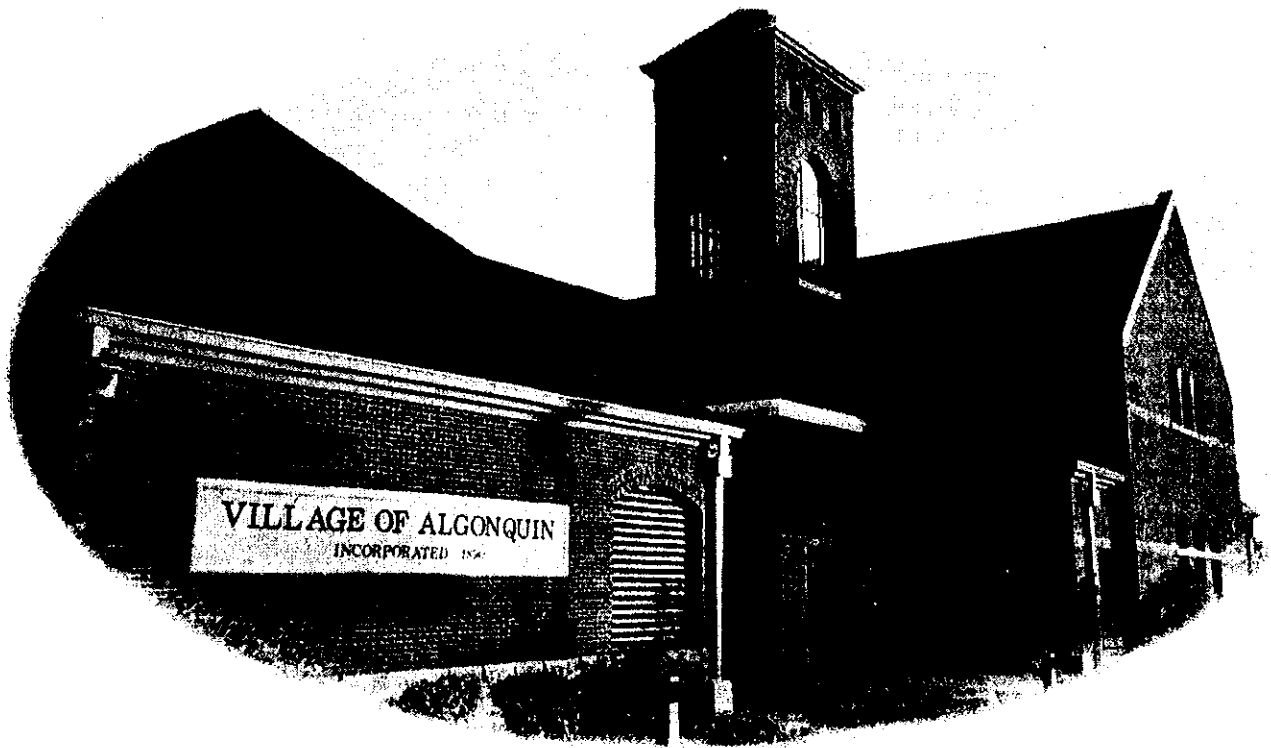


# *Village of Algonquin*



*Fiscal Year*  
*2005-2006*  
*Annual Budget*

## *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 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 a special census in 2003 was 27,885, which has more than doubled since the 1990 census 15 years ago, 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.*

---

### **FISCAL YEAR 2004-2005 VILLAGE BOARD**

John C. Schmitt, Acting Village President  
Constance Donner, Trustee  
Barbara Read, Trustee  
Robert Smith, Trustee  
John Spella, Trustee  
Jim Steigert, Trustee  
Gerald S. Kautz, Village Clerk

### **FISCAL YEAR 2005-2006 VILLAGE BOARD**

John Schmitt, Village President  
Brian Dianis, Trustee  
Jerry Glogowski, Trustee  
Barbara Read, Trustee  
Robert Smith, Trustee  
John Spella, Trustee  
Jim Steigert, Trustee  
Gerald S. Kautz, Village Clerk

# Village of Algonquin

## Mission Statement

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

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

**VILLAGE OF ALGONQUIN  
FISCAL YEAR 2005-2006 BUDGET  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Algonquin  
Illinois**

For the Fiscal Year Beginning

**May 1, 2004**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Algonquin, Illinois for the Annual Budget beginning May 1, 2004. 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.

**ORDINANCE NO. 2005-0 - 14**  
**AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN**  
**ANNUAL BUDGET FOR FISCAL YEAR 2005-2006**

**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 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 65ILCS 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 2005 – 2006, 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 to 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 here by authorized) as provided by law.

Voting Aye: SCHMITT, READ, STEIGERT, DONNER, SMITH, SPELLMAN

Voting Nay: NONE

Absent: NONE

Abstaining: NONE

Approved: \_\_\_\_\_

John C. Schmitt, Acting Village President

  
Gerald S. Kautz

Passed: 04-05-05

Approved: 04-05-05

Published: 04-06-05

Prepared By:

William J. Ganek, Budget Officer  
Village of Algonquin  
2200 Harnish Drive  
Algonquin, IL 60102



# Village of Algonquin

The Gem of the Fox River Valley

## BUDGET MESSAGE

APRIL 7, 2005

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

SUBJECT: 2005 - 2006 Annual Budget

Honorable President and Board of Trustees:

Transmitted herewith is the Village of Algonquin Annual Budget for Fiscal Year 2005 - 2006. The annual budget represents the single most important policy adopted each year in any organization. This is particularly true in a growing village such as Algonquin, which offers multiple 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 upon 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. The budget document should demonstrate relationships among fiscal entities: 1) revenues and operating programs, 2) taxes and services, 3) employment levels and costs, and 4) community priorities and practical constraints.

## **BUDGET GUIDING PRINCIPLES**

The operating budget was prepared and adopted based upon six primary guiding principles that over the years have made the Village of Algonquin financially strong and capable of addressing the multiple needs of its residents. These guiding principles used in the development and analysis of this operating budget are as follows:

- **Provide the best customer service and satisfaction possible** - This principle relates to enhancing citizen satisfaction and employee growth and development.
- **Continued revitalization of the downtown** - This principle recognizes the importance of a viable downtown to a community, and furthers the implementation of the old town district master plan adopted by the Village Board (August, 2000).
- **Neighborhood improvement** - This principle recognizes that each and every one of our residents resides in a neighborhood which becomes the most basic contact people have with their community.
- **Cost/Revenue efficiency** - This principle assures that current revenues are sufficient to support current expenditures while supporting the established financial guidelines of a minimum three month working capital reserve. Also it represents that every expenditure must be the “best bang for the buck” approach.
- **Village wide health, safety and welfare** - This principle recognizes the most primary of charges for a local level of government which must never be compromised or sacrificed.
- **Effective internal and external communications** - This principle is critical to the operation of the Village from both communications between departments, elected and appointed officials (internal), and citizens, visitors and other governmental agencies (external).

## **BUDGET OVERVIEW**

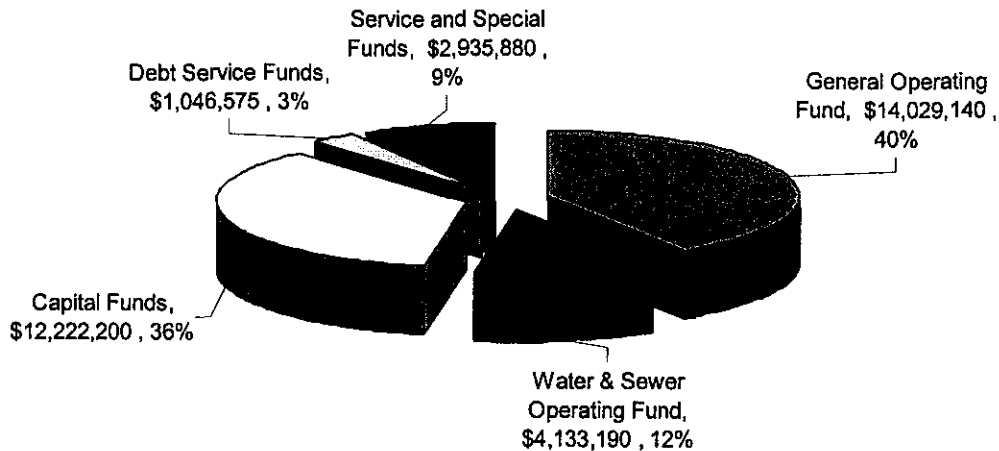
The Village of Algonquin is currently operating under the budget system as provided for by Illinois State Statutes. This process was adopted in lieu of passing an appropriation ordinance, since under the budget system its adoption more truly reflects anticipated receipts and disbursements. Under State Statutes, the annual budget must be adopted by the corporate authorities before the beginning of the fiscal year (May 1). The Acting President and Board of Trustees of the Village of Algonquin adopted the annual budget for fiscal year 2005 - 2006 on April 5, 2005.

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 and special funds. Each fund has specific purposes, which are separated within the budget to account for these defined purposes.

The 2005 - 2006 budget for all funds of the Village of Algonquin totals almost 37 million dollars, including transfers. The Village establishes a budget for twenty-two separate funds. These twenty-two funds can be further paired into five major funding groups as seen on the table below.

## Expenditures by Type of Fund\*

Total: \$34,366,985



*\*Please note that the figures in the above chart show the net amounts; they do not include transfers; also, the Service and Special Funds category does not include the cost of operating the Vehicle Maintenance Division, as those costs are accounted for in the individual General Fund Budgets (costs listed per department.) Figures represented elsewhere in this budget message reflect the gross totals for each fund or category of fund.*

The largest fund is the General Operating Fund for the Village at over 15 million dollars in funding. These funds go towards the majority of services provided to the community by the various departments of the Village. The second largest category includes the capital improvement project funds which constitutes over 12.2 million dollars to be allocated towards improvements of the street system, water and sewer system, and parks. The other Operating Fund of the Village also serves as an Enterprise Fund and is the Water and Sewer Operating Fund. This fund consists of over 4.6 million dollars of expenditures, and is necessary for the water and sewer distribution and treatment services used by Village residents. Due to their importance and the general operation of the Village, both the General and Water and Sewer Operating funds will be discussed in depth later in this summary. The Service and Special Funds include a total of 3.9 million dollars and consist of various other funds relating to Pensions, School Donations, Cemetery Trusts, Insurance, and the Vehicle Maintenance Service Fund. The last category is the Debt Service Fund which is over a million dollars and is used to retire debt previously established by the Village.

### CONSTRAINT BUDGETING PROCESS

The budget for the General Fund for the third year followed a “constraint budgeting” process to ensure maintenance of the existing services while enhancing budget goals by department and division in the allocation of the anticipated revenue growth for the Village. In other words, it is the overriding principle of the budget to deliver outstanding service to our citizens at a reasonable price.

The 2005-2006 General Fund budget maintains its conserve projections of revenues and expenditures, and attempts to solve some of the concerns for improved service delivery identified

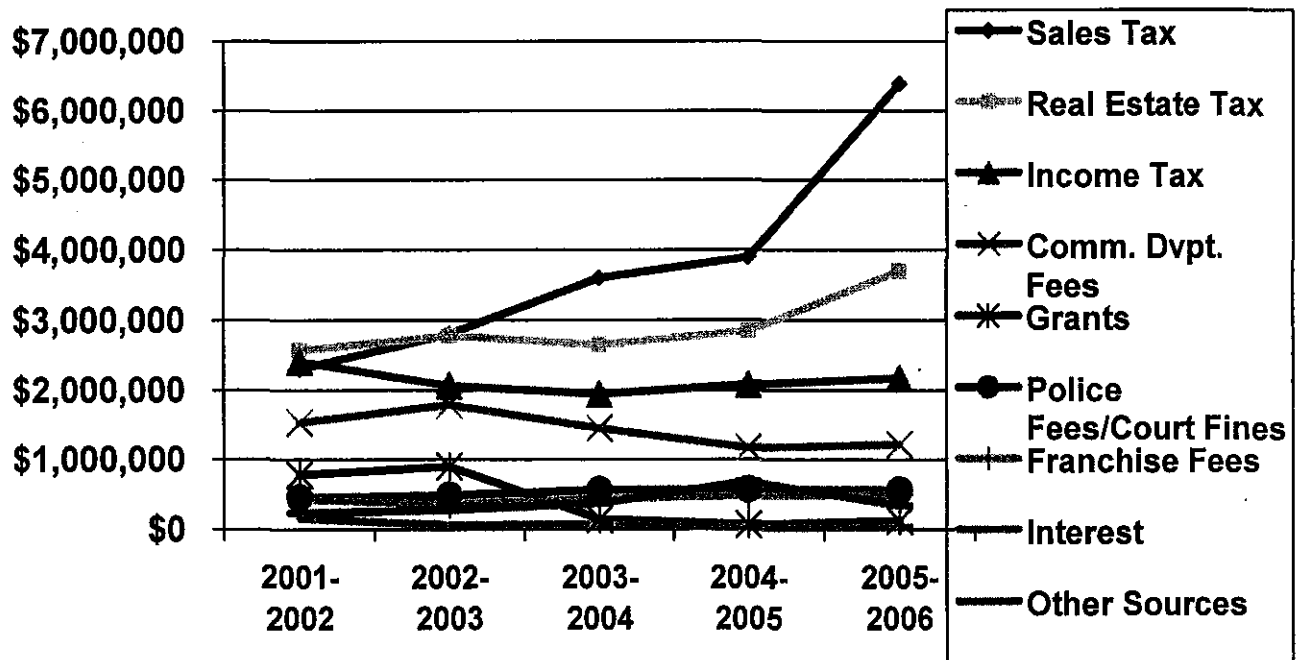
by elected officials, Village staff, and citizens of this community. To maintain this approach, the budget for the General Fund again followed a “constraint budgeting” process. The steps followed in this process were as follows:

1. Revenue projections are made to establish the maximum framework for expenditure limits.
2. Determination of fixed costs for things such as utilities and maintenance are placed in each of the departments’ budgets.
3. Allocating of the “constraint budget” is made in an amount slightly over the fixed costs determined in Step 2 above and well below the revenue projection made in step 1 above.
4. Departments prepare their budget within the constraint guidelines with possible “enhancement” requests over the constraint and which must be further justified.
5. Each department budget is reviewed and the enhancement budget requests are evaluated on how they accomplish the guiding principles noted above in step 4.
6. The budget is balanced to assure it is at or below revenue projects (*step 1 above*), finalized, and presented to the Village Board and public for consideration and adoption.

### GENERAL FUND BUDGET OVERVIEW

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

This General Fund budget shows a 27% increase in revenues and expenditures as compared to the budget for the current 2004-2005 fiscal year. Recent commercial developments of a significant nature have resulted in a projection of 64% growth in sales taxes and 30% increase in real estate taxes generated by new property development, as reflected in the following graph. Continued revenue growth of this magnitude is not expected in the long term since it is not likely that the Village will add over 600,000 square feet of high grossing commercial development in a single year in the future.



## **GENERAL FUND ANTICIPATED REVENUE (\$15,044,390)**

There are many sources of revenue needed to fund a \$15 million General Fund budget. Some of the revenue accounts are predictable based on past trends, while other revenues are dependent on activities that fluctuate from year to year. The following chart demonstrates that revenues have been stagnant for the past four years, showing only an estimated slight increase in the fourth year (fiscal year 2004-2005). The 2005-2006 fiscal year figure, however, reflects a sizeable increase in revenues, as previously mentioned.

	ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
General Fund	4/30/2002	4/30/2003	4/30/2004	4/30/2005	Manager Approved
Total Revenues	\$ 10,042,470.15	\$ 10,981,835.22	\$ 10,866,713.16	\$ 11,841,180.00	\$ 15,044,390.00

**SALES TAX - \$6,390,000** - Commercial development activities have increased dramatically from the previous year within the Village due to recent large retail development. The anticipated sales tax growth, as compared to the current 2004-2005 fiscal year budget, is 64%. Projected sales tax contributes approximately 42% of the total revenue for the General Fund, and is, by far, the largest revenue source in the General Fund. However, it is one revenue source that can fluctuate based upon competition from adjacent communities and external economic forces from year to year and should not be completely relied upon every year. The timing of new commercial uses and predicting sales tax to be generated by these new and sometimes competing businesses makes sales tax less predictable as a revenue source.

**REAL ESTATE TAXES - \$3,696,345** - The real estate tax revenues include the distribution of the real estate taxes as levied. The Real Estate Tax Revenue contributes approximately 25% to the General Fund Budget, and is the second largest source of revenue next to sales taxes. Due to the growth of newly developed commercial properties this revenue source has increased 30% from current year projections.

**INCOME TAX - \$2,170,500** – Income taxes received by the State are based upon the special census of population and overall income taxes collected by the State. The events of the past three years have reduced the income tax revenue collected by the State. The income tax revenue is projected at a 4.5% increase from the current budget projection. Income tax consists of 14% of the total revenue for the General Fund.

**COMMUNITY DEVELOPMENT FEES - \$1,217,000** - The revenue from building permits, platting fees and annexation, may fluctuate based on the economy and the extent of building activity. However, the decline in residential building permits is offset by growth of new development (primarily in the commercial area). Based on the anticipated pace of building activity, a 4% increase from the current budget in overall community development fees is projected. Community development fees are estimated to account for 8% of the General Fund revenue.

**POLICE AND COURT FINES - \$563,500** – This series of revenue accounts make up the payments from fines, prosecution fees and forfeited funds related to police and court activities plus any reimbursement for police training. These items account for less than 4% of General Fund Revenue.

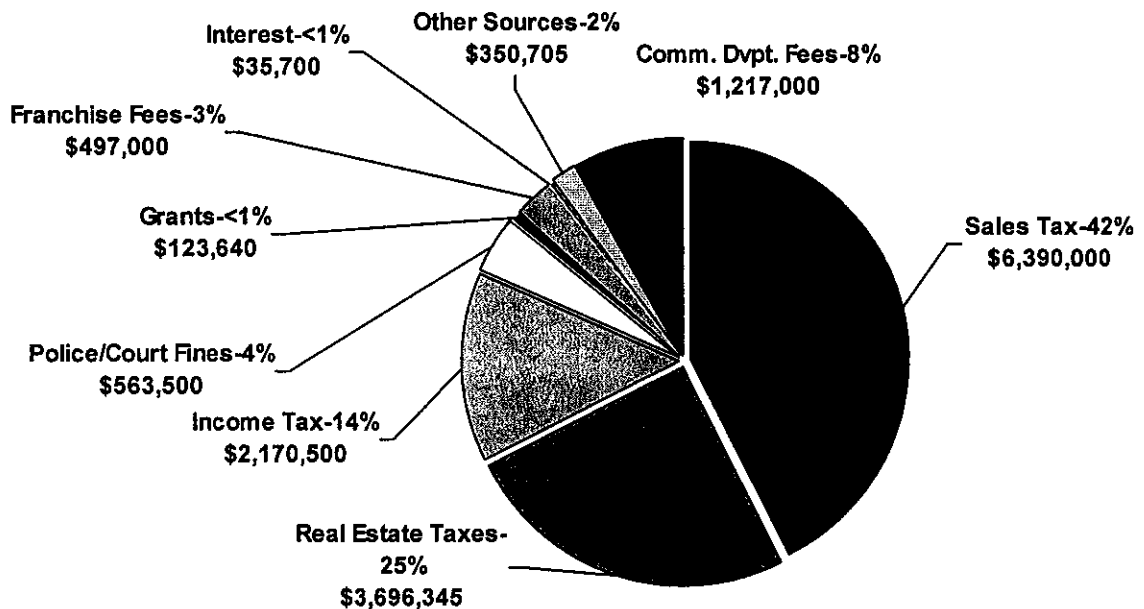
**FRANCHISE FEES - \$497,000** – These items cover revenues provided to the Village by utility companies for use of the public right-of-ways through franchise agreements. This revenue accounts for approximately 3% of the revenue in the General Fund

**GRANTS - \$123,640** - This line item recognizes the revenue anticipated under the COPS Grant Program to cover a portion of the salaries for patrol officers, the Police Image Grant that covers the overtime expenses necessary for selected patrolling within the Village. The funds available for grants have declined to less than 1% of the General Fund revenues.

**INTEREST - \$35,700** - These revenue line items include interest received from the various investment institutions utilized by the Village. With the notable increase of working capital, there is a certain amount of estimation necessary to project revenue from interest rates that can fluctuate throughout the year. Interest income accounts for .2% of the General Fund Revenue.

**OTHER REVENUE - \$350,705** - Twenty-six other revenue sources including donations, liquor license fees, recreation revenues, and other sources account for the balance of the total revenue stream for the General Fund. All of the smaller revenue accounts together make up 2% of the General Fund revenue.

The following chart shows the breakdown of revenue items that fund the General Fund budget.



The General Fund is the major operating fund for the Village, and has retained a sound financial base, although there has been some reduction in the working capital over the past several years. It is expected that revenue growth will reverse this trend and bring the working capital back to the three month working cash standard established by the Village Board. Maintaining the basic three-month working capital that is essential to the solid financial operation of the Village has been accomplished using the "constraint budgeting" model, provided there is no further decline in the economy beyond that projected under the revenue analysis.

#### **GENERAL FUND EXPENDITURES (\$15,044,390)**

The projected expenditures outlined in this General Fund maintain the current service delivery level to all of our residents. The projected revenues and expenditures are conservative, yet realistic so the implementation of the budget will result in effective and efficient services for our residents.

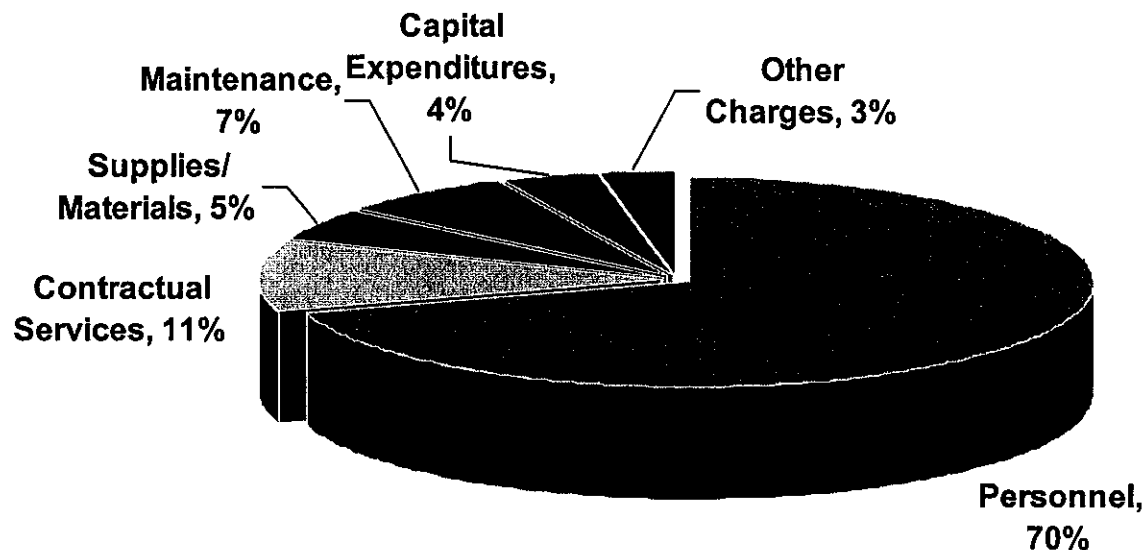
Administration, Police, Community Development, and Public Works are separate Departments funded by the General Fund. Public Works has three distinct divisions of responsibility covered under the General Fund: (1) Streets Division, (2) Parks & Forestry Division, and (3) Public Works Administration. Note: The Water and Sewer Division is also under the Public Works Department, but is classified under the Water and Sewer Operating Fund (Fund 7), and is considered a separate free-standing Enterprise Fund. The Vehicle Maintenance Service Fund is administered through the Public Works Department, but receives its revenue from each department based upon the needs of vehicle and equipment maintenance. (Fund 29)

The following table and chart show the allocation of funds by department and by category.

### General Fund Expenditures By Department

Administration	\$2,177,390	14%
Police	\$6,390,900	43%
Public Works Administration	\$794,360	5%
Streets	\$2,077,480	14%
Parks and Forestry	\$1,299,410	9%
Community Development	\$1,099,960	7%
Long-Term Debt	\$116,000	1%
Multidepartmental	\$1,088,890	7%
<b>Total:</b>	<b>\$15,044,390</b>	<b>100%</b>

### General Fund Expenditures by Category



\*Does not include transfers to other funds (debt service, pool, etc.) or long-term debt costs. Adjustments are also made to accurately reflect the effect of the redistribution line items, to adjust for the capital lease purchases, and to include the networking and GIS costs found in the Multidepartmental budget.

Within the General Fund budget, it is recommended that the Village add ten additional full-time employees during this fiscal year. Over the past several years, no additional staff was added to the Village due to financial constraints. Recent revenue growth allows for the enhancement of staff in every department or division covered under the General Fund. The proposed new staff is as follows:

- Administration	1	employee
- Police	6	employees
- Streets	1	employee
- Parks	1	employee
- Community Development	1	employee
<b>Total</b>	<b>10</b>	<b>employees</b>

The focus of the balanced budget for fiscal year 2005-2006 is effective and efficient use of limited resources, and provides the road map for execution of the budget to meet the guiding principles to produce the desired results.

Improving municipal services is a commitment that has been made in previous budgets, and it is hoped that elected officials and the public can recognize the potential progress to serving the public interest made over the past years through careful implementation of the Village's budget. This progress and momentum is being built upon in this proposed budget, so the Village can provide yet a higher level of service for the upcoming year.

### **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 usage of the Village Water and Sewer services. It is the 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.

The fiscal year 2005-2006 Water and Sewer Operating Fund budget is proposed to be balanced with estimated revenues of \$4,870,290 (1% increase) and expenditures of \$4,614,240 (2% decrease). The anticipated excess revenue (\$256,050) is necessary to replace the declining working capital which has occurred during the past fiscal year and to begin planning for replacement of existing water and sewer infrastructure. The modest increase in revenues is directly related to less than expected revenue generated during the current fiscal year caused by a wet/cool summer and an effective water conservation program. The 10% water and sewer rate increase approved for February, 2006, is also factored in this budget. In spite of the rate increase, the expenditures are being reduced slightly to cover this deficit in working capital until the remaining rate increase is implemented next year.

It is essential that the Village maintain the day-to-day operations and maintenance of this Enterprise Fund. Environmental Protection Agency requirements continue to improve the standards on the quality of the drinking water and sanitary sewer effluent. This in turn raises the bar on the quality of the product generated by the Water and Sewer Division for the benefit of our citizens.

### **INTERNAL SERVICE FUND**

The Vehicle Maintenance Service Fund (Fund 29) 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 number of vehicles and equipment. The Vehicle Maintenance Fund coordinates the daily maintenance of 304 vehicles and other pieces of equipment (i.e. implements with engines such as chain saws, weed whips etc.) that comprise the Village's fleet. The Vehicle Maintenance Service Fund is proposed with a 15% increase in

expenditures from the current fiscal year, with both revenues and expenditures estimated at \$871,295.

In 2004, the Village contracted with an outside agency to perform an operational analysis of the Vehicle Maintenance Division. Based on the results of this analysis, the Fleet Manager and staff developed a three-phased action plan intended to improve the performance and accountability of this division. The 2005-2006 budget includes funding for those items in the action plan that incur costs. This, along with improved reliability of the vehicles and equipment, has reduced “down-time” and has provided more efficient use of the Village’s personnel and equipment. This will translate into improved public services to the citizens of the Village.

## **CAPITAL IMPROVEMENT PROJECT FUNDS**

### **MOTOR FUEL TAX AND STREET IMPROVEMENT FUNDS**

The fiscal year 2005-2006 budget for the Motor Fuel Tax Fund and the Street Improvement Fund consists of street and drainage improvements throughout the Village. These two funds have separate sources of revenue collection and expenditure requirements. The projects recommended in these two funds continue the Village's commitment to implement its multi-year street improvement program. The revenue for these two funds is estimated at slightly more than \$2.5 million dollars. The expenditures for road projects covered by the two funds total just over \$3.9 million dollars, some of which relates to projects that were started during the 2004-2005 fiscal year, but will not be finalized until fiscal year 2005 - 2006.

The Motor Fuel Tax Fund has expenditures in excess of anticipated revenues by \$762,000. During the past fiscal years, the fund has accumulated significant cash reserves. Thus, there are sufficient funds in the MFT Fund for all the proposed projects.

The Street Improvement Fund includes road projects, which may not qualify for MFT funding due to certain restrictions on the use of MFT funds. The Street Improvement Fund budget, like the MFT Fund, shows proposed expenditures exceeding projected revenues by \$609,500. Some projects budgeted in the 2004-2005 fiscal year, such as the South Algonquin Phase 2 project, will carry over to the 2005-2006 fiscal year. Previous cash reserves accumulated in the fund will cover the imbalance between revenues and expenditures. In this year’s Capital Improvement Program, it is important to put cash reserves to use for street construction projects in both the MFT and Street Improvement Fund.

The Village can continue to accomplish major road and drainage improvements in many areas including the Alta Vista Subdivision, Stonegate Road Traffic Calming, South Algonquin Phase 3, and the erosion corrective measures to Ratt Creek tributary, Twisted Oak Court and Circle Drive. All of these improvements are recommended in the multi-year capital street improvement program, and were discussed during previous Village Board meetings for implementation during fiscal year 2005-2006. All of these projects (\$3.9 million) can be fully funded with the revenue sources available.

