditure:

Monies are provided to final 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.

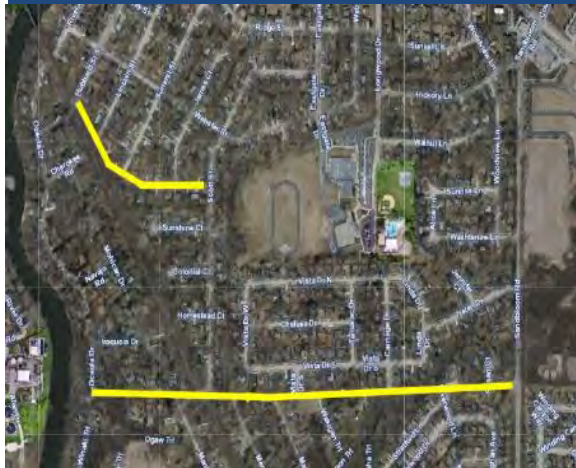
Impact on Operations:

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

Major Capital Purchases and Expenditures

Souwanas & Schuett Streets



Engineering/Design Services	\$	224,000.00
Infrastructure Maintenance		-
Capital Improvements		1,050,000.00
Fiscal Year 22/23 Total:	\$	1,274,000.00

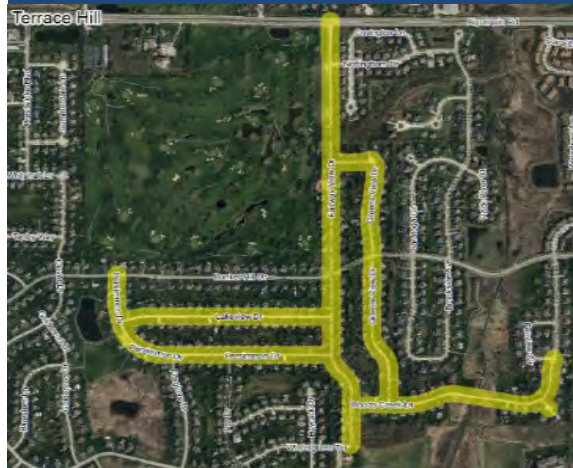
Description of Capital Purchase or Expenditure:

Funding is provided to begin engineering and construction on Suwanas and Schuett. Work includes narrowing the roadway, replacement of curb and sidewalk, partial replacement of sanitary sewer and watermain. This project will be partially funded through external funding.

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.

Terrace Hill Subdivision



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	10,000.00

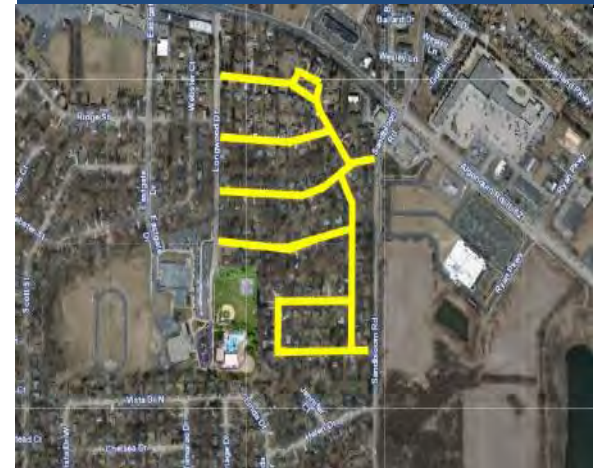
Description of Capital Purchase or Expenditure:

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 restoration.

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.

Weck's Subdivision



Engineering/Design Services	\$	210,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	210,000.00

Description of Capital Purchase or Expenditure:

Monies are provided in this line item for Phase 1 and 2 Engineering for Weck's Subdivision. The area proposed to be constructed is the entire road network of Weck's Subdivision south of Algonquin Road, east of Longwood Drive, including Longwood Drive.

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.

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 22/23 are estimated at \$2.1 million.

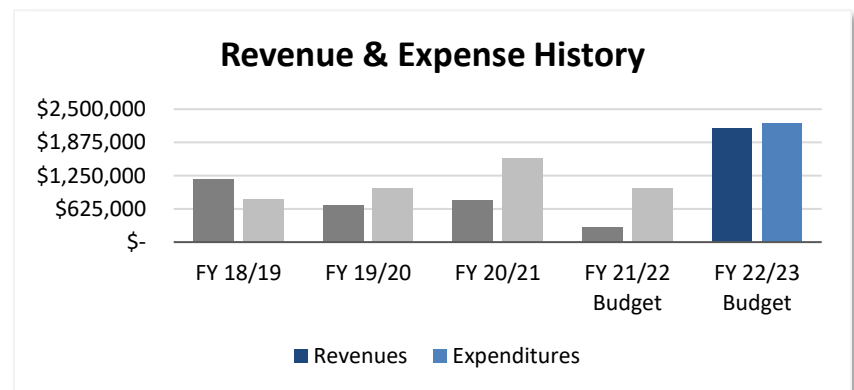
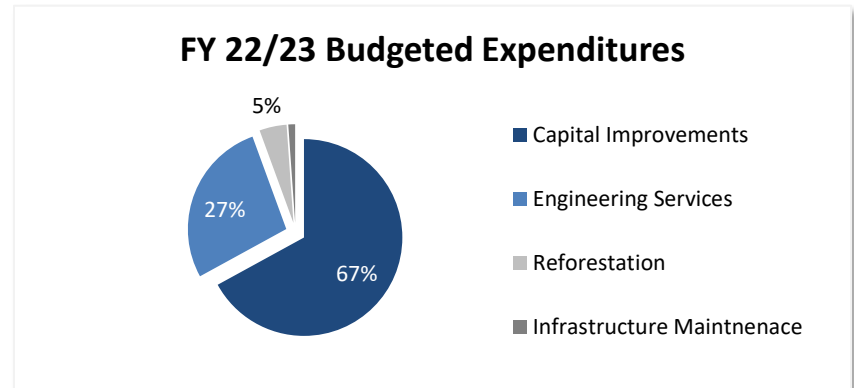
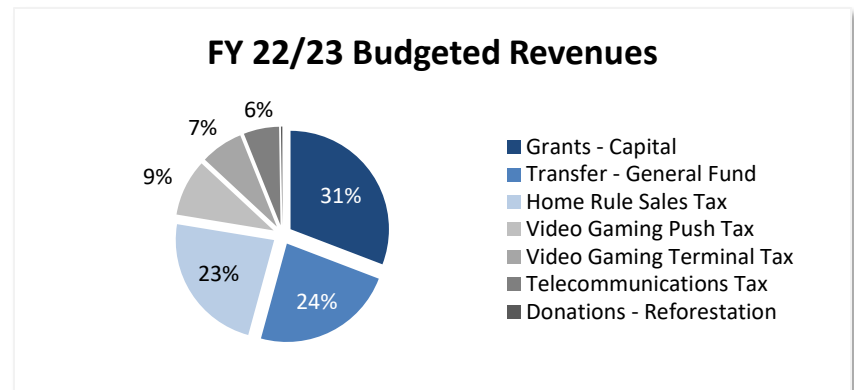
Major sources of revenue for the Park Improvement Fund include:

- Home Rule Sales Tax
- Video Gaming Terminal and Push Taxes
- Telecommunications Tax
- Capital Grants
- General Fund Transfers

Current year expenditures for this fund total \$2.2 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 22/23 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 serves as a tool to identify upcoming park maintenance and improvement projects.




Park Improvement Fund: Multiyear Planning

The table below 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 schedule is subject to revision and funding authorization.**

Park Improvement Fund Multiyear Plan						
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	
Park Improvement Fund Major Capital Projects						
Gaslight Park Tennis Court Rehabilitation	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -
Hill Climb Park Upgrades	190,000	-	-	-	-	-
James B. Wood Park Playground Replacement	330,000	-	-	-	-	-
Kelliher Park Pickleball Court	235,000	-	-	-	-	-
Presidential Park	285,000	-	-	-	-	-
Snapper’s Field Tennis Court Resurfacing	25,000	-	-	-	-	-
Towne Park Reconstruction	180,000	-	-	-	-	-
Willoughby Farms Tennis Court	200,000	-	-	-	-	-
Woods Creek Reach 5 Restoration	660,000	20,000	20,000	20,000	20,000	20,000
Subtotal	\$ 2,138,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Park Improvement Fund Other Expenditures						
Other Expenditures	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Park Improvement Fund Total Expenditures	\$ 2,238,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Park Improvement Fund Revenues						
Park Improvement Fund Revenues	\$ 2,142,000	\$ 255,000	\$ 245,000	\$ 238,000	\$ 238,000	\$ 238,000
Projected Park Improvement Total Revenues	\$ 2,142,000	\$ 255,000	\$ 245,000	\$ 238,000	\$ 238,000	\$ 238,000
Park Improvement Fund Surplus/(Deficit)	\$ (96,000)	\$ 235,000	\$ 225,000	\$ 218,000	\$ 218,000	\$ 218,000

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.

Park Improvement Fund

Major Capital Purchases and Expenditures

Gaslight Park Tennis Court



Engineering/Design Services	\$	3,000.00
Infrastructure Maintenance		-
Capital Improvements		30,000.00
Fiscal Year 22/23 Total:	\$	33,000.00

Description of Capital Purchase or Expenditure:

Money has been provided construction management services to final out reconstruction of the Gaslight Park tennis courts.

Impact on Operations:

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

Hill Climb Park Upgrades



Engineering/Design Services	\$	10,000.00
Infrastructure Maintenance		-
Capital Improvements		180,000.00
Fiscal Year 22/23 Total:	\$	190,000.00

Description of Capital Purchase or Expenditure:

Money is budgeted for construction oversight during the installation of the new play features at this park.

Impact on Operations:

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

James B Wood Park Playground Replacement



Engineering/Design Services	\$	30,000.00
Infrastructure Maintenance		-
Capital Improvements		300,000.00
Fiscal Year 22/23 Total:	\$	330,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for engineering and replacement of the playground equipment at James B Wood Park.

Impact on Operations:

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

Park Improvement Fund

Major Capital Purchases and Expenditures

Kelliher Park Pickleball Court



Engineering/Design Services	\$	25,000.00
Infrastructure Maintenance		-
Capital Improvements		210,000.00
Fiscal Year 22/23 Total:	\$	235,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to convert this under-used tennis facility to two side-by-side pickle ball courts, similar to those at Stoneybrook Park.

Impact on Operations:

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

Presidential Park Improvements



Engineering/Design Services	\$	285,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	285,000.00

Description of Capital Purchase or Expenditure:

Money is provided to begin engineering services for Presidential Park. This park has been determined in our Park System Master Plan to be one of our renovation priorities in the Village.

Impact on Operations:

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

Snapper's Field Tennis Court Resurfacing



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	25,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to resurface the tennis court located near Snapper's Field.