### **WATER AND SEWER IMPROVEMENT AND CONSTRUCTION FUND**

The budget for the Water and Sewer Improvement and Construction Fund consists of projects to enhance the water and sewer system of the Village. The Water and Sewer Improvement and Construction Fund is a capital account with cash reserves that can be accumulated from year to year. During previous fiscal years, revenues derived from tap-on fees and annexation agreements exceeded expenditures, resulting in an accumulated cash reserve. Those cash reserves are now available for major water and sewer projects. It is recommended that the Village spend over \$6

million on the water and sewer system in this proposed budget. There are three water system projects now under construction, which total more than \$3 million of expenditures in this budget, including: (1) a new Water Treatment Plant #3 (\$1.2 million), (2) two new wells for Water Treatment Plant #3 (\$1.4 million), and (3) an elevated storage tank (\$.36 million). Phase 6 expansion to the Wastewater Treatment Plant is expected to have design approval and begin construction during this fiscal year (\$2 million).

All of these projects are very important steps to keep the Water and Sewer Enterprise Fund operating as efficiently and economically as possible. A good portion involves the expenditure of funds for projects carried over from the previous fiscal year. These expenditures continue the implementation of our capital improvement project planning, and add reliability to the water and sewer system for the residents of the Village.

#### **PARK FUND**

This fund is used for the acquisition of parklands, and the development of new parks. Due to the accumulation of funds from developers, it is appropriate to initiate new park projects, which have been planned for a few years. This year's park fund reflects the construction cost, engineering and construction management of Spella Park wetland mitigation, Pool Splash Pad, Cornish Park, and Broadsmore Park. The Village has been approved for grant funding for Cornish Park, and should complete the project in 2006. The addition of the splash pad at Lions-Armstrong Memorial Pool should be completed by summer of 2005 as well as Broadsmore Park. The Spella Park Wetlands Mitigation Plan is being implemented under direction of the Army Corps of Engineers with funding from commercial development along Randall Road.

### **DEBT FUNDS**

The Village has five (5) previously-issued bond series outstanding that require debt service from these funds. Two are related to Water and Sewer Operations while the remaining bonds pertain to construction of Village Hall and the Public Works Facility. The Village does not intend to issue new debt for fiscal year ending 2006.

#### **WATER & SEWER BOND & INTEREST (FUND 8)**

The Water & Sewer Bond & Interest Fund is required by the 2001A and 2002 bond ordinances in order to provide funds for the payment of Fiscal Year 2006 debt service. Revenues include a transfer of \$481,050 from Water & Sewer Operating Fund and \$8,000 in interest income for a total of \$489,050. Expenditures include principal payments of \$365,000, interest payments of \$116,050 and bond fees of \$2,000 for a total of \$483,050.

#### **WATER & SEWER BOND RESERVE (FUND 10)**

The Water & Sewer Bond Reserve Fund is required by the 2002 bond ordinance. The ordinance requires an amount to be on deposit equal to the maximum annual debt service which is presently \$252,245.00 for Fiscal Year 2008. These funds are available for debt service payments if there are insufficient funds in the Bond & Interest Fund. Since this deposit requirement has been met, the revenues are \$17,000 in interest income on the deposits. Expenditures of \$20,000 represent a year-end transfer of excess funds to the Water & Sewer Operating Fund.

#### **WATER & SEWER DEPRECIATION (FUND 11)**

The Water & Sewer Depreciation Fund is also required by the 2002 bond ordinance. The ordinance requires the amount of \$150,000.00 to be on deposit for possible use as the only source of debt service payments or extraordinary maintenance and repairs. This deposit requirement has

been met and the only revenues are \$5,500 of interest income on the deposits. Expenditures of \$5,500 represent a year-end transfer of excess funds to the Water & Sewer Operating Fund.

#### **DEBT SERVICE (FUND 99)**

The Debt Service Fund is required by Bond Series 2001B and 2002A in order to provide funds for payment of the current fiscal year debt service. The total revenues of \$585,515 include a \$561,515 transfer from the General Fund and interest of \$24,000. Debt service expenditures include \$345,000 for principal reduction, \$216,525 for interest, and \$2,000 for bond fees.

### **CEMETERY FUNDS**

#### **CEMETERY (OPERATING) (FUND 2)**

This fund includes moneys for general operation and maintenance of the municipal cemetery. Estimated revenue for the Cemetery Fund (\$39,000) includes interest, purchases of gravesites, and fees for grave openings. Revenue from the communication tower, located on the cemetery site, eliminates the need for a transfer from the General Fund to maintain the cemetery. The transfer of \$12,000 from the Perpetual Care Fund is to cover repairs and replacement of damaged gravestones as part of a multi-year program. In addition to the headstone repairs, expenditures (\$39,000) also include professional services for cleanup and maintenance of the cemetery site.

#### **CEMETERY ACQUISITION (FUND 14)**

The Cemetery Acquisition Fund provides for future land acquisition. Cemetery Acquisition has revenues of \$200 from interest income. There are no expenditures planned for this fiscal year.

#### **CEMETERY TRUST (FUND 15)**

The Cemetery Trust Fund provides investment income for perpetual care in maintaining the cemetery. We expect \$6,000 in interest income and perpetual care revenues of \$1,000. Expenditures consist of a \$12,000 transfer to the Cemetery Fund.

### **DEVELOPMENT FUNDS**

#### **COMMUNITY DEVELOPMENT (FUND 17)**

The Community Development Fund is the revolving loan fund for development of small business. There is presently one loan outstanding and the revenues are interest income of \$4,020 that includes interest on the loan. There are no new loans proposed for this year.

#### **SCHOOL DONATION (FUND 18)**

School Donation Fund revenues are budgeted at \$2,008,000 including \$2,000,000 for impact fees (per ordinance) and interest of \$8,000. The expenditures budgeted for this fund include impact fee payments to the school districts totaling \$2,000,000 and \$3,000 for administration of the account.

#### **CUL-DE-SAC (FUND 23)**

Cul-De-Sac Fund revenues include interest income of \$28,000 and cul-de-sac fees of \$18,000 for a total of \$46,000. Expenditures are \$32,000 for snow plowing in the cul-de-sacs and \$9,000.00 for street lighting.

## **TAX LEVY FUNDS**

### **INSURANCE (FUND 25)**

The Insurance Fund is primarily used for liability insurance. The revenues include interest of \$2,000 and real estate taxes of \$550,000 for a total of \$552,000. Expenditures include \$445,000 for insurance premiums and \$6,000 for professional services including the Employee Assistance Program and hepatitis shots.

### **POLICE PENSION (FUND 53)**

Revenues for the Police Pension Fund total \$1,105,210 from employee contributions of \$302,000, investment income of \$381,875 and employer contributions of \$421,335. Expenditures total \$189,100 due to pension benefits/employee contribution refunds of \$145,000 and administration expenses of \$44,100.

## **OTHER FUNDS**

### **SWIMMING POOL (FUND 5)**

The Swimming Pool fund is supported by a transfer from the General Fund to balance the operation expenses. With the appropriate transfer, this special revenue fund shows a balanced budget between anticipated revenues and expenditures at \$127,780. Personnel at the swimming pool is orientated towards service and safety. Personnel expenditures (\$74,100) are the largest operating cost for the swimming pool. Other expenditures include maintenance costs, concessions, and swimming lesson supplies. The fund also accounts for some minor increased costs related to the new splashpad, a water spray play area intended to offer improved recreational swimming opportunities for pool patrons. Hopefully, many more years of swimming and water recreation enjoyment can be provided to our residents under this proposal.

### **VILLAGE CONSTRUCTION (FUND 24)**

The Village Construction Fund is used to account for construction costs of municipal buildings. Revenues include interest of \$700 and Municipal Facility Fees of \$40,000 for a total of \$40,700. There are no expenditures planned for this fiscal year.

### **HOTEL TAX (FUND 26)**

Hotel Tax Fund revenues are taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues is \$85,500. Expenditures are also \$85,000 per a development agreement.

## **CONCLUSION**

Projected revenues and expenditures are conservative yet realistic, so the implementation of this budget will result in continued improvement in the delivery of services to the residents of the Village of Algonquin. Implementation of this budget must be kept in mind as policy decisions are made throughout the year. With the support of the Acting President and Board of Trustees, and the assistance of the Village staff, this budget can serve as a guide to maintaining efficient and effective municipal services and accomplishing the Village's financial objectives.

It is essential to carefully maintain the day-to-day operations, but continue to pursue the 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, which enhance the Village's ability to contend with the many pressures upon local government presented by state mandates, tax caps, declining revenue sources, federal mandates, escalating insurance costs, and other demands for new or improved services from our residents.

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.

Respectfully submitted,



William J. Ganek  
Village Manager/Budget Officer  
WJG:mfs

## THE BUDGET PROCESS

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

- The budget process allows staff and elected officials the opportunity to scrutinize and evaluate existing processes and weigh alternatives for increased efficiencies and effectiveness.
- It is an opportunity for 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

Although the 2005-2006 fiscal year demonstrates an increase in revenues after a period of stagnation, we still followed a constraint budgeting process. 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 the 2003-2004 fiscal year. This new 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’s Public Management magazine.

In the past, department heads proposed their budgets without any type of bottom line figure. For the past three budget planning sessions (for fiscal years ending 2004, 2005, and 2006), we followed the process outlined below (under Budget Timeline), which allowed department heads to know in advance their bottom-line budget amount. This gave 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

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

### **Preparation for Government Finance Officer's Association Budget Awards Program**

Last year, the Budget team set out to enhance the budget document in preparation for submittal to the Government Finance Officer's Association (GFOA)'s Budget Awards Program. The Assistant Village Manager coordinated expansion and development of this budget document to comply with the guidelines established by the GFOA as part of their program. Enhancements included expansion of the budget message, addition of program descriptions for most divisions/departments, an analysis of debt service, a description of fiscal policies, inclusion of statistics relative to Algonquin, an explanation of the budget process, and a new layout for the worksheets. The Village submitted the 2004-2005 fiscal year budget to GFOA, and was awarded GFOA's Distinguished Budget Presentation Award. 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 enriched it as a communications tool with elected officials and residents. More improvements were implemented this year, including expansion of the financial policies explanation, expansion of the revenues assumptions, and the incorporation of the Guiding Principles.

### **Participants, Roles, and Responsibilities – The Budget Team**

The Budget Team consists of the Budget Officer (Village Manager William Ganek), Finance Director (John Walde), and the Assistant Village Manager of Operations (Jenna Kollings). 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**

This year, the timing of the budget process was key, for two reasons. One, we were operating under the system of "constraint budgeting", which requires more up front work, as described below; second, we continued to alter the budget document in preparation for submittal to the Government Finance Officer's Association's (GFOA) Distinguished Budget Awards Program. Below is the timeline that we adhered to in preparing our budget.

#### **August to September, 2004**

- *Initial Budget Meetings – Budget Officer, Finance Director, and Assistant Village Manager of Operations:* These preparatory meetings took place from August to October, 2004, in order to assess the budget process, consider altering it to meet the Village's financial situation, and determine a method for implementing the budget process.

#### November 2004

- *Preliminary Revenue Analysis:* As a part of the constraint budgeting philosophy, the Finance Director established revenue estimates for the General Fund in advance of distributing the worksheets to the Department Heads. Once the revenues were calculated, bottom line, constraint budget figures were established for each division's budget. This step in the process was completed in November 2004.
- *Redistribution Account Submittal and Review and Entering Fixed Costs:* Prior to releasing the General Fund budget worksheets for completion, any and all redistribution accounts were budgeted and dispersed to the individual budgets. This allowed Department Heads to be aware of up front costs before they determined the rest of their request. Redistribution accounts include those for building supplies and maintenance, grounds maintenance, and vehicle and equipment maintenance. In addition, the Finance Director projected personnel costs, and those figures were entered into the worksheets. All other fixed costs (human resources training, most transfers, audit costs, and so forth) were entered up front as well. This step of the process took place in November 2004.
- *Capital Improvement Plan Review:* The Public Works Director reviews and evaluates 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 2005

- *Budget Submissions by Department Heads:* Throughout December, the Department Heads analyzed and prioritized the needs for their division, and budgeted those necessary items and costs into their budget requests. They submitted their budget proposals over a staggered schedule throughout January 2005.

#### January to February 2005

- *Review of Submittals and Budget Meetings:* The Budget Officer, Finance Director, and Assistant Village Manager of Operations 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 2005.
- *Board Review:* The Committee of the Whole met on January 25, 2005 to review the Capital Funds (MFT, Street Improvement, Park, and Water and Sewer Improvement and Construction Funds).
- *Board Review:* The Committee of the Whole met on February 8, 2005 to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Vehicle Maintenance Service Fund.

#### March 2005

- *Board Review:* On March 8, 2005, the Committee of the Whole met to review the General Fund and the remaining ("Other") funds.

- *Public Hearing:* A public hearing was held on March 15, 2005 to allow for citizen comment on the budget document. No comments were received.

#### April 2005

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2005-2006 budget on April 5, 2005.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April 2005. In addition, budget documents are filed with the Kane and McHenry County Clerks.
- *Finalization of Capital Improvement Plans:* The Public Works Director finalizes the Capital Improvement Plans based on available funding and discussions held throughout the budget process.

#### May 2005

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

## FY 2005-2006 Budget Guiding Principles – “The Budget at a Glance”

### Prioritizing Needs in Accordance with Guiding Principles

For the past three years, including this fiscal year, the Village has focused on constraint budgeting, a process that requires department heads to scrutinize their operations and prioritize need as they put together their budget requests. And, while the Village has always been led by local and regional goals in our budget preparation, this year marks the first year that we are formally defining our goal-based budgeting. The Guiding Principles, described below, were established to give Department Heads, the Budget Team, and Elected Officials a tangible guide to follow as they analyzed and developed the 2005-2006 budget. Each budget item was evaluated to ensure that it met the priorities of the residents and elected officials, as outlined in the Guiding Principles.

The Village of Algonquin’s goal and priority setting process tends to be less formal, defined through Village Board discussions at both the Committee and Board level, staff discussion at staff meetings and goal-setting sessions, resident requests and input, focus groups, public hearings, and the like. The budget team relied on the above input to formulate the following list of guiding principles. The term “guiding principles” reflects those values that have and will continue to define Village operations.

Our ultimate goal is to demonstrate to our residents and the public at large that we have compiled a budget that provides the most results at the most efficient price.

The principles listed below are, for the most part, timeless, and will be part of the fabric of the Village’s direction for the coming years, if not forever. However, the means in which we meet or work towards these principles may change from year to year. This document intends to not only describe the guiding principles, but also to highlight some of the major programs and other purchases that have been included in this year’s budget in order to support the guiding principles. Many programs and services can fit into more than one category; we have placed the programs in the category where they fit best. Programs are defined by department. Please note that Administration includes the Swimming Pool Division, and Public Works includes Public Works Administration, Streets Division, Parks and Forestry Division, Water and Sewer Operating Division, and the Vehicle Maintenance Division.

(1) Maintain and/or Enhance Customer Service and Citizen Satisfaction
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In an era of belt tightening and revenue shortages, many governmental entities are forced to cut personnel and programs. Over the past three years, general fund revenue has stagnated in the Village, largely due to decreases in income taxes and other declining income. Because of these declining revenues, coupled with increased costs for health insurance and personnel, Algonquin implemented a constraint budget program, described above. We took the opportunity to completely reevaluate our funding priorities and scrutinize programs to ensure that they were being implemented efficiently and effectively. A projected increase in sales tax this fiscal year is allowing the Village to maintain and, in a few cases, expand services to residents. However, priority-based budgeting gives us the opportunity to evaluate how best to meet the needs of the citizens. Following are the major programs intended to maintain and/or enhance customer service over the 2005-2006 fiscal year.

#### Administration

1. In our quest to offer quality and efficient customer service to residents, we will begin the first phase of offering residents the option to view and pay their **water/sewer bills on-line**. By visiting the Village’s web site, residents will be able to track their account history and set up automatic bill payment. We are also researching the feasibility of allowing residents to pay on-line via credit card. (\$10,000 – 01.100.234)

2. The Village is in the third year of offering **recreation and events programming** to Algonquin residents. The Events and Recreation Coordinator has put together a budget for the upcoming fiscal year that includes repeat programming of popular classes and new programming that reaches out to additional residents (for example, weekend and evening sessions for working parents, programming to meet resident requests, and so on). There are also programs that are offered jointly with local organizations and other government agencies. (\$90,875 – 01.100.701)
3. Funds have been budgeted for legal services relating to the **renewal of the cable franchise agreement** with Comcast. The Village, as a member of the Fox Valley Regional Cable Commission, works closely with other area governments to ensure that the cable provider is operating within legal requirements and offering sufficient customer service. (\$2,000, 01.100.230)
4. Implementation of the Village's **Geographic Information System** will be spearheaded by the GIS Technician and Information Systems Coordinator over the next two fiscal years, including deployment to employees and eventually to residents via the web site. (\$35,465 – 01.900.333)
5. We will replace an old, failing vehicle with a new Hyundai sedan. This sedan will be used as a backup for the Senior Bus; it is roomy and more comfortable for the senior citizens that we serve via our transportation service. The **vehicle**, which has only 500 miles on it, will be purchased for a reduced fee of \$12,685. (\$12,685 – 01.100.590)
6. The addition of one new employee, a **Principal Assistant**, will have a significant impact on customer service. The department will now have two Principal Assistants, one assigned to Human Resources and one assigned to Administration. Further support in these areas will result in quicker responses to employees on personnel issues and the public on a variety of issues, including recreation/events registration, permit requests processed by the Clerk's office, and so on.
7. One tool for assessing customer satisfaction is a Citizen Outreach Program, including a survey. Planning for a Citizen Outreach Program will begin this fiscal year. (\$2,000, 01.100.238)

#### Police

1. The Police Department continues to enhance Customer-Citizen Satisfaction through professional response and problem solving of customer issues. Through training, evaluation and monitoring of our response, we will continue to improve response. Citizen complaints are fully investigated and a timely response and explanation is given to the Citizen. (No Cost – Policy)
2. Through the Algonquin Citizen Police Academy, selected citizens learn about the responsibilities and activities of not only the Police Department, but also other Criminal Justice Agencies and the Village as a whole. Citizens gain a much broader understanding of the relationship between governmental agencies, the police and the citizens themselves. (1.200.318 - \$4,000)
3. Traffic Safety programs provide information to citizens on the benefits of compliance, the impact of non-compliance, both punitive and the impact on the economy. (Part of Grant for Local Alcohol Program)

#### Public Works

1. Through all the new growth and development, the Village has gained ownership of many wetlands and natural open prairie areas. We will be contracting to develop a **wetland maintenance plan** which outlines the steps to effectively manage these areas so they can be viewed and enjoyed by Village residents as they use the parks spaces and bike path. Our goal is to maintain the beauty and ecological balances in these areas through proper management

- so they will be with the citizens of Algonquin for many years into the future. The cost to develop this plan is split between the Streets Division and the Parks & Forestry Division. (01.300.232 \$5,000, 01.400.232 \$5,000)
2. We have supplemented our **street sweeping services** in the Streets Division to hire a contracted service in the fall. This is to increase the efficiency with which we remove leaves from the gutters thus causing fewer problems for residents. (01.300.234 \$10,000)
  3. Each year we perform a program in the spring where we insert mosquito pellets into some of our storm manholes and catch basins. These kill mosquito larva before they grow into the adult form. This helps to control some of the **mosquito nuisances** during the summer. (01.300.320 \$4,800)
  4. As part of **NPDES Phase 2 regulations** on storm water, we will begin to get residents involved in the overall goals and education process of storm water pollution. This will help foster a customer service channel for storm water pollution complaints and concerns. (01.300.238 \$1,200)
  5. Each year when we plow, our trucks may inadvertently damage resident **mailboxes**. We put up temporary replacements during the winter and then offer a program whereby we will permanently replace the mailbox in the spring or the resident can replace it themselves and we offer a reimbursement. (01.300.270 \$1,000)
  6. Each year we offer a **curb and sidewalk program** to residents who would like to participate. In this program, the Village pays for 50% of the cost and the resident pays for the other 50%. We also replace damaged curb areas at 100% Village cost. This helps to take care of trip hazards and dangerous situations. (01.300.427 \$30,000)
  7. We do an annual **crack sealing program** on Village roads. This helps to prolong the life of the roads as well as cut down on pot holes thereby reducing resident complaints and damage to vehicles. (01.300.428 \$26,000)
  8. We are purchasing 2 new calcium chloride units for our plow trucks as well as a new 5 Yard dump truck with a wing plow. These will increase our effectiveness in **snow removal**. (01.300.590 \$4,700 01.300.594 \$28,250)
  9. In order to provide washroom facilities at some of the most heavily used parks, we rent **portable toilets**. This allows convenience to the residents and people who are using the parks. (01.400.234 \$2760)
  10. We provide aquatic and broadleaf **weed control** to our parks and detention facilities. This help with both the appearance of the sites as well as insect and nuisance control for users of theses facilities. (01.400.234 \$13,000)
  11. A **trackless articulating plow** will be purchased which will allow for bike path maintenance as well as bike path snow removal. Residents can then use Village owned bike paths throughout the entire year in a safe manner. (01.400.320 \$3,200)
  12. Yearly **inspections** are done on our playground equipment and we replace any broken swings, chains, seats, etc. (01.400.320 \$700)
  13. A **Lely spreader** is being purchased for on going turf maintenance on our soccer and baseball fields. This equipment helps to make the turf smoother and re-seeds worn down areas. (01.400.320 \$3,700)
  14. The Village provides both a **tree replacement program** and a 50/50 cost share program. Residents get a parkway tree replaced at no cost if one that they have dies or gets destroyed. If residents want to buy a new tree and plant it in the parkway where a tree does not currently exist, the Village splits the cost with them. (01.400.402 \$23,100)
  15. **Spring and fall clean ups** are provided for the cemetery which allows people to dispose of any old landscape materials and debris from gravesites. (02.900.234 \$400)
  16. With the anticipated start up of a third water treatment plant, the Village will be hiring another **water operator**. This will allow one of the senior operators to spend a greater

- amount of time on quality control of water production and operations at the new plant while still allowing the same level of service to be produced from the existing plants.
17. Each year the Village contracts to have a **leak system audit** done on the water system throughout the entire Village. This allows us to find hidden leaks in the water system thus saving money in water treatment and distribution (07.700.234 \$20,000)
  18. A **colorimeter** will be purchased. This is a mobile unit which can test for fluoride in water sources that may be leaking or bubbling up from the ground. This allows for immediate determination if there is a water leak as opposed to taking the water back to the lab for sampling. Thus, repair crews can be dispatched sooner. (07.700.320 \$1,900)
  19. **Preventative maintenance** will occur on Well 5 in order to keep this well running at capacity and producing viable water. This helps to keep water production and transmission in demand to the Village customers. (07.700.404 \$24,000)
  20. A **wireless remote for the vector machine** is being purchased. This helps with the efficiency of jetting sewer lines in back yards and preventing back ups in the sewer system which can affect residential homes. (07.700.590 \$8,000)
  21. In order to increase the efficiency of our waste water treatment facility we will be concentrating on a **pre-treatment program** for restaurants and manufacturing businesses. This will require pre-treatment methods for grease and chemicals in the sanitary waste before it leaves the business and enters the Village's collection system and treatment plant. (07.800.232 \$22,000)
  22. Extensive **manhole rehabilitation** will occur. This reduces inflow and infiltration into the sanitary sewer system thus relieving the plant of excess flow due to rain water during storm events. This leaves capacity to treat actual residential waste water and reduces the risk of system overflow causing sewer back ups to occur. (07.800.416 \$5,000)
  23. **Composite samplers** will be purchased in order to collect 24 hour composite samples of primary effluent. This provides data for improving the treatment control processes that are taking place which ultimately provides for treatment services for both residents and businesses. (07.800.590 \$14,000)
  24. A **control system** will be added to Jacobs tower when water treatment plant 3 is put on line. This will help balance the water between Jacob's water tower and the new Lakewood water tower thus improving water distribution to the far west side residents. (12.900.512 \$15,000)

#### Community Development

1. Provide all Community Development staff members with opportunities to attend **customer service training sessions** (1.500.740 - \$1,000).
2. Continue **annual business awards program**. Recognize 3-6 businesses annually for their contributions to the community. Increase participation in nominations from residents, business owners, Village staff and officials by 5 (1.500.710 - \$1,000).
3. Conduct at least three **business visitations** each year. Increase participation and attendance from EDC members (1.500.710 - \$100).
4. Hire one additional **Property Maintenance Inspector** which will allow us to handle property maintenance complaints in a more efficient manner (1.500.110 - \$35,000).

(2) Downtown Revitalization
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Algonquin's downtown, located along the Fox River at the intersection of Routes 31 and 62, is a place rich with history and vibrant with natural resources. However, traffic concerns and other factors have deterred people from visiting the downtown area. It has been called "the heart and soul" of Algonquin, and its growth and redevelopment is a focal point for the Village. Several programs implemented over the past year, such as redevelopment of Riverfront Park, procurement of land along the Fox River for future

park development, and renovation of building facades by business owners, have promoted growth in the downtown. Following are this year's programs that are intended to further the Village's emphasis on downtown redevelopment:

#### Public Works

1. Construction of **Cornish Park** will occur in the downtown area next to the river. This will consist of a clock tower seating area, a river walk with a bridge crossing to a gazebo and small playground area. (06.900.593 \$1,500,000)
2. **South Harrison Street Right Hand Turn Lane** will be constructed in conjunction with Cornish Park. This involves widening South Harrison at Route 62 to provide for a dedicated right-hand turn lane for northbound motorists. (04.900.568 \$120,000)

#### Community Development

1. Implement Phase 2 of Downtown Sign Plan, including an informational kiosk along the Prairie Trail Bike Path (1.500.710 - \$17,250).
2. Update the "**Downtown Revitalization Plan Summary**" to include what has been done. Distribute to appropriate locations (Chamber, Village Hall) for public review (1.500.710 - \$500).
3. Hold a **revitalization update breakfast** for the downtown community and the press (1.500.710 - \$750).
4. Create an **inventory** of available downtown commercial properties. Send a letter to all commercial property owners asking if the property is for sale or rent (1.500.710 - \$200).
5. Identify complimentary business categories to target for recruitment. Target businesses based on the available space and existing business clusters (1.500.710 - \$200).
6. Mail a Quarterly Newsletter to all property owners in the Old Town District. This will provide an update on the revitalization progress (1.500.710 - \$1,000).
7. Continue working with downtown stakeholders to promote the downtown business district. Help coordinate joint advertising and 4 special events per year with Downtown Merchants Association (1.500.710 - \$300).
8. Consider a new Façade Rehabilitation Loan Program. Create a program with clearly defined eligibility criteria, and a clearly defined pay-out method (1.500.710 - \$3,000).
9. Continue working closely with property owners, brokers, and prospective developers regarding the redevelopment of critical downtown properties including the Melahn and Battaglia parcels (1.500.710 - \$100).

(3) Neighborhood Capital Improvement
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Improvement of streets, sidewalks, streetlights, and other capital improvements in neighborhoods is a staple of the on-going charge of government for its residents. The Public Works Director evaluates and revises the Village's Capital Improvement Plans for Streets, Water and Sewer, and Parks on an annual basis; these plans are the foundation for determining what major capital projects will be budgeted each year.

#### Administration

1. The 2005-2006 fiscal year will witness the completion of the splash pad at the Lions-Armstrong Memorial Pool. This project, which involves the addition of an interactive water play area, is intended to rejuvenate the pool, replace the unused sand volleyball court, offer additional amenities to guests, and attract more patrons to the pool. It has long been an ideal to have a self-sustaining swimming pool; however, competition from more modern pools and cooler weather over the past few summers has resulted in decreased attendance and, thus,

reduced revenues. The goal is that the splash pad will bring a much needed revenue boost to the pool, reducing the pool fund's reliance on the general fund for support. (\$25,000 remaining, 06.900.593)

#### Public Works

1. Street improvements will occur in the Alta Vista subdivision. This project involves minor repair of the storm sewer infrastructure, minor patch of existing curb and gutter, minor undercuts and repair of aggregate subbase, grind edge of asphalt and resurfacing of entire pavement. Some failed sidewalk and driveway aprons will also be repaired. (03.900.593 \$850,000)
2. Additional traffic calming measures will occur on Bunker Hill Drive as well as on Stonegate Drive. These will include installation of speed humps, stone outcroppings, landscaping, and striping. (04.900.521 \$16,500)
3. Neighborhood improvements will occur to the area we call South Algonquin. We are on Phase 3 of this reconstruction project which includes all roads east of Rt. 31 and south of Filip Drive. These roads will be upgraded from rural cross sections to urban cross sections. This involves storm sewer rehabilitation, new curb and gutter, pavement removal and replacement, subbase repair, and the addition of some water main in order to complete essential looping in our distribution system. (04.900.569 \$1,200,000 12.900.526 \$20,000)
4. We currently have a severe erosion and drainage problem where the storm sewer discharges from High Hill subdivision and into a ravine off of Circle Drive before it enters Crystal Creek. The gulley that exists on this hillside will be stabilized and filled. (04.900.580 \$300,000)
5. Two years ago a new culvert was installed at the intersection of Harper Drive and Edgewood Drive. This new culvert involved natural side slope stabilization as well as re-building a portion of the creek channel. The Ratt Creek Tributary restoration is the second phase of this project. With the installation of the new culvert, the remaining portion of that tributary needs to be stabilized. This will involve pulling back the creek banks, installing emergent and wet prairie plantings to reinforce the creek bed as well as the side slopes and will also involve bioengineering measures such as soil lifts, cross vanes in the creek channel, and boulder placement. This is needed to prevent the channel from eroding and undermining Edgewood Road as well as further encroaching on the adjacent resident's property. (04.900.580 \$210,000)

#### Community Development

1. Create and implement a new Public Art Program that will ultimately lead to the placement of various forms of art in public and private spaces throughout the Village (1.500.320 - \$2,000).
2. Assist with park planning, open space acquisitions, and trail development, including the development of a master plan – on-going (1.500.110 – Staff Time).

(4) Employee Satisfaction, Growth, and Development
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Successful implementation of programs and services for our residents relies, in large part, on the competency and job satisfaction of Algonquin employees. Main elements of this include hiring competent and sufficient personnel, providing proper and on-going training for employees and their supervisors, and supplying the tools necessary to get the job done.

#### Administration

1. The training budget for Administrative personnel (including Human Resources, Finance, Village Manager's office, GIS, Information Systems, Water Billing, and Events and

- Recreation) has been increased 30% over the last fiscal year in order to continue to support our staff and their efforts in enhancing and expanding their knowledge and skills in their various job areas. Part of the increase is due to the addition of new personnel over the past few years in the areas of information technology, recreation, and GIS. (\$31,920 – 01.100.740)
2. In the same vein, funds are budgeted to bring outdated computers up to speed so employees can be efficient and effective in performing their work. Funds are also included to provide desks and office furniture for the new employee. (\$30,000 – 01.100.332)
  3. Other items mentioned previously, such as the addition of a Principal Assistant and purchase of a slightly used vehicle to backup the Senior Bus, are also intended to result in increased employee satisfaction.

#### Police

1. Employees are encouraged to participate in training and educational programs which lead to degrees or certifications. (1.200.740 - \$10,000)
2. The Algonquin Police Department uses members trained as trainers to share their expertise and to better equip our officers for the tasks at hand. This allows for the development and growth of both the trainer and the trainee. (Salaries)
3. The Police Department has developed a training unit responsible for the skill level development of officers and the ongoing compliance with Federal and State Mandates. This is met through classroom training, roll call training and computer or web-based training. Shift training also is ongoing to review policies and to better coordinate responses to events. (1.200.740 - \$20,000)
4. Employees are recognized through a peer evaluation process for activities during their previous year. Each employee who is nominated and determined eligible for an award is recognized and receives their award at an annual luncheon. (No cost to Village)

#### Public Works

1. We will be purchasing software to help with the efficiency of our Hazardous Chemical labeling as well as the storage and filing of our Material Safety Data Sheets. Having a HazCom plan in place is a requirement of OSHA so that employees have a safe and healthy environment in which to work. This should provide great satisfaction to our employees that everything is labeled properly and that they have access to information regarding the materials they are using. (01.350.332 \$1,700)
2. A large format copier/scanner/printer will be purchased in order to have a better means for all the office personnel and higher level managers to process paperwork. (01.350.590 \$12,500)
3. The project Manager and the Building Maintenance supervisor will be attending several technical trainings as they relate to the public works business. With the rapidly changing trends in the industry, keeping staff up to date and informed is very important. (01.350.740 \$3,600)
4. Climbing and rigging equipment will be purchased for the employees safety and use in trimming Village owned trees. Some of this equipment is new and some will replace that which is worn out. Employees are assured of proper and safe working gear in order to perform their jobs well. (01.400.320 \$1,000)
5. A new computer will be purchased for the Parks & Forestry Superintendent. This will allow him to work more effectively and in a timelier manner as well as having additional capacity in which to store many parks and forestry data bases and maintenance logs. (01.400.322 \$3,000)

(5) Cost/Revenue Efficiency  
-Business Attraction and Retention  
-New and/or Expanded Revenue Sources

While maintaining and, when possible and justified, expanding programs and services with minimal financial impact on residents is the goal, the Village must remain diligent in tracking funding sources and seeking out new sources when existing funding sources decline, discontinue, or fail to increase.

Administration

1. The Village's three month working cash reserve has been reduced over the past three years due to lean revenues and need to expand services. Moneys have been set aside to restore the working capital and bring it back up to a three month reserve. (\$992,490 – 01.900.333)
2. The Village has been approached by additional wireless telephone and internet companies for land lease agreements and rental agreements to locate on water towers. We currently have some agreements in place already. Negotiations for a land lease with a wireless telephone company are on-going, and can bring revenues in excess of \$15,000 per year if an agreement is finalized. (TBD)

Community Development

1. Facilitate the annexation, land planning and infrastructure installation for Phase III of the Algonquin Corporate Campus, including extending Corporate Parkway west of Boyer Road.
2. Approve flexible lots in the Corporate Campus to accommodate small to large users.
3. Diversify the types of users within the business park to include research and development, corporate office, manufacturing and light industrial.
4. Assist Rothbart Construction with the construction, marketing and leasing of their multi-tenant flex-tech buildings.
5. Continue to work with John Gledhill of CB Richard Ellis to market the Algonquin Corporate Campus. Continue to follow up on all leads generated by Piqued Interest.
6. List Algonquin Corporate Campus properties on the State of Illinois Location One Information System database. Update every month with parcel specific information.
7. Approve and construct 200,000 square feet of quality commercial space, with an emphasis on entertainment, electronic, furniture and sit-down restaurant tenants.
8. Continue to send marketing packets to retailers that are suggested by residents.

(6) Village Wide Public Safety

Protecting the health, safety, and welfare of its citizens is without a doubt a concrete foundation of the purpose of local government. As the needs of the citizenry fluctuate and expand, more resources must be allocated to this important government function.

Police

1. Patrol - The Patrol Division will be enhanced by the addition of three Patrol Officers. Following their training, the officers will be used to allow a remapping of the Village for Patrol Beats and allow concentration in areas of highest calls for service and other police related services. This will include traffic services, designated patrol areas, officer initiated activity and calls for service. (1.200.140 - \$202,500 plus peripheral costs) Additional and replacement squad cars will assist the officers along with the acquisition of additional training and equipment. (1.200.590 - \$87,115) (1.200.320 - \$30,000)
2. Investigations The Investigations Division will see the addition of two more investigators. These additional investigators, after completion of their training, will allow continuing follow

up with investigators for victims of crime. Investigators will continue and increase the level of contact with the businesses to share information and prevent additional crimes. (1.200.140 - \$135,000 plus peripheral costs)

3. Communications The Village has entered into an Intergovernmental Agreement with Cary and Crystal Lake to develop a Communication Center: South East Emergency Communication Center. This center allows the municipalities to combine their resources and provide a public safety answering point with state of the art equipment and policies. This system will allow a coordinated response between agencies, a more efficient use of resources and professional cross-trained staffing. (1.200.241 - \$490,000)
4. D.A.R.E. This budget will allow the establishment of a full time D.A.R.E. Officer. This officer will be responsible for liaison with elementary and middle schools, instructors of programs for K-5, 5 and Middle School Students in each of our schools. These programs deal with personal development and ethical decision-making, crime prevention and personal safety. The D.A.R.E. officer, along with other members of the Algonquin Police Department will coordinate our Neighborhood Watch Program and other crime prevention alternatives. (1.200.140 - \$68,000 plus peripheral costs)
5. Traffic Services This specialized unit, along with patrol personnel, work to improve traffic safety through education and enforcement activities. They work to reduce personal injury accidents, increase occupant restraint usage, decrease driving under the influence crashes and increase compliance with speed limits and other regulatory controls. (The Village has received a grant for \$40,000 for a Local Alcohol Program which pays for alcohol related enforcement and educational programs.)

#### Public Works

1. This year significant repair will take place on the Angeltown playground in Towne Park. Since this is a wooden structure, several items need repair in order for the playground to be safe and comply with National Playground Safety Institute regulations. (01.400.338 \$5,000)
2. Each year money is budgeted to perform grave stone repairs in the Village owned cemetery. Some of the older headstones are falling over and/or crumbling, causing safety concerns as well as aesthetic issues. (02.900.234 \$12,000)
3. A transformer and grounding will be provided at Huntington and Countryside Booster stations. Because of the way they are currently wired a short could occur and without warning cause serious injury or death. The new system will have the proper grounding to minimize the risk. (07.700.410 \$13,500)

#### Community Development

1. Consider unique methods to provide a grade separated pedestrian crossing of Randall Road (1.500.110 – Staff Time).
2. Certify all building officials in their respective areas of expertise within the next three years, with a particular emphasis on the International Building Code (1.500.740 - \$2,000).

(7) Effective Internal and External Communications
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Citizens demand information at their fingertips. A multitude of avenues for providing information to residents exists on many levels; government must remain diligent in seeking out ways to get the word out to residents who already have limited time to read about what is going on in their community. We are committed to using multiple vehicles (web site, newsletters, and so on) to communicate with our residents, and not only to get the word out, but also to give residents an opportunity to speak out. In addition, interaction is a part of communication, and we are searching out means of automating services and making communications more interactive.

## Administration

1. The Administration Department serves as a hub for dissemination of information to the public, and we are constantly evaluating the best means of communicating with residents. One area for expansion is the Village web site. Revision of the Village's web site is a top priority for this fiscal year, and will include a user-friendly and attractive layout and more interactive features. (\$27,000 – 01.100.234)
2. The Village will continue to produce the New Resident Packet, quarterly newsletters, and the annual report/calendar (\$7,000 – 01.100.238, \$16,000 – 01.100.240, \$15,600 – 01.100.240)
3. Programs and services mentioned previously, such as the addition of the Principal Assistant, the citizen outreach/survey, and GIS deployment will all enhance the Village's communication with the public.

## Police

1. Daily Roll Calls are held at the beginning of each shift. Announcements of previous shift activity, new alerts, and other safety precautions are issued. Patrol, Communications, Investigations and Traffic Service members attend to exchange information. New policies are discussed and old policies are reviewed. Roll call training on pertinent subjects are handled during this time. (No new cost.)
2. Information and instructions are sent out via email to all persons who are in need of the information. Each employee is required to review messages on a daily basis. (No new cost.)
3. The Department attempts to use the news media to communicate to the public important issues. These may include warnings of current trends in scams, the increase in burglaries, new laws, and arrests of violators. This information is important to the public to understand what is occurring in their community and the response of the Police Department to these occurrences. (No new cost.)
4. The Department has initiated meetings between retailers and police. This allows discussion of response procedures and current activity of criminals. The retailers share information between other retailers in this forum which is not available otherwise. Trends from other areas are also discussed. Other police agencies will be attending these in the future. (No cost – sponsored by Business.)
5. Traffic enforcement initiatives are presented to civic groups and news media. Explanations of the activity, why compliance is necessary and the goals of the Village are discussed. Interested persons are allowed opportunity for discussion with Police Department staff. (Overtime costs may be covered through Local Alcohol Program.)
6. Citizen Complaints against personnel are handled swiftly and professionally. The citizen explains the situation to a Supervisor and is asked to put their complaint in writing. After interview of all witnesses, a review of all pertinent documents or video tapes, a decision is made as to the validity of the complaint. There are numerous resolutions to a complaint, which may be unfounded to punitive action against the employee. Many occasions require a review of department policies and the counseling of the employee. After resolution of the complaint, the citizen is informed of the disposition of the complaint. (No cost – policy.)
7. Members of the department are frequently requested to speak with neighborhood, or civic groups. When doing so, these discussions which are original focused on certain topics, branch out into many areas. This allows the citizens to better understand the entire workings of the police department and the relationship between the police and the community. (1.200.318 - \$1,000) for Materials for Neighborhood Watch and others.

#### Public Works

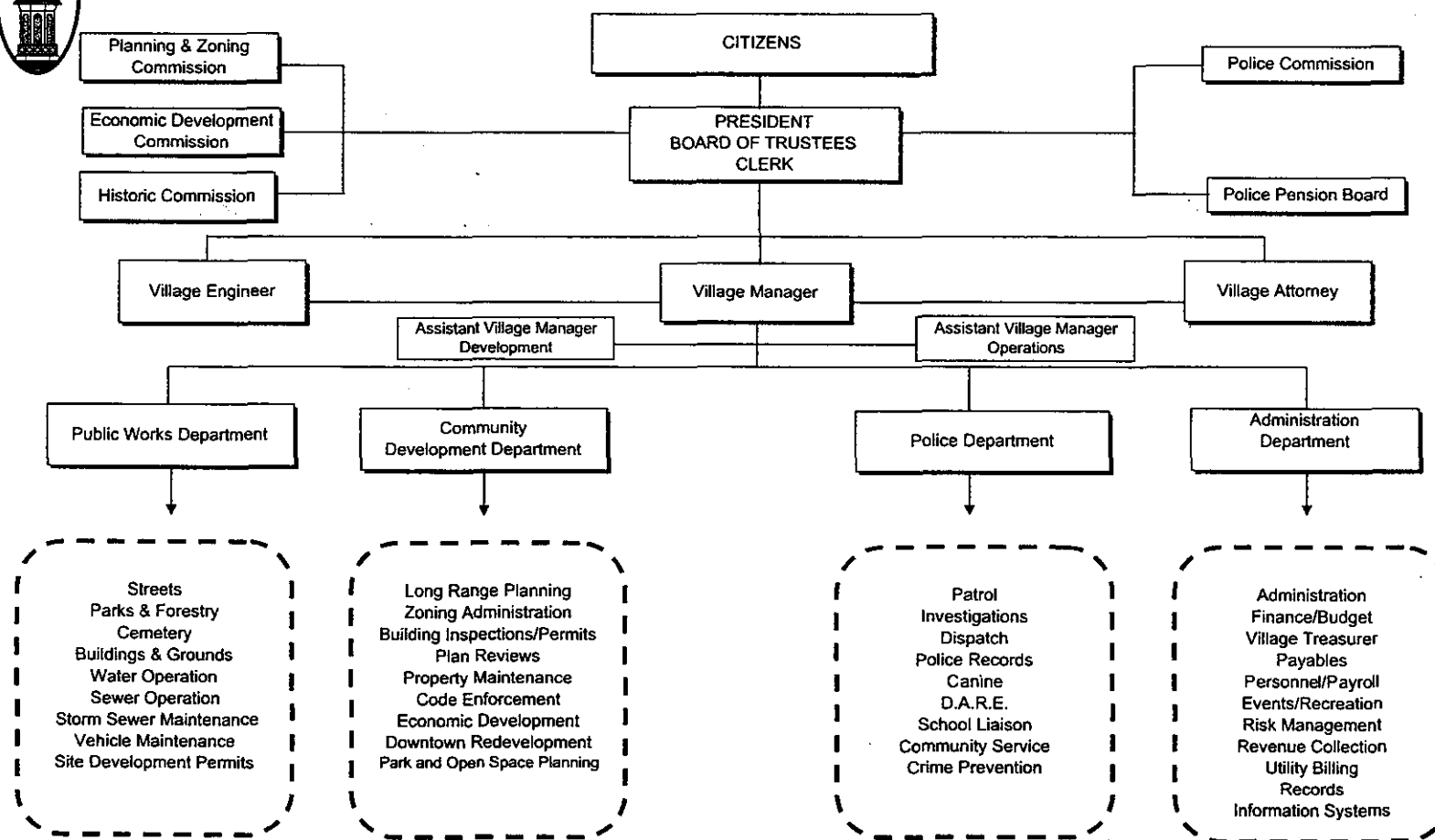
1. Each year the parks and forestry division gives a presentation to the elementary school children in Algonquin regarding Arbor Day and the value and protection of trees. A packet is handed out to all the children which includes coloring books, pins, stickers and informational material. (01.400.238 \$600)
2. As an additional way to inform our residents of the current water status, we put magnets on the Village vehicles to indicate the water status as either green, yellow or red. (07.700.238 \$600)
3. Because of the Village's ongoing policy of water conservation, we are intensifying our efforts to inform the public of water conservation rules, regulations, and practices. (07.700.237 \$550)
4. Per the IEPA requirements, the Village must put out an information brochure summarizing the water production and contents of water being distributed to residents in the Village. This is sent to every resident and business in the Village. (07.700.238 \$3,000)

#### Community Development

1. Assist with Village web page overhaul by providing detailed status reports regarding Downtown Revitalization, Retail Developments and the Algonquin Corporate Campus (1.500.110 – Staff Time).
2. Continually update and maintain a directory of all businesses within Algonquin. This list is used for the Business Connection newsletter and Downtown Crier newsletter (1.500.710 - \$100).
3. Create and distribute three editions of the Business Connection newsletter to all businesses within Algonquin each year (1.500.710 - \$600).
4. Continue promoting the Algonquin Conservation Community Program including citizen outreach efforts – on-going (1.500.238 - \$200 and 1.500.110 – Staff Time).



## VILLAGE OF ALGONQUIN 2005/2006 ORGANIZATIONAL CHART



**Village of Algonquin  
Fiscal Year 2005-2006 Budget  
Personnel Summary\***

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

Department/Division	FY 2003-2004	FY 2004-2005	FY 2005-2006
<b>Administration</b>			
Full Time Employees	15	16	17
Part Time Employees	7	5	5
<b>Police</b>			
Full Time Employees	57	57	62
Part Time Employees	4	4	4
<b>Public Works Administration</b>			
Full Time Employees	9.5	9.5	9.5
Part Time Employees	2	2	2
<b>Streets</b>			
Full Time Employees	13	13	14
Part Time Employees	0	0	3
<b>Parks and Forestry</b>			
Full Time Employees	13	13	14
Part Time Employees	6	6	6
<b>Community Development</b>			
Full Time Employees	11	11	13
Part Time Employees	2	2	0
<b>Water and Sewer Operating</b>			
Full Time Employees	20	20	21
Part Time Employees	5	5	5
<b>Vehicle Maintenance</b>			
Full Time Employees	4.5	4.5	4.5
Part Time Employees	0	0	0
<b>Swimming Pool</b>			
Full Time Employees	0	0	0
Part Time Employees	36	26	25
<b>Total Full-Time Employees</b>	143	144	155
<b>Total Part-Time Employees</b>	62	50	50
<b>Grand Total</b>	205	194	205

# VILLAGE OF ALGONQUIN

## Financial Policies

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

### **Budget Policies**

#### **1. Budget System**

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

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

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

The budget system has two significant improvements over the appropriation system which is another method of setting spending limits for the municipality. First, revision of the annual budget is permitted by a vote of two-thirds of the members of the corporate authorities then holding office. The budget may be revised by deleting, adding to, changing or creating sub-classes within object clauses and object clauses themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

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

#### **2. Reserve Policy**

The Village will maintain an operating cash reserve equal to three months 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 Water and Sewer Operating Fund working capital and reserves. The balance of the fund will be maintained at a level at least equal to three months of the total Water and Sewer Operating Fund annual budgeted expenditures.

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% 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. The FY06 expenditure budget contains a \$992,490 working capital contingency designed to restore the three month cash reserve which has been eroded due to the recession in the State of Illinois and has resulted in year to year allocations of State income and use tax per capita allocations to decline vs. FY01 and resulted in a shortfall of one monthly income tax allocation in FY04.

### **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 exceed expenditures for operating expenses and/or a cash reserve is present 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
- d. administrative regulation.
- e. 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.
- f. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.
- g. Annual operating budgets should provide for adequate design, construction, maintenance and replacement of the Village's capital plant and equipment.
- h. 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 excluding the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- d. Criteria for selecting investments and the order of priority are:
  - i. Legal - The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
  - ii. Safety - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
  - iii. Liquidity - This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the need for unexpected funds occur occasionally.
  - iv. Yield - This is the potential dollar earnings an investment can provide, and is sometimes described as the rate of return.
  - v. All monies that are due to the Village shall be collected as soon as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.

## **9. Accounting, Auditing and Financial Reporting Policies**

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

- a. Reporting Entity - the Village is a municipal corporation under Illinois Compiled Statutes governed by an elected Board of Trustees and Village President.
- b. Fund Accounting - the accounts of the Village are organized on the basis of funds and account groups, each considered to be a separate set of self-balancing accounts comprising assets, liabilities, fund balance or equity, revenue, and expenditures or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped as follows:

**General Fund** – the General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – the Special Revenue Funds are used to account for the accumulation of resources from sources to be used for payment of specific expenditures. The special revenue funds include 1) Motor Fuel Tax Fund – accounts for motor fuel tax distributions from the State of Illinois and restricted for use in street related purposes, 2) Community Development Block Grant Fund - accounts for the use of grant monies earmarked for special projects, 3) Swimming Pool Fund – accounts for the operations of the municipal swimming pool with funding from seasonal passes and daily fees, 4) Park Fund – to account for the acquisition and development of new park sites financed by state grants and developer contributions, 5) Cul de Sac Fund – to account for the maintenance of cul-de-sacs within the Village with funding provided by developer impact fees, 6) Hotel/Motel Tax Fund – to account for development/construction costs for building and enhancing “tourism related” facilities with funding provided by hotel/motel taxes, 7) School Donation Fund – to account for revenue from developer impact fees that the Village transfers to local school districts, 8) Street Improvement Fund – to account for infrastructure maintenance and improvements with funding provided by utility taxes and the Telecommunications Tax, and 9) Cemetery Fund – to account for the operations of the Village owned cemetery with funding from fees and General Fund transfers.

**Debt Service Funds** – the Debt Service Fund accounts for the accumulation of resources for the payment of general obligation debt service and related costs. The Water & Sewer Bond & Interest Fund, Bond Reserve Fund, and Bond Depreciation Fund all account for the enterprise fund debt service and related costs.

**Capital Project Funds** – Village expansion projects are accounted for in the Village Construction Fund and is financed by debt issuance and development fees. Village expansion projects in the enterprise fund are accounted for in the Water and Sewer Improvement and Construction Fund with funding from tapping fees and developer 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 the provision of water and sewer services to the residents of the Village. The activities necessary to provide such services are accounted for in this fund and include administration, operations, maintenance, financing, related debt service and billing and collection.

Internal Service Fund – The Vehicle Maintenance Fund accounts for the fueling, repair and maintenance of Village vehicles and equipment. Activities necessary to provide such services include, but are not limited to, administration, operations, maintenance, financing, and related billing and collection.

Fiduciary Funds – 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 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; and 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.

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**

The Village has two (2) Revenue Bonds outstanding which total \$2,795,000 and four (4) General Obligation/Alternate Bonds outstanding which total \$7,102,542. The following objectives are used in managing its 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.
- f. When possible, debt will be retired early.

## **12. Outstanding Debt**

The outstanding debt is comprised of the following:

- a. The Village issued \$765,000 General Obligation Refunding Bonds dated October 1, 1998 with principal maturing December 30, 1999-2007, amounts ranging from \$50,000 to \$120,000, interest payable semi-annually each June 30th and December 30th, commencing December 30, 1998, at rates of 3.40% to 3.80%.
- b. The Village issued \$2,335,000 General Obligation Refunding Bonds (Alternate Revenue Source) dated July 1, 2001 with principal maturing April 1, 2002-2012, amounts ranging from \$40,000 to \$460,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2001, at rates of 3.00% to 4.50%.
- c. The Village issued \$1,910,000 General Obligation Refunding Bonds (Alternate Revenue Source) dated July 1, 2001 with principal maturing April 1, 2002-2010, amounts ranging from \$25,000 to \$390,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2001, at rates of 3.00% to 4.75%.
- d. The Village issued \$1,560,000 Waterworks and Sewerage Revenue Refunding Bonds dated January 15, 2002 with principal maturing April 1, 2002-2009, amounts ranging from \$40,000 to \$235,000, interest payable semi-annually each October 1<sup>st</sup> and April 1<sup>st</sup>, commencing April 1, 2002, at rates of 2.80% to 3.80%.
- e. The Village issued \$3,090,000 General Obligation (Alternate Revenue Source) Bonds dated March 15, 2002 with principal maturing April 1, 2007-2015, amounts ranging from \$15,000 to \$650,000, interest payable semi-annually each October 1<sup>st</sup> and April 1<sup>st</sup> commencing October 1, 2002, at rates of 4.0% to 4.60%.
- f. The Village issued \$1,708,794 General Obligation (Capital Appreciation Alternate Revenue Source) Bonds dated March 19, 2002 with compound accreted value amounts payable April 1, 2016-2021, amounts ranging from \$560,000 to \$700,000, and approximate yield at par of 5.10% to 5.40%. The total of the accreted value payments at maturity will equal \$3,985,000.

The annual debt service requirements to retire these obligations at April 30, 2005 is as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	\$810,000	\$344,684	\$1,154,684
2007	870,000	310,620	1,180,620
2008	935,000	275,142	1,210,142
2009	845,000	236,784	1,081,784
2010	925,000	201,294	1,126,294
2011	905,000	161,002	1,066,002
2012	900,000	121,932	1,021,932
2013	560,000	82,100	642,100
2014	600,000	56,900	656,900
2015	650,000	29,900	679,900
2016	521,692	153,308	675,000
2017	314,280	360,720	675,000
2018	296,372	378,628	675,000
2019	289,555	410,445	700,000
2020	272,531	427,469	700,000
2021	203,112	356,888	560,000
<b>Total</b>	<b>\$9,897,542</b>	<b>\$3,907,816</b>	<b>\$13,805,358</b>

<b>Fiscal Year</b>	<b>Legal Debt Margin</b>			
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Assessed Valuation - 2001	<u>\$ 578,127,467</u>			
Assessed Valuation - 2002		<u>\$ 658,305,942</u>		
Assessed Valuation - 2003			<u>\$ 747,072,297</u>	
Assessed Valuation - 2004				<u>\$ 834,437,331</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 49,863,494	\$ 56,778,887	\$ 64,434,986	\$ 71,970,220
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 10,373,794</u>	<u>\$ 9,977,243</u>	<u>\$ 9,567,542</u>	<u>\$ 9,007,542</u>
Legal Debt Margin	<u>\$ 39,489,700</u>	<u>\$ 46,801,644</u>	<u>\$ - *</u>	<u>\$ - *</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.

**VILLAGE OF ALGONQUIN  
BUDGET SUMMARY  
FISCAL YEAR 2005-2006**

<u>FUND</u>	<u>GENERAL</u>	<u>CEMETERY</u>	<u>MFT</u>
Revenues	15,044,390	39,000	870,000
Expenditures	<u>15,044,390</u>	<u>39,000</u>	<u>1,632,000</u>
Surplus (Deficit)	0	0	(762,000)

<u>FUND</u>	<u>STREET IMPROVEMENT</u>	<u>SWIMMING POOL</u>	<u>PARK</u>
Revenues	1,687,000	127,780	608,500
Expenditures	<u>2,296,500</u>	<u>127,780</u>	<u>2,037,000</u>
Surplus (Deficit)	(609,500)	0	(1,428,500)

<u>FUND</u>	<u>WATER &amp; SEWER OPERATING</u>	<u>WATER &amp; SEWER IMPROVEMENT &amp; CONSTRUCTION</u>	<u>WATER &amp; SEWER BOND &amp; INTEREST</u>
Revenues	4,870,289	3,135,000	489,050
Expenditures	<u>4,614,240</u>	<u>6,256,700</u>	<u>483,050</u>
Surplus (Deficit)	256,049	(3,121,700)	6,000

<u>FUND</u>	<u>WATER &amp; SEWER BOND RESERVE</u>	<u>WATER &amp; SEWER BOND DEPRECIATION</u>	<u>CEMETERY ACQUISITION</u>
Revenues	8,000	5,500	200
Expenditures	<u>20,000</u>	<u>5,500</u>	0
Surplus (Deficit)	(12,000)	0	200

<u>FUND</u>	<u>CEMETERY TRUST</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>SCHOOL DONATION</u>
Revenues	7,000	4,020	2,008,000
Expenditures	<u>12,000</u>	0	<u>2,003,000</u>
Surplus (Deficit)	(5,000)	4,020	5,000

<u>FUND</u>	<u>CUL DE SAC</u>	<u>VILLAGE CONSTRUCTION</u>	<u>INSURANCE</u>
Revenues	46,000	40,700	552,000
Expenditures	<u>41,000</u>	0	<u>451,000</u>
Surplus (Deficit)	5,000	40,700	101,000

<u>FUND</u>	<u>HOTEL/MOTEL</u>	<u>VEHICLE MAINTENANCE</u>	<u>POLICE PENSION</u>
Revenues	85,500	871,295	1,105,210
Expenditures	<u>85,000</u>	<u>871,295</u>	<u>189,100</u>
Surplus (Deficit)	500	0	916,110

<u>FUND</u>	<u>DEBT SERVICE</u>
Revenues	585,515
Expenditures	<u>563,525</u>
Surplus (Deficit)	21,990

Deficits are covered by accumulated cash reserves.