Impact on Operations:

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

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 22/23 are estimated at \$4.2 million. Major sources of revenue for this fund include:

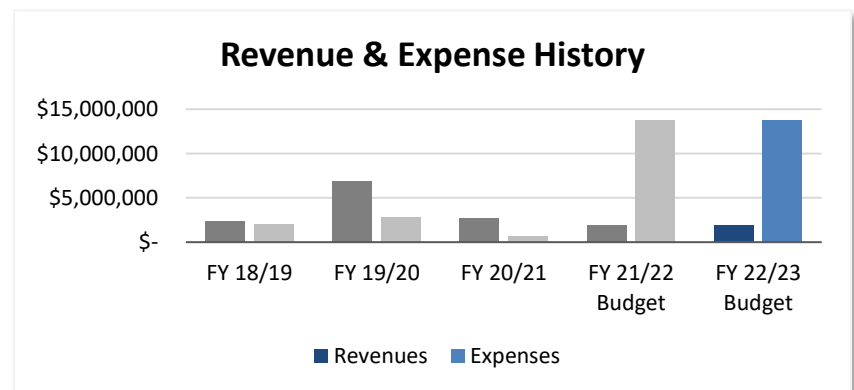
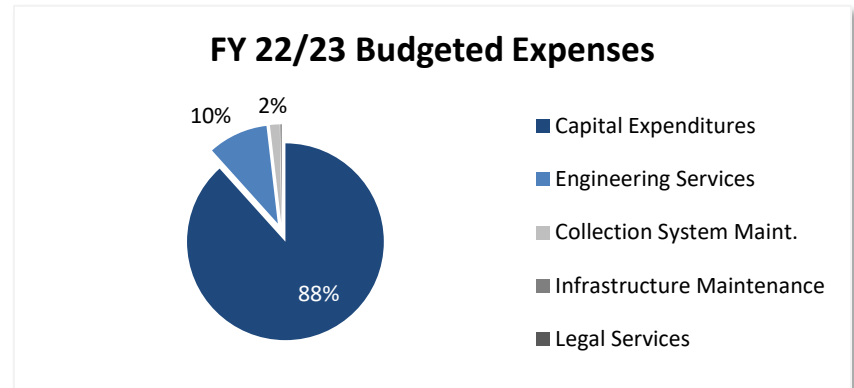
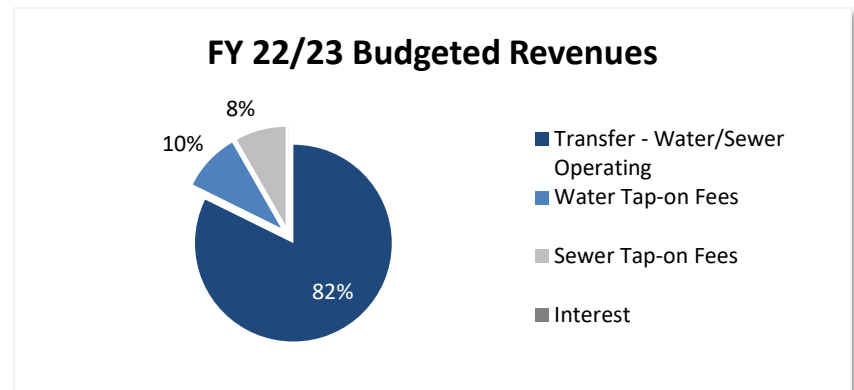
- Water and Sewer Tap-on Fees
- Water & Sewer Operating Fund Transfers

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 \$6.5 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 expenses 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.**




Water and Sewer Construction and Improvement Fund: Multiyear Planning

The table below 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 schedule is subject to revision and funding authorization.**

Water and Sewer Construction and Improvement Fund Multiyear Plan						
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	
Water/Sewer Const. and Impr. Fund Major Capital Projects						
Boyer and County Line Water Main	\$ 120,000	\$ 700,000	\$ -	\$ -	\$ -	
Braewood Lift Station Improvements	-	-	-	-	-	
Countryside Standpipe Rehabilitation	-	-	-	-	-	
Huntington to Countryside Water Main East	-	-	-	-	-	
Huntington to Countryside Water Main West	500,000	-	-	-	-	
Pressure Reducing Valve (PRV) Replacement Program	495,000	660,000	-	-	-	
Randall Road Water Main Relocation	1,160,000	-	-	-	-	
Ratt Creek Reach 5 High Hill Dam Area Improvements	33,000	-	-	-	-	
Souwanas and Schuett Streets Water and Sewer Impr.	900,000	-	-	-	-	
Victoria Court Water Main Replacement	15,000	-	-	-	-	
Wastewater Treatment Plant Phase 6B Improvements	2,450,000	-	-	-	-	
Water Treatment Plant 2 Maintenance	215,000	-	-	-	-	
Water Treatment Plants 2 & 3 Aerator Replacement	100,000	-	-	-	-	
Subtotal	\$ 5,988,000	\$ 1,360,000	\$ -	\$ -	\$ -	
Water/Sewer Const. and Impr. Fund Other Expenses						
Other Expenditures	\$ 535,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Subtotal	\$ 535,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Water/Sewer Const. and Impr. Fund Total Expenses	\$ 6,523,000	\$ 1,610,000	\$ 250,000	\$ 250,000	\$ 250,000	
Water/Sewer Const. and Impr. Fund Revenues						
Water/Sewer Const. and Imp. Fund Revenues	\$ 4,240,000	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,100,000	
Projected Water/Sewer Const. and Impr. Total Revenues	\$ 4,240,000	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	\$ 2,100,000	
Water/Sewer Const. and Impr. Fund Surplus/(Deficit)	\$ (2,283,000)	\$ 390,000	\$ 1,800,000	\$ 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

Boyer & County Line Roads Watermain



Engineering/Design Services	\$	120,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 22/23 Total:	\$	120,000.00

Description of Capital Purchase or Expenditure:

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.

Huntington to Countryside Watermain (West)



Engineering/Design Services	\$	500,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 22/23 Total:	\$	500,000.00

Description of Capital Purchase or Expenditure:

Monies are provided in this line for Phase 1 Engineering on the westside section of 16" watermain that starts from the bypass to Huntington Standpipe.

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.

PRV Replacement Program (Year 2)



Engineering/Design Services	\$	85,000.00
Infrastructure Maintenance	-	
Capital Improvements		350,000.00
Fiscal Year 22/23 Total:	\$	435,000.00

Description of Capital Purchase or Expenditure:

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.

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

PRV Replacement Program (Year 3)



Engineering/Design Services	\$	60,000.00
Infrastructure Maintenance	-	
Capital Improvements	-	
Fiscal Year 22/23 Total:	\$	60,000.00

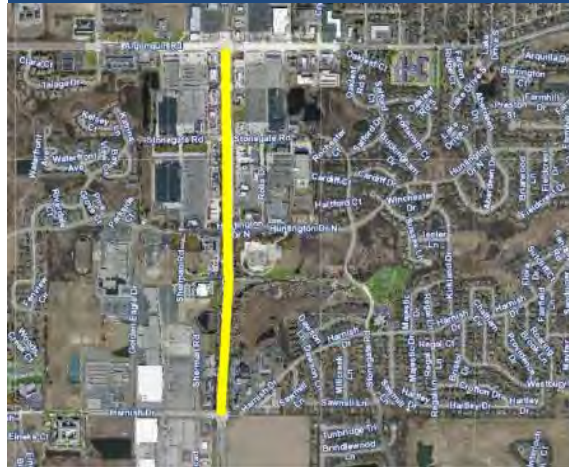
Description of Capital Purchase or Expenditure:

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.

Randall Road Watermain Relocation



Engineering/Design Services	\$	-
Infrastructure Maintenance	-	
Capital Improvements	11,600.00	
Fiscal Year 22/23 Total:	\$	11,600.00

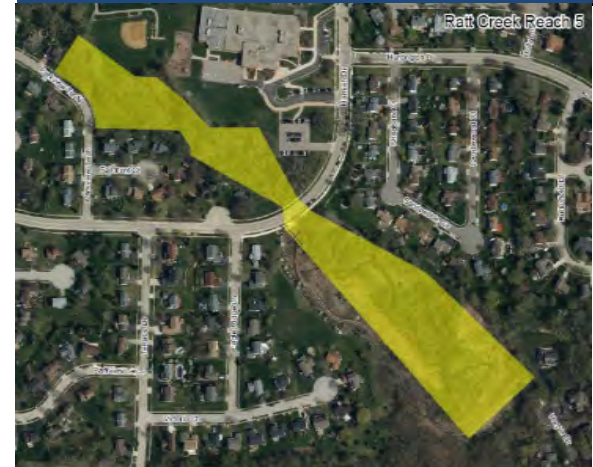
Description of Capital Purchase or Expenditure:

Funding is provided to begin engineering and construction on Suwanas and Schuett. Work includes narrowing the roadway, replacement of curb and sidewalk, partial replacement of sanitary sewer and watermain. This project will be partially funded through external funding.

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.

Ratt Creek Reach 5 Sewer Relocation



Engineering/Design Services	\$	3,000.00
Infrastructure Maintenance	-	
Capital Improvements	300.00	
Fiscal Year 22/23 Total:	\$	3,300.00

Description of Capital Purchase or Expenditure:

Monies are provided in this line item to final out this project which was significantly completed last fiscal year.

Impact on Operations:

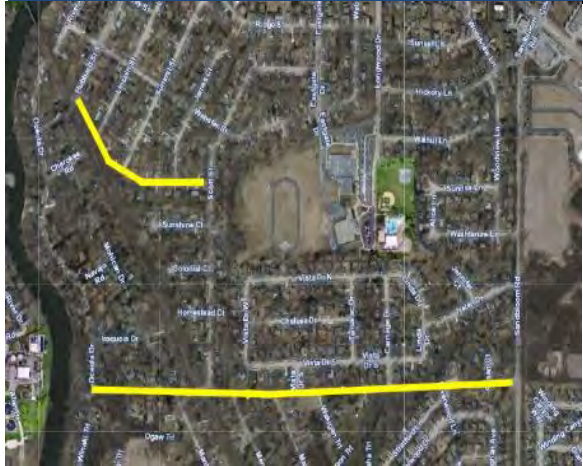
Initial reduction in Infrastructure Maintenance (43370) line-item (or related) expenses. These expenses may gradually increase overtime as maintenance requirements are needed.

Capital Improvements Project Funds

Water and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

Souwanas & Schuett Street



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		900,000.00
Fiscal Year 22/23 Total:	\$	900,000.00

Description of Capital Purchase or Expenditure:

Funding is provided to begin engineering and construction on Suwanas and Schuett. Work includes narrowing the roadway, replacement of curb and sidewalk, partial replacement of sanitary sewer and watermain. This project will be partially funded through external funding.

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.

Victoria Court Watermain Replacement



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		15,000.00
Fiscal Year 22/23 Total:	\$	15,000.00

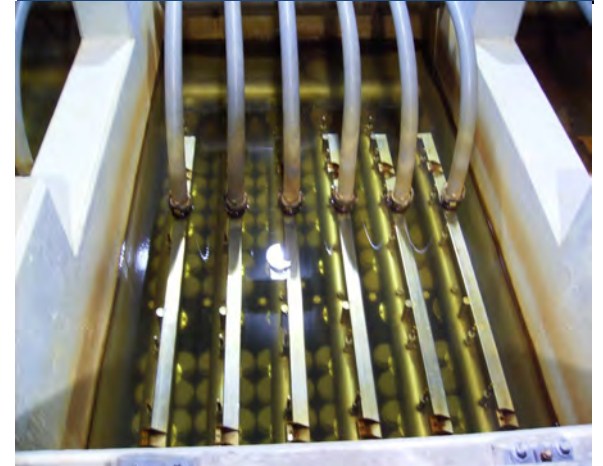
Description of Capital Purchase or Expenditure:

Money is budgeted to final out this emergency project that was substantially completed last fiscal year.

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.

WTP 1 & 2 Aerator Replacement



Engineering/Design Services	\$	100,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	100,000.00

Description of Capital Purchase or Expenditure:

Monies are provided in this line for engineering services to replace the aging aerators.

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 and Sewer Improvement and Construction Fund

Major Capital Purchases and Expenses

WTP 2 Water Softener Media Replacement



Engineering/Design Services	\$	-
Infrastructure Maintenance		-
Capital Improvements		215,000.00
Fiscal Year 22/23 Total:	\$	215,000.00

Description of Capital Purchase or Expenditure:

The water softener media is in need of replacement it has reached it's useful lifespan, these monies will cover the cost of the media replacement and the interior coating.