**Governmental Funds**  
**2004-2006 Summary of Estimated Financial Sources and Uses**

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2004 Actual	* 2005 Budgeted	* 2006 Budgeted	2004 Actual	2005 Budgeted	2006 Budgeted
<b>Financial Sources:</b>						
Property Tax	\$ 3,296,024	\$ 3,398,320	\$ 4,246,345	\$ -	\$ -	\$ -
Sales Tax	3,456,517	3,900,000	6,390,000	-	-	-
Other Taxes	2,255,125	2,078,000	2,170,500	71,548	1,580,000	1,760,000
Licenses and Permits	711,050	980,000	1,002,000	-	-	-
Intergovernmental, Grants, Contributions	329,031	152,600	195,640	2,161,921	1,247,000	3,449,000
Charges for Services & Uses	709,834	864,200	137,705	101,796	97,400	107,400
Fines, Fees and Forfeitures	574,073	581,800	1,377,500	230,314	36,000	18,000
Interest	15,080	26,500	37,700	74,463	34,125	88,305
Miscellaneous	148,190	407,760	39,000	146	610,000	15,895
<b>Total Estimated Financial Sources</b>	<b>\$ 11,494,924</b>	<b>\$ 12,389,180</b>	<b>\$ 15,596,390</b>	<b>\$ 2,640,188</b>	<b>\$ 3,604,525</b>	<b>\$ 5,438,600</b>
<b>Expenditures:</b>						
General Government	\$ 2,746,649	\$ 3,012,930	\$ 3,112,425	\$ 349,647	\$ -	\$ 2,251,780
Public Safety	4,706,204	4,769,030	6,270,245	469,355	-	-
Public Works	547,149	614,495	727,135	209,815	974,510	860,000
Streets Department	1,448,194	1,521,120	1,816,615	-	-	-
Culture and Recreation	906,347	1,041,300	1,219,225	-	-	-
Debt Service	104,037	111,000	116,000	-	-	-
Miscellaneous	-	-	1,088,890	-	80,000	-
Capital Outlay	164,171	378,795	550,940	2,665,013	4,824,500	5,146,500
<b>Total Budget:</b>	<b>\$ 10,622,751</b>	<b>\$ 11,448,670</b>	<b>\$ 14,901,475</b>	<b>\$ 3,693,830</b>	<b>\$ 5,879,010</b>	<b>\$ 8,258,280</b>
Excess of revenues or (expenditures)	872,173	940,510	694,915	(1,053,642)	(2,274,485)	(2,819,680)
Transfers In/Out	(455,960)	(963,210)	(593,915)	57,067	34,000	29,400
Net Increase (Decrease) in Fund Balance	416,213	(22,700)	101,000 **	(996,575)	(2,240,485)	(2,790,280)
Fund Balance - May 1	\$ 1,635,980	\$ 1,212,206	\$ 1,189,506	\$ 5,848,101	\$ 5,466,245	\$ 3,225,760
<b>Fund Balance - April 30</b>	<b>\$ 2,052,193</b>	<b>\$ 1,189,506</b>	<b>\$ 1,290,506</b>	<b>\$ 4,851,526</b>	<b>\$ 3,225,760</b>	<b>\$ 435,480</b>

\* The Fund Balance was determined by using budgeted figures for 2005 and 2006

\*\* The Insurance Fund is included as part of the General Fund in the audit. In the 2006 budget, revenues exceed expenditures in the Insurance Fund by \$101,000.

**Village of Algonquin  
FY 2006 Annual Budget  
Fund Balance Projections**

	<b>* Projected Fund Balance at 05/01/05</b>	<b>FY 2006 Revenues</b>	<b>FY 2006 Expenditures</b>	<b>Projected Fund Balance at 04/30/06</b>
General Fund	3,659,830	15,044,390	15,044,390	3,659,830
Cemetery Fund	2,094	39,000	39,000	2,094
Motor Fuel Fund	859,539	870,000	1,632,000	97,539
Street Improvement Fund	656,802	1,687,000	2,296,500	47,302
Swimming Pool Fund	5,400	127,780	127,780	5,400
Park Fund	1,941,237	608,500	2,037,000	512,737
W & S Operating Fund	46,273,393	4,870,290	4,614,240	46,529,443
W & S Bond Interest Fund	11,500	489,050	483,050	17,500
W & S Bond Revenue Fund	512,860	17,000	20,000	509,860
W & S Depreciation Fund	153,463	5,500	5,500	153,463
W & S Improvement & Construction Fund	7,453,922	3,135,000	6,256,700	4,332,222
Cemetery Acquisition Fund	7,126	200	-	7,326
Cemetery Trust Fund	224,847	7,000	12,000	219,847
Community Development Fund	277,463	4,020	-	281,483
School Donation Fund	89,810	2,008,000	2,003,000	94,810
Cul De Sac Fund	772,580	46,000	41,000	777,580
Village Construction Fund	39,377	40,700	-	80,077
Insurance Fund	254,108	552,000	451,000	355,108
Hotel Tax Fund	53,336	85,500	85,000	53,836
Vehicle Maint. Service Fund	88,164	871,295	871,295	88,164
Police Pension Fund	5,558,367	1,105,210	189,100	6,474,477
Developer Deposits Fund	652,641	-	-	652,641
Debt Service Fund	459,084	585,515	563,525	481,074
<b>TOTALS</b>	<b>70,006,944</b>	<b>32,198,950</b>	<b>36,772,080</b>	<b>65,433,814</b>

\*Projected Fund Balance at 05/01/05 is the estimated actual for FY 2005

# **Village of Algonquin**

## **Revenue Assumptions and Trends – FY 2006**

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### **Budgeted Revenues – All Funds**

Total revenues for all funds for the 2006 fiscal year are budgeted at \$32,189,949 which is an increase of \$1,692,184 or 5.5% over the comparable budgeted revenues for fiscal year 2005. The difference is attributable to the General Fund which increased by \$3,200,000; primarily in sales tax. The following discussion of revenue assumptions and trends represents 91% of the total revenue budget.

#### **A. Common Assumptions**

1. Interest Income Rate – 3.00%
2. The cash basis of accounting is used for budget purposes.
3. Trend analysis with historical information is used to project the budget unless another method is indicated.

#### **B. General Fund**

##### **1. Sales Tax**

The budget assumes that the State of Illinois will continue to timely remit the municipal portion (1%) of the State Sales Tax to communities on point of sales basis.

Projected FY05 receipts will exceed the FY05 sales tax budget of \$3,900,000 by 3-5% and exceed FY04 actual by approximately 30%. This continues the strong year-to-year actual increases of 27% and 19% in the prior two FY. The FY06 budget includes a full year of collections from retailers such as Super Target, Kohl's, Walmart and other strip center storefronts. More significantly, Algonquin Commons, with approximately 80 tenants and 600,000 sq ft of retail space, opened in October and November 2004 as expected. All of these retailers together with other planned openings are expected to substantially increase sales tax collections for FY06 to \$6,390,000.

##### **2. Real Estate Taxes**

Assumptions for the 2004 Tax Levy were continuing the 2003 Tax Rate of 0.484 with an estimate of \$821,032,000 for Equalized Assessed Valuation ("EAV"). This data resulted in a tax levy for the General Fund of \$3,421,345 which does not include Road & Bridge at it is not levied by the Village. The Village attained home rule status in FY04 and there will no longer be a tax levy reduction for the Property Tax Limitation Act. The FY06 budget is 11.8% higher than the estimated actual for FY05. Algonquin has experienced double digit increases in EAV annually since 1999 with tax rates ranging from .492 in 1999 to the estimate of .484 for 2004. The budget for Road & Bridge is \$275,000 which is equal to FY05 estimated actual and budget.

##### **3. Income and Use Tax (Shared from State of Illinois)**

The State of Illinois shares a portion of State Income Tax and State Use Tax revenues with distributions based on per capita allocations. The Illinois Municipal League ("IML") estimated the per capita allocation for FY06 at \$82.00 or 5.5% higher than the FY05 estimated actual. The 2003 Special Census conducted in Algonquin was ratified by the Illinois Secretary of State in February 2004 with a population of 27,885. This is an increase of 16% over the 2000 decennial census. The budgeted allocations for FY06 are

\$2,150,000 or 4.9% in excess of the FY05 budget. This budget assumes twelve cash distributions for both income and use tax from the State. (Eleven income tax distributions were received from the State in FY04.) The actual per capita distribution peaked at \$89.21 in FY01 and is slowly climbing back since the low point of \$69.64 in FY04.

#### 4. Franchise Fees

Cable Television Franchise Fees are based on 5% of the gross revenues collected by the cable service provider. \$250,000 in revenue is projected reflecting historical receipts and population estimates. Year-to-year revenue increases for FY03 and FY04 were 6% respectfully. Estimated actual for FY05 will exceed budget by 8 -10%.

Natural Gas Franchise Fees were budgeted at \$37,000 pursuant to an agreement with NICOR for an annual payment based on a formula that includes past therms billing value and village population. The three year trend for this franchise tax has been year-to-year increases of 5%, 10% and 20% due to higher energy costs and, most recently, the 2003 Special Census.

Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003 at a rate of 1%. This tax is administered by the State of Illinois Department of Revenue and collections are remitted to the Village. The second year under the program saw an increase of 20%; however, the receipts appear to have flattened in the past year. The current budget of \$210,000 is 5% higher than estimated actual for FY05.

#### 5. Building Permits

FY06 permit fees, which are largely new home and commercial permits, were projected at \$900,000 or an increase of .6% over FY05 budget using our building fee schedule. The FY05 estimated actual for building permits will exceed budget by 55% due to commercial growth in Algonquin Commons as the commercial plan reviews were outsourced and, by agreement, the expenses were added to the permit fee schedule.

#### 6. Liquor Licenses

The liquor licenses currently authorized by the Village are – seven Class A licenses, twenty Class A-1 licenses, five Class A-2 licenses, one Class A-3 licenses, three Class B licenses, five Class B-1 licenses, five Class B-2 licenses, three Class C licenses, four Class C-1 licenses, three Class D licenses, four Class E licenses, and three Class F licenses. The total budget generated by the actual issued licenses is projected at \$85,000 or 3.7% more than the FY05 estimated actual.

#### 7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on violations issued by the Village. The fines generally follow population increases and \$505,000 is budgeted for FY06 which is an increase of 18.5% since FY03.

#### 8. Intergovernmental Agreements

This line item accounts for payments received from other units of government pursuant to agreements for police officer assignments and emergency dispatch services. These

include officers assigned to the North Central Narcotics Task Force and Community Unit School District 300 as well as radio dispatching for the Algonquin LITH Fire District. The FY06 budget of \$72,000 is a decrease of 10% since the fire district dispatching will cease at mid-year.

#### 9. Recreation Programs

This line item accounts for registrations for events and recreation programs. A total of \$84,495 is projected for FY06 which is approximately the same as FY05.

#### 10. Sale of Surplus Property

Surplus property that is sold through auction includes capital equipment such as motor vehicles, outdated computer equipment and Public Works equipment identified as surplus by village personnel during the year. A total of \$2,500 is projected to be received in FY 2006 which is the same as budgeted for FY05.

### C. Water and Sewer Fund

#### 1. Water Fees

The current rate of \$2.45 per 1,000 gallons is an increase of 9.9% over last year's rate. The rate will increase by 10.2% on February 1, 2006 as step 3 of a 5 step annual rate increase. The budget of \$2,278,525 is 21% higher than the estimated actual for FY05. This is a result of the compounding of rate increases, additional homes and businesses as well as higher consumption due to additional water capacity which is being brought on line and may result in relaxed usage restrictions.

#### 2. Sewer Fees

The current rate of \$2.32 per 1,000 gallons is an increase of 9.9% over last year's rate. The rate will increase by 9.9% on February 1, 2006 as step 3 of a 5 step annual rate increase. The budget of \$2,157,624 is 20% higher than the estimated actual for FY05. This is a result of the compounding of rate increases, additional homes and businesses as well as higher consumption due to additional water capacity which is being brought on line and may result in relaxed usage restrictions.

#### 3. Meter Sales

The budgeted amount of \$299,000 is based on new permit issues using the fee schedule and is a 25.6% increase over FY05 budget.

#### 4. Connection Fees

Water Tapping Fees for plats approved after February 1, 2004 for 1 or 2, and 3 or 4 bedroom homes were increased to \$5,650.00 and \$6,000.00 respectively per dwelling unit. Tapping Fees for plats approved before February 1, 2004 for 1 or 2, and 3 or 4 bedroom homes were increased to \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY06 budget of \$1,500,000 is a reduction of 45% and primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

Sewer Tapping Fees for 1 or 2, and 3 or 4 bedroom homes were established at \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY06 budget of \$1,200,000 is a reduction of 20% and primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

D. Motor Fuel Tax Fund

A portion of the State of Illinois Motor Fuel Tax is distributed to municipalities on a per capita basis and is used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the use of these funds. The IML monitors collections and distributions which are received from the Illinois Department of Transportation. The per capita distribution amount has been estimated at \$28.35 for FY06. Algonquin also participates in the State's High Growth City Distribution. These revenues will result in total budgeted MFT revenues of \$850,000 which is equal to the FY05 budget but a decrease of 2% from the FY05 estimated actual.

E. Street Improvement Fund

Utility Tax projected revenues of \$1,075,000 result from a tax of 4% on electricity and natural gas usage as well as the projection of \$600,000 for the Simplified Telecommunications Tax. The total is an increase of 11% over the FY05 budget due to higher gas energy costs, new homes and commercial development. The Telecommunications Tax at 4% is administered by the State of Illinois Department of Revenue as part of the Simplified Municipal Telecommunications Tax and remitted to the Village.

F. Insurance Fund

The FY06 Tax Levy of \$550,000 is equal to the FY05 estimated actual and FY05 budget. These revenues provide for the liability insurance premiums of the Village.

G. Police Pension Fund

The major revenues in this fund fall into three categories. The employer contribution of \$421,335 is determined by an independent actuarial study which is conducted annually. This amount is the basis of the tax levy which, in turn, is the employer contribution to the Pension Fund. Investment income of \$381,875 is estimated by an analysis of existing investments. The final major revenue of \$302,000 is pension contributions from police officers at 9.91% of their annual salary.

H. Debt Service Funds

The Village has two debt service funds which are used for the retirement of debt issued for construction of buildings (general fund) and expansion of the water and sewer system. Interfund transfers fund all expenditures in the Debt Service Funds. The budgeted Water & Sewer debt service transfer is \$481,050 which is equal to the FY05 budget while the budgeted General Fund debt service transfer is \$561,515 or .8% higher than the prior year budget.

I. Park Fund

Construction of Cornish Park is assisted, in part, due to a grant from Illinois Department of Natural Resources in the amount of \$239,000. Other revenues for park construction include development donations of \$350,000.

J. School Donation Fund

School Impact Fees are collected by the Village according to ordinances and paid to the School Districts upon request. The FY06 budget of \$2,000,000 is the same as was budgeted for FY05.

<p align="center"><b>Fiscal Year 2005-2006 Budget</b>  <b>GENERAL FUND TOTALS</b></p>
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	<u>2005-2006 figures</u>
<b><u>Revenue</u></b>	<b>\$ 15,044,390.00</b>

**Expenditures By Department**

Administration	\$ 2,177,390.00
Police	\$ 6,390,900.00
Public Works Admin.	\$ 794,360.00
Streets	\$ 2,077,480.00
Parks & Forestry	\$ 1,299,410.00
Community Development	\$ 1,099,960.00
Long-Term Debt	\$ 116,000.00
Multidepartmental	\$ 1,088,890.00
<b>TOTAL:</b>	<b>\$ 15,044,390.00</b>

<b>Difference</b>	<b>\$ -</b>
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***RESULT = A BALANCED BUDGET***

# REVENUES General Fund

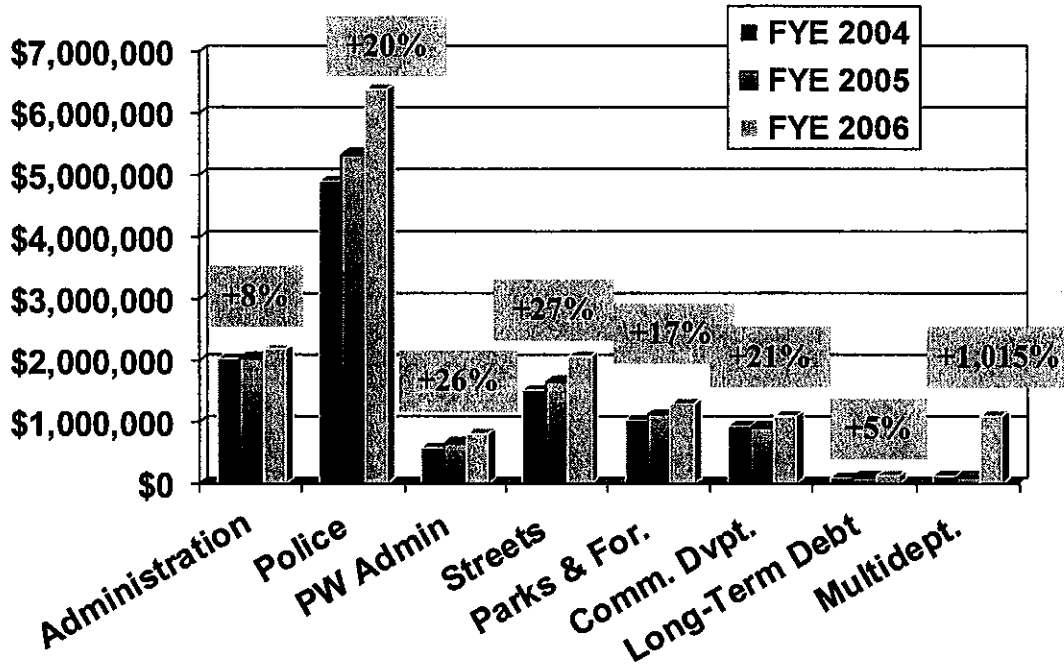
		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
General Fund						
<b>Sales Tax</b>						
01.31010 Sales Tax		\$ 2,285,971.26	\$ 2,909,635.19	\$ 3,456,516.56	\$ 3,900,000.00	\$ 6,390,000.00
<b>Total</b>		\$ 2,285,971.26	\$ 2,909,635.19	\$ 3,456,516.56	\$ 3,900,000.00	\$ 6,390,000.00
<b>Income Tax</b>						
01.31020 Income Tax		1,874,487.20	1,746,969.10	1,728,959.68	2,050,000.00	2,150,000.00
01.31590 Personal Prop. Repl. Tax - Twp.		3,726.22	3,584.64	4,010.20	3,000.00	2,500.00
01.31591 Personal Prop. Repl. Tax - St.		36,973.77	30,211.16	33,556.64	25,000.00	18,000.00
<b>Total</b>		\$ 1,915,187.19	\$ 1,780,764.90	\$ 1,766,526.52	\$ 2,078,000.00	\$ 2,170,500.00
<b>Community Development Fees</b>						
01.31050 Building Permits		1,125,336.52	1,008,772.20	673,997.22	895,000.00	900,000.00
01.31051 Site Development Fee		11,242.75	10,032.32	11,125.00	10,000.00	10,000.00
01.31060 Building Permit Fines		55,299.00	39,991.00	22,905.00	30,000.00	32,000.00
01.31070 Planning/Zoning/Annex.		35,153.60	104,031.40	159,934.50	75,000.00	75,000.00
01.31700 Platting Fees		192,120.00	156,124.50	271,021.18	160,000.00	200,000.00
<b>Total</b>		\$ 1,419,151.87	\$ 1,318,951.42	\$ 1,138,982.90	\$ 1,170,000.00	\$ 1,217,000.00
<b>Police/Court Fines</b>						
01.31100 County-DUI Fines		11,639.75	8,661.00	5,142.00	7,500.00	7,000.00
01.31105 County-DARE Fines		850.00	850.00	349.40	1,000.00	1,000.00
01.31110 County Court Fines		427,902.58	425,977.67	494,583.54	505,000.00	505,000.00
01.31115 County Drug Fines		2,491.15	2,396.84	3,176.50	2,500.00	2,500.00
01.31120 County Prosecution Fees		2,706.00	1,855.50	1,441.50	2,000.00	2,000.00
01.31140 Alarm Lines		15,358.26	16,116.75	21,970.41	17,000.00	19,000.00
01.31150 Police Fines		21,367.01	44,553.00	32,209.00	20,000.00	17,000.00
01.31160 Police Accident Reports		4,513.00	5,474.25	5,195.68	5,000.00	5,000.00
01.31170 Police Training Reimbursement		9,995.00	11,492.51	0.00	11,500.00	5,000.00
01.31340 Dispatch Fees		1,017.50	0.00	0.00	0.00	0.00
<b>Total</b>		\$ 497,840.25	\$ 517,377.52	\$ 564,068.03	\$ 571,500.00	\$ 563,500.00
<b>Franchise &amp; Telecommunication Fees</b>						
01.31180 Cable Franchise		203,972.86	215,960.91	228,170.92	230,000.00	250,000.00
01.31185 Natural Gas Franchise		26,494.15	27,751.47	30,468.54	35,000.00	37,000.00
01.31190 Telecommunications Tax		134,661.87	166,200.59	229,957.88	220,000.00	210,000.00
<b>Total</b>		\$ 365,128.88	\$ 409,912.97	\$ 488,597.34	\$ 485,000.00	\$ 497,000.00
<b>Real Estate Taxes</b>						
01.31500 Real Estate Tax General		1,214,486.53	1,238,192.23	1,178,343.90	1,325,020.00	1,800,000.00
01.31510 Real Estate Tax Police		426,970.43	169,430.34	427,552.39	450,000.00	625,000.00
01.31520 Real Estate Tax IMRF		122,979.73	120,038.46	119,370.51	125,000.00	170,000.00
01.31530 Real Estate Tax R&B		252,946.58	256,470.83	267,173.96	275,000.00	275,000.00
01.31540 Real Estate Tax GOBI		104,838.71	104,013.13	104,084.69	111,000.00	112,130.00
01.31550 Real Estate School Crossing		1,153.32	656.57	657.78	1,000.00	4,440.00
01.31570 Real Estate Tax FICA		197,960.78	204,722.68	205,601.75	206,000.00	284,000.00
01.31575 Real Estate Tax Police Pension		235,872.81	600,461.11	342,699.66	354,300.00	421,335.00
01.31585 Real Estate Tax ESDA		1,153.33	656.57	657.78	1,000.00	4,440.00
<b>Total</b>		\$ 2,558,362.22	\$ 2,694,641.92	\$ 2,646,142.42	\$ 2,848,320.00	\$ 3,696,345.00
<b>Donations</b>						
01.31428 Donations-Operating-Public Safety		0.00	0.00	9,194.96	24,900.00	1,000.00
01.31429 Donations-Operating-Public Works		0.00	0.00	5,000.00	0.00	10,000.00
01.31430 Donations-Operating-General Govt.		161,061.73	32,861.88	2,300.00	0.00	0.00
01.31431 Donation-Makeup Tax		23,385.84	19,877.99	21,207.64	25,000.00	23,000.00
01.31436 Donation-Ecosystem Maintenance		11,800.00	118,800.00	39,200.00	50,000.00	5,000.00
<b>Total</b>		\$ 196,247.57	\$ 171,539.87	\$ 76,902.60	\$ 99,900.00	\$ 39,000.00
<b>Grants</b>						
01.31450 Grants-Operating General Govt.		437,815.58	915,581.36	0.00	6,000.00	0.00
01.31451 Grants-Operating Public Safety		0.00	0.00	252,127.68	41,600.00	123,640.00
01.31452 Grants-Operating Public Works		0.00	0.00	0.00	25,000.00	0.00
<b>Total</b>		\$ 437,815.58	\$ 915,581.36	\$ 252,127.68	\$ 72,600.00	\$ 123,640.00

# REVENUES General Fund

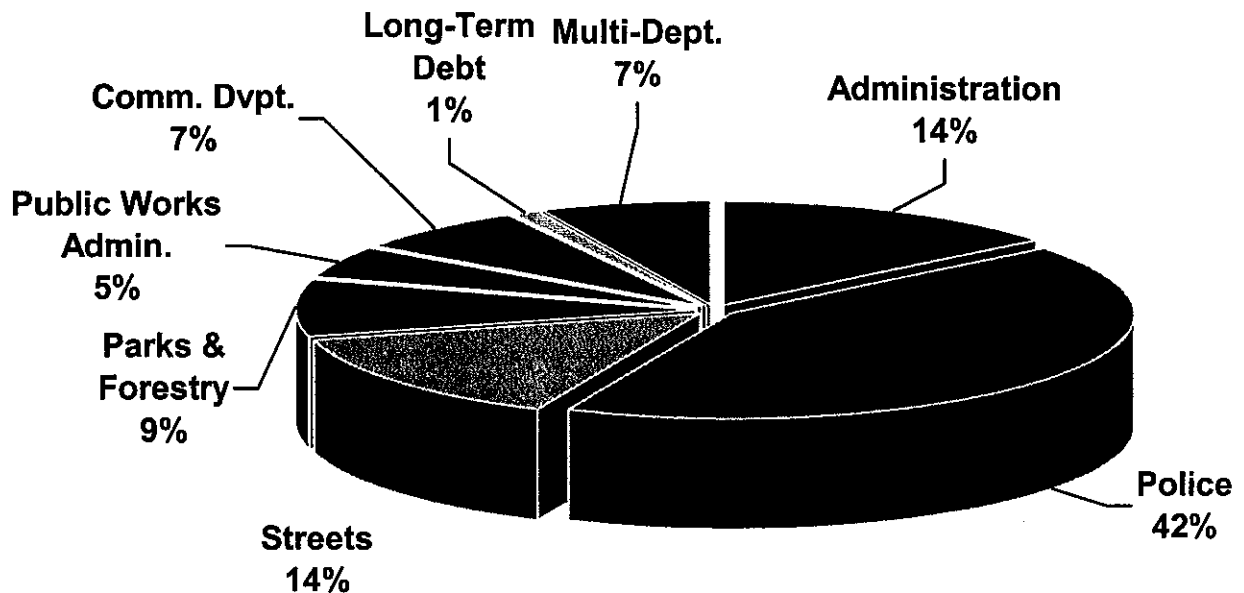
		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
General Fund						
<b>Interest</b>						
01.31210	Interest - Vendor Claims	39,785.55	9,619.90	2,534.24	10,000.00	5,000.00
01.31220	Interest - GO Bond	9,862.46	2,761.07	578.53	500.00	700.00
01.31240	Interest - Invest. Pools	65,427.08	30,614.90	11,230.67	15,000.00	30,000.00
<b>Total</b>		<b>\$ 115,075.09</b>	<b>\$ 42,995.87</b>	<b>\$ 14,343.44</b>	<b>\$ 25,500.00</b>	<b>\$ 35,700.00</b>
<b>Other</b>						
01.31080	Liquor Licenses	55,275.00	57,975.00	20,737.00	70,000.00	85,000.00
01.31090	Licenses	14,508.98	14,882.00	16,316.36	15,000.00	17,000.00
01.31130	Forfeited Funds	0.00	0.00	1,950.00	0.00	0.00
01.31171	Intergovernmental Agreements	16,623.93	49,042.00	159,382.00	80,000.00	72,000.00
01.31172	Historical Commission	978.10	445.00	203.00	1,000.00	1,000.00
01.31320	Reports/Maps/Ordinances	5,551.60	3,889.87	3,589.75	5,000.00	4,000.00
01.31400	Park Usage	200.00	0.00	0.00	200.00	0.00
01.31410	Snow Plowing Fees	0.00	14,772.00	3,520.00	3,000.00	3,000.00
01.31415	Public Works Misc. Billings	0.00	0.00	0.00	0.00	1,000.00
01.34300	Administrative Fees	(68.36)	503.97	325.81	500.00	500.00
01.36300	Rental Income	31,355.00	41,927.65	44,154.42	40,000.00	21,210.00
01.39114	Transfer From School Donation Fd.	3,000.00	3,000.00	0.00	3,000.00	3,000.00
01.39210	Capital Lease Proceeds	0.00	0.00	0.00	263,360.00	0.00
01.39900	Miscellaneous Revenue	3,040.93	6,772.33	141,617.64	1,000.00	1,000.00
01.39901	Insurance Claims	New Line Item	0.00	6,575.00	0.00	0.00
01.39902	Subdivision Signs	20,038.96	11,406.19	5,570.19	10,000.00	10,000.00
01.39903	Restitution - Court Cases	180.00	482.25	609.00	300.00	500.00
01.39904	Sale of Surplus Equipment	97,491.10	11,525.94	22,407.00	2,500.00	2,500.00
01.39906	Maintenance Fee	3,515.00	3,810.00	2,595.00	3,000.00	2,500.00
01.39907	Recreation Programs	0.00	0.00	29,449.00	87,500.00	84,495.00
01.39908	Senior Bus	0.00	0.00	3,504.50	5,000.00	3,000.00
<b>Total</b>		<b>\$ 251,690.24</b>	<b>\$ 220,434.20</b>	<b>\$ 462,505.67</b>	<b>\$ 590,360.00</b>	<b>\$ 311,705.00</b>
<b>General Fund Total</b>		<b>\$ 10,042,470.15</b>	<b>\$ 10,981,835.22</b>	<b>\$ 10,866,713.16</b>	<b>\$ 11,841,180.00</b>	<b>\$ 15,044,390.00</b>

# General Fund Summary Charts

## Department Expenditures for Fiscal Year Ending 2004 Compared With Fiscal Year Ending 2005



## General Fund Expenditures By Department



## Administration Department

### Department/Program Description

The Administration Department houses several functions of Village operations, including the Village Manager's office and Executive offices, Finance, Human Resources, Information Technology, Events and Recreation, Geographic Information Systems, and General Administration.

<b>Personnel Summary</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>
Manager	1	1	1	1	1
Assistant Village Manager		1	1	1	1
Assistant to the Manager	1				
Treasurer/Finance Director	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Information Systems Coordinator		1	1	1	1
Accountant	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Events and Recreation Coordinator		1	1	1	1
GIS Technician				1	1
Principal Assistant (Admin/HR)		1	1	1	2
Secretary/Account Clerk	4	3	3	3	3
Utility Billing – Previously Secretary/Account Clerk, then Water Billing Clerk (Position has various salary distributions between Administration and Public Works)	2	2	2	2	2
IT Technician			1 PT	1 PT	1 PT
Intern	3 PT	3 PT	3PT	1 PT	1 PT
Senior Van Drivers		3 PT	3PT	3PT	3 PT
<b>Total Full-Time Employees</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>17</b>
<b>Total Part-Time Employees</b>	<b>3</b>	<b>6</b>	<b>7</b>	<b>5</b>	<b>5</b>
<b>Total Employees</b>	<b>17</b>	<b>21</b>	<b>22</b>	<b>21</b>	<b>22</b>

### Explanation of New Positions

The Administration budget proposes the addition of one full-time Principal Assistant, resulting in two Principal Assistant positions, one dedicated to Human Resources, and one dedicated to Administration. The Principal Assistant to Human Resources will perform a variety of routine and clerical, secretarial and administrative work in assisting the Human Resources Director in the administration of various components of the personnel system of the organization, including job analysis, compensation analysis, applicant screening, examination, selection, labor relations, and training. The Principal Assistant in the Administration area will support the Assistant Village Manager in a variety of areas, including cable issues, recycling/refuse/yard waste program, records management, and so on. This Principal Assistant will also provide some assistance to the Events and Recreation Coordinator in the areas of programming, registration, and Senior Bus scheduling.

### FY2004-2005 Accomplishments

- Received GFOA's Distinguished Budget Presentation Award for the FY 2004-2005 budget.
- Submitted the FYE 2004 Audit for GFOA's Certificate of Achievement for Excellence in Financial Reporting.

- Successfully implemented the audit changes required for GASB 34 compliance.
- Accommodated an increase in volume of water bills processed. Water billing processing increased from May 2004 to January 2005 by 259 accounts or 2.6%.
- Hired a full time Geographic Information Systems Technician, who has completed the first stages in making GIS available to all employees, moved design of the zoning map in-house, updated data, and begun training of employees on GIS applications.
- Constructed an archived records storage area at the new public works facility, reviewed a houseful of records, disposed of records in accordance with the approval of the State Records Commission, and began the long-term task of organizing and filing the remaining records.
- Revised an outdated computer policy and implemented it Village wide. The goals of this policy are to ensure the security of the Village's hardware, software, and data; decrease downtime of hardware through proper maintenance and upkeep of equipment; establish an efficient means of addressing user technical issues; and convey expectations to users.
- Devised a brochure outlining the fee schedule and a usage plan for municipal parks and buildings. We will be implementing this new schedule in the coming year.
- Established relationships with area schools to utilize their facilities for recreation programming, allowing the Village to offer expanded classes and athletic programs. Enrollment as a whole continues to increase.
- Received grant funding from both Walmart and CDBG funds from McHenry County for expansion of the Senior Bus program to provide transportation options on Saturdays.

#### **Budget Highlights**

- The department will continue to focus on GIS as a tool to improve communications between departments, consolidate operations and data, and enhance customer service (both internal and external).
- A comprehensive overhaul of the Village's web site will be completed this fiscal year, with the goal of offering an interactive, easily navigable, and user-friendly web site for our residents, visitors, and businesses. Included in this upgrade will be an on-line bill payment option for water/sewer bills.
- The secondary senior transportation backup vehicle will be upgraded to a new, larger sedan at a very reasonable cost.

#### **Future Goals and Objectives**

- As part of the records disposal process, we will outline and implement a comprehensive records management policy. In addition, we will develop an e-mail policy.
- We plan to continue to expand our recreational programming to meet the demands of our residents. To this end, we will increase awareness of programs, implement improved marketing techniques and publications, offer education enrichment programs for adults and children, research a contractor for summer camp and environmental programming, and streamline the registration process.
- Utilize the Illinois Department of Transportation's software to track all MFT approved projects.
- Streamline operations by using Electronic Fund Transfers whenever possible for revenue collection, accounts payable, and payroll processing.
- Compile a Financial Trend Monitoring Analysis to provide additional information on the financial condition of the Village of Algonquin based on the fiscal year audit.
- Streamline the water billing operation by offering additional payment options to residents; thus improving customer service.

# EXPENDITURES

## Administration Department

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Administration</b>						
<b>Personnel</b>						
01.100.103	IMRF		\$ 41,212.71	\$ 46,460.42	\$ 66,850.00	\$ 74,475.00
01.100.104	FICA		45,080.95	48,334.73	59,675.00	64,650.00
01.100.105	Unemployment Tax	\$ 584.49	1,061.55	2,732.75	1,450.00	3,650.00
01.100.106	Health Insurance	50,210.96	71,898.64	77,121.76	108,800.00	101,725.00
01.100.110*	Salaries	449,212.92	607,363.89	644,658.73	729,725.00	788,075.00
01.100.155	Overtime	2,110.42	2,511.52	2,707.57	4,000.00	4,000.00
01.100.190	Salary - Elected Officials	29,800.08	28,450.08	37,900.08	57,000.00	57,000.00
<b>Total</b>		\$ 531,918.87	\$ 797,579.34	\$ 859,916.04	\$ 1,027,500.00	\$ 1,093,575.00
<b>Contractual Services</b>						
01.100.210	Telephone	\$ 20,068.08	\$ 18,862.80	\$ 18,529.08	\$ 22,820.00	\$ 24,860.00
01.100.211	Natural Gas	4,737.17	8,084.78	8,256.56	11,000.00	11,000.00
01.100.212	Electric	120.02	120.52	(422.85)	120.00	0.00
01.100.230	Legal Services	92,593.53	63,858.76	62,954.04	50,000.00	60,000.00
01.100.231	Audit Services	9,650.00	14,020.00	16,400.00	22,350.00	20,350.00
01.100.234	Professional Services	38,697.79	52,032.18	44,580.48	49,900.00	75,480.00
01.100.237	Publications	3,105.82	2,137.53	1,144.71	2,850.00	3,300.00
01.100.238	Printing & Advertising	9,668.62	11,679.06	16,379.26	14,400.00	18,700.00
01.100.240	Village Newsletter	22,588.94	24,141.83	21,305.06	24,600.00	31,600.00
01.100.250	Equipment Rental	1,065.50	1,248.99	1,116.00	1,200.00	1,200.00
01.100.255	Physical Exams	40.95	0.00	0.00	0.00	0.00
<b>Total</b>		\$ 202,336.42	\$ 196,186.45	\$ 190,242.34	\$ 199,240.00	\$ 246,490.00
<b>Supplies &amp; Materials</b>						
01.100.308	Office Supplies	\$ 13,170.00	\$ 11,671.39	\$ 12,563.44	\$ 11,300.00	\$ 12,000.00
01.100.317	Postage	6,421.34	9,075.37	4,695.52	11,000.00	10,000.00
01.100.319	Building Supplies(R)	9,340.25	7,397.41	8,277.22	4,215.00	4,320.00
01.100.320	Tools, Equipment & Supplies	1,966.33	2,087.10	574.06	1,500.00	1,760.00
01.100.321	Fuel	914.03	3,723.79	3,371.31	3,475.00	5,000.00
01.100.332	Office Furniture & Equipment	32,222.33	24,269.92	2,568.65	1,100.00	35,200.00
<b>Total</b>		\$ 64,034.28	\$ 58,224.98	\$ 32,050.20	\$ 32,590.00	\$ 68,280.00
<b>Maintenance</b>						
01.100.420	Vehicle Maintenance(S)	\$ 1,176.51	\$ 5,881.22	\$ 7,532.42	\$ 6,960.00	\$ 8,745.00
01.100.423	Building Maintenance(R)	30,957.77	19,970.12	22,794.82	37,860.00	36,320.00
01.100.424	Grounds Maintenance (R)	4,177.95	5,996.16	5,941.76	4,170.00	5,645.00
01.100.426	Office Equipment Maintenance	5,143.05	4,879.92	2,754.19	5,200.00	5,500.00
<b>Total</b>		\$ 41,455.28	\$ 36,727.42	\$ 39,023.19	\$ 54,190.00	\$ 56,210.00
<b>Capital Expenditures</b>						
01.100.590	Capital Purchase	\$ 54,339.55	\$ 21,175.82	\$ -	\$ -	\$ 12,685.00
01.100.594	Capital Lease Payments	9,947.84	9,205.31	0.00	0.00	0.00
01.100.599	Lease Payments	0.00	0.00	8,130.48	10,980.00	10,840.00
<b>Total</b>		\$ 64,287.39	\$ 30,381.13	\$ 8,130.48	\$ 10,980.00	\$ 23,525.00
<b>Transfers</b>						
01.100.647	Transfer to Debt Service Fund	430,000.00	554,000.00	435,000.00	557,100.00	561,515.00
01.100.648	Transfer to Village Construction	0.00	382,172.70	0.00	0.00	0.00
01.100.649	Transfer to Insurance Fund	43,444.09	0.00	0.00	0.00	0.00
01.100.650	Transfer to Cemetery Fund	23,031.49	20,181.00	9,853.32	20,790.00	0.00
01.100.651	Transfer to Service Fund	6,357.48	0.00	0.00	0.00	0.00
<b>Total</b>		\$ 502,833.06	\$ 956,353.70	\$ 444,853.32	\$ 577,890.00	\$ 561,515.00
<b>Other Charges</b>						
01.100.701	Recreation Programs			\$ 35,789.75	\$ 86,460.00	\$ 90,875.00
01.100.740	Travel/Training/Dues	\$ 24,509.18	\$ 20,646.93	13,987.29	24,550.00	31,920.00
01.100.741	Elected Officials - Meetings	332.00	441.25	513.00	600.00	600.00
01.100.742	Special Census	0.00	109,626.00	130,430.74	0.00	0.00
01.100.745	President's Expenses	1,149.18	524.54	529.32	1,000.00	1,000.00
01.100.750	Historic Commission	2,778.25	4,505.84	4,344.21	2,950.00	3,400.00
<b>Total</b>		\$ 28,768.61	\$ 135,744.56	\$ 185,594.31	\$ 115,560.00	\$ 127,795.00
<b>Administration Total</b>		\$ 1,435,633.91	\$ 2,211,197.58	\$ 1,759,809.88	\$ 2,017,950.00	\$ 2,177,390.00

## Police Department

### Department/Program Description

The police department is responsible for gaining public compliance with regulations and laws developed through the legislative and executive branches of government. This is done through the education of the public on these regulations and laws and the enforcement of them. The department determines compliance through investigations either alone or with other jurisdictions. The department also assists the community with social issues by providing assistance and education. The department works with the community as a resource to resolve issues, which affect the quality of life in the Village.

<b>Personnel Summary</b>	<b>2001- 2002</b>	<b>2002- 2003</b>	<b>2003- 2004</b>	<b>2004- 2005</b>	<b>2005- 2006</b>
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Patrol Sergeants/Traffic	5	5	5	5	5
Traffic Sergeant		1	1	1	1
Investigative Sergeant	1	1	1	1	1
Investigators	3	3	3	3	5
High School Liaison/D.A.R.E./VEGA	3	3	3	2	2
North Central Narcotics Task Force	1	1	1	1	1
Accreditation/Resource Officer	1	1	1	1	1
Patrol (including K-9 )	23	23	23	23	26*
Strategic Traffic Enforcement	1	1	1	2	2
Telecommunicators – Full-Time Part-Time	8	9	9	9	8
Secretary	2	2	2	2	2
Records/Clerk	2	2	2	2	2
Community Service Officer	2	2	2	2	3*
Crossing Guard (7.5 Hours/Day X 180 Days) – Part-Time	3	4	4	4	4
<b>Total Full-Time Employees</b>	<b>55</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>62</b>
<b>Total Part-Time Employees</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total Employees</b>	<b>58</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>66</b>

\*The new CSO position is funded for ½ year. Two of the new officer positions are funded for ½ year. They will be November 1 hires. In addition, the telecommunicator positions are funded for part of a year, until the new consolidated dispatch agency, SEECOM, is operational.

### Explanation of New Positions

In this budget proposal, the prior allocated, but not funded, officer position will be filled. Two additional investigators have been approved in this budget process to accommodate the increased workload for the Investigative Division that corresponds with the growth of the Village.

Three additional patrol officers are also included in this budget. After completion of the basic recruit academy and field training program, they will be used to open an additional west-side beat, or patrol zone. This is needed because of the large amount of development along the Randall Road Corridor and the resulting increase in police activity.

An additional Community Service Officer will be hired after November 1, 2005. This position will assist with traffic control, ordinance enforcement, minor report handling, and administrative duties.

## **FY2004-2005 Accomplishments**

- The Police Department completed and submitted for review and approval a Village Emergency Operations Plan. The plan is divided into functional annexes which address key response functions to natural and man-made disasters.
- We implemented the Child Safety Seat Transport Car Program. The vehicle was donated by a local car dealer, and has permanently installed child safety seats. The vehicle is used to transport children that come under the police department's control to meet the spirit of the Child Passenger Protection Act. In addition, the program provides a free child safety seat for any resident with the purchase of a new Hyundai.
- We developed an Employee Recognition program which includes peer review of award nominations and the option to wear awards on the police uniform.
- The Village adopted the National Incident Management System (NIMS) through a resolution.
- In accordance with the adoption of NIMS, the police department developed and implemented an Incident Command System policy in an effort to institutionalize the process. The policy provides guidance on critical incident assessment and the development of a command structure so that incidents could be brought under control more quickly.
- In accordance with NIMS, a majority of the command staff attended the Unified Command course.
- Sgt. Riese graduated from the Northwestern University School of Police Staff and Command.
- The department reviewed and updated the Outdoor Warning System policy which enhances community safety during severe weather conditions.
- Staff began Hazardous Materials First Responder Awareness Training and Bloodborn Pathogens Awareness on a computer based program. This training is required by federal regulations, and the computer based delivery allows the officer to receive the training on-shift, saving thousand of dollars of overtime.
- The department obtained an outdoor location for mandatory firearms training with the cooperation of a local business.
- Sgt. Merritt was certified as an Emergency Vehicle Operations Course trainer, and he now has the ability to provide this training to department officers.
- Officer Filippini graduated from the Federal Emergency Management Agency Public Information Officer course. He will fill the role of the department Public Information Officer during times of high volume requests from the media.
- Officer Stachura was added to the Traffic Unit as a Truck Enforcement officer on a full-time basis.
- Deputy Chief Urban earned the Professional Development Series recognition from the Illinois Emergency Management Agency and the Federal Emergency Management Agency.
- Sgt. Sutrick updated and expanded the Field Training Officers program for training new officers hired by the department.
- Sgt Wisnauski worked with the McHenry County SAO and Turning Point to co-teach a three-day training to county law enforcement officers on Responding to Domestic Violence Calls.
- Sgt. Wisnauski was assigned to serve on the newly formed (2004) McHenry County Mental Health-Law Enforcement Task Force.
- Staff applied for and received a grant for \$95,000. The Local Alcohol Program Grant is to arrest DUI offenders, educate the public and provide for safer roadways.
- The Department received several awards, including First Place, Illinois Traffic Safety Challenge, Municipal (26-50 Officers) and Third Place, National Traffic Safety Challenge, Municipal (26-50 Officers).
- Staff coordinated and participated in an information exchange meeting for Private Sector Loss Prevention in the Village.

- The Department participated in the analysis and continuing development of a regionalized central communications center (SEECOM). Chief Laine developed the Assessment Interview for the selection of the Director of SEECOM
- Staff continued the application process and the development of Police Department Standards to conform to the commission on Accreditation of Law Enforcement Agencies (CALEA).
- Staff participated in training and investigations with the McHenry County Major Incident Assistance Team.
- Staff participated in the McHenry County Gang Task Force.
- The Village continued leadership for and assignment of personnel to the North Central Narcotics Task Force.
- The Department worked with Community Development and Public Works to develop and implement programs using traffic calming devices.
- Deputy Chief Arthur J. Weber was reappointed to Chairman of McHenry County ETSB.
- Deputy Chief Arthur J. Weber was assigned to the Technology Committee with the McHenry County Chiefs of Police.
- The Department is participating in development of a county-wide records management system and in-car reporting that will significantly reduce officer down time and create a true paperless environment.
- Chief Laine was elevated to the position of Fourth Vice President of the International Association of Chiefs of Police. He serves as liaison to the Private Security Committee, Environmental Crimes Committee, Community Policing Committee and the Legal Officers Section.
- Chief Laine serves as a Past President and Parliamentarian for the Illinois Association of Chiefs of Police. He also serves on the Legislative Committee.
- Chief Laine serves on a number of committees for the Federal Government. Among them are the Regional Computer Forensics Laboratories and Homeland Security, and has served on a committee advising the FBI.
- All members of the Algonquin Police Department participated in the Annual Awards luncheon where they recited the Oath of Honor and received a commemorative coin.
- A number of members of the Police department participated as instructors for the Ted Spella Leadership School.

#### **Budget Highlights**

- Increase the allocation of Patrol Officers and provide for additional patrol area.
- Obtain an additional investigator for the Investigations Division to address Financial Crimes.
- Update and expand the Department's use of electronic technology.
- Increase professional in-service and advanced training of all personnel.

#### **Future Goals and Objectives**

- Continue to develop and implement policies and practices to meet CALEA standards.
- Plan and execute a Village-wide disaster practice for the utilization of the Comprehensive Incident Manual.
- Increase manpower allocation and deployment to meet demand for service from new developments (commercial & traffic) on Randall Road.
- Maintain safety belt usage level above the state average (ongoing).
- Increase compliance with safety/traffic regulations of commercial traffic.

**Departmental Indicators**

	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>
<b>Traffic Accidents</b>			
Fatal	0	1	0
Personal Injury	134	123	116
Property Damage	561	577	886
Private Property	58	85	137
<b>Part I Crimes</b>	428	480	589
<b>Part II Crimes</b>	1463	1456	1368
<b>Services or Activities</b>	9329	9802	9458

**Part I Crimes** include: homicide, rape or sexual assault, robbery, aggravated battery, burglary, motor vehicle theft, theft, and arson.

**Part II Crimes** include: battery, assault, deceptive practices, criminal damage or trespass, sex offenses, offenses involving children, liquor or drug offenses, serious motor vehicle offenses, and disorderly conduct.

**Services or Activities** include: assistance to other agencies, assistance to public, public complaints, lost or found, traffic violations and services, and department services.

# EXPENDITURES

## Police Department

		ACTUAL DOLLARS			04-05 Budget	2004-2005 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Police Department</b>						
<b>Personnel</b>						
01.200.103	IMRF		\$ 41,827.67	\$ 44,809.72	\$ 61,125.00	\$ 41,275.00
01.200.104	FICA		229,772.26	237,308.40	258,825.00	293,330.00
01.200.105	Unemployment Tax	\$ 3,036.50	4,303.73	10,769.16	1,950.00	5,150.00
01.200.106	Health Insurance	179,262.10	244,818.89	306,350.99	395,900.00	405,330.00
01.200.110	Salaries	368,678.44	587,287.70	531,244.79	584,800.00	417,950.00
01.200.140	Salary-Sworn Officers	1,987,649.31	2,190,868.66	2,324,162.56	2,439,025.00	3,073,430.00
01.200.155	Overtime	284,320.66	313,053.75	285,855.90	339,750.00	325,100.00
01.200.160	Salary - Crossing Guards	13,062.25	13,524.50	14,454.00	19,800.00	16,725.00
<b>Total</b>		<b>\$ 2,836,009.26</b>	<b>\$ 3,625,457.16</b>	<b>\$ 3,754,955.52</b>	<b>\$ 4,101,175.00</b>	<b>\$ 4,578,290.00</b>
<b>Contractual Services</b>						
01.200.210	Telephone	\$ 55,517.49	\$ 49,473.16	\$ 50,246.61	\$ 50,000.00	\$ 52,000.00
01.200.211	Natural Gas	4,290.20	8,467.04	9,776.85	8,000.00	8,000.00
01.200.212	Electric	187.62	188.43	(660.80)	150.00	0.00
01.200.215	Repeater Lines	5,252.72	5,611.91	5,954.17	6,000.00	6,000.00
01.200.230	Legal Services	94,901.53	77,555.89	61,890.13	70,000.00	60,000.00
01.200.234	Professional Services	22,481.76	51,014.99	32,468.62	22,875.00	24,200.00
01.200.237	Publications	2,761.20	2,440.90	2,451.49	2,500.00	2,500.00
01.200.238	Printing & Advertising	13,432.20	9,236.12	5,206.57	9,500.00	9,500.00
01.200.241	SEECOM	0.00	0.00	300.00	90,000.00	490,000.00
01.200.250	Equipment Rental	29,544.45	28,177.45	25,954.63	27,600.00	27,600.00
01.200.255	Physical Exams - Non-sworn	281.40	240.30	0.00	100.00	400.00
<b>Total</b>		<b>\$ 228,650.57</b>	<b>\$ 232,406.19</b>	<b>\$ 193,588.27</b>	<b>\$ 286,725.00</b>	<b>\$ 680,200.00</b>
<b>Supplies &amp; Materials</b>						
01.200.308	Office Supplies	\$ 9,196.53	\$ 9,518.66	\$ 9,762.80	\$ 9,500.00	\$ 9,500.00
01.200.309	Materials	13,209.85	14,184.26	12,510.31	19,675.00	21,000.00
01.200.317	Postage	2,205.78	2,804.00	3,037.35	3,500.00	3,500.00
01.200.318	D.A.R.E./Community Programs	12,782.58	9,575.06	1,027.05	0.00	4,000.00
01.200.319	Building Supplies(R)	15,629.88	12,037.05	12,943.74	6,350.00	7,600.00
01.200.320	Tools, Equipment & Supplies	19,485.58	32,345.38	5,051.96	10,140.00	58,725.00
01.200.321	Fuel	43,585.14	56,077.72	52,361.40	58,875.00	64,500.00
01.200.332	Office Furniture & Equipment	36,141.59	44,584.42	5,762.52	1,250.00	47,225.00
<b>Total</b>		<b>\$ 152,236.93</b>	<b>\$ 181,126.55</b>	<b>\$ 102,457.13</b>	<b>\$ 109,290.00</b>	<b>\$ 216,050.00</b>
<b>Maintenance</b>						
01.200.420	Vehicle Maintenance(S)	\$ 153,536.66	\$ 163,366.17	\$ 187,331.47	\$ 138,260.00	\$ 145,000.00
01.200.421	Equipment Maintenance (S)	2,823.77	3,354.13	6,807.46	5,650.00	13,045.00
01.200.422	Radio Maintenance	5,343.86	8,092.48	3,593.60	9,000.00	9,000.00
01.200.423	Building Maintenance(R)	49,623.09	33,143.72	36,898.99	30,350.00	63,750.00
01.200.424	Grounds Maintenance (R)	4,675.75	5,434.27	4,809.00	4,500.00	5,075.00
01.200.426	Office Equipment Maintenance	6,277.43	11,258.79	13,002.30	11,750.00	10,200.00
<b>Total</b>		<b>\$ 222,280.56</b>	<b>\$ 224,649.56</b>	<b>\$ 252,442.82</b>	<b>\$ 199,510.00</b>	<b>\$ 246,070.00</b>
<b>Capital Expenditures</b>						
01.200.590	Capital Purchase	\$ 194,753.28	\$ 77,968.10	\$ 65,684.75	\$ 155,830.00	\$ 87,155.00
01.200.594	Capital Lease Payments	0.00	3,773.50	0.00	37,890.00	33,500.00
01.200.599	Lease Payments	0.00	0.00	5,148.00	4,800.00	4,800.00
<b>Total</b>		<b>\$ 194,753.28</b>	<b>\$ 81,741.60</b>	<b>\$ 70,832.75</b>	<b>\$ 198,520.00</b>	<b>\$ 125,455.00</b>
<b>Transfers</b>						
01.200.646	Transfer to Police Pension	\$ 235,872.81	\$ 257,483.71	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 235,872.81</b>	<b>\$ 257,483.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Charges</b>						
01.200.720	Board of Police Commissioners	\$ 17,439.40	\$ 5,811.93	\$ 82.43	\$ 1,200.00	\$ 12,040.00
01.200.725	Pension Contribution Expense	0.00	0.00	342,699.66	354,320.00	421,335.00
01.200.730	Emergency Service Disaster	6,621.76	6,973.17	6,109.98	9,350.00	9,350.00
01.200.740	Travel/Training/Dues	47,807.94	43,218.57	25,287.60	28,000.00	54,250.00
01.200.760	Uniforms & Safety Items	25,830.93	31,266.18	23,432.48	33,780.00	41,600.00
01.200.965	Interest Expense	Line item added 11/2004.			0.00	6,260.00
<b>Total</b>		<b>\$ 97,700.03</b>	<b>\$ 87,269.85</b>	<b>\$ 397,612.15</b>	<b>\$ 426,650.00</b>	<b>\$ 544,835.00</b>
<b>Police Total</b>		<b>\$ 3,967,503.44</b>	<b>\$ 4,690,134.62</b>	<b>\$ 4,771,888.64</b>	<b>\$ 5,321,870.00</b>	<b>\$ 6,390,900.00</b>

## Public Works Department Public Works Administration Division

### Department/Program Description

Public Works Administration is responsible for the overall direction of the Public Works Department. Management of the operating divisions of Public Works occurs from Public Works Administration, which employs both the Director and Assistant Director as managers and a secretary and receptionist/office clerk as support staff. The Building Maintenance Division falls under the Public Works Administration budget, as well as a Project Manager who oversees all construction and development activities for the Village as well as assists in engineering plan review. The five operating divisions of the Public Works Department are Streets, Parks & Forestry, Water and Sewer, Vehicle Maintenance, and Public Works Administration. Public Works Administration coordinates and manages all five divisions.

Personnel Summary	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
Public Works Director	1	1	1	1	1
Assistant Director	N/A	1	1	1	1
Assistant to the Director	1	N/A	N/A	N/A	N/A
Project Manager (previously Civil Engineer position)	N/A	1	1	1	1
Public Works Technician (previously Public Works Inspector position)	1	1	1	1**	1
Building Maintenance Supervisor	1	1	1	1	1
Building Maintenance Assistant (previously Custodian)	1	1	1	1	1
Maintenance Worker 1	1	1	1	1	1
Stock Coordinator***	N/A	N/A	1/2	1/2	½
Principal Secretary	1	1	1	1	1
Reception	0	0	1	1	1
Seasonal Part-Time	1	2	2	2	2
<b>Total Full-Time Employees</b>	<b>10*</b>	<b>8</b>	<b>9 1/2</b>	<b>9 1/2</b>	<b>9 1/2</b>
<b>Total Part-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Employees</b>	<b>12*</b>	<b>10</b>	<b>11 1/2</b>	<b>11 1/2</b>	<b>11 1/2</b>

*\*Personnel figures for the 2001-2002 fiscal year include staff members for vehicle maintenance.*

*In 2002, vehicle maintenance was separated into its own division (reflected in Fund 29).*

*\*\*This position was not funded in 2004-2005 and will be filled for the first time this year.*

*\*\*\*The Stock Coordinator is a full time position, with funding of salary split evenly between the Public Works Administration budget and the Vehicle Maintenance Service Fund budget.*

### Explanation of New Positions

No new positions are proposed this FY. However, the Public Works Technician position will be filled.

### FY2004-2005 Accomplishments

- Received the Public Works Project of the Year Award for the New Public Works Facility from the American Public Works Association, Fox Valley Branch, and the Chicago Metro Branch. The facility will now be considered for a national level award at the APWA International Congress in Minneapolis in September 2005.

- Successfully improved and enhanced the Department wide training program to include a "Training Topic of the Month."
- Successfully managed project construction for over 52 new commercial developments.
- Finished collecting GPS data on all of the Village's storm sewer system and about ¼ of the sanitary sewer system.

#### **Budget Highlights**

- Finalize the collection of the Village infrastructure through GPS.
- Convert Material Safety Data Sheet (MSDS) program to computer label and tracking system.
- Facilitate removal of overhead power line at the public works facility.
- Purchase a new copy, printer, scanner machine.
- Obtain a replacement vehicle for the PW Director.
- Attend the APWA National Convention (PW Director).

#### **Future Goals and Objectives**

- Continue to foster the departmental in-house training and safety programs and decrease the number of Department-wide accidents and injuries.
- Continue to set policies and give directives for the overall effectiveness of the Public Works Department.
- In cooperation with other Departments, get the GIS usable for different public works functions.