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.

WWTP Phase 6B Improvements



Engineering/Design Services	\$	30,000.00
Infrastructure Maintenance		20,000.00
Capital Improvements		24,000.00
Fiscal Year 22/23 Total:	\$	74,000.00

Description of Capital Purchase or Expenditure:

This work will involve the Phase 3 Construction Services to oversee the construction of several maintenance projects necessary to upgrade the existing WWTF to serviceable conditions.

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

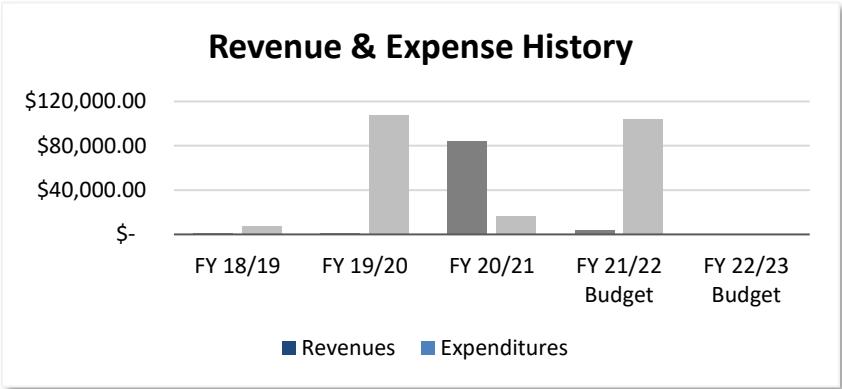
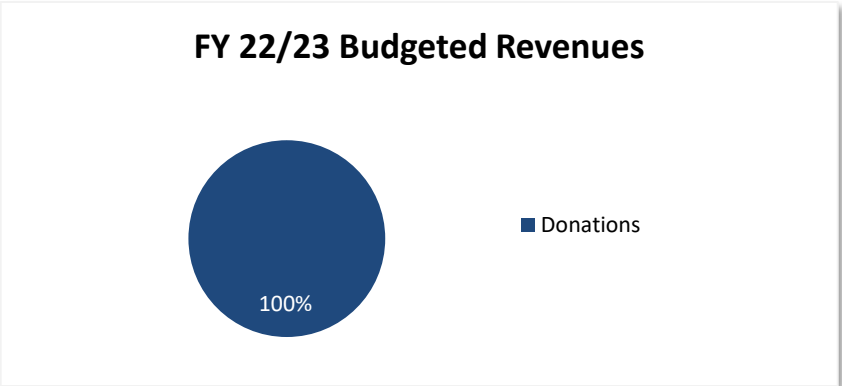
The Village Construction Fund is used to budget construction costs of municipal buildings other than those used for waterworks and wastewater utilities, which are budgeted in the Water and Sewer Construction and Improvements Fund.

Revenues for this fund during FY 22/23 are estimated at \$800. Sources of revenue for the Park Improvement Fund typically include:

- Interest
- Donations

No current year expenditures are included for this fund. However, past expenditures have included outsourced building maintenance and capital improvements for municipal facilities.

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.**



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.

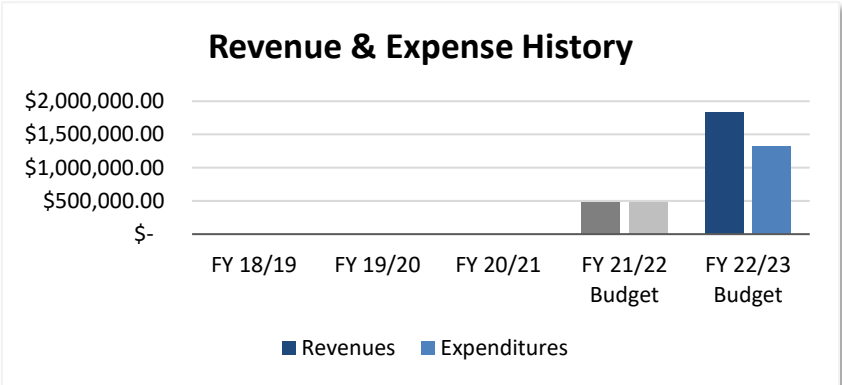
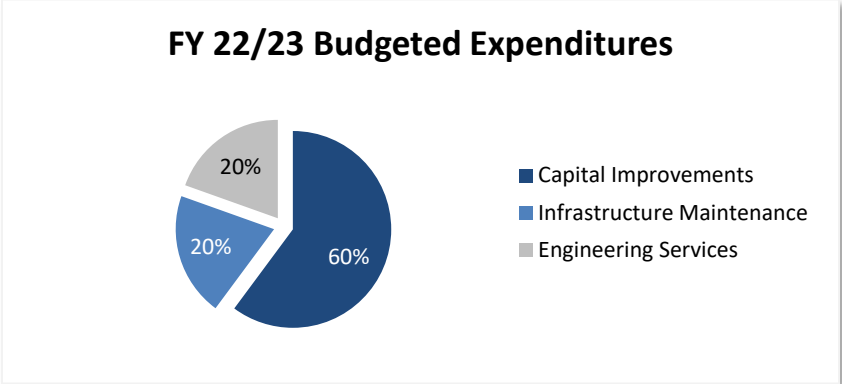
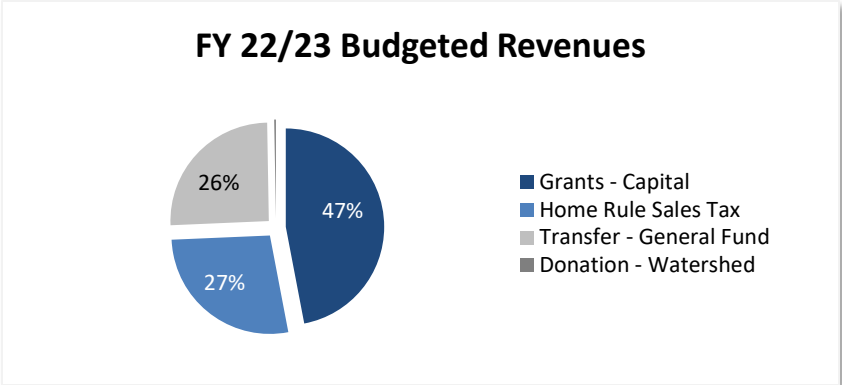
Revenues for this fund during FY 22/23 are estimated at \$1.8 million. Major sources of revenues for the Park Improvement Fund include:

- Home Rule Sales Tax
- Capital Grants
- Donations
- General Fund Transfers

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

Current year expenditures for this fund total \$1.3 million. 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.**



Natural Area and Drainage Improvement Fund: Multiyear Planning

The table below 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 schedule is subject to revision and funding authorization.**

Natural Area and Drainage Improvement Fund Multiyear Plan					
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Nat. Area/Drainage Impr. Fund Major Capital Projects					
Creeks Crossing Drainage Project	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Dixie Creek Reach 3 Restoration	860,000	20,000	20,000	20,000	-
Grand Reserve Drainage Project	15,000	20,000	-	-	-
High Hill Riparian Corridor Reach 2 Project	-	-	-	-	140,000
Holder/Woods Creek Trail Detention Maintenance	25,000	20,000	-	-	-
Souwanas Creek Reach 2 Restoration	20,000	25,000	-	-	-
Stoneybrook Park Naturalized Detention Maintenance	15,000	-	-	-	-
Terrace Hill Subdivision Natural Area Maintenance	20,000	25,000	-	-	-
Windy Knoll/Oakview Drives Ravine Improvements	-	-	80,000	1,100,000	20,000
Winding Creek Corridor	-	-	120,000	120,000	1,540,000
Woods Creek Reach 4 Restoration	25,000	-	-	-	-
Woods Creek Reach 6 & 7 Restoration	120,000	1,540,000	20,000	20,000	20,000
Woods Creek Reach 8 Restoration	-	120,000	1,540,000	20,000	20,000
Subtotal	\$ 1,130,000	\$ 1,770,000	\$ 1,780,000	\$ 1,280,000	\$ 1,740,000
Nat. Area/Drainage Impr. Fund Other Expenditures					
Other Expenditures	\$ 200,000	\$ 100,000	\$ 100,000	\$ 120,000	\$ 140,000
Subtotal	\$ 200,000	\$ 100,000	\$ 100,000	\$ 120,000	\$ 140,000
Nat. Area/Drainage Impr. Fund Total Expenditures	\$ 1,330,000	\$ 1,870,000	\$ 1,880,000	\$ 1,400,000	\$ 1,880,000
Nat. Area/Drainage Impr. Fund Revenues					
Projected Revenues	\$ 1,830,000	\$ 1,745,000	\$ 1,755,000	\$ 1,275,000	\$ 1,755,000
Nat. Area /Drainage Impr. Fund Total Revenues	\$ 1,830,000	\$ 1,745,000	\$ 1,755,000	\$ 1,275,000	\$ 1,775,000
Projected Nat. Area/Drainage Surplus/(Deficit)	\$ 500,000	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)

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

Natural Area and Drainage Improvement Fund

Major Capital Purchases and Expenditures

Creeks Crossing Maintenance



Engineering/Design Services	\$	-
Infrastructure Maintenance		30,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	30,000.00

Description of Capital Purchase or Expenditure:

Funding is provided for natural area maintenance of a Village acquired parcel near the Creek 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.

Dixie Creek Reach 3 Restoration



Engineering/Design Services	\$	60,000.00
Infrastructure Maintenance		-
Capital Improvements		800,000.00
Fiscal Year 22/23 Total:	\$	860,000.00

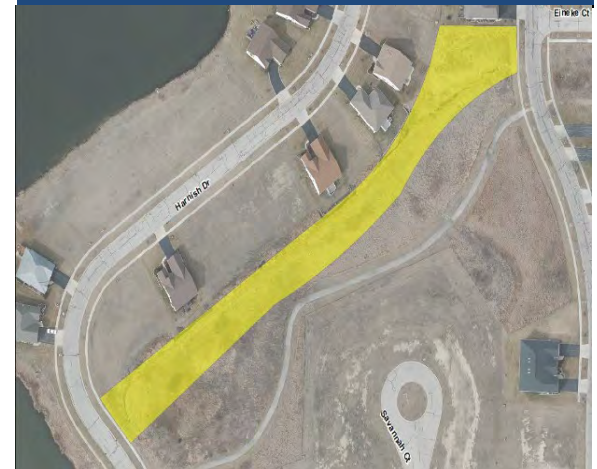
Description of Capital Purchase or Expenditure:

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.

Grand Reserve Drainage



Engineering/Design Services	\$	-
Infrastructure Maintenance		15,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	15,000.00

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.

Natural Area and Drainage Improvement Fund

Major Capital Purchases and Expenditures

Holder & Woods Creek Trail Detention Naturalization



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 22/23 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



Engineering/Design Services	\$	-
Infrastructure Maintenance		100,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	100,000.00

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.

Souwanas Creek Reach 2



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	20,000.00

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.

Natural Area and Drainage Improvement Fund

Major Capital Purchases and Expenditures

Stoneybrook Park Naturalized Detention Maintenance



Engineering/Design Services	\$	-
Infrastructure Maintenance		15,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	15,000.00

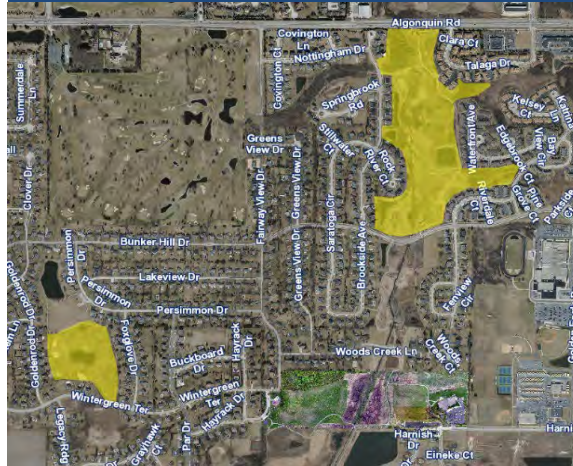
Description of Capital Purchase or Expenditure:

Money is budgeted to perform maintenance on a naturalized area at Stoneybrook Park. 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.

Terrace Hill Natural Area Maintenance



Engineering/Design Services	\$	-
Infrastructure Maintenance		20,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	20,000.00

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.

Woods Creek Reach 4



Engineering/Design Services	\$	-
Infrastructure Maintenance		25,000.00
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	25,000.00

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.

Natural Area and Drainage Improvement Fund

Major Capital Purchases and Expenditures

Woods Creek Reaches 6 & 7



Engineering/Design Services	\$	120,000.00
Infrastructure Maintenance		-
Capital Improvements		-
Fiscal Year 22/23 Total:	\$	120,000.00

Description of Capital Purchase or Expenditure:

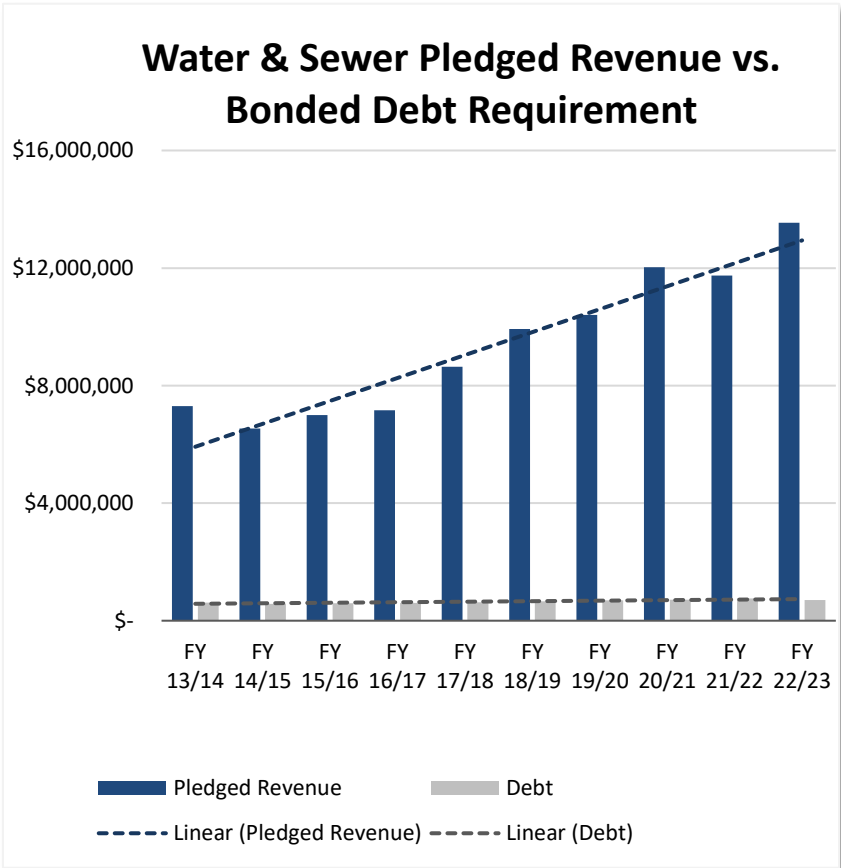
This project involves restoration of the creek and riparian corridor in the middle section of the Woods Creek Riparian Corridor north of Bunker Hill Drive. This project will correct major erosion of the creek banks as well as the restoration of a high quality fen and detention area.

Impact on Operations:

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

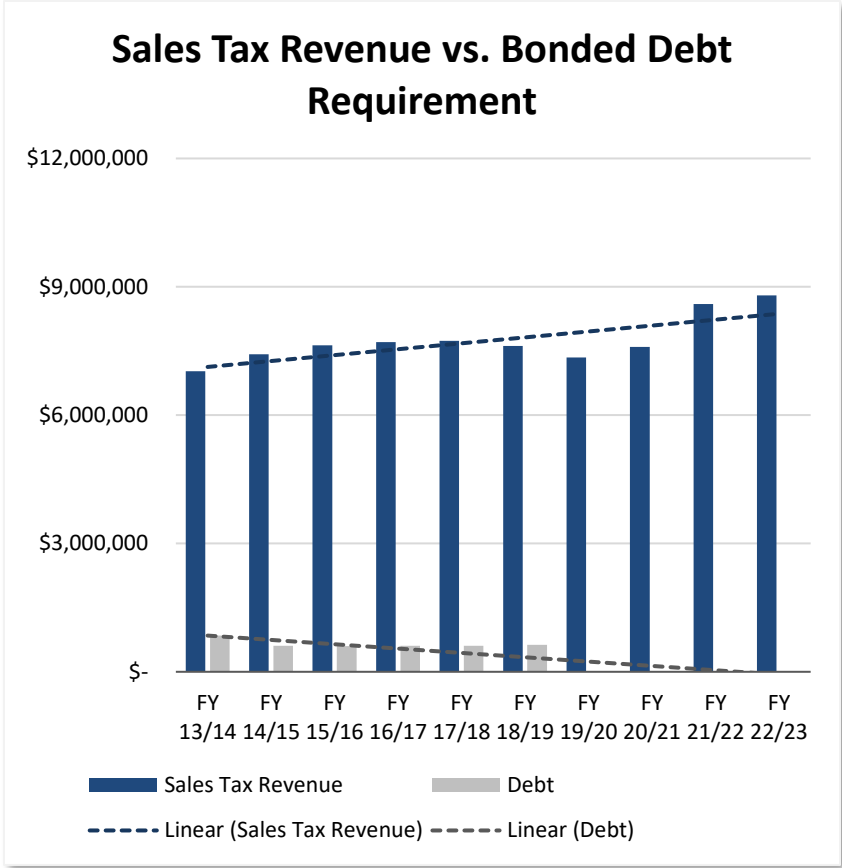
Impact of Capital Debt Obligations on Capital Funds

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 13/14 to FY 22/23 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 13/14 to FY 22/23 are shown below:



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.

Capital Improvements Project Funds

Operating Funds

Major Capital Purchases and Expenditures

Police Department (200): Mavic Drone & Software



Vehicles & Equipment	\$	8,400.00
Capital Purchases		-
Capital Lease Payments		-
Fiscal Year 22/23 Total:	\$	8,400.00

Description of Capital Purchase or Expenditure:

Funding is provided to purchase one Mavic drone and accompanying software for use by trained Police Department staff.

Impact on Operations:

The addition of this equipment to the Police Department may reduce non-budgeted liabilities and required additional staff training.

Police Department (200): Police Squad Vehicle (#98)



Vehicles & Equipment	\$	-
Capital Purchases		79,400.00
Capital Lease Payments		-
Fiscal Year 22/23 Total:	\$	79,400.00

Description of Capital Purchase or Expenditure:

Money is provided for a replacement Ford Interceptor SUV to be used in patrol as recommended through the Village's vehicle replacement program.

Impact on Operations:

The replacement vehicle will offset costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items.

Police Department (200): Police Squad Vehicle (#99)



Vehicles & Equipment	\$	-
Capital Purchases		79,400.00
Capital Lease Payments		-
Fiscal Year 22/23 Total:	\$	79,400.00

Description of Capital Purchase or Expenditure:

Money is provided for a replacement Ford Interceptor SUV to be used in patrol as recommended through the Village's vehicle replacement program.

Impact on Operations:

The replacement vehicle will offset costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items.

Capital Improvements Project Funds

Operating Funds

Major Capital Purchases and Expenditures

**Public Works - General Services (500):
StarCom21 Radios**

MultidepartmentsI (900): Celluar Repeater

**MultidepartmentsI (900): Server Electric
Conditioner**



Vehicles & Equipment	\$	150,000.00
Capital Purchases	-	
Capital Lease Payments	-	
Fiscal Year 22/23 Total:	\$	150,000.00

Vehicles & Equipment	\$	-
Capital Purchases		53,000.00
Capital Lease Payments	-	
Fiscal Year 22/23 Total:	\$	53,000.00

Vehicles & Equipment	\$	-
Capital Purchases		65,000.00
Capital Lease Payments	-	
Fiscal Year 22/23 Total:	\$	65,000.00

Description of Capital Purchase or Expenditure:
Funding is provided to purchase thirty-eight (38) StarCom 21 radios to replace the current radio system.

Description of Capital Purchase or Expenditure:
Money is provided to replace an existing electric conditioner to the server operations at Ganek Municipal Center.

Description of Capital Purchase or Expenditure:
Funding is provided to replace a failed power supply electrical conditioner servicing the Village's electronic server equipment.


Impact on Operations:
The replacement of this radio system will require abatement of the current radio system. Radio maintenance and air-time is estimated at \$16,000 annually.

Impact on Operations:
The replacement of this electric fixture allows for operational capacity when the generator turns on and reduces future capital expenditures.

Impact on Operations:
The replacement conditioner will require annual maintenance but costs will offset through reducing downtime and protecting vital equipment.

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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 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 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. Perform street sweeping on Village roads and parking lots

 **Near Completion**


- N/A



 **Not Complete**

- N/A

FY 22/23 Objectives


 **Infrastructure**

- Procure asphalt materials and road salt for maintenance of Village streets through competitive bidding.
- 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.
- Perform street sweeping on Village roads and parking lots
- Perform crack seal and reclaimite treatments on selected roadways

Performance Measures and Statistics

The FY 22/23 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 infrastructure to uphold a high quality of life for residents and visitors.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Sidewalk Concrete Poured (feet ²)	49,715	64,760	98,120	N/A	98,000
Curb Concrete Poured (linear feet)	1,163	465	258	N/A	200
Asphalt Used (tons)	2,411	1,158	2,008	N/A	2,000
Road Striping Completed (miles)	17.46	23.82	15.30	N/A	15

Motor Fuel Tax Fund

Revenues

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Donations & Grants								
03000300	33015 MFT Allotments	\$ 762,705.97	\$ 1,108,747.13	\$ 626,276.12	\$ 615,000.00	\$ 680,000.00		
03000300	33018 MFT Transportation Renewal	-	-	738,570.76	450,000.00	500,000.00		
03000300	33016 MFT Capital Program	-	352,928.24	700,997.47	-	330,000.00		
03000300	33017 High Growth Allotment	36,827.00	9,162.00	66,146.67	36,000.00	-		
Subtotal		\$ 799,532.97	\$ 1,470,837.37	\$ 2,131,991.02	\$ 1,101,000.00	\$ 1,510,000.00	37.1%	
Investment Income								
03000500	36020 Interest - Investment Pools	\$ 56,019.05	\$ 38,478.79	\$ 4,495.78	\$ 4,000.00	\$ -		
Subtotal		\$ 56,019.05	\$ 38,478.79	\$ 4,495.78	\$ 4,000.00	\$ -	-100.0%	
Motor Fuel Tax Fund Total		\$ 855,552.02	\$ 1,509,316.16	\$ 2,136,486.80	\$ 1,105,000.00	\$ 1,510,000.00	36.7%	