#### **Departmental Performance Indicators**

<b>Item</b>	<b># Completed in 2000</b>	<b># Completed in 2001</b>	<b># Completed in 2002</b>	<b># Completed in 2003</b>	<b># Completed in 2004</b>
PW Project Engineering Reviews	N/A	10	16	12	9
Developer Engineering Reviews	N/A	34	18	22	27
Site Development Permits Issued	11	27	15	17	24

# EXPENDITURES

## Public Works Administration

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2004	Board Approved
<b>Public Works Administration</b>						
<b>Personnel</b>						
01.350.103	IMRF		\$ 23,152.50	\$ 25,965.89	\$ 39,575.00	\$ 45,175.00
01.350.104	FICA		24,092.67	25,748.02	31,875.00	36,400.00
01.350.105	Unemployment Tax	\$ 386.56	476.18	1,237.38	600.00	1,750.00
01.350.106	Health Insurance	20,872.05	29,401.33	31,722.36	47,600.00	51,250.00
01.350.110	Salaries	274,808.74	311,009.92	337,196.21	396,800.00	453,075.00
01.350.155	Overtime	33,860.92	11,745.42	15,263.89	16,500.00	18,000.00
<b>Total</b>		<b>\$ 329,928.27</b>	<b>\$ 399,878.02</b>	<b>\$ 437,133.75</b>	<b>\$ 532,950.00</b>	<b>\$ 605,650.00</b>
<b>Contractual Services</b>						
01.350.210	Telephone	\$ 10,098.72	\$ 7,667.70	\$ 8,624.74	\$ 7,490.00	\$ 7,320.00
01.350.211	Natural Gas	1,382.76	2,258.90	5,856.21	7,500.00	8,200.00
01.350.212	Electric	LINE ITEM ADDED 11/2004		379.73	0.00	0.00
01.350.230	Legal Services	17,473.56	6,789.50	8,303.00	4,750.00	10,000.00
01.350.232	Engineering Services	622.50	595.00	120.00	300.00	600.00
01.350.234	Professional Services	15,196.06	11,942.78	14,244.63	9,550.00	9,060.00
01.350.237	Publications	1,361.99	619.25	378.94	300.00	400.00
01.350.238	Printing & Advertising	45.63	3,144.82	177.08	1,100.00	4,600.00
01.350.250	Equipment Rental	926.12	5,225.75	400.09	250.00	1,700.00
01.350.255	Physical Exams	248.85	0.00	34.40	200.00	800.00
01.350.280	Building Services(R)	120,595.99	86,456.87	87,465.54	124,610.00	140,300.00
01.350.281	Grounds Services (R)	13,558.00	18,127.49	14,298.79	12,630.00	14,000.00
<b>Total</b>		<b>\$ 181,510.18</b>	<b>\$ 142,828.06</b>	<b>\$ 140,283.15</b>	<b>\$ 168,680.00</b>	<b>\$ 196,980.00</b>
<b>Supplies &amp; Materials</b>						
01.350.308	Office Supplies	\$ 5,917.02	\$ 5,878.25	\$ 5,327.49	\$ 2,250.00	\$ 3,100.00
01.350.317	Postage	1,824.62	1,431.12	2,089.52	1,000.00	1,400.00
01.350.319	Building Supplies(R)	45,161.57	31,061.27	45,114.61	37,750.00	37,345.00
01.350.320	Tools, Equipment & Supplies	7,045.85	7,290.56	3,798.91	2,820.00	4,200.00
01.350.321	Fuel	4,887.23	5,568.93	4,891.62	4,880.00	5,500.00
01.350.332	Office Furniture & Equipment	12,846.21	14,066.95	5,212.12	550.00	11,735.00
<b>Total</b>		<b>\$ 77,682.50</b>	<b>\$ 65,297.08</b>	<b>\$ 66,434.27</b>	<b>\$ 49,250.00</b>	<b>\$ 63,280.00</b>
<b>Maintenance</b>						
01.350.420	Vehicle Maintenance (S)	\$ 14,684.35	\$ 31,388.28	\$ 18,860.18	\$ 15,910.00	\$ 19,000.00
01.350.421	Equipment Maintenance (S)	595.04	99.98	563.95	2,120.00	2,400.00
01.350.422	Radio Maintenance	0.00	380.75	0.00	200.00	100.00
01.350.423	Building Maintenance (R)	2,147.45	1,943.55	3,123.98	4,775.00	5,640.00
01.350.424	Grounds Maintenance (R)	520.43	158.50	609.10	200.00	125.00
01.350.426	Office Equipment Maintenance	1,843.74	1,167.49	316.34	200.00	400.00
<b>Total</b>		<b>\$ 19,791.01</b>	<b>\$ 35,138.55</b>	<b>\$ 23,473.55</b>	<b>\$ 23,405.00</b>	<b>\$ 27,665.00</b>
<b>Capital Expenditures</b>						
01.350.590	Capital Purchase	\$ 1,065.90	\$ 30,323.32	\$ -	\$ 3,000.00	\$ 53,000.00
01.350.594	Capital Lease Payments		9,481.04	0.00	14,225.00	14,225.00
01.350.599	Lease Payments	0.00	0.00	14,221.56	0.00	0.00
<b>Total</b>		<b>\$ 1,065.90</b>	<b>\$ 39,804.36</b>	<b>\$ 14,221.56</b>	<b>\$ 17,225.00</b>	<b>\$ 67,225.00</b>
<b>Other Charges</b>						
01.350.740	Travel, Training & Dues	\$ 11,520.23	\$ 9,618.74	\$ 6,815.80	\$ 2,975.00	\$ 14,150.00
01.350.760	Uniforms & Safety Items	4,298.03	3,018.89	2,506.43	2,750.00	2,950.00
<b>Total</b>		<b>\$ 15,818.26</b>	<b>\$ 12,637.63</b>	<b>\$ 9,322.23</b>	<b>\$ 5,725.00</b>	<b>\$ 17,100.00</b>
<b>Contra Account</b>						
01.350.998	Redistribution	\$ (176,487.85)	\$ (122,468.78)	\$ (143,720.22)	\$ (165,515.00)	\$ (183,540.00)
<b>Total</b>		<b>\$ (176,487.85)</b>	<b>\$ (122,468.78)</b>	<b>\$ (143,720.22)</b>	<b>\$ (165,515.00)</b>	<b>\$ (183,540.00)</b>
<b>Public Works Admin. Total</b>		<b>\$ 449,308.27</b>	<b>\$ 573,114.92</b>	<b>\$ 547,148.29</b>	<b>\$ 631,720.00</b>	<b>\$ 794,360.00</b>

## Public Works Streets

### Department/Program Description

The Streets Division of the Public Works Department is responsible for the maintenance and care of the Village's road systems as well as the Village storm water system. The current roadway system includes approximately 114 miles of streets, and almost three miles of streets will be added over the 2005-2006 fiscal year.

<b>Personnel Summary</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>
Street Superintendent	1	1	1	1	1
Street – Foreman	1	1	1	1	1
Maintenance Worker II - Streets	3	3	3	3	3
Maintenance Worker I - Streets	7	8	8	8	9*
Streets – Part-Time Summer	5	5	0	0	3
<b>Total Full-Time Employees</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>
<b>Total Part-Time Employees</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Total Employees</b>	<b>17</b>	<b>18</b>	<b>13</b>	<b>13</b>	<b>17</b>

\*One additional Maintenance I employee will be hired after September 1, 2005.

### Explanation of New Positions

This year we are adding a plow route due to the addition of numerous subdivisions, which include Grand Reserve (2 additional miles of streets), the rest of Terrace Lakes (1/2 mile of streets), Fairway View Estates (over 1/2 mile of streets), Cove III (1/2 mile of streets), Concord (1/2 mile of streets), and Kennedy (a few miles of streets). Despite recent growth, we have not added a plow route in several years. All routes are at the maximum size to assure adequate service; the addition of more streets requires an added route. To cover this additional route, the Streets Division requests the addition of a Maintenance I position. This person will be hired after September 1, 2005.

This addition will also allow us some flexibility in our daily responsibilities. At present, we have three people assigned almost continuously to signs. We have one person assigned to sweep streets every day. At least five times per summer we have to mow roadsides, which takes at minimum a week and a half. This leaves six employees about half the time to pave, repair drainage, clean roadsides, repair shoulders, repair sidewalks and curbs, etc. At times, especially when paving the more heavily traveled roads, our current staffing is not sufficient to provide drivers, laborers, and flag persons. The addition of a Maintenance I as well as three seasonal employees will aid the Streets Division in achieving all of our goals.

### FY2004-2005 Accomplishments

- Jim Wilford, the Streets Superintendent, completed the street rating system for the Village, excluding the subdivisions that are planned for resurfacing over the next couple of years. These ratings are already being used to determine the resurfacing needs of subdivisions. The evaluations will be an on-going task to keep current as street conditions deteriorate through age or improve through maintenance or resurfacing. We will be incorporating this rating and evaluation system into our GIS system as a maintenance and planning tool that we will use to schedule maintenance programs and major reconstruction projects.

- Over the past year, staff continued road patching on Highland, Huntington North, Harper, Tanglewood, Applewood, Thornwood, and other streets.
- Major road projects were completed in both High Hill subdivision and the South Algonquin area.
- Storm pipe was replaced in numerous areas and staff repaired about 50 man-holes and inlets. Drain tile was placed in many areas in Riverwood, Algonquin Hills, etc. where drainage issues were in need of correction. We repaired and replaced sidewalks and curb in areas where hazards were present, and where simple grinding could not correct the problem with grinding.
- Staff replaced many signs damaged by being struck or vandalized. Street sign upgrades were performed in the areas that were paved this year, which fulfills the Village obligation for sign upgrades except for the balance of the street sign upgrade. We have a little less than 600 street signs yet to place. At the present pace, we should finish in 2007, well ahead of the 2012 deadline. We replaced about 30 signs that were damaged or knocked down and placed over 100 new signs of various types.
- The Division began a program of cleaning all storm structures in town. With the help of the Utilities Department, we completed over 800 storm structures so far this year.
- With the help of the other departments, we have been locating storm structures for GIS throughout the Village. This should be concluded this next year.

#### **Budget Highlights**

- The Division will purchase a six wheel dump truck with a wing plow to handle the additional snow plow route.
- A sign truck with aerial lift will be added to the Streets Division fleet; this truck will allow the signs staff to be more productive and efficient in implementing their sign replacement plan and will also be used for other tasks such as street light maintenance.
- Staff will continue to patch roads as needed (specifically on Hanson, Huntington North, Edgewood, Harnish and Stonegate).
- Storm sewer repairs will continue as problems arise.
- The Division plans to continue replacing signs as needed. Stop sign upgrades are complete, but there are other signs that are not Diamond Grade or just need replacing. Staff will continue to replace street signs and plan to place another 250 to 300 signs this year on the west side.
- Work will continue at the Public Works building grounds, including paving sections of the storage area this summer.

#### **Future Goals and Objectives**

- In three to four years, all signs in town will be replaced with Diamond Grade signs. Staff plans to complete the conversion of all street signs to the new version in two years.
- All streets in the Village will be rated for condition next year. Maintenance of the ratings will then involve a regular reevaluation every two years or as necessary.
- Staff will continue cleaning and inspection of all storm structures, with the ultimate goal of establishing a cycle in which structures are cleaned every four years.
- The sidewalk and curb repair program will resume. This will allow staff to complete all areas of town in a five-year period.
- The striping program will be established on a regular schedule.

#### **Departmental Performance Indicators**

This past year, despite another year of limited funds, the Streets Division was able to address a significant amount of repair of roads and drainage issues. Our road system continues to be

improved, including upgrading areas with ditches and shoulders to curb and gutter. There are only three small subdivisions without curb and a few outskirt streets. Again, staff has decreased the areas needing pothole repair in the winter. Since this is a time when patching materials are more expensive, this helps keep costs down. Extension of the five year capital street program has increased the need for patching and crack sealing to extend the life of Village roads. This is the reason for the need to continue the amount of patching planned each summer and for our extensive crack sealing program for this next year.

# EXPENDITURES

## Public Works - Streets Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Streets Department</b>						
<b>Personnel</b>						
01.300.103	IMRF		\$ 37,951.76	\$ 39,879.51	\$ 59,700.00	\$ 63,550.00
01.300.104	FICA		39,636.94	38,804.29	48,100.00	52,325.00
01.300.105	Unemployment Tax	\$ 766.82	1,080.94	2,537.73	950.00	4,050.00
01.300.106	Health Insurance	50,236.40	66,213.72	88,594.64	119,800.00	127,100.00
01.300.110	Salaries	446,880.79	509,825.28	502,703.12	593,900.00	645,800.00
01.300.155	Overtime	27,167.73	29,959.07	26,055.38	32,000.00	34,000.00
<b>Total</b>		<b>\$ 525,051.74</b>	<b>\$ 684,667.71</b>	<b>\$ 698,574.67</b>	<b>\$ 854,450.00</b>	<b>\$ 926,825.00</b>
<b>Contractual Services</b>						
01.300.210	Telephone	\$ 6,625.45	\$ 5,072.52	\$ 4,462.70	\$ 4,950.00	\$ 5,140.00
01.300.211	Natural Gas	1,203.84	1,091.77	6,265.99	7,500.00	8,820.00
01.300.212	Electric	274,076.47	302,279.00	295,879.61	255,360.00	345,060.00
01.300.230	Legal Services	0.00	0.00	0.00	500.00	500.00
01.300.232	Engineering Services	28,191.76	10,301.65	6,302.50	33,500.00	9,500.00
01.300.234	Professional Services	14,420.87	16,840.93	16,985.08	16,250.00	16,950.00
01.300.237	Publications	0.00	237.65	0.00	100.00	100.00
01.300.238	Printing & Advertising	1,910.92	1,840.90	604.44	1,700.00	3,700.00
01.300.250	Equipment Rental	3,405.78	2,110.26	1,850.95	2,300.00	6,350.00
01.300.255	Physical Exams	431.55	133.20	34.40	200.00	400.00
01.300.270	Snow Removal	7,019.73	5,954.81	1,911.22	1,140.00	1,950.00
<b>Total</b>		<b>\$ 337,286.37</b>	<b>\$ 345,862.69</b>	<b>\$ 334,296.89</b>	<b>\$ 323,500.00</b>	<b>\$ 398,470.00</b>
<b>Supplies &amp; Materials</b>						
01.300.308	Office Supplies	\$ 834.09	\$ 784.47	\$ 818.19	600.00	\$ 600.00
01.300.309	Materials	47,171.36	32,835.81	22,882.20	20,500.00	21,900.00
01.300.317	Postage	31.16	0.00	(3.70)	100.00	50.00
01.300.318	Sign Program	44,829.75	42,166.51	35,481.26	30,500.00	32,000.00
01.300.319	Building Supplies(R)	5,997.92	6,932.01	6,782.84	7,800.00	3,200.00
01.300.320	Tools, Equipment & Supplies	18,026.92	29,782.86	34,469.09	11,870.00	13,500.00
01.300.321	Fuel	15,202.90	24,173.71	18,575.30	21,880.00	25,000.00
01.300.332	Office Furniture & Equipment	2,221.03	1,637.95	210.81	2,000.00	3,300.00
<b>Total</b>		<b>\$ 134,315.13</b>	<b>\$ 138,313.32</b>	<b>\$ 119,215.99</b>	<b>\$ 95,250.00</b>	<b>\$ 99,550.00</b>
<b>Maintenance</b>						
01.300.420	Vehicle Maintenance(S)	\$ 111,547.99	\$ 171,302.25	\$ 135,660.56	\$ 124,330.00	\$ 134,000.00
01.300.421	Equipment Maintenance (S)	45,028.54	76,150.64	50,865.04	45,190.00	52,000.00
01.300.422	Radio Maintenance	219.99	0.00	0.00	600.00	800.00
01.300.423	Building Maintenance(R)	5,213.94	821.01	3,211.67	6,355.00	10,400.00
01.300.424	Grounds Maintenance (R)	47.75	34.39	762.58	275.00	125.00
01.300.426	Office Equipment Maintenance	126.74	178.52	162.89	750.00	550.00
01.300.427	Curb & Sidewalk Program	44,545.21	34,957.50	42,380.15	3,000.00	45,000.00
01.300.428	Street Maintenance	118,032.37	58,581.01	35,999.18	42,500.00	118,240.00
01.300.429	Street Lights	44,883.78	1,601.40	4,741.50	8,100.00	8,500.00
01.300.430	Traffic Signal Maintenance	456.00	9,251.29	10,013.40	8,000.00	7,400.00
<b>Total</b>		<b>\$ 370,102.31</b>	<b>\$ 352,878.01</b>	<b>\$ 283,796.97</b>	<b>\$ 239,100.00</b>	<b>\$ 377,015.00</b>
<b>Capital Expenditures</b>						
01.300.590	Capital Purchase	91,786.77	64,175.95	37,768.00	92,800.00	242,700.00
01.300.592	Office Furniture & Equipment	0.00	0.00	0.00		
01.300.594	Capital Lease Payments	44,020.06	44,020.06	0.00	21,170.00	18,165.00
<b>Total</b>		<b>\$ 135,806.83</b>	<b>\$ 108,196.01</b>	<b>\$ 37,768.00</b>	<b>\$ 113,970.00</b>	<b>\$ 260,865.00</b>
<b>Other Charges</b>						
01.300.740	Travel/Training/Dues	\$ 3,939.39	\$ 7,613.37	\$ 2,676.43	\$ 2,520.00	\$ 3,850.00
01.300.760	Uniforms & Safety Items	11,000.12	13,989.67	9,632.02	6,300.00	7,510.00
01.300.965	Interest Expense	LINE ITEM ADDED 11/2004			0.00	3,395.00
<b>Total</b>		<b>\$ 14,939.51</b>	<b>\$ 21,603.04</b>	<b>\$ 12,308.45</b>	<b>\$ 8,820.00</b>	<b>\$ 14,755.00</b>
<b>Streets Total</b>		<b>\$ 1,517,501.89</b>	<b>\$ 1,651,520.78</b>	<b>\$ 1,485,960.97</b>	<b>\$ 1,635,090.00</b>	<b>\$ 2,077,480.00</b>

## Public Works Parks & Forestry

### Department/Program Description

The Parks and Forestry Division is responsible for the development and maintenance of all park and open space parcels within the Village, as well as the installation, replacement, and maintenance of all Village owned trees (parkways, parks, open spaces, and Village properties). In the realm of parks, this Division oversees all physical aspects of the park parcels from their conception and development, to the annual mowing schedule. Tasks include trash removal, painting, landscaping, planting, mowing, and on-going replacement, repair, or restoration of virtually all of the park's features.

The division is also responsible for the installation, maintenance, and retirement of all Village-owned trees. These tasks include planting, fertilizing, staking, pruning, diagnosis of insects and disease, pesticide treatments, removal, and stump grinding. These tasks are achieved via the ground, a lift truck, or climbing, whichever the circumstance dictates. Our well-trained and able in-house staff can complete most every divisional task.

The division currently provides for full replacement of damaged or dead tree specimens on Village property, as well as a cost share program to promote planting in areas where a site may be vacant. Our park parcels provide opportunities for over two thousand baseball and soccer participants, a football league, as well as their main intention, use by the individual residents.

<b>Personnel Summary</b>	<b>2001- 2002</b>	<b>2002- 2003</b>	<b>2003- 2004</b>	<b>2004- 2005</b>	<b>2005- 2006</b>
Parks and Forestry Superintendent	1	1	1	1	1
Parks and Forestry – Foreman	1	1	1	1	1
Maintenance Worker II – Parks and Forestry	2	2	3	3	3
Maintenance Worker I – Parks and Forestry	6	8	8	8	9
Parks – Part-Time Summer	5	5	6	6	6
<b>Total Full-Time Employees</b>	<b>10</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>
<b>Total Part-Time Employees</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total Employees</b>	<b>15</b>	<b>17</b>	<b>19</b>	<b>19</b>	<b>20</b>

### Explanation of New Positions

At this point we are currently in need of three front line maintenance staff individuals. This figure is per the annual report that addresses staff to departmental responsibility ratios, and is based on current year responsibilities. While deferring the hiring of two of these much-needed individuals until next fiscal year, we are proposing to increase the staff by one front line employee. It is with gratitude for our current staff, and respect for our monetary circumstances, that we look to improve our services while remaining conservative.

### FY2004-2005 Accomplishments

- The Village of Algonquin received its seventh designation as a Tree City U.S.A.
- Educational presentations were given to over six hundred school children, touting the wonderful benefits of trees, and the importance of tree related stewardship.

- Over two hundred new trees were planted as replacements for, or additions to, our current tree inventory. Due to budget limitations many locations remain unplanted. This will be addressed in the 2005-2006 budget.
- Pruning of parkway trees occurred in four major subdivisions. The trees were pruned per National Arborist Association guidelines. The quantity pruned is well in line with our goal of pruning each Village tree at least every five years.

### **Budget Highlights**

- Tree planting will continue to be of great importance. Monies provided will insure the installation of all necessary replacements.
- The Department is proposing the addition of one (1) new full time maintenance worker. This hire will dramatically assist us in tending to that for which we are responsible.
- Monies are provided on a cost share basis with the Streets Division for the compilation of a wetland maintenance plan. This will give us a map for our future needs and activities relative to our natural resources.
- We are again providing funding to celebrate Arbor Day with the Village's third graders. This day of community outreach assists the division in educating the future leaders about the importance of our environment, particularly trees.
- Monies are also allotted for the Village's GIS data collection. With monies and staff dedicated to this effort, 2005 should show great progress and promise in this venture.
- The purchase of a large scale tow-behind spreader will allow us to more efficiently foster the health and growth of the athletic fields and park turf as a whole, by offering a means to spread grass seed, fertilizer, weed control, and soil amendments.
- We are dedicating funds to replace one of the pick up truck units (416) assigned to the division. This is done as part of the "cycling out" process and allows for cost savings as related to the on-going long term care of older equipment.
- Monies are also provided for education of staff. The superintendent will be attending his second year of the Illinois Public Service Institute, a conference dedicated to bettering public works managers. Five of the division's Certified Arborists will be attending the Illinois Arborist Association's annual conference.

### **Future Goals and Objectives**

- Continue to provide funding for full cost replacement of failed trees, as well as fund reforestation of vacant planting sites within the Village. This is a long-term annual goal.
- Work to provide a park and playground database that is compatible with GIS.
- Develop web pages for each park parcel to be used in conjunction with the Village's new web site. Each page will denote locations, site amenities, pictures, etc.
- Catalog all Village owned park, dedication, and informational signs. Document locations, cleaning schedules, and collect photos to ensure the storage of all sign related information.
- Continue to strive for excellence relative to park site aesthetics and field preparedness. This will be achieved via scheduled inspections, cyclical rehabilitation, weekly maintenance, and communication with outside users (sports organizations).
- Meet all of the proposed goals and objectives as outlined in the annual budget.

## **Departmental Performance Indicators**

- All park sites were maintained in good condition as compared to previous years. The division rendered not one complaint relative to athletic field preparedness.
- Approximately 2000 trees within four subdivisions were pruned via our annual tree-trimming program.
- All projects scheduled via the budgeting process were completed on time, mostly within designated time frames.
- Annual large tree pruning is now on its last full year relative to the five year pruning cycle. All large trees in the Village will have been maintained and the process will start over. This continues to allow for much cost savings.
- The department planted two hundred new trees, mostly as replacements.

# EXPENDITURES

## Public Works - Parks and Forestry Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Village of Algonquin</b>						
<b>Parks &amp; Forestry Division</b>						
<b>Personnel</b>						
01.400.103	IMRF		\$ 36,033.95	\$ 38,107.28	\$ 56,800.00	\$ 60,705.00
01.400.104	FICA		38,173.02	39,011.65	48,250.00	51,635.00
01.400.105	Unemployment Tax	\$ 903.63	1,200.80	2,803.37	1,150.00	2,680.00
01.400.106	Health Insurance	41,003.53	56,467.02	63,721.40	83,900.00	88,560.00
01.400.110	Salaries	415,843.34	497,170.45	496,681.74	608,125.00	651,850.00
01.400.155	Overtime	19,310.20	12,508.73	19,722.26	20,000.00	20,000.00
<b>Total</b>		<b>477,060.70</b>	<b>641,553.97</b>	<b>660,047.70</b>	<b>\$ 818,225.00</b>	<b>\$ 875,430.00</b>
<b>Contractual Services</b>						
01.400.210	Telephone	\$ 4,934.90	\$ 4,144.16	\$ 4,574.78	\$ 5,190.00	\$ 5,500.00
01.400.211	Natural Gas	1,147.37	926.59	5,752.24	7,500.00	8,700.00
01.400.212	Electric	0.00	913.47	1,063.75	0.00	0.00
01.400.230	Legal Service	0.00	0.00	0.00	500.00	500.00
01.400.232	Engineering Services	66,450.30	19,618.55	1,046.67	500.00	5,500.00
01.400.234	Professional Services	57,045.85	28,831.35	22,470.68	17,490.00	18,480.00
01.400.235	Community Events	5,390.23	4,632.00	5,161.80	5,200.00	5,700.00
01.400.237	Publications	4.90	235.60	463.77	0.00	0.00
01.400.238	Printing & Advertising	1,183.93	24.50	695.27	1,600.00	5,300.00
01.400.250	Equipment Rental	3,493.26	3,729.87	1,585.37	1,800.00	5,550.00
01.400.255	Physical Exams	652.05	82.70	727.90	200.00	800.00
<b>Total</b>		<b>140,302.79</b>	<b>63,138.79</b>	<b>43,542.23</b>	<b>\$ 39,980.00</b>	<b>\$ 56,030.00</b>
<b>Supplies &amp; Materials</b>						
01.400.308	Office Supplies	\$ 511.64	\$ 255.91	\$ 706.58	\$ 500.00	\$ 500.00
01.400.309	Materials	20,932.95	23,096.88	11,920.69	18,950.00	19,020.00
01.400.317	Postage	102.96	67.41	27.15	100.00	100.00
01.400.319	Building Supplies (R)	2,939.16	697.97	3,979.05	8,030.00	2,800.00
01.400.320	Tools, Equipment & Supplies	21,499.80	28,231.49	18,430.80	10,970.00	24,280.00
01.400.321	Fuel	10,789.27	16,530.32	12,214.97	11,880.00	21,000.00
01.400.332	Office Furniture & Equipment	8,077.51	740.95	16.50	0.00	3,985.00
01.400.338	Park Upgrades	14,246.78	66,140.12	14,791.52	0.00	12,400.00
<b>Total</b>		<b>79,100.07</b>	<b>135,761.05</b>	<b>62,087.26</b>	<b>\$ 50,430.00</b>	<b>\$ 84,085.00</b>
<b>Maintenance</b>						
01.400.402	Tree Planting	\$ 49,879.55	\$ 7,849.09	\$ (1,561.92)	\$ 4,000.00	\$ 51,200.00
01.400.405	Tree Trimming/Removal	7,614.90	6,910.00	1,607.92	3,800.00	4,000.00
01.400.420	Vehicle Maintenance(S)	71,283.61	94,898.20	75,217.28	63,640.00	71,000.00
01.400.421	Equipment Maintenance (S)	42,353.58	42,336.75	39,180.34	43,775.00	50,000.00
01.400.422	Radio Maintenance	20.00	0.00	0.00	250.00	250.00
01.400.423	Building Maintenance (R)	3,530.52	3,015.69	5,285.67	6,255.00	11,350.00
01.400.424	Grounds Maintenance (R)	788.12	879.17	292.97	275.00	125.00
01.400.425	Maintenance-Open Space	17,505.66	42,225.53	5,605.42	0.00	0.00
01.400.426	Office Equipment Maintenance	1,226.74	178.51	162.89	200.00	550.00
<b>Total</b>		<b>194,202.68</b>	<b>198,292.94</b>	<b>125,790.57</b>	<b>\$ 122,195.00</b>	<b>\$ 188,475.00</b>
<b>Capital Expenditures</b>						
01.400.588	Park Upgrades	\$ (418.00)	\$ -	\$ -		
01.400.590	Capital Purchase	146,120.81	56,662.03	33,051.14	32,000.00	40,200.00
01.400.593	Park Development	1,094,295.29	477,848.76	0.00	0.00	0.00
01.400.594	Capital Lease Payment	0.00	0.00	0.00	6,100.00	7,585.00
<b>Total</b>		<b>\$ 1,239,998.10</b>	<b>\$ 534,510.79</b>	<b>\$ 33,051.14</b>	<b>\$ 38,100.00</b>	<b>\$ 47,785.00</b>
<b>Transfers</b>						
01.400.617	Transfer to Pool	\$ 42,737.12	\$ 15,753.78	\$ 33,514.15	\$ 34,000.00	\$ 32,400.00
01.400.680	Transfer to Park Fund	0.00	72,069.14	0.00	0.00	0.00
<b>Total</b>		<b>\$ 42,737.12</b>	<b>\$ 87,822.92</b>	<b>\$ 33,514.15</b>	<b>\$ 34,000.00</b>	<b>\$ 32,400.00</b>
<b>Other Charges</b>						
01.400.740	Travel/Training/Dues	\$ 6,636.99	\$ 6,596.29	\$ 6,092.02	\$ 4,770.00	\$ 7,125.00
01.400.760	Uniforms & Safety Items	10,162.99	9,335.87	8,785.75	5,700.00	6,660.00
01.400.965	Interest Expense	0.00	0.00	0.00	0.00	1,420.00
<b>Total</b>		<b>\$ 16,799.98</b>	<b>\$ 15,932.16</b>	<b>\$ 14,877.77</b>	<b>\$ 10,470.00</b>	<b>\$ 15,205.00</b>
<b>Parks Total</b>		<b>\$ 2,190,201.44</b>	<b>\$ 1,677,012.62</b>	<b>\$ 972,910.82</b>	<b>\$ 1,113,400.00</b>	<b>\$ 1,299,410.00</b>

## Community Development Department

### Department Description

The Community Development Department handles land use planning, zoning administration, issuance of building permits, building code enforcement, flood plain administration, and economic development.

<b>Personnel Summary</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>
Assistant Village Manager	1	1	1	1	1
Building Commissioner	1	1	1	1	1
Plan Examiner/Asst. Building Commissioner	1	1	1	1	1
Building Inspectors	3	3	3	3	3
Planner/Senior Planner	1	1	1	1	1
Planning Assistant	1	1	1	1	1
Property Maint./Building Inspector	1	1	1	1	2
Secretary/Clerk	2	2	2	2	2
Intern	1 PT	2 PT	2PT	2PT	0
<b>Total Full-Time Employees</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>
<b>Total Part-Time Employees</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Employees</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>12</b>

### Explanation of New Positions

Due to the Village's successful economic development efforts, we have significantly increased the amount of new commercial growth in the Village. While this provides positive shopping, job and tax revenue opportunities, it does make it difficult to regularly conduct property maintenance inspections. In order to ensure the proper maintenance of all the properties in Algonquin, we need another full-time Property Maintenance Inspector. The increased funding of this line item will ensure the proper maintenance of all properties in town. This maintains property values which leads to higher assessed values and higher property tax revenues. Properly maintained properties also help maintain a sense of place and quality of life which attracts other high tax revenue-generating businesses.

### FY2004-2005 Accomplishments

- Developed and implemented the Conservation Community Program, including new website, outreach, press coverage and Conservation Community day.
- Significant progress made with Downtown Revitalization including: opening of Kristensen Building, opening of Bellino's Restaurant, opening of Crystal Duck, implementation of Phase 1 of the Downtown Revitalization Plan including placement of artwork in Kiosk, assisted with final construction plans for Cornish Park, and coordinated grant application and public input for Ted Spella Community Park.
- Conducted hundreds of inspections and issued over 70 occupancy permits for Algonquin Commons, the largest lifestyle center in Illinois. Inspectors worked under an extremely tight timeframe and worked many hours of overtime. The center will lead to over one million dollars of annual sales tax revenue for the Village.
- Coordinated the zoning, land use planning, and design of the Algonquin Galleria, a proposed upscale shopping center that will include several long sought after businesses including furniture, entertainment and unique restaurants.
- Coordinated final approval, plan review, development, and continued recruitment efforts for the Algonquin Corporate Campus. Groundbreaking, utility installation and approval of three buildings occurred, and one building is occupied and open for business.

- Continued taking the lead developing the Water Conservation Program. Carefully coordinated implementation without generating interdepartmental conflicts.
- Implemented inaugural Ted Spella Community Leadership School.

#### **Budget Highlights**

- High quality inspection services and plan reviews will continue.
- Downtown Revitalization will continue.
- Retail Marketing efforts will continue.
- Business Park Marketing will continue.
- International Building Codes will be implemented.
- The Public Art Program will be implemented.
- Staff training will be emphasized.

#### **Future Goals and Objectives**

- Conduct plan review and provide inspection services for Algonquin Galleria.
- Continue recruiting new businesses to corporate campus.
- Continue revitalizing downtown through marketing, promotions, grants, loans, public improvements, and signage.
- Certify all building officials in their respective areas of expertise within the next three years, with a particular emphasis on the International Building Code.
- Assist with park planning, open space acquisitions, and trail development, including the development of a master plan (on-going).
- Within the next three years, plan for a neo-traditional, mixed use development for Algonquin's far west side.
- Continue promoting the Algonquin Conservation Community Program including citizen outreach efforts.
- Within the next five years, enable economic development staff to become certified economic developers.

#### **Departmental Performance Indicators and Statistics**

- New Subdivision ordinance and Zoning ordinance are in place and operating effectively.
- Percentage of commercial assessed value continues to increase.
- Residential and commercial property values continue to rise.
- Value of raw commercial and residential land has risen dramatically.
- New developments have unique architecture, are well-planned, and have nice landscaping and signage.
- New commercial buildings are regularly fully leased prior to completion of building.
- A greater variety of new commercial business exists.
- Property maintenance complaints are steady, but most complaints (98%) are resolved without legal action.
- Interest in Downtown properties from developers has increased as well as new private investment from property owners.
- Communication between the Village and other government agencies, media, Chamber, and community service organizations has improved.

<b>Indicator</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Building Inspections	8791	9871	11864
Property Maintenance Inspections	1009	1084	1165
Residential Occupancy Permits Issued	529	268	241
Commercial Occupancy Permits Issued	23	20	111
Amount of New Commercial Opened	600,000 S.F.	600,000 S.F.	800,000 S.F.
Annual Sales Tax Revenue	\$2,500,000	\$3,000,000	\$4,000,000

# EXPENDITURES

## Community Development Department

		ACTUAL DOLLARS			04-05 BUDGET	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Community Development Department</b>						
<b>Personnel</b>						
01.500.103	IMRF		\$ 38,378.94	\$ 43,340.57	\$ 57,650.00	\$ 64,375.00
01.500.104	FICA		39,339.52	42,888.33	48,000.00	52,100.00
01.500.105	Unemployment Tax	\$ 674.25	767.74	2,321.39	975.00	3,240.00
01.500.106	Health Insurance	38,133.35	45,696.04	55,057.63	68,950.00	91,275.00
01.500.110	Salaries	459,775.22	511,462.97	561,465.32	616,150.00	669,955.00
01.500.155	Overtime	6,768.08	7,926.09	4,024.87	7,700.00	7,700.00
01.500.170	Salary - Planning/Zoning	2,965.00	2,693.00	2,415.00	3,500.00	3,500.00
<b>Total</b>		\$ 508,315.90	\$ 646,264.30	\$ 711,513.11	\$ 802,925.00	\$ 892,145.00
<b>Contractual Services</b>						
01.500.210	Telephone	\$ 10,733.86	\$ 8,573.49	\$ 8,527.98	\$ 9,000.00	\$ 9,000.00
01.500.211	Natural Gas	1,544.43	3,048.12	3,519.63	3,000.00	3,000.00
01.500.212	Electric	67.71	67.87	(237.80)	80.00	0.00
01.500.230	Legal Services	17,388.50	22,927.50	17,760.00	4,000.00	6,000.00
01.500.234	Professional Services	26,973.47	27,322.22	75,295.83	18,950.00	20,385.00
01.500.237	Publications	1,134.70	1,303.45	1,006.93	1,000.00	1,600.00
01.500.238	Printing & Advertising	6,780.88	9,600.17	5,580.78	5,000.00	5,000.00
01.500.250	Equipment Rental	118.36	0.00	0.00	0.00	0.00
01.500.255	Physical Exams	0.00	0.00	0.00	0.00	180.00
<b>Total</b>		\$ 64,741.91	\$ 72,842.82	\$ 111,453.35	\$ 41,030.00	\$ 45,165.00
<b>Supplies &amp; Materials</b>						
01.500.308	Office Supplies	\$ 6,042.38	\$ 5,557.13	\$ 5,996.10	\$ 4,000.00	\$ 4,000.00
01.500.317	Postage	3,959.99	2,342.82	2,779.47	3,500.00	4,000.00
01.500.319	Building Supplies(R)	4,778.06	4,229.77	4,456.34	2,425.00	2,725.00
01.500.320	Tools, Equipment & Supplies	242.97	1,550.07	281.11	1,000.00	4,000.00
01.500.321	Fuel	4,668.72	4,801.68	4,159.78	5,875.00	7,000.00
01.500.332	Office Furniture & Equipment	11,340.70	12,380.75	0.00	1,700.00	18,050.00
<b>Total</b>		\$ 31,032.82	\$ 30,862.22	\$ 17,672.80	\$ 18,500.00	\$ 39,775.00
<b>Maintenance</b>						
01.500.420	Vehicle Maintenance(S)	\$ 15,710.38	\$ 20,520.96	\$ 21,885.23	\$ 22,375.00	\$ 26,000.00
01.500.421	Equipment Maintenance(S)	0.00	0.00	0.00	0.00	0.00
01.500.423	Building Maintenance(R)	17,144.35	11,185.92	12,386.91	8,975.00	13,080.00
01.500.424	Grounds Maintenance (R)	1,677.92	1,956.21	1,731.24	2,310.00	2,250.00
01.500.426	Office Equipment Maintenance	4,470.01	3,110.10	2,175.23	3,035.00	1,850.00
<b>Total</b>		\$ 39,002.66	\$ 36,773.19	\$ 38,178.61	\$ 36,695.00	\$ 43,180.00
<b>Capital Expenditures</b>						
01.500.590	Capital Purchase	\$ 47,698.76	\$ 23,612.45	\$ -	\$ -	\$ 41,725.00
<b>Total</b>		\$ 47,698.76	\$ 23,612.45	\$ -	\$ -	\$ 41,725.00
<b>Other Charges</b>						
01.500.710	Economic Development	\$ 3,657.67	\$ 21,978.73	\$ 26,020.62	\$ 8,000.00	\$ 27,250.00
01.500.740	Travel/Training/Dues	8,712.86	8,180.90	3,709.46	4,000.00	9,120.00
01.500.750	Commission Support Material	624.00	0.00	192.00	300.00	300.00
01.500.760	Uniforms & Safety Items	1,106.01	908.50	996.00	1,000.00	1,300.00
<b>Total</b>		\$ 14,100.54	\$ 31,068.13	\$ 30,918.08	\$ 13,300.00	\$ 37,970.00
<b>Community Development Total</b>		<b>\$ 704,892.59</b>	<b>\$ 841,423.11</b>	<b>\$ 909,735.95</b>	<b>\$ 912,450.00</b>	<b>\$ 1,099,960.00</b>

**EXPENDITURES**  
**Long-Term Debt**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Bond &amp; Interest</b>						
<b>Long-Term Debt</b>						
01.650.880	Bonds	\$ 70,000.00	\$ 80,000.00	\$ 85,000.00	\$ 95,000.00	\$ 100,000.00
01.650.881	Bond Interest	23,947.50	21,497.50	18,657.50	15,600.00	15,600.00
01.650.882	Bond Fees	1,149.00	350.00	379.00	400.00	400.00
<b>Long-Term Debt Total</b>		<b>\$ 95,096.50</b>	<b>\$ 101,847.50</b>	<b>\$ 104,036.50</b>	<b>\$ 111,000.00</b>	<b>\$ 116,000.00</b>

# EXPENDITURES

## Multidepartmental

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Multidepartmental						
Personnel						
01.900.103	IMRF	\$ 183,279.10	\$ -	\$ -	Moved to individual accounts.	
01.900.104	FICA	368,675.95	0.00	0.00	Moved to individual accounts.	
01.900.105	Working Capital	0.00	0.00	0.00	12,200.00	992,490.00
01.900.332	Computer Network	0.00	0.00	34,879.85	85,500.00	96,400.00
01.900.590	Capital Purchase	0.00	0.00	27,668.10	0.00	0.00
<b>Total</b>		<b>\$ 551,955.05</b>	<b>\$ -</b>	<b>\$ 62,547.95</b>	<b>\$ 97,700.00</b>	<b>\$ 1,088,890.00</b>

## Public Works Water and Sewer

### Department/Program Description

The Utilities Division has three distinct areas of responsibility that provide service to the community. Our Wastewater Treatment operation has the primary responsibility to treat 3 million gallons of sanitary sewer flow each day. Responsibility includes meeting the standards set by the Federal and State Environmental Agencies that regulate wastewater treatment operations.

The Underground (or Utilities) operation has the responsibility to maintain the water distribution system and the sanitary sewer collection system, as well as the Village's sanitary sewer lift stations. These efforts include water and sewer main repairs that are both emergency in nature and purely preventive maintenance. This operation has also been assigned the responsibility for all JULIE locates.

The Water Treatment operation is responsible for providing water for residential and commercial use, as well as for fire fighting capabilities. Average day usage is approximately 2 ¾ million gallons per day; however, summer demands may exceed 6 million gallons per day. Other responsibilities include installation and maintenance of the water meter system and water meter data collection and customer service.

<b>Personnel Summary</b>	<b>2000- 2001</b>	<b>2001- 2002</b>	<b>2002- 2003</b>	<b>2003- 2004</b>	<b>2004- 2005</b>	<b>2005- 2006</b>
Utilities Superintendent 50% Water, 50% Sewer	1	1	1	1	1	1
Chief Wastewater Operator	1	1	1	1	1	1
Chief Water Operator	1	1	1	1	1	1
Wastewater Operator	2	2	2	2	2	2
Water Operator	2	2	2	2	2	3
Utilities Foreman 50% Water, 50% Sewer	1	1	1	1	1	1
Water and Sewer – Lab Technician 50% Water, 50% Sewer	1	1	1	1	1	1
Maintenance Worker II 50% Water, 50% Sewer	4	4	4	4	4	4
Maintenance Worker I 50% Water, 50% Sewer	4	5	5	5	5	5
Maintenance Worker I 100% Sewer	0	0	1	1	1	1
Maintenance Worker I 100% Water	0	0	0	1	1	1
Water and Sewer – Part-Time Summer 50% Water, 50% Sewer	5	5	5	5	5	5
<b>Total Full-Time Employees</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>21</b>
<b>Total Part-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Employees</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>26</b>

## **Explanation of New Positions:**

### **Water Operator**

The Village of Algonquin is in the process of installing a submerged membrane filtration system. The system is the heart of the water treatment process under construction at the new water treatment facility. During the past few years, our staff, with the assistance of various consultants, has determined that the quality of our current water supply has some inherent water characteristics that are difficult to treat. As a result, the water treatment process now under construction will provide the system operators the opportunity to "blend" the water from the various water sources without negating water quality and indeed will actually improve the water quality.

The new facility, along with the ancillary components such as wells, water tower and associated equipment, will require considerable monitoring. The facility has many components that are technical in nature. The chemical system is more complex than our current chemical feed systems due to the type of chemicals necessary to assure the water is compatible with water produced at the other two water treatment facilities.

We recommend adding another Water Operator to our staff. In addition to the overall operation and maintenance of the water treatment facility, this employee would be responsible for "balancing" the various components of Pressure Zone #5. This includes the operation of six to seven wells, two water tower levels and the required water sample collection and testing. The recommended additional employee would assist our experienced employee. His primary function would be the operation and maintenance of WTP #2. Additional responsibilities include the current day to day operations such as hydrant flushing, water main testing, sample collection, booster station operation and maintenance and other tasks relating to the operation of the water system.

## **FY2004-2005 Accomplishments:**

### **Wastewater Treatment Facility**

- Installed a brush system to automatically clean the weirs on Final Clarifier #2.
- Replaced effluent flow measuring devices. The replacement included a new partial flume and effluent flow meter to provide increased accuracy and confidence in our effluent flow measurements.
- Met the challenge to maintain a wastewater system that met EPA standards.
- Received a Certificate of Recognition for our participation and successful compliance with the DMR QA/QC study – the third consecutive year for Lab Technician Rahat Quader.
- Further developed a professional, cohesive team.
- Successfully rebuilt a cross connector on Primary Clarifier #4.
- Participated again in a voluntary Fox River water study intended to determine the overall health of the river.
- Successfully selected an engineering firm, Trotter and Associates, Inc. from St. Charles, Illinois, to assist the Village in the evaluation and design of the Wastewater Treatment Plant Phase 6.
- Increased our professionalism and exposure by supporting the nomination of our Chief Water Operator, Andy Warmus as Chairman of the Northeast Region of the Illinois Association of Water Pollution Control Operators. Mr. Warmus also received a scholarship from the Fox

Valley chapter of the American Public Works Association, and he attended a national industry conference in New Orleans, Louisiana.

- Hosted a meeting of the Fox Valley Operator Association featuring a presentation on an upcoming technology, membrane bioreactors
- Hosted microscope training and activated sludge troubleshooting seminar attended by staff members and guests from the Villages of Naperville and Lombard.

## Water Treatment Facility

- Ensured a high standard of water quality by meeting or exceeding standards set by the USEPS or IEPA.
- Worked with engineers and consultants to develop plans and specifications and begin construction of a water treatment facility, water tower and additional sources of water.
- Worked with engineers to develop plans and specifications for the modification of the pipe gallery at WTP #2.
- Chemically treated well #8 and #9 to control or eliminate the influence of iron bacteria into the water treatment process.
- Chemically treated the filtration system at WTP #2 to control or eliminate the influence of iron bacteria into the water system.
- Installed variable frequency drive (VFD) units for wells #8 and #9.
- Began development of wells for WTP #3, including geological exploration and well capacity and water quality. This is an on-going program.
- Installed OIT units at two water treatment facilities.
- Implemented the radio system used to read water meters.
- Employees attended a wide range of technical training seminars that included fire hydrant maintenance, OSHA requirements, various equipment operations and maintenance as well as other topics relative to our operations.
- Completed installation and start up of the Hanson Road Booster station.
- Increased professionalism by Jason Schutz obtaining a Class B State of Illinois Water Operator's Certification.
- Increased professionalism by Tim McGuigan obtaining a Class C State of Illinois Water Operator's Certification.

## Utilities

- Repaired five water main breaks within six hours of being reported.
- Replaced six defective hydrants with new and added two additional hydrants to the system.
- Televised 5,013 feet of sanitary sewer and assisted the Street Division on a weekly program of cleaning storm catch basins and preconstruction inspection via the camera of the storms in Copper Oaks subdivision.
- Flushed 11,764 feet of sanitary sewers and assisted the Street Division with the flushing of the storm sewers in Copper Oaks and other locations where culverts and manholes needed cleaning.
- Installed and relocated a new control panel at Lowe Drive Lift Station and assisted the contractor in the installation of new pumps and wiring of the panel.
- Adjusted, repaired, and/or rehabilitated 26 manholes as part of our ongoing efforts to reduce inflow and infiltration (I&I) in the sanitary sewer system.
- Televised and identified areas that needed slip-lining and then contracted Insituform and coordinated the work with them, thus insuring continuous service to our residents.

- Poured and finished numerous concrete jobs throughout the Village of Algonquin, such as the slab for new control panel at Lowe Drive, and cleaning out the stall at the waste water treatment plant, and installing a new driveway at the Hillside Booster Station.
- Coordinated a system-wide distribution leak detection program between Village staff and consultants. Repaired numerous hydrants or valves found to be leaking as a result of this program
- Replaced the defective 10" valve in Copper Oaks and located missing valves identified in our annual valve operation program.
- Mapped, keyed and repaired approximately 300 b-boxes with the focus mostly in Copper Oaks subdivision.
- Completed an average of 500 JULIE utility locates per month, thus protecting our infrastructure from excavating damage.
- Increased our efficiency and accuracy in providing JULIE services by providing training to our employees in the proper use and maintenance of sophisticated equipment. Additionally, one of our employees (Brendan McAlpin) has earned his certification as a utility locating technician.
- Added a flatbed vehicle with a hydraulic hoist to the fleet; thus, completing the tasks of setting manholes and installing valves and hydrants are now safer and more efficient.
- Made two new live taps on Algonquin Road during road construction.
- Our employees attended a wide range of technical training seminars that included fire hydrant maintenance, OSHA requirements, various equipment operations and maintenance as well as other topics relative to our operations.
- Added three sanitary sewer lift stations to the system.

### **Budget Highlights:**

#### **Wastewater Treatment Facility**

- Selection of a new engineering firm for evaluation and design.
- Compliance with a pending ammonia limit.
- Compliance with a pending effluent copper limit.
- Progress towards a pre-treatment program designed to evaluate and prohibit discharges of metals and unwanted compounds discharged to the sanitary sewer system.
- Progress towards a food establishment program to address grease and oils discharged to the sanitary sewer system.
- Implementation of a reporting database designed to create a "one button" operation for reporting to supervisors and governmental agencies.
- Realization of a database to track IEPA construction permits and loadings placed upon the facility. Also used to provide available capacity for Community Development.

#### **Water Treatment Facility**

- Oversee completion and start-up of Water Treatment Facility #3.
- Provide extensive training for the operators that will enable proficient operation and maintenance of the new facilities.
- Provide for the "balancing" of the reservoir and water storage facilities throughout the community. In particular is the need to ensure each of the components of Pressure Zone #5 is fully utilized. This includes wells, pumps, water storage tanks and treatment facilities.
- Progress towards a well head protection program and ordinance that will ensure water quality throughout the community.

- Progress towards implementing a program that will ensure compliance with the backflow prevention ordinance.
- Reduce number of monthly manual water meter readings by 15-25%.

#### Utilities

- Complete final phase of the rehabilitation of the Lowe Drive Lift Station.
- Commit to the collection of data that will provide reliable and accurate information for the GIS program.
- Continue education of members of the Utilities Crew, thus developing a professional, well educated, service group that will provide a safe, high level quality of service to our community.

#### Future Goals and Objectives

##### Wastewater Treatment Facility

- Work towards realization of pre-treatment program.
- Work towards realization of a food establishment program to monitor and control grease and oil discharged to the sanitary sewer system.
- Comply with copper limits.
- Continue development of a well organized maintenance program.
- Host a meeting of the Fox Valley Operators Association.
- Host a seminar in conjunction with the Environmental Resources Training Center, affiliated with Southern Illinois University.
- Comply with a lock out/tag out program.
- Develop an "in house" education program to prepare potential operators for license examinations.
- Improve SCADA screens with controlling ability.
- Move towards automation, i.e. methods of handling waste sludge, blanket control, dissolved oxygen control.
- Realize production of Class A sludge.
- Work to establish a facility rated for 4.50 MGD (up from our current 3.00 MGD).
- Work to establish a facility rated for 5.00 MGD (up from 4.5 MGD) – ultimate build out for the Village.
- Organize facility records and procedures to earn an ISO rating.

##### Water Treatment Facility

- Meet or exceed all current and future standards that are established by both the USEPA and the IEPA.
- Provide safe and reliable water for the residential and business community.
- Develop deep and shallow wells to provide adequate resources of water.
- Implement a viable back-flow prevention monitoring and inspection program.
- Implement a fair and effective wellhead protection ordinance.
- Host an Illinois Section AWWA Visitation event. This program is sponsored by the Illinois Section of the American Water Works Association as an opportunity for water treatment operators to visit and view various water treatment operations and technologies. Our goal is to provide an opportunity for statewide operators to view the Village's membrane filter operation proposed as part of the Water Treatment Facility #3. Viewing of this new technology being proposed for the treatment of ground water would be an excellent opportunity for the many professionals within the water treatment industry.

#### Utilities

- Continue to educate and train the Utilities Crew in all facets of Public Works, thus creating one of the best and most professional groups in the industry and providing insurmountable service to the residents of the Village of Algonquin.
- Continue to flush and televise the sanitary sewers, thus reducing the amount of back-ups and providing visual and documented representation of all the pipe and services in town as well as information that may be incorporated into the GIS program.
- Continue to collect data and perform inspections and rehabilitation of the existing sanitary sewer system. These efforts are aimed to reduce the amount of I&I and thus relieve the Waste Water Treatment Facility from the untimely task of treating storm water. This will be accomplished through the use of Flo-Totes, manhole rehabilitation, and slip lining. Additional inline rehabilitation of sanitary sewer mains and manholes is also a proposed means to reduce the I&I.
- Continue to evaluate areas of the community that may not have adequate fire protection and add fire hydrants and other modifications to the system as needed.

#### Departmental Performance Indicators

<u>Year</u>	<u>Water Produced</u>	<u>Wastewater Treated</u>
1998/1999	855.39 Millions Gallons	710.46 Million Gallons
1999/2000	988.29 Million Gallons	703.26 Million Gallons
2000/2001	1068.25 Million Gallons	822.02 Million Gallons
2001/2002	1044.40 Million Gallons	1105.80 Million Gallons
2002/2003	1070.59 Million Gallons	1021.48 Million Gallons
2003/2004	1027.91 Million Gallons	1105.01 Million Gallons

# REVENUES

## Water and Sewer Operating Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water &amp; Sewer Operating Fund</b>						
07.31210	Interest	\$ 3,009.89	\$ 1,574.99	\$ 1,572.60	\$ -	\$ 2,000.00
07.31240	Interest - Illinois Funds	5,732.30	1,005.77	98.85	100.00	250.00
07.31426	Donations-Operating-W&S	0.00	0.00	0.00	0.00	0.00
07.31454	Grants-Capital-Business	0.00	0.00	0.00	0.00	0.00
07.34100	Water Fees	1,493,418.50	1,620,816.34	1,615,364.61	2,279,960.00	2,278,525.00
07.34200	Sewer Fees	1,541,899.27	1,651,706.58	1,647,965.11	2,157,270.00	2,157,625.00
07.34300	Service Charge	(208.73)	(222.05)	(212.03)	0.00	2,000.00
07.34400	Late Charges	42,128.61	44,798.97	42,673.86	60,000.00	40,000.00
07.34500	Administrative Fees	7,970.00	7,679.20	8,753.44	7,500.00	10,000.00
07.34700	Fines/Penalties	0.00	0.00	10,025.00	9,000.00	7,500.00
07.36300	Rental Income*	0.00	0.00	0.00	0.00	40,890.00
07.38100	Meter Sales	332,746.00	230,575.00	194,425.00	268,000.00	299,000.00
07.39100	Transfer from Bond Reserve	48,000.00	69,000.00	0.00	25,000.00	20,000.00
07.39113	Transfer from Bond Depreciation	0.00	18,000.00	0.00	5,500.00	5,000.00
07.39900	Other Revenue	3,095.49	1,085.00	2,550.67	3,000.00	2,500.00
07.39904	Sale of Surplus Property	2,964.53	1,629.87	0.00	9,000.00	5,000.00
07.39915	Infrastructure Billings	0.00	0.00	5,000.00	0.00	0.00
<b>Water &amp; Sewer Operating Fund Subtotal</b>		<b>\$ 3,480,755.86</b>	<b>\$ 3,647,649.67</b>	<b>\$ 3,528,217.11</b>	<b>\$ 4,824,330.00</b>	<b>\$ 4,870,290.00</b>
<b>Capitalized Assets</b>						
07.39106	Transfer from W&S Construction	2,737,689.00	4,495,467.90	1,070,466.73	0.00	0.00
07.39108	Transfer from W&S Improvements	5,228,484.00	1,401,726.82	940,409.66	0.00	0.00
<b>Capitalized Assets Subtotal</b>		<b>\$ 7,966,173.00</b>	<b>\$ 5,897,194.72</b>	<b>\$ 2,010,876.39</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water &amp; Sewer Operating Fund Total</b>		<b>\$ 11,446,928.86</b>	<b>\$ 9,544,844.39</b>	<b>\$ 5,539,093.50</b>	<b>\$ 4,824,330.00</b>	<b>\$ 4,870,290.00</b>
Actual figures have been adjusted, per auditor.						
*Previously in General Fund. Accounts for rental from Foresite Wireless and PrimeCo/US Cellular for tower rental fees.						
WATER/SEWER FEES: The water and sewer revenues are projected based upon fiscal year 2004/2005 actual water billed.						
We expect increased water demand during this fiscal year due to increased growth, in particular new restaurants and businesses. Additionally, the water and sewer rates increase this fiscal year.						
We anticipate receiving a minimum of \$10,000 in permit fees for the proposed pretreatment ordinance.						
These fees are somewhat arbitrary today, since we do not have the ordinance in place at this time.						
We anticipate the ordinance will be considered by the Village Board early this fiscal year.						
This amount is reflected in line item 07.39900 "Other Revenue."						

**EXPENDITURES**  
**Water and Sewer Operating Fund**  
**TOTALS**

		ACTUAL DOLLARS			04-05 BUDGET	2005-2006 Budget
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Water and Sewer						
Total		\$ 4,302,578.12	\$ 5,392,573.93	\$ 5,495,549.38	\$ 4,718,530.00	\$ 4,614,240.00

# EXPENDITURES

## Water Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water and Sewer Operating Fund</b>						
<b>Personnel</b>						
07.700.103	IMRF	\$ 38,407.22	\$ 41,069.18	\$ 43,506.03	\$ 62,175.00	\$ 68,490.00
07.700.104	FICA	40,572.89	42,173.66	42,758.62	51,270.00	56,335.00
07.700.105	Unemployment Tax	755.76	911.29	2,501.18	1,050.00	2,490.00
07.700.106	Health Insurance	46,035.38	58,984.64	70,640.14	93,175.00	113,070.00
07.700.110	Salaries	483,824.94	541,271.75	565,680.49	627,825.00	689,410.00
07.700.155	Overtime	40,055.68	43,568.68	31,746.27	42,375.00	36,750.00
<b>Total</b>		<b>\$ 649,651.87</b>	<b>\$ 727,979.20</b>	<b>\$ 756,832.73</b>	<b>\$ 877,870.00</b>	<b>\$ 966,545.00</b>
<b>Contractual Services</b>						
07.700.210	Telephone	\$ 5,406.36	\$ 4,757.55	\$ 4,717.60	\$ 5,140.00	\$ 6,750.00
07.700.211	Natural Gas	6,919.62	10,052.22	19,045.23	20,450.00	28,210.00
07.700.212	Electric	220,289.84	220,044.04	168,264.81	252,195.00	285,210.00
07.700.215	Alarm Lines	0.00	0.00	0.00	0.00	0.00
07.700.225	Bank Processing Fees	0.00	0.00	4,733.06	11,570.00	9,500.00
07.700.230	Legal Services	8,468.00	2,372.50	9,571.60	3,500.00	10,000.00
07.700.231	Audit Services	4,625.00	2,240.00	2,800.00	3,825.00	3,475.00
07.700.232	Engineering Services	17,896.38	36,988.15	16,840.28	36,000.00	17,500.00
07.700.234	Professional Services	91,775.66	104,880.61	82,593.01	111,030.00	76,970.00
07.700.236	Insurance	47,511.94	93,882.35	95,848.10	114,700.00	94,325.00
07.700.237	Publications	693.50	717.25	1,666.05	2,720.00	2,720.00
07.700.238	Printing & Advertising	4,162.84	4,632.22	12,872.24	8,200.00	10,350.00
07.700.250	Equipment Rental	2,514.35	1,471.09	2,422.37	3,460.00	7,210.00
07.700.255	Physical Exams	64.58	0.00	259.25	200.00	1,200.00
<b>Total</b>		<b>\$ 410,328.07</b>	<b>\$ 482,037.98</b>	<b>\$ 421,633.60</b>	<b>\$ 572,990.00</b>	<b>\$ 553,420.00</b>
<b>Supplies &amp; Materials</b>						
07.700.308	Office Supplies	\$ 1,726.97	\$ 1,188.38	\$ 1,836.91	\$ 1,475.00	\$ 1,450.00
07.700.309	Materials	6,069.96	10,182.71	8,057.94	13,570.00	13,570.00
07.700.316	Chemicals	111,471.36	89,784.43	101,230.65	154,300.00	157,800.00
07.700.317	Postage	18,987.47	23,197.47	27,921.00	30,900.00	31,090.00
07.700.319	Building Supplies (R)	1,938.42	2,594.62	5,194.70	7,930.00	2,850.00
07.700.320	Tools, Equipment & Supplies	19,533.80	19,188.38	94,647.94	20,795.00	26,430.00
07.700.321	Fuel	12,452.47	12,948.35	13,410.91	10,575.00	20,900.00
07.700.322	Lab Supplies	3,436.02	3,403.78	4,195.40	4,200.00	4,100.00
07.700.332	Office Furniture & Equipment	3,073.29	3,258.94	22,344.81	20,500.00	15,560.00
07.700.340*	Meters & Meter Supplies	97,057.33	63,530.48	0.00	73,720.00	74,750.00
<b>Total</b>		<b>\$ 275,747.09</b>	<b>\$ 229,277.54</b>	<b>\$ 278,840.26</b>	<b>\$ 337,965.00</b>	<b>\$ 348,500.00</b>
<b>Maintenance</b>						
07.700.404	Wells	\$ 100,368.33	\$ 53,688.82	\$ 14,354.57	\$ 161,495.00	\$ 41,350.00
07.700.410	Booster Station	52,179.97	18,845.33	96,955.05	21,935.00	32,700.00
07.700.411	Maintenance Storage Facility	4,735.31	24,311.61	14,183.86	14,200.00	7,590.00
07.700.412	Treatment Facility	15,204.71	59,390.98	49,846.37	31,245.00	32,950.00
07.700.415	Distribution System	50,946.54	90,316.15	33,622.29	59,500.00	37,850.00
07.700.420	Vehicle Maintenance (S)	31,987.76	51,527.68	41,840.98	48,745.00	53,000.00
07.700.421	Equipment Maintenance (S)	4,977.96	4,918.98	5,079.43	19,770.00	28,000.00
07.700.422	Radio Maintenance	35.00	40.00	0.00	650.00	650.00
07.700.423	Building Maintenance (R)	8,098.94	3,859.18	5,414.76	9,400.00	11,000.00
07.700.424	Grounds Maintenance (R)	5,257.39	4,760.89	45,724.50	9,715.00	12,410.00
07.700.426	Office Equipment Maintenance	597.04	430.38	134.61	450.00	550.00
<b>Total</b>		<b>\$ 274,388.95</b>	<b>\$ 312,090.00</b>	<b>\$ 307,156.42</b>	<b>\$ 377,105.00</b>	<b>\$ 258,050.00</b>
<b>Capital Expenditures</b>						
07.700.590	Capital Purchase	49,484.16	201,181.93	40,753.75	77,330.00	8,000.00
07.700.592	Office Furniture & Equipment	0.00	0.00	0.00	0.00	
07.700.594	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>\$ 49,484.16</b>	<b>\$ 201,181.93</b>	<b>\$ 40,753.75</b>	<b>\$ 77,330.00</b>	<b>\$ 8,000.00</b>

# EXPENDITURES

## Water Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water and Sewer Operating Fund</b>						
<b>Transfers</b>						
07.700.610	Transfer to W&S Depreciation	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -
07.700.620	Transfer to W&S Bond & Interest**	255,000.00	247,500.00	209,500.00	240,540.00	240,525.00
07.700.630	Transfer to W&S Bond Reserve	24,000.00	0.00	0.00	0.00	0.00
<b>Total</b>		\$ 291,000.00	\$ 247,500.00	\$ 209,500.00	\$ 240,540.00	\$ 240,525.00
<b>Other Charges</b>						
07.700.740	Travel/Training/Dues	\$ 6,805.39	\$ 8,653.86	\$ 6,132.51	\$ 9,010.00	\$ 6,850.00
07.700.760	Uniforms & Safety Items	8,286.77	6,894.25	10,023.62	8,500.00	7,670.00
07.700.884	Amortization Expense	6,577.00	0.00	0.00	0.00	0.00
07.700.960	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		\$ 21,469.16	\$ 15,548.11	\$ 16,156.13	\$ 17,510.00	\$ 14,520.00
<b>Water Subtotal</b>		\$ 1,972,069.30	\$ 2,215,614.76	\$ 2,030,872.89	\$ 2,501,310.00	\$ 2,389,560.00
<b>Less Capitalization of Fixed Assets</b>		\$ (217,025.00)	\$ (375,492.00)	\$ (220,882.13)		
<b>Water Total</b>		\$ 1,755,044.30	\$ 1,840,122.76	\$ 1,809,990.76	\$ 2,501,310.00	\$ 2,389,560.00
Actual figures have been adjusted to reflect capitalization of fixed assets and bond payments, per the auditors.						
*07.700.340, Meters & Meter Supplies, was previously budgeted under 07.700.550, Meters & Meter Supplies.						