Motor Fuel Tax Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
03900300 42232 Engineering/Design Services	\$ -	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Supplies & Materials							
03900300 43309 Materials	\$ 375,727.88	\$ 330,552.43	\$ 263,282.27	\$ 380,000.00	\$ 330,000.00		
03900300 43370 Infrastructure Maintenance	113,501.70	145,633.90	251,413.20	350,000.00	400,000.00		
Subtotal	\$ 489,229.58	\$ 476,186.33	\$ 514,695.47	\$ 730,000.00	\$ 730,000.00	0.0%	
Maintenance							
03900300 44427 Maintenance - Curb/Sidewalk	\$ 494,778.95	\$ 451,065.15	\$ 454,232.05	\$ 700,000.00	\$ 600,000.00		
03900300 44428 Maintenance - Streets	129,707.19	218,803.41	183,220.85	240,000.00	260,000.00		
03900300 44429 Maintenance - Street Lights	48,661.09	66,999.93	41,850.14	220,000.00	160,000.00		
03900300 44431 Maintenance - Storm Sewer	48,304.76	180,800.00	200,200.00	200,000.00	200,000.00		
Subtotal	\$ 721,451.99	\$ 917,668.49	\$ 879,503.04	\$ 1,360,000.00	\$ 1,220,000.00	-10.3%	
Capital Expenditure							
03900300 45593 Capital Improvements	\$ 13,148.19	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 13,148.19	\$ -	\$ -	\$ -	\$ -	-	
Motor Fuel Tax Fund Total	\$ 1,223,829.76	\$ 1,393,854.82	\$ 1,394,198.51	\$ 2,090,000.00	\$ 1,950,000.00	-6.7%	

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 funding 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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Algonquin Lakes Subdivision Section 1 street improvements project
- Phase 2 engineering for the Broadsmore & Stonegate project.
- Phase 1 and 2 engineering for Bunker Hill Drive.
- Phase 2 engineering for the Downtown Streetscape Riverwalk & South Harrison Street Bridge project.
- Phase 2 engineering for the Downtown Streetscape Washington & South Harrison Streetscape Utility Lowering Phase 2 Engineering
- Construction of Harnish Drive.
- Maintenance of Brick Paver on local roadways.
- Phase 1 and 2 engineering for High Hill Subdivision road improvement project.
- Lake Drive South street improvements project.
- Reclaimite Treatment on recently reconstructed roadways.
- Scott Street road improvements project.



- Phase 1 and 2 engineering for Willoughby Farms Section 1 project.
- Terrace Hill street improvements project.


 **Near Completion**

- Phase 2 engineering for Boyer & County Line Road Improvements project.
- Phase 2 engineering for the Downtown Streetscape Washington & South Harrison Streetscape project.
- Randall Road Wetland Complex project.
- Ratt Creek Reach 5 Streambank Improvements project.

 **Not Complete**

- 20 Washington & Existing Washington Street Parking Lots construction.
- Downtown Streetscape Main Street & Harrison Bike Path and Roundabout project.
- North River Road right-of-way Engineering.


FY 22/23 Objectives

 **Infrastructure**

- Perform parking lot construction at 20 Washington Street and existing municipal lot.
- Perform phase 1 engineering Algonquin Lakes Section 2 street improvements project.
- Complete phase 2 engineering for Boyer & County Line Roads project.
- Perform Brick Paver maintenance at select locations in the Village.
- Completion of the Old Town Streetscape Main Street and S Harrison Bike Path & Roundabout project.
- Begin Old Town Streetscape Riverwalk & South Harrison Street Bridge construction project.
- Perform Old Town Streetscape Utility Lowering project.
- Perform phase 2 engineering for the Old Town Streetscape Washington & South Harrison streetscape project.
- Perform construction on the High Hill Subdivision Street Improvements project in 2022.
- Perform reclaimite treatment on multiple recently completed projects.
- Complete right-of-way engineering on North River Road.
- Complete construction on the Randall Road Wetland Complex project.
- Complete Ratt Creek Reach 5 Streambank Restoration project in 2022.
- Perform construction on Souwanas Trail and Schuett Street in 2022.
- Perform phase 1 and 2 engineering for the Wecks Subdivision road improvement project.

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Miles of streets improved	1.5	1.7	3.2	5	5
Percentage of overall street system improved	1%	1%	1%	2%	1%

Street Improvement Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
04000500 31011 Home Rule Sales Tax	\$ 4,147,954.22	\$ 3,833,333.16	\$ 3,931,091.31	\$ 3,900,000.00	\$ 4,900,000.00		
04000500 31190 Telecommunications Tax	268,779.44	228,372.59	176,225.98	185,000.00	150,000.00		
04000500 31495 Utility Tax Receipts	963,975.34	898,906.00	902,073.92	905,000.00	903,500.00		
Subtotal	\$ 5,380,709.00	\$ 4,960,611.75	\$ 5,009,391.21	\$ 4,990,000.00	\$ 5,953,500.00	19.3%	
Donations & Grants							
04000300 33032 Donations - Operating - PW	\$ -	\$ 5,226.94	\$ -	\$ -	\$ -		
04000300 33052 Donations - Capital - PW	-	174,922.00	-	-	-		
04000300 33252 Grants - Capital - PW	22,068.00	50,000.00	128,403.50	-	400,000.00		
Subtotal	\$ 22,068.00	\$ 230,148.94	\$ 128,403.50	\$ -	\$ 400,000.00	-	
Investment Income							
04000500 36001 Interest	\$ 592.63	\$ 510.46	\$ 257.24	\$ 200.00	\$ 100.00		
04000500 36020 Interest -Investment Pools	139,787.89	77,680.05	7,455.64	9,800.00	1,400.00		
Subtotal	\$ 140,380.52	\$ 78,190.51	\$ 7,712.88	\$ 10,000.00	\$ 1,500.00	-85.0%	
Transfers							
04000500 38001 Transfer - General Fund	\$ 600,000.00	\$ 3,470,000.00	\$ 3,000,000.00	\$ 5,500,000.00	\$ 633,000.00		
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	\$ 633,000.00	-88.5%	
Street Improvement Fund Total	\$ 6,345,112.38	\$ 8,738,951.20	\$ 8,145,507.59	\$ 10,500,000.00	\$ 6,988,000.00	-33.4%	
Balance Sheet Adjustment							
04 18000 Advance from Downtown TIF Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000.00	-	
Street Improvement Fund Total (Adjusted)	\$ 6,345,112.38	\$ 8,738,951.20	\$ 8,145,507.59	\$ 10,500,000.00	\$ 10,138,000.00	-3.4%	

Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 22/23 for home rule sales tax are as follows: 75% to the Street Improvement Fund; 12.5% to the Park Improvement Fund; and 12.5% to the Natural Area and Improvement Fund.



Street Improvement Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
04900300 42230 Legal Services	\$ 6,428.50	\$ 14,621.25	\$ 9,629.96	\$ 10,000.00	\$ 15,000.00		
04900300 42232 Engineering/Design Services	586,137.79	876,078.56	792,642.39	2,455,000.00	1,554,000.00		
Subtotal	\$ 592,566.29	\$ 890,699.81	\$ 802,272.35	\$ 2,465,000.00	\$ 1,569,000.00	-36.3%	
Supplies & Materials							
04900300 43370 Infrastructure Maintenance	\$ 1,470,844.21	\$ 549,321.67	\$ 306,665.91	\$ 6,500,000.00	\$ 3,220,000.00		
Subtotal	\$ 1,470,844.21	\$ 549,321.67	\$ 306,665.91	\$ 6,500,000.00	\$ 3,220,000.00	-50.5%	
Capital Expenditures							
04900300 45593 Capital Improvements	\$ 173,761.47	\$ 4,355,058.71	\$ 5,313,256.56	\$ 7,650,000.00	\$ 13,325,000.00		
04900300 45595 Land Acquisition	8,162.50	320.00	2,500.00	-	-		
Subtotal	\$ 181,923.97	\$ 4,355,378.71	\$ 5,315,756.56	\$ 7,650,000.00	\$ 13,325,000.00	74.2%	
Transfers							
04900500 48026 Transfer to Nat. Area/Drainage Fund	\$ -	\$ -	\$ -	\$ 345,000.00	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ 345,000.00	\$ -	-100.0%	
Street Improvement Fund Total	\$ 2,245,334.47	\$ 5,795,400.19	\$ 6,424,694.82	\$ 16,960,000.00	\$ 18,114,000.00	6.8%	

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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 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 Stoneybrook Park.
- Rehabilitation of Gaslight Park Tennis Court.
- Sourced new playground equipment for Hill Climb Park.
- Phase 2 engineering on Woods Creek Reach 5 completed.

Near Completion

- Developed Towne Park Master Plan.

Not Complete

- TBD



FY 22/23 Objectives

Infrastructure


- Complete installation of new play structure equipment at Hill Climb Park in 2022.
- Complete construction of Kelliher Park pickleball court in 2022.
- Complete rehabilitation of Willoughby Farms Park tennis courts in 2022.
- Complete Phase 1 and 2 Engineering for Towne Park in 2022.

Conservation

- Complete the restoration of Woods Creek Reach 5.

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Total number to trees planted	611	177	180	200	200
Number of trees remaining on wait list	914	545	350	200	100
Obtain Tree City USA Award	Yes	Yes	Yes	Yes	Yes
Maximize Excellent to Good survey rating for urban forestry program	80.7%	82.4%	83.8%	83.0%	>84%

Park Improvement Fund

Revenues

		FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes								
06000500	31011 Home Rule Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00		
06000500	31175 Video Gaming Terminal Tax	\$ 116,645.39	\$ 114,787.26	\$ 90,497.38	\$ 110,000.00	\$ 150,000.00		
06000500	31176 Video Gaming Push Tax	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00		
06000500	31190 Telecommunications Tax	226,969.30	192,847.99	148,813.03	155,000.00	125,000.00		
Subtotal		\$ 343,614.69	\$ 307,635.25	\$ 239,310.41	\$ 265,000.00	\$ 975,000.00	267.9%	
Donations & Grants								
06000300	33052 Donation - Capital - PW	\$ 334,608.00	\$ 183,963.00	\$ 107,911.00	\$ -	\$ -		
06000300	33150 Donation - Ecosystem Maint.	-	-	-	-	-		
06000300	33152 Donation - Reforestation	21,350.00	2,700.00	400.00	5,000.00	5,000.00		
06000300	33153 Donation - Watershed	66,723.50	8,935.00	1,900.00	5,000.00	-		
06000300	33155 Donation - Wetland Mitigation	-	2,600.00	-	-	-		
06000300	33232 Grants - Operating - PW	-	10,000.00	-	-	-		
06000300	33252 Grants - Capital - PW	-	28,170.00	436,886.25	-	660,000.00		
Subtotal		\$ 422,681.50	\$ 236,368.00	\$ 547,097.25	\$ 10,000.00	\$ 665,000.00	6550.0%	
Investment Income								
06000500	36001 Interest	\$ 265.42	\$ 266.37	\$ 105.20	\$ 100.00	\$ -		
06000500	36020 Interest - Investment Pools	19,964.52	13,249.79	770.58	900.00	-		
Subtotal		\$ 20,229.94	\$ 13,516.16	\$ 875.78	\$ 1,000.00	\$ -	-100.0%	
Transfers								
06000500	38001 Transfer - General Fund	\$ 400,000.00	\$ 142,500.00	\$ -	\$ -	\$ 502,000.00		
Subtotal		\$ 400,000.00	\$ 142,500.00	\$ -	\$ -	\$ 502,000.00	-	
Park Improvement Fund Total		\$ 1,186,526.13	\$ 700,019.41	\$ 787,283.44	\$ 276,000.00	\$ 2,142,000.00	676.1%	

Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 22/23 for home rule sales tax are as follows: 75% to the Street Improvement Fund; 12.5% to the Park Improvement Fund; and 12.5% to the Natural Area and Improvement Fund.

Park Improvement Fund


Expenditures

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Contractual Services								
06900300	42232 Engineering Services	\$ 147,126.04	\$ 113,238.11	\$ 181,146.73	\$ 170,000.00	\$ 613,000.00		
Subtotal		\$ 147,126.04	\$ 113,238.11	\$ 181,146.73	\$ 170,000.00	\$ 613,000.00	● 260.6%	
Supplies & Materials								
06900300	43370 Infrastructure Maintenance	\$ 52,760.80	\$ 97,499.81	\$ 258,078.85	\$ 100,000.00	\$ 25,000.00		
Subtotal		\$ 52,760.80	\$ 97,499.81	\$ 258,078.85	\$ 100,000.00	\$ 25,000.00	● -75.0%	
Maintenance								
06900300	44402 Reforestation ¹	\$ 105,223.91	\$ 31,381.25	\$ 53,795.00	\$ 55,000.00	\$ 100,000.00		
06900300	44408 Wetland Mitigation ¹	11,812.89	4,302.62	-	-	-		
06900300	44425 Maintenance-Open Space ¹	3,000.00	13,687.50	15,500.00	-	-		
Subtotal		\$ 120,036.80	\$ 49,371.37	\$ 69,295.00	\$ 55,000.00	\$ 100,000.00	● 81.8%	
Capital Expenditures								
06900300	45593 Capital Improvements	\$ 492,520.75	\$ 744,367.72	\$ 1,059,800.88	\$ 550,000.00	\$ 1,500,000.00		
Subtotal		\$ 492,520.75	\$ 744,367.72	\$ 1,059,800.88	\$ 550,000.00	\$ 1,500,000.00	● 172.7%	
Transfers								
06900500	48026 Transfer to Nat. Area Fund	\$ -	\$ -	\$ -	\$ 135,000.00	\$ -		
Subtotal		\$ -	\$ -	\$ -	\$ 135,000.00	\$ -	-	
Park Improvement Fund Total		\$ 812,444.39	\$ 1,004,477.01	\$ 1,568,321.46	\$ 1,010,000.00	\$ 2,238,000.00	● 121.6%	

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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 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 Old Town Streetscape Stage 3 Wet Utilities project.
- Perform Countryside Standpipe rehabilitation project.
- Perform Woods Creek Lift Station upgrades project.
- Complete Victoria Court Emergency Watermain replacement.
- Complete Ratt Creek Reach 5 Sanitary Sewer relocation.
- Sanitary Sewer lining & rehabilitation

 **Near Completion**


- Complete Phase 6B Improvements at the Wastewater Treatment Facility in 2022.

 **Not Complete**

- N/A



FY 22/23 Objectives

 **Infrastructure**

- Perform year 2 of pressure reducing valve (PRV) replacement project.
- Perform phase 1 engineering for year 3 of pressure reducing valve replacement.
- Perform aerator replacements at Water Treatment Plant #1 and #2.
- Perform a Per- and Polyfluoroalkyl Substances (PFAS) Mitigation Study in 2022.
- Perform water softener media replacement at Water Treatment Plant #2.

Water and Sewer Improvement and Construction Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 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	-	459,855.00	-	-		
Subtotal	\$ 145,522.00	\$ -	\$ 459,855.00	\$ -	\$ -	-	
Charges for Services							
12000400 34800 Water Tap-On Fees	\$ 451,800.00	\$ 309,801.00	\$ 433,243.00	\$ 310,000.00	\$ 400,000.00		
12000400 34810 Sewer Tap-On Fees	379,519.00	260,906.00	404,790.00	265,000.00	350,000.00		
Subtotal	\$ 831,319.00	\$ 570,707.00	\$ 838,033.00	\$ 575,000.00	\$ 750,000.00	30.4%	
Investment Income							
12000500 36001 Interest	\$ 386.08	\$ 328.58	\$ 326.81	\$ 100.00	\$ 100.00		
12000500 36020 Interest - Investment Pools	95,871.12	244,484.11	2,324.34	2,900.00	400.00		
Subtotal	\$ 96,257.20	\$ 244,812.69	\$ 2,651.15	\$ 3,000.00	\$ 500.00	-83.3%	
Transfers							
12000500 38007 Transfer from W&S Operating	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,335,927.40	\$ 1,320,000.00	\$ 3,489,900.00		
Subtotal	\$ 1,324,647.00	\$ 6,012,776.00	\$ 1,335,927.40	\$ 1,320,000.00	\$ 3,489,900.00	164.4%	
Water & Sewer Imp. & Const. Fund Total	\$ 2,397,745.20	\$ 6,828,295.69	\$ 2,636,466.55	\$ 1,898,000.00	\$ 4,240,400.00	123.4%	

Water and Sewer Improvement and Construction Fund

Expenses

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
12900400 42230 Legal Services	\$ 2,231.25	\$ 1,706.25	\$ 962.25	\$ 10,000.00	\$ 10,000.00		
12900400 42232 Engineering Services	22,210.23	235,333.42	263,739.27	1,605,000.00	1,223,000.00		
Subtotal	\$ 24,441.48	\$ 237,039.67	\$ 264,701.52	\$ 1,615,000.00	\$ 1,233,000.00	-23.7%	
Supplies & Materials							
12900400 43348 Meters & Meter Supplies	\$ 1,901,759.88	\$ 1,858,506.24	\$ -	\$ -	\$ -		
12900400 43370 Infrastructure Maintenance	700.00	600,808.80	262,056.63	500,000.00	20,000.00		
Subtotal	\$ 1,902,459.88	\$ 2,459,315.04	\$ 262,056.63	\$ 500,000.00	\$ 20,000.00	-96.0%	
Maintenance							
12900400 44416 Collection System Maint.	\$ 99,463.38	\$ 91,374.00	\$ 85,884.26	\$ 600,000.00	\$ 200,000.00		
Subtotal	\$ 99,463.38	\$ 91,374.00	\$ 85,884.26	\$ 600,000.00	\$ 200,000.00	-66.7%	
Capital Expenditures							
12900400 45520 Water Treatment Plant	\$ 653.34	\$ -	\$ -	\$ -	\$ 215,000.00		
12900400 45526 Wastewater Collection	-	-	18,552.43	3,285,000.00	480,000.00		
12900400 45565 Water Main	-	-	18,674.24	820,000.00	1,975,000.00		
12900400 45570 Wastewater Treatment Facility	-	-	-	6,900,000.00	2,400,000.00		
Subtotal	\$ 653.34	\$ -	\$ 37,226.67	\$ 11,005,000.00	\$ 5,070,000.00	-53.9%	
Water & Sewer Imp. & Const. Fund Total	\$ 2,027,018.08	\$ 2,787,728.71	\$ 649,869.08	\$ 13,720,000.00	\$ 6,523,000.00	-52.5%	

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 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Donations & Grants							
24000100 33050 Donations - Capital - Gen. Gov.	\$ 400.00	\$ 400.00	\$ 83,800.00	\$ 4,000.00	\$ 800.00		
Subtotal	\$ 400.00	\$ 400.00	\$ 83,800.00	\$ 4,000.00	\$ 800.00	-80.0%	
Investment Income							
24000500 36001 Interest	\$ 38.58	\$ 22.72	\$ 8.24	\$ 25.00	\$ -		
24000500 36020 Interest - Investment Pools	485.48	431.04	194.72	175.00	-		
Subtotal	\$ 524.06	\$ 453.76	\$ 202.96	\$ 200.00	\$ -	-100.0%	
Village Construction Fund Total	\$ 924.06	\$ 853.76	\$ 84,002.96	\$ 4,200.00	\$ 800.00	-81.0%	

Village Construction Fund



Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 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	\$ 16,536.00	\$ 4,500.00	\$ -		
Subtotal	\$ 7,575.00	\$ 103,980.06	\$ 16,536.00	\$ 4,500.00	\$ -	-100.0%	
Capital Expenditures							
24900300 45593 Capital Improvements	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	-100.0%	
Village Construction Fund Total	\$ 7,575.00	\$ 107,462.12	\$ 16,536.00	\$ 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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 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 1 and Phase 2 engineering on the Dixie Creek Reach 3 Restoration project.
- Perform storm sewer lining at various locations throughout the Village.
- Perform maintenance on the Crystal Creek Improvements project.
- Perform maintenance on the Creeks Crossing Drainage Improvement project.
- Complete detention naturalization at Holder Park & 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 Souwanas Creek Reach 2.


Near Completion

- N/A


Not Complete

- Phase 1 engineering on the Windy Knoll and Oakview Drive Ravines project.

FY 22/23 Objectives

 **Infrastructure**


- Perform phase 1 engineering on the Windy Knoll and Oakview Drive Ravines project.


 **Conservation**

- Perform restoration of Dixie Creek Reach 3.
- Perform phase 1 and 2 engineering for Woods Creek Reaches 6 and 7.
- Completion of the Stormwater Master Plan in 2022.
- Perform maintenance at Creeks Crossing natural area.
- Perform maintenance at Grand Reserve Drainage natural area.
- Perform maintenance on Woods Creek Trail natural area.
- Perform maintenance on Holder Park naturalized detention area.
- Perform maintenance on Souwanas Creek Reach 2.
- Perform maintenance on the Terrace Hill natural area.
- Perform maintenance on Woods Creek Reach 4.
- Perform construction at Dixie Creek Reach 3.

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for stormwater drainage	71.2%	77.5%	80.2%	73.0%	80.0%

 Conservation					
Objective: Preserve and restore natural areas in our community.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Maximize Excellent to Good survey rating for preservation of natural areas	85.4%	80.5%	88.0%	82.0%	85.0%

Natural Area and Drainage Improvement Fund

Revenues

		FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes								
26000300	31011 Home Rule Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00		
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	-	
Donations & Grants								
26000300	33153 Donation - Watershed	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00		
26000300	33155 Donation - Wetland Mitigation	-	-	-	-	-		
26000300	33252 Grants - Capital - Public Works	-	-	-	-	860,000.00		
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ 865,000.00	-	
Investment Income								
26000500	36001 Interest	\$ -	\$ -	\$ -	\$ -	\$ -		
26000500	36020 Interest - Investment Pools	-	-	-	-	-		
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	-	
Transfer								
26000500	38001 Transfer - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 465,000.00		
26000500	38004 Transfer - Street Imp. Fund	\$ -	\$ -	\$ -	\$ 345,000.00	\$ -		
26000500	38006 Transfer - Park Imp. Fund	-	-	-	135,000.00	-		
Subtotal		\$ -	\$ -	\$ -	\$ 480,000.00	\$ 465,000.00	-3.1%	
Natural Area and Drainage Improvement Fund Total		\$ -	\$ -	\$ -	\$ 480,000.00	\$ 1,830,000.00	281.3%	

Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 22/23 for home rule sales tax are as follows: 75% to the Street Improvement Fund; 12.5% to the Park Improvement Fund; and 12.5% to the Natural Area and Improvement Fund.