# EXPENDITURES

## Sewer Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water and Sewer Operating Fund</b>						
<b>Personnel</b>						
07.800.103	IMRF	\$ 34,868.98	\$ 41,310.32	\$ 46,385.76	\$ 66,075.00	\$ 70,225.00
07.800.104	FICA	36,846.91	42,611.66	45,687.21	54,425.00	57,675.00
07.800.105	Unemployment Tax	684.67	1,017.87	2,689.34	1,100.00	2,575.00
07.800.106	Health Insurance	38,849.77	50,455.88	68,771.63	94,775.00	106,350.00
07.800.110	Salaries*	467,400.65	543,799.31	625,473.25	665,975.00	705,575.00
07.800.155	Overtime	25,254.22	30,758.14	27,801.97	35,390.00	38,000.00
<b>Total</b>		<b>\$ 603,905.20</b>	<b>\$ 709,953.18</b>	<b>\$ 816,809.16</b>	<b>\$ 917,740.00</b>	<b>\$ 980,400.00</b>
<b>Contractual Services</b>						
07.800.210	Telephone	\$ 5,445.94	\$ 5,085.61	\$ 5,002.35	\$ 4,540.00	\$ 6,375.00
07.800.211	Natural Gas	4,105.18	5,987.18	36,208.40	15,800.00	25,560.00
07.800.212	Electric	144,663.50	127,488.68	124,057.70	146,800.00	160,600.00
07.800.215	Alarm Lines	0.00	0.00	0.00	600.00	0.00
07.800.225	Bank Processing Fees	0.00	0.00	4,733.02	11,570.00	9,500.00
07.800.230	Legal Services	5,430.50	2,097.50	8,191.60	3,500.00	9,000.00
07.800.231	Audit Services	4,625.00	2,240.00	2,800.00	3,825.00	3,475.00
07.800.232	Engineering Services	2,045.00	17,275.94	16,231.24	25,100.00	30,500.00
07.800.234	Professional Services	135,819.72	45,694.30	74,255.81	101,380.00	94,020.00
07.800.236	Insurance	48,309.24	79,801.17	82,950.26	99,250.00	82,475.00
07.800.237	Publications	674.70	1,289.34	794.06	2,470.00	2,320.00
07.800.238	Printing & Advertising	3,512.61	2,580.44	1,126.83	5,475.00	5,200.00
07.800.250	Equipment Rental	2,502.85	2,651.89	1,905.96	4,165.00	9,110.00
07.800.255	Physical Exams	145.42	0.00	414.55	200.00	700.00
07.800.262	Sludge Removal	52,389.75	40,129.80	46,105.75	46,650.00	60,000.00
<b>Total</b>		<b>\$ 409,669.41</b>	<b>\$ 332,321.85</b>	<b>\$ 404,777.53</b>	<b>\$ 471,325.00</b>	<b>\$ 498,835.00</b>
<b>Supplies &amp; Materials</b>						
07.800.308	Office Supplies	\$ 2,116.16	\$ 1,477.26	\$ 1,320.35	\$ 1,475.00	\$ 1,450.00
07.800.309	Materials	3,001.59	8,513.08	6,511.91	12,950.00	13,000.00
07.800.316	Chemicals	33,153.66	23,842.42	36,999.26	36,500.00	60,750.00
07.800.317	Postage	18,799.10	20,495.99	21,122.18	28,250.00	28,100.00
07.800.319	Building Supplies (R)	2,900.63	2,055.50	4,124.51	9,700.00	3,350.00
07.800.320	Tools, Equipment & Supplies	35,239.45	26,022.27	99,262.38	22,770.00	35,345.00
07.800.321	Fuel	6,035.78	10,063.74	8,867.74	10,875.00	15,000.00
07.800.322	Lab Supplies	3,043.86	3,308.35	3,809.13	4,250.00	4,100.00
07.800.332	Office Furniture & Equipment	2,996.30	6,547.92	12,771.36	17,800.00	24,425.00
07.800.340	Meters & Meter Supplies*	96,853.46	62,929.69	0.00	73,720.00	74,750.00
<b>Total</b>		<b>\$ 204,139.99</b>	<b>\$ 165,256.22</b>	<b>\$ 194,788.82</b>	<b>\$ 218,290.00</b>	<b>\$ 260,270.00</b>
<b>Maintenance</b>						
07.800.412	Treatment Facility	\$ 102,682.51	\$ 61,895.17	\$ 73,384.72	\$ 95,300.00	\$ 71,430.00
07.800.414	Lift Station Maintenance	26,991.14	30,036.77	38,374.30	35,035.00	12,870.00
07.800.416	Collection System Maintenance	25,237.80	11,393.75	5,078.92	13,450.00	13,450.00
07.800.420	Vehicle Maintenance (S)	39,885.67	37,264.87	24,833.16	48,750.00	53,000.00
07.800.421	Equipment Maintenance (S)	21,618.95	12,682.96	7,915.69	24,505.00	29,600.00
07.800.422	Radio Maintenance	450.00	40.00	0.00	650.00	650.00
07.800.423	Building Maintenance (R)	12,406.65	12,751.19	17,097.68	22,675.00	16,580.00
07.800.424	Grounds Maintenance (R)	8,307.69	6,515.95	8,274.94	9,125.00	7,900.00
07.800.426	Office Equipment Maintenance	596.96	463.35	209.13	450.00	550.00
<b>Total</b>		<b>\$ 238,177.37</b>	<b>\$ 173,044.01</b>	<b>\$ 175,168.54</b>	<b>\$ 249,940.00</b>	<b>\$ 206,030.00</b>
<b>Capital Expenditures</b>						
07.800.590	Capital Purchase**	61,800.12	221,681.99	19,653.76	96,650.00	22,000.00
07.800.592	Office Furniture & Equipment**	0.00	0.00	0.00		
07.800.594	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>\$ 61,800.12</b>	<b>\$ 221,681.99</b>	<b>\$ 19,653.76</b>	<b>\$ 96,650.00</b>	<b>\$ 22,000.00</b>

# EXPENDITURES Sewer Division

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water and Sewer Operating Fund</b>						
<b>Transfers</b>						
07.800.610	Transfer to W&S Depreciation	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -
07.800.620	Transfer to W&S Bond & Interest**	255,000.00	247,500.00	209,500.00	240,540.00	240,525.00
07.800.630	Transfer to W&S Bond Reserve	24,000.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>\$ 291,000.00</b>	<b>\$ 247,500.00</b>	<b>\$ 209,500.00</b>	<b>\$ 240,540.00</b>	<b>\$ 240,525.00</b>
<b>Other Charges</b>						
07.800.740	Travel/Training/Dues	\$ 7,794.95	\$ 10,688.87	\$ 6,161.42	\$ 7,585.00	\$ 7,450.00
07.800.760	Uniforms & Safety Items	16,680.15	10,176.58	12,178.38	15,150.00	9,170.00
07.800.881	Bond Interest Expense	0.00	7,629.34	(976.67)	0.00	0.00
07.800.883	Bond Refunding Loss	(0.37)	0.00	0.00	0.00	0.00
07.800.884	Amortization Expense	6,577.00	27,464.43	27,464.44	0.00	0.00
07.800.960	Depreciation Expense	941,062.00	1,993,232.00	2,007,187.00	0.00	0.00
<b>Total</b>		<b>\$ 972,113.73</b>	<b>\$ 2,049,191.22</b>	<b>\$ 2,052,014.57</b>	<b>\$ 22,735.00</b>	<b>\$ 16,620.00</b>
<b>Sewer Subtotal</b>		<b>\$ 2,780,805.82</b>	<b>\$ 3,898,948.47</b>	<b>\$ 3,872,712.38</b>	<b>\$ 2,217,220.00</b>	<b>\$ 2,224,680.00</b>
<b>Less Capitalization of Fixed Assets</b>		<b>\$ (233,272.00)</b>	<b>\$ (346,497.30)</b>	<b>\$ (187,153.76)</b>		
<b>Sewer Total</b>		<b>\$ 2,547,533.82</b>	<b>\$ 3,552,451.17</b>	<b>\$ 3,685,558.62</b>	<b>\$ 2,217,220.00</b>	<b>\$ 2,224,680.00</b>
Actual figures have been adjusted to reflect capitalization of fixed assets and bond payments, per the auditors.						
*07.700.340, Meters & Meter Supplies, was previously budgeted under 07.700.550, Meters & Meter Supplies.						

## Public Works Department Vehicle and Equipment Maintenance Division

### Department/Program Description

The Fleet Maintenance division is responsible for coordinating and performing the maintenance and repairs on the 304 pieces of equipment the Village of Algonquin currently owns and operates, whether through the Fleet shop or by approved outsourced vendors. We research, prepare and provide the necessary bid specifications to order the vehicles and equipment for the Administration, Public Works and Community Development departments. The Stock Coordinator and Stock Room operation are under the direction of the Fleet Manager. The main purpose of this branch is to stock and/or order all parts and supplies required by the Fleet Maintenance Division to perform routine maintenance and repair tasks. This area also serves as a central delivery site for all of Public Works. Fleet Maintenance operates and maintains the AFC fuel system utilized by all Village of Algonquin equipment. We also provide fuel for the Fire District's equipment. Our primary mission is to keeping the Village of Algonquin's fleet safe and in excellent condition visibly and mechanically.

<b>Personnel Summary</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>
Fleet Manager	1	1	1	1	1
Senior Fleet Mechanic	0	0	0	1	1
Stock Coordinator*	0	0	.5	.5	.5
Fleet Mechanic	2	2	2	1	1
Part-Time Fleet Mechanic	1	0	0	0	0
Service Technician	0	1	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Part- Time Employees</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4.5</b>

*\*Stock Coordinator is a full time position, with funding of salary split evenly between the Vehicle Maintenance Division budget and the Public Works Administration budget.*

### Explanation of New Positions

NONE

### FY2004-2005 Accomplishments

- Provided continued feedback through the completion stage of the new Fleet Maintenance area at the new Public Works facility.
- Transition Fleet operation from the old facility to the new one.
- Began operating the Stock Room as a branch of Fleet Maintenance.
- Provided informative reports to the Police Department on individual vehicle maintenance and repair costs in order to determine which squad cars to replace.
- Provided informative reports to the Public Works Department on individual division's vehicle/equipment maintenance and repair costs in order to determine necessary replacements.
- Bid, ordered, and prepared five new vehicles to go into service, on time and within budget, with all the necessary equipment.
- Prepared job description, interviewed, and hired a Senior Fleet Mechanic (new position).
- Researched and scheduled technical training classes for the mechanics.
- Revised the Fleet action plan as set out in the NIU Fleet Study and began completion of the scheduled tasks in the first tier.

### Budget Highlights FY2005-2006

- To complete first tier of the Fleet action plan and begin with the second tier.
- To begin equipping our fleet shop with the necessary tools to increase shop safety and efficiency, thus providing better customer service.

- To present a more professional image to all departments, divisions, and the public.
- To provide team members with advanced training to make them more effective and efficient in performing their assigned tasks and to have them all ASE certified.

#### **Future Goals and Objectives**

- To fully accomplish all tiers of the Fleet action plan and prepare a comprehensive business plan for the future of Fleet Maintenance.
- To design and implement a more comprehensive vehicle and equipment replacement schedule for all departments and divisions.
- To provide specifications for and purchase all Village of Algonquin vehicles and major equipment, including the Police Department's vehicles.
- To fully equip our new shop with the tools and equipment that will enable Fleet Maintenance to do more repairs in-house.
- To become an ASE Certified repair facility.
- To continually provide advanced training classes to enable team members to more effectively perform their job task and stay current with the industry.

<b>Divisional Performance Indicators And Statistics</b>				
<b>Year</b>	<b>Total Vehicles</b>	<b>Total Repair Orders</b>	<b>Total Jobs Performed</b>	<b>Total Yearly Cost</b>
<b>1999/2000</b>	280	383	1281	\$202,047.30
<b>2000/2001</b>	284	840	2376	\$385,111.20
<b>2001/2002</b>	288	2009	4408	\$598,468.49
<b>2002/2003</b>	293	1989	3510	\$533,413.79
<b>2003/2004</b>	299	2200	3500	\$550,000.00
<b>2004/2005</b>	304	1350	2800	\$500,000.00*

*\*Statistics presented for 2004/2005 are projected based on the first six months of the year.*

**REVENUES**  
**Vehicle Maintenance Service Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Vehicle Maintenance Service Fund						
29.39102	Transfer from General Fund	\$ 6,357.48	\$ -	\$ -	\$ -	\$ -
29.39300	Maintenance Billings	536,726.19	717,979.92	635,425.81	609,480.00	684,295.00
29.39320	Fuel	119,133.85	131,049.18	107,850.52	127,880.00	159,500.00
29.39321	Fire District Fuel	0.00	19,964.65	23,669.69	22,120.00	27,500.00
29.39904	Sale of Surplus Property	0.00	2,780.59	5,931.40	0.00	0.00
Veh. Maint. Service Fund Total		\$ 662,217.52	\$ 871,774.34	\$ 772,877.42	\$ 759,480.00	\$ 871,295.00

# EXPENDITURES

## Vehicle Maintenance Service Fund

		ACTUAL DOLLARS			03-04 Budget	2004-2005 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2004	Board Approved
<b>Vehicle Maintenance Service Fund</b>						
<b>Personnel</b>						
29.900.103	IMRF	\$ 11,125.62	\$ 12,423.51	\$ 16,038.63	\$ 20,975.00	\$ 21,850.00
29.900.104	FICA	12,470.48	12,812.06	15,516.37	17,000.00	17,625.00
29.900.105	Unemployment Tax	198.48	306.62	980.00	325.00	825.00
29.900.106	Health Insurance	9,721.85	19,138.88	28,658.63	37,100.00	24,350.00
29.900.110	Salaries	144,188.04	159,541.44	187,413.47	208,725.00	217,700.00
29.900.155	Overtime	28,796.00	10,830.50	11,773.63	11,000.00	12,000.00
<b>Total</b>		<b>\$ 206,500.47</b>	<b>\$ 215,053.01</b>	<b>\$ 260,380.73</b>	<b>\$ 295,125.00</b>	<b>\$ 294,350.00</b>
<b>Contractual Services</b>						
29.900.210	Telephone	\$ 1,988.31	\$ 2,949.90	\$ 3,176.00	\$ 3,300.00	\$ 3,300.00
29.900.211	Natural Gas	1,948.83	3,694.15	10,474.07	11,150.00	10,000.00
29.900.212	Electric	0.00	0.00	911.35	0.00	0.00
29.900.234	Professional Services	8,167.07	37,066.12	15,290.01	5,050.00	5,200.00
29.900.237	Publications	397.65	601.59	779.88	350.00	500.00
29.900.238	Printing & Advertising	1,038.67	3,144.17	4,021.33	1,550.00	1,150.00
29.900.250	Equipment Rental	2,783.16	2,577.62	2,357.78	900.00	900.00
29.900.255	Physical Exams	226.80	119.70	119.70	300.00	400.00
<b>Total</b>		<b>\$ 16,550.49</b>	<b>\$ 50,153.25</b>	<b>\$ 37,130.12</b>	<b>\$ 22,600.00</b>	<b>\$ 21,450.00</b>
<b>Supplies &amp; Materials</b>						
29.900.308	Office Supplies	\$ 741.51	\$ 517.25	\$ 1,500.79	\$ 700.00	\$ 800.00
29.900.317	Postage	229.93	20.97	57.65	150.00	100.00
29.900.319	Building Supplies(R)	4,567.09	3,035.52	9,168.63	2,750.00	7,550.00
29.900.320	Tools, Equipment & Supplies	21,367.71	28,240.45	15,922.66	15,145.00	19,850.00
29.900.321	Fuel	67,219.32	2,528.25	3,295.14	3,780.00	4,000.00
29.900.326	Equipment Parts & Supplies	325.00	0.00	0.00	0.00	0.00
29.900.328	Fleet Parts/Fluids	138,504.92	189,087.20	210,521.81	149,500.00	152,000.00
29.900.329	Fuel - Cost of Sales	54,432.34	138,644.50	142,557.48	150,000.00	187,000.00
29.900.332	Office Furniture & Equipment	7,247.13	5,627.62	2,837.09	2,050.00	4,000.00
<b>Total</b>		<b>\$ 294,634.95</b>	<b>\$ 367,701.76</b>	<b>\$ 385,861.25</b>	<b>\$ 324,075.00</b>	<b>\$ 375,300.00</b>
<b>Maintenance</b>						
29.900.420	Vehicle Maintenance	\$ 719.97	\$ 6,541.60	\$ 4,917.42	\$ 3,000.00	\$ 3,500.00
29.900.421	Equipment Maintenance	3,083.25	1,189.64	1,968.63	1,000.00	1,000.00
29.900.422	Radio Maintenance	0.00	0.00	99.98	300.00	175.00
29.900.423	Building Maintenance (R)	8,324.63	3,195.88	2,422.84	10,905.00	9,670.00
29.900.424	Grounds Maintenance ®	0.00	0.00	0.00	300.00	100.00
29.900.425	Outsourced Vehicle & Equip Maint	100,827.03	146,634.29	88,213.38	93,000.00	94,000.00
29.900.426	Office Equipment Maintenance	0.00	0.00	38.23	200.00	200.00
<b>Total</b>		<b>\$ 112,954.88</b>	<b>\$ 157,561.41</b>	<b>\$ 97,660.48</b>	<b>\$ 108,705.00</b>	<b>\$ 108,645.00</b>
<b>Capital Expenditures</b>						
29.900.590	Capital Purchase		\$ 47,517.40	\$ -	\$ -	\$ 56,500.00
<b>Total</b>		<b>\$ -</b>	<b>\$ 47,517.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,500.00</b>
<b>Other Charges</b>						
29.900.740	Travel, Training & Dues	\$ 4,712.15	\$ 5,787.72	\$ 3,126.23	\$ 4,325.00	\$ 9,850.00
29.900.760	Uniforms & Safety Items	5,917.16	5,846.16	6,929.06	4,650.00	5,200.00
29.900.955	Fuel Inventory Variance	(2,268.66)	13,421.17	(10,366.04)	0.00	0.00
29.900.956	Parts/Fluid Inventory Variance	23,216.08	8,732.46	(7,844.41)	0.00	0.00
<b>Total</b>		<b>\$ 31,576.73</b>	<b>\$ 33,787.51</b>	<b>\$ (8,155.16)</b>	<b>\$ 8,975.00</b>	<b>\$ 15,050.00</b>
<b>Vehicle Maintenance Service Fund Total</b>		<b>\$ 662,217.52</b>	<b>\$ 871,774.34</b>	<b>\$ 772,877.42</b>	<b>\$ 759,480.00</b>	<b>\$ 871,295.00</b>

## Motor Fuel Tax Fund

### Department/Program Description

The Motor Fuel Tax (MFT) Fund is one of the two major capital funds the Village uses for improvement and maintenance of Village streets. The money in this fund comes from the State MFT Fund and is derived from a tax on the privilege of operating motor vehicles upon public highways and operating recreational watercraft upon the waters of the State of Illinois. The tax is based on the consumption of motor fuel. The Village of Algonquin receives approximately \$850,000 a year from the State fund. This money, along with money from developer donations, is combined to form the MFT Fund budget.

### FY2004-2005 Accomplishments

- Substantially completed construction of the High Hill Farms project which involved resurfacing of the roadway as well as numerous sidewalk and driveway apron replacements.
- Completed the construction of traffic calming measures.
- Completed Phase 2 engineering design for the Alta Vista Improvements.
- Completed Phase 1 engineering design for the Old Oak Improvements.
- Completed Phase 1 engineering design for Arrowhead Improvements.
- Completed Phase 1 engineering design for Huntington Drive North Improvements.

### Budget Highlights

- Completion of Phase 2 engineering design for Old Oak Improvements Phase I.
- Completion of Phase 2 engineering design for Arrowhead Improvements.
- Completion of Phase 2 engineering design for Huntington Drive North Improvements.
- Construction of Alta Vista improvements (the neighborhood south of Algonquin Middle School).
- Completion of the Huntington/Randall Right Hand Turn Lane project assuming successful award of a CMAQ (Congestion Mitigation Air Quality) grant.

### Future Goals and Objectives

- Construct the Huntington Drive North improvements and Arrowhead subdivision improvements.
- Construct the Old Oak subdivision Phase I improvements.
- Continue to provide projects that correspond with the traffic objectives and downtown improvements set forth by the Board, as well as continuing to provide needed maintenance improvements to existing roads.

### Performance Indicators

<i>Fiscal Year</i>	<i>Miles of Streets Improved or to be improved</i>	<i>Cost</i>	<i>% of overall streets system (per fiscal year)</i>
2003/2004	1.98	\$1,489,250 (actual)	1%
2004/2005	2.14	\$1,323,895 (actual)	2%
2005/2006	1.05	\$850,000 (estimate)	1%

**REVENUES**  
**Motor Fuel Tax Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Motor Fuel Tax Fund</b>						
03.31210	Interest	\$ -	\$ -	\$ 885.50	\$ -	\$ -
03.31240	Interest - Illinois Funds	40,461.56	21,204.89	8,989.31	12,000.00	20,000.00
03.33100	MFT Allotments	698,810.68	700,734.52	729,779.36	847,000.00	850,000.00
<b>Motor Fuel Tax Fund Total</b>		<b>\$ 739,272.24</b>	<b>\$ 721,939.41</b>	<b>\$ 739,654.17</b>	<b>\$ 859,000.00</b>	<b>\$ 870,000.00</b>
MFT revenues for FYE 4/30/2006 consist of allotments of \$28.95 per capita, or \$807,270, and a high growth city allotment of \$42,730. The balance is interest income. The population will not change until our next census; growth will depend on the State of Illinois collecting motor fuel tax. Growth may be in the 2 to 3% range per year.						

**EXPENDITURES**  
**Motor Fuel Tax Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Motor Fuel Tax Fund						
Nondepartmental						
03.900.232	Engineering Services	\$ 141,934.57	\$ 191,000.95	\$ 14,698.81	\$ 210,460.00	\$ 237,000.00
03.900.309	Materials	62,721.43	75,436.94	87,655.53	100,700.00	105,000.00
03.900.593	Capital Improvements	193,720.20	771,779.37	1,072,572.99	1,234,000.00	1,290,000.00
<b>Motor Fuel Tax Fund Total</b>		<b>\$ 398,376.20</b>	<b>\$ 1,038,217.26</b>	<b>\$ 1,174,927.33</b>	<b>\$ 1,545,160.00</b>	<b>\$ 1,632,000.00</b>

## Street Improvement Fund

### Department/Program Description

This Fund, along with the MFT Fund, is one of the major sources for funding the Village's street improvement capital program. The Public Works Department produces a Streets Multi-Year Plan. Members of the Department drive and assess the Village streets on a yearly basis and rate their condition. Based on this data, a forecast is made and projects are established in accordance with the Multi-Year Plan. Projects are financed using revenues from telecommunications and utility taxes. The Plan does change from year to year as emergencies and unforeseeable conditions cause priorities to adjust. This Fund has two main goals: to upgrade or recondition approximately 1-2% of the Village road system each fiscal year, and to progressively attack and manage the vast array of streams and tributaries located within the Village. One of our new priorities is to bio-engineer our creek restoration and stabilization work. This allows us to provide natural solutions to creek maintenance issues.

### FY2004-2005 Accomplishments

- South Algonquin Phase 2 roadway improvements were completed. This involved a complete reconstruction of the roads as well as the addition of curb & gutter and improved storm sewer.
- Phase 1 & 2 engineering was completed for the Ratt Creek Restoration project.
- Phase 2 engineering was completed was South Algonquin Phase 3.
- Phase 1 engineering was completed for Hanson Road Phase 1 reconstruction.

### Budget Highlights

- South Algonquin Phase 3 roadway improvements will be constructed.
- Ratt Creek tributary restoration project will be constructed.
- Phase 2 engineering for Hanson Road will be completed.
- Phase 1 & 2 engineering for the Circle Drive ravine will be completed.

### Future Goals and Objectives

- Construction of Arrowhead subdivision road and drainage improvements
- Construction of Hanson Road street improvements.
- Continue to provide for maintenance and improvements on Village owned streets.

### Performance Indicators

<i>Fiscal Year</i>	<i>Miles of Streets Improved or to be improved</i>	<i>Cost</i>	<i>% of overall streets system (per fiscal year)</i>
2002/2003	1.16	\$1,264,125 (actual)	1%
2003/2004	1.03	\$1,363,241 (actual)	1%
2004/2005	.73	1,554,000 (actual)	.8%
2005/2006	.95	1,700,000 (estimate)	.9%

# **REVENUES** **Street Improvement Fund**

		ACTUAL DOLLARS			03-04 Budget	2004-2005 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2003	4/30/2005	Board Approved
Street Improvement Fund						
04.31190	Telecommunications Tax		\$ -	\$ 537,809.91	\$ 500,000.00	\$ 600,000.00
04.31210	Interest	51,755.05	22,039.82	7,283.82	0.00	1,000.00
04.31240	Interest - Illinois Funds	19,481.67	7,777.24	4,416.04	3,000.00	11,000.00
04.31421	Donations - Capital - Public Works	0.00	0.00	0.00	0.00	0.00
04.31429	Donations - Operating - Public Works	0.00	0.00	53,000.00	0.00	0.00
04.31430	Donations	22,050.17	173,000.00	0.00	75,000.00	0.00
04.31495	Utility Tax Receipts	1,364,212.77	1,542,973.43	1,070,442.73	1,000,000.00	1,075,000.00
04.37501	Contributions	11,389.88	0.00	0.00	0.00	0.00
<b>Street Improvement Fund Total</b>		<b>\$ 1,468,889.54</b>	<b>\$ 1,745,790.49</b>	<b>\$ 1,672,952.50</b>	<b>\$ 1,578,000.00</b>	<b>\$ 1,687,000.00</b>

Utility tax receipts come from natural gas and electricity. NICOR is approximately 1/3 of the total utility tax and is subject to volatile rates and how cold the winter is. ComEd is based on KW hours used and is not rate-driven. Assume 2 1/2 to 3% growth