Natural Area and Drainage Improvement Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
26900300 42232 Engineering Services	\$ -	\$ -	\$ -	\$ 210,000.00	\$ 260,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ 210,000.00	\$ 260,000.00	23.8%	
Supplies & Materials							
26900300 43370 Infrastructure Maintenance	\$ -	\$ -	\$ -	\$ 270,000.00	\$ 270,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ 270,000.00	\$ 270,000.00	0.0%	
Capital Expenditures							
26900300 45593 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	-	
Natural Area/Drainage Improvement Fund Total	\$ -	\$ -	\$ -	\$ 480,000.00	\$ 1,330,000.00	177.1%	



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General Obligation and Revenue Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2023	770,000	74,525	844,525	
2024	815,000	51,425	866,425	
2025	830,000	26,975	856,975	
Total	2,415,000	152,925	2,567,925	

Long-Term Debt

Legal Debt Margin	2017	2018	2019	2020	2021	2022
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>	
Assessed Valuation - 2021						<u>\$ 1,044,040,074</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 73,516,545	\$ 77,679,752	\$ 82,074,430	\$ 84,761,396	\$ 87,838,902	\$ 90,048,456
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>	<u>\$ 2,415,000</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>	<u>\$ 87,633,456</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, 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

	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

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, 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

	Balance May 1, 2022	Additions	Retirements	Balance April 30, 2023
Revenue Bonds				
Series 2013, Refunding*	2,415,000	-	770,000	1,645,000
Total	\$ 2,415,000	\$ -	\$ 770,000	\$ 1,645,000

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

Debt Service Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Investment Income							
99000500 36001 Interest	\$ 21,754.68	\$ 10,705.72	\$ -	\$ -	\$ -		
Subtotal	\$ 21,754.68	\$ 10,705.72	\$ -	\$ -	\$ -	-	
Transfers							
99000500 38001 Transfer From General Fund	\$ 622,000.00	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 622,000.00	\$ -	\$ -	\$ -	\$ -	-	
Debt Service Fund Total	\$ 643,754.68	\$ 10,705.72	\$ -	\$ -	\$ -	-	

Debt Service Fund



Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Debt Service							
99900100 46680 Bond Principal	\$ 600,000.00	\$ 615,000.00	\$ -	\$ -	\$ -		
99900600 46681 Bond Interest	30,375.00	15,375.00	-	-	-		
99900600 46682 Bond Fees	535.00	535.00	-	-	-		
Subtotal	\$ 630,910.00	\$ 630,910.00	\$ -	\$ -	\$ -	-	
Transfers							
99900500 48001 Transfer to General Fund	\$ -	\$ 41,562.53	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ 41,562.53	\$ -	\$ -	\$ -	-	
Debt Service Fund Total	\$ 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 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

Complete

- Coordinate and perform interments at Cemetery facility as needed (*current 5-year average for interments in 19 per year*).
- Assist customers with purchasing lots/gravesites at Cemetery facility (*current 5-year average for lots sold is 10 per year*).
- 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.

Near Completion

- N/A




Not Complete

- Perform two (2) days of head stone repair work at Cemetery facility.

FY 22/23 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 22/23 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 beautification and level of service maintenance standards at Village properties and facilities.

Strategy/ Measure	2019	2020	2021		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	0	1	1	1
Maximize Excellent to Good survey rating for public property maintenance	81.6%	83.3%	90.0%	84.0%	85.0%
Maximize Excellent to Good survey rating for public property beautification	77.2%	76.3%	87.4%	77.0%	81.0%

 **Customer Service**

Objective: Coordinate customer services at Cemetery facility including sale of lots/crypts and interments.

Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Increase the number of gravesites/lots sold	6	7	17	7	10 ¹
Provide interment services as required	14	21	25	N/A	N/A
Provide gravesite lots for sale to general public (# available)	N/A	1,642	1,625	N/A	N/A

Notes:
1 – A three-year average for strategy/measure is used for certain output measures in lieu of a target to assist reader with trend analysis.

Cemetery Fund

Revenues

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Charges for Services								
02000100	34100 Rental Income	\$ 23,369.53	\$ 24,070.62	\$ 24,792.74	\$ 25,000.00	\$ 26,000.00		
02000100	34300 Lots & Graves	5,850.00	5,400.00	6,800.00	5,000.00	6,000.00		
02000100	34310 Grave Opening	8,450.00	10,400.00	14,250.00	12,000.00	11,000.00		
02000100	34320 Perpetual Care - Restricted	1,750.00	1,500.00	2,250.00	1,500.00	2,000.00		
Subtotal		\$ 39,419.53	\$ 41,370.62	\$ 48,092.74	\$ 43,500.00	\$ 45,000.00	3.4%	
Investment Income								
02000500	36001 Interest	\$ 13.87	\$ 13.77	\$ 6.44	\$ -	\$ -		
02000500	36020 Interest - Investment Pools	5,217.59	4,633.54	669.45	500.00	250.00		
02000500	36026 Interest - Cemetery Trust- Restricted	28.54	42.18	26.50	-	-		
Subtotal		\$ 5,260.00	\$ 4,689.49	\$ 702.39	\$ 500.00	\$ 250.00	-50.0%	
Transfers								
02000500	38001 Transfer - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 160,000.00		
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ 160,000.00	-	
Cemetery Fund Total		\$ 44,679.53	\$ 46,060.11	\$ 48,795.13	\$ 44,000.00	\$ 205,250.00	366.5%	


Cemetery Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
02400100 42225 Bank Processing Fees	\$ -	\$ 112.49	\$ 90.86	\$ 300.00	\$ 300.00		
02400100 42234 Professional Services	20,640.00	21,204.00	20,212.00	31,200.00	31,200.00		
02400100 42236 Insurance	1,027.20	1,281.00	1,403.94	1,500.00	1,500.00		
02400100 42290 Grave Opening	6,900.00	9,250.00	12,600.00	10,000.00	10,000.00		
Subtotal	\$ 28,567.20	\$ 31,847.49	\$ 34,306.80	\$ 43,000.00	\$ 43,000.00	0.0%	
Supplies & Materials							
02400100 43319 Supplies	\$ -	\$ -	\$ -	\$ 500.00	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ 500.00	\$ -	-100.0%	
Cemetery Fund Total	\$ 28,567.20	\$ 31,847.49	\$ 34,306.80	\$ 43,500.00	\$ 43,000.00	-1.1%	

The Swimming Pool Fund provides aquatic 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 plans to employ a total of 4.5 full-time equivalent employees in FY 22/23. Increased staffing is shown reflecting the return to normal operations and program offerings at the Lions Armstrong Memorial Pool due to the pandemic and regulatory restrictions, only limited service offerings were available in 2021. A Guest Services role will be added to alleviate the pressure to staff the concession/admissions with the overall lifeguarding role. A Morning Lifeguard role was restored in FY 22/23 to staff the timeslots that the athletic affiliate association is using the facility.

Position	FY 21/22	FY 22/23	Change
Manager	0.3	0.6	▲ 0.3
Guest Services	-	0.3	▲ 0.3
Instructor	0.6	1.0	▲ 0.4
Morning Lifeguard	-	0.1	▲ 0.1
Lifeguard	2.6	2.5	▼ 0.1
Total Full-Time Equivalent Positions	3.50	4.50	▲ 1.0
<i>Part-Time Employees</i>	16	25	▲ 9



FY 21/22 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 21/22 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.

 **Complete**

- Implement operating plan consistent with the Restore Illinois plan and federal, state, and local health department guidance to preserve employee and guest safety.
- Certify/recertify staff in lifeguarding skills/water safety instruction.
- Certify/recertify staff in CPR/AED/First-Aid skills.
- Increase Excellent to Good survey rating for swimming pool to at least 65.0% in the 2021 Algonquin Community Survey.


 **Near Completion**

- Develop specification and recommendation for in-water pool light replacement.
- Develop specification and recommendation for the replacement of the main pool pump and motor.

 **Not Complete**

- Implement point-of-sale credit card terminal in concession area for concessions and admissions.

FY 22/23 Objectives


 **Customer Service**

- Change from Red Cross lifeguarding and swim lesson to StarGuard. StarGuard provides a comprehensive lifeguard and swimming lesson training program to provide better quality services and programs to the facility.
- Provide a full-service offering including: swim lessons, daily swimming, rentals, and group visits at the facility.
- Re-establish full food service concession stand operations.
- Hire and train guest services staff members to provide a positive customer experience while visiting the facility.
- Increase Excellent to Good survey rating for swimming pool to at least 70.0% in the 2022 Algonquin Community Survey.

Performance Measures and Statistics

The FY 22/23 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	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Total season memberships	1,115	0	120	0	>800
Season membership retention rate	51%	0	6.25%	10%	>50%
Total swim lesson registrants	303	0	42	85	>200
Total facility attendance	12,854	0	4,954	8,000	>8,000
Maximize Excellent to Good survey rating for swimming pool facility	92.3%	60.2%	68.5%	65.0%	>70.0%
Total operating days	90	0	76	N/A	N/A
Total pool closures	11	0	15	N/A	N/A
Average outdoor air temperature	82°	N/A	75°	N/A	N/A
Objective: Provide a safe customer experience for patrons.					
Strategy/ Measure	2019	2020	2021		2022
	Actual	Actual	Actual	Target	Target
Average chlorine level	2.5	N/A	2.2	0.5-3.0	0.5-3.0
Average pH level	7.5	N/A	7.5	6.8-8.0	6.8-8.0
WSI/LGI certified staff*	1	N/A	0	1	0*

*Pool will change from Red Cross certification to StarGuard therefore eliminating this strategy/measure.

Swimming Pool Fund

Revenues

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Donations & Grants								
05000100	33030 Donations-Operating-Gen. Gov.	\$ 1,614.20	\$ 56.00	\$ 115.00	\$ 100.00	\$ 100.00		
Subtotal		\$ 1,614.20	\$ 56.00	\$ 115.00	\$ 100.00	\$ 100.00	-	
Charges for Services								
05000100	34100 Rental Income	\$ 29,005.00	\$ 28,361.60	\$ -	\$ 8,500.00	\$ 20,000.00		
05000100	34500 Swimming Annual Pass	35,670.00	32,195.00	-	-	25,000.00		
05000100	34510 Swimming Daily Fees	28,826.00	25,800.25	-	15,000.00	25,000.00		
05000100	34520 Swimming Lesson Fees	15,536.70	15,180.90	18.50	4,000.00	15,000.00		
05000100	34560 Concessions	9,617.51	9,199.39	-	200.00	8,000.00		
Subtotal		\$ 118,655.21	\$ 110,737.14	\$ 18.50	\$ 27,700.00	\$ 93,000.00	235.7%	
Investment Income								
05000500	36001 Interest	\$ 84.04	\$ 4.56	\$ 0.52	\$ 25.00	\$ -		
Subtotal		\$ 84.04	\$ 4.56	\$ 0.52	\$ 25.00	\$ -	-100.0%	
Transfers								
05000500	38001 Transfer from General Fund	\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 192,175.00	\$ 192,100.00		
Subtotal		\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 192,175.00	\$ 192,100.00	-	
Swimming Pool Fund Total		\$ 262,942.66	\$ 293,266.00	\$ 57,396.58	\$ 220,000.00	\$ 285,200.00	29.6%	

Swimming Pool Fund

Expenditures

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	% Change	5-Year
		Actual	Actual	Actual	Budget	Budget	Y-T-Y	Trend
Personnel								
05900100	41104 FICA	\$ 4,919.00	\$ 5,654.94	\$ -	\$ 5,750.00	\$ 8,100.00		
05900100	41105 Unemployment Tax	466.14	572.87	-	650.00	900.00		
05900100	41110 Salaries	62,591.49	72,823.32	-	75,000.00	109,500.00		
05900100	41140 Overtime	1,708.92	1,097.81	-	1,000.00	1,000.00		
Subtotal		\$ 69,685.55	\$ 80,148.94	\$ -	\$ 82,400.00	\$ 119,500.00	45.0%	
Contractual Services								
05900100	42210 Telephone	\$ 1,550.73	\$ 1,605.40	\$ 1,714.53	\$ 2,400.00	\$ 2,400.00		
05900100	42211 Natural Gas	3,769.17	4,548.79	1,918.47	4,800.00	5,000.00		
05900100	42212 Electric	5,629.92	5,826.39	1,656.43	6,000.00	6,000.00		
05900100	42213 Water	4,963.62	5,584.53	2,093.33	6,500.00	8,000.00		
05900100	42225 Bank Processing Fees	-	594.34	-	800.00	600.00		
05900100	42234 Professional Services	2,221.68	525.00	-	200.00	200.00		
05900100	42236 Insurance	7,033.68	6,680.67	8,164.48	9,000.00	8,000.00		
Subtotal		\$ 25,168.80	\$ 25,365.12	\$ 15,547.24	\$ 29,700.00	\$ 30,200.00	1.7%	
Supplies & Materials								
05900100	43308 Office Supplies	\$ 837.73	\$ 751.74	\$ -	\$ 200.00	\$ 800.00		
05900100	43320 Tools, Equipment & Supplies	7,128.21	6,537.91	12,092.75	6,000.00	2,000.00		
05900100	43333 IT Equipment	-	-	832.52	-	-		
05900100	43370 Infrastructure Maintenance	-	54,175.00	-	-	-		
Subtotal		\$ 7,965.94	\$ 61,464.65	\$ 12,925.27	\$ 6,200.00	\$ 2,800.00	-54.8%	
Maintenance								
05900100	44423 Building Services (S)	\$ 93,878.34	\$ 80,868.05	\$ 25,436.51	\$ 87,000.00	\$ 77,000.00		
05900100	44445 Outsourced Building Maint.	56,049.00	38,753.29	-	5,000.00	39,000.00		
Subtotal		\$ 149,927.34	\$ 119,621.34	\$ 25,436.51	\$ 92,000.00	\$ 116,000.00	26.1%	
Other Charges								
05900100	47701 Recreation Programs	\$ 875.50	\$ 503.75	\$ -	\$ 1,000.00	\$ 300.00		
05900100	47740 Travel/Training/Dues	1,533.00	1,710.03	-	5,800.00	6,300.00		
05900100	47760 Uniforms & Safety Items	1,234.34	1,192.75	-	2,600.00	2,100.00		
05900100	47800 Concession Purchases	6,084.70	5,388.07	-	300.00	8,000.00		
Subtotal		\$ 9,727.54	\$ 8,794.60	\$ -	\$ 9,700.00	\$ 16,700.00	72.2%	
Swimming Pool Fund Total		\$ 262,475.17	\$ 295,394.65	\$ 53,909.02	\$ 220,000.00	\$ 285,200.00	29.6%	

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

Development Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
16000500 31496 Hotel Tax Receipts	\$ 48,233.75	\$ 44,820.07	\$ 17,907.73	\$ 43,000.00	\$ 43,000.00		
Subtotal	\$ 48,233.75	\$ 44,820.07	\$ 17,907.73	\$ 43,000.00	\$ 43,000.00	0.0%	
Charges for Services							
16000300 34106 Cul de Sac Fees	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -		
Subtotal	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	-	
Investment Income							
16000500 36015 Interest - Cul de Sac	\$ 10,894.12	\$ 8,517.35	\$ 961.08	\$ 1,000.00	\$ 200.00		
16000500 36016 Interest - Hotel Tax	3,441.81	3,012.29	514.85	500.00	100.00		
Subtotal	\$ 14,335.93	\$ 11,529.64	\$ 1,475.93	\$ 1,500.00	\$ 300.00	-80.0%	
Development Fund Total	\$ 62,569.68	\$ 62,349.71	\$ 25,383.66	\$ 44,500.00	\$ 43,300.00	-2.7%	

Development Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
16230300 42264 Snow Removal ¹	\$ 64,870.96	\$ 81,215.97	\$ 128,990.02	\$ 70,000.00	\$ 70,000.00		
16260100 42252 Regional/Marketing ²	12,989.57	11,769.57	7,638.57	13,000.00	13,000.00		
Subtotal	\$ 77,860.53	\$ 92,985.54	\$ 136,628.59	\$ 83,000.00	\$ 83,000.00	0.0%	
Other Charges							
16260100 47710 Economic Development ²	\$ -	\$ -	\$ 10,410.00	\$ 50,000.00	\$ -		
Subtotal	\$ -	\$ -	\$ 10,410.00	\$ 50,000.00	\$ -	-100.0%	
Transfers							
16260500 48001 Transfer to General Fund ²	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00		
Subtotal	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00	0.0%	
Development Fund Total	\$ 112,860.53	\$ 127,985.54	\$ 182,038.59	\$ 163,000.00	\$ 113,000.00	-30.7%	

1 - Cul de Sac Fund

2 - Hotel Tax Fund

Downtown Tax Increment Financing (TIF) District Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
32000500 31565 Real Estate Tax Downtown TIF	\$ 491,194.12	\$ 561,559.03	\$ 716,558.52	\$ 805,000.00	\$ 809,000.00		
Subtotal	\$ 491,194.12	\$ 561,559.03	\$ 716,558.52	\$ 805,000.00	\$ 809,000.00	0.5%	
Donations & Grants							
32000300 33050 Donations-Capital-General Govt.	\$ 31,527.05	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 31,527.05	\$ -	\$ -	\$ -	\$ -	-	
Investment Income							
32000500 36001 Interest	\$ 374.10	\$ 729.67	\$ 3,063.32	\$ 1,000.00	\$ 1,000.00		
Subtotal	\$ 374.10	\$ 729.67	\$ 3,063.32	\$ 1,000.00	\$ 1,000.00	0.0%	
Downtown TIF District Fund Total	\$ 523,095.27	\$ 562,288.70	\$ 719,621.84	\$ 806,000.00	\$ 810,000.00	0.5%	

Downtown Tax Increment Financing (TIF) District Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Contractual Services							
32900100 42230 Legal Services	\$ 577.16	\$ -	\$ -	\$ -	\$ -		
32900100 42232 Engineering/Design Services	888,940.28	493,194.08	41,209.59	106,000.00	10,000.00		
Subtotal	\$ 889,517.44	\$ 493,194.08	\$ 41,209.59	\$ 106,000.00	\$ 10,000.00	-90.6%	
Capital Expenditures							
32900100 45593 Capital Improvements	\$ 1,841,801.89	\$ 5,915,580.09	\$ 1,995,949.36	\$ 700,000.00	\$ 800,000.00		
32900100 45595 Land Acquisition	320,450.52	-	246,877.11	-	-		
Subtotal	\$ 2,162,252.41	\$ 5,915,580.09	\$ 2,242,826.47	\$ 700,000.00	\$ 800,000.00	14.3%	
Downtown TIF District Fund Total	\$ 3,051,769.85	\$ 6,408,774.17	\$ 2,284,036.06	\$ 806,000.00	\$ 810,000.00	0.5%	

Police Pension Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Investment Income							
53 36000 Investment Income Total	\$ 2,231,605.90	\$ 661,373.98	\$ 718,116.74	\$ 2,416,500.00	\$ 3,140,000.00		
Subtotal	\$ 2,231,605.90	\$ 661,373.98	\$ 718,116.74	\$ 2,416,500.00	\$ 3,140,000.00	29.9%	
Other Revenue							
53 37010 Employee Contributions	\$ 403,584.31	\$ 457,421.80	\$ 424,549.23	\$ 467,000.00	\$ 500,000.00		
53 37020 Employer Contributions	1,992,833.93	1,985,000.00	2,068,000.00	2,280,000.00	2,280,000.00		
53 37030 Prior Year Contributions	10,225.07	10,856.56	4,537.28	-	-		
53 37032 Interest from Members	1,246.21	614.72	63.38	-	-		
53 37900 Miscellaneous Revenue	454.13	1,136.78	14.89	-	-		
Subtotal	\$ 2,408,343.65	\$ 2,455,029.86	\$ 2,497,164.78	\$ 2,747,000.00	\$ 2,780,000.00	1.2%	
Police Pension Fund Total	\$ 4,639,949.55	\$ 3,116,403.84	\$ 3,215,281.52	\$ 5,163,500.00	\$ 5,920,000.00	14.7%	

Police Pension Fund

Expenses

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Personnel							
53900000 41195 Benefits & Refunds	\$ 1,175,987.50	\$ 1,378,453.30	\$ 1,555,055.40	\$ 1,747,000.00	\$ 1,670,000.00		
Subtotal	\$ 1,175,987.50	\$ 1,378,453.30	\$ 1,555,055.40	\$ 1,747,000.00	\$ 1,670,000.00	-4.4%	
Contractual Services							
53900000 42200 Administration	\$ 150,377.10	\$ 123,287.26	\$ 181,007.37	\$ 177,100.00	\$ 178,000.00		
Subtotal	\$ 150,377.10	\$ 123,287.26	\$ 181,007.37	\$ 177,100.00	\$ 178,000.00	0.5%	
Police Pension Fund Total	\$ 1,326,364.60	\$ 1,501,740.56	\$ 1,736,062.77	\$ 1,924,100.00	\$ 1,848,000.00	-4.0%	

Special Service Area #1 Fund

Revenues

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Budget	% Change Y-T-Y	5-Year Trend
Taxes							
60000500 31566 Real Estate Tax - SSA	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	-	
Donations & Grants							
60000500 33050 Donations-Capital-Gen Gov.	\$ -	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Investment Income							
60000100 36001 Interest	\$ 26.07	\$ -	\$ -	\$ -	\$ -		
Subtotal	\$ 26.07	\$ -	\$ -	\$ -	\$ -	-	
Special Service Area #1 Fund Total	\$ 11,026.07	\$ -	\$ -	\$ -	\$ -	-	

Special Service Area #1 Fund

Expenditures

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 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. Transcript certificate evidencing compliance with the limitations on arbitrage imposed by the Internal Revenue Code and applicable regulations.
Arbitrage Certificate	
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
DUI	Driving Under the Influence Term used to describe an individual who is under the influence of a mood or mind altering substance.
E-911	Emergency 911 Universal telephone number established for the reporting of emergency situations. 911 calls automatically present the address of the caller to allow police officers to respond immediately.
EAP	Employee Assistance Program Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.
EAV	Equalized Assessed Value The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.
EPA	Environmental Protection Agency A federal agency established in 1970 to protect human health and the environment.
ESDA	Emergency Services Disaster Agency Agency formed to coordinate major or emergency disaster efforts. ESDA can assist Incident Commanders in coordinating the incident with appropriate governmental agencies. Additionally, the can assist in notification to other municipal and state organizations as necessary.
EVOC	Emergency Vehicle Operators Course Course that provides law enforcement personnel with the skills, knowledge, and behavior traits needed to safely and effectively operate their emergency vehicles under different traffic and weather conditions.
FICA	Federal Insurance Contribution Act FICA tax is a tax levied in equal amounts on employees and employers to fund old-age, survivors, and disability claims. This tax is composed of two elements: 6.2% Social Security tax and 1.45% Medicare tax.

FUTA	Federal Unemployment Tax Act The Federal Unemployment Tax Act, with state unemployment systems, provides for payment so unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For 2010, state UTA tax rate is 0.85% of the first \$12,520 of salary.
FY	Fiscal Year Declared accounting period, twelve month period designated May 1 – April 30.
FYE	Fiscal Year End The end of the declared accounting period (e.g. FYE 2011 would be April 30, 2011).
GAAP	Generally Accepted Accounting Principles The rules and procedures that provide the norm for fair presentation of financial statements.
GAAS	Generally Accepted Auditing Standards The rules and procedures that govern the conduct of financial audit. There are ten basis GAAS, classed into three broad categories: general standards, standard of field work, and standards or reporting.
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.

Public Works

PW

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.
Twtp	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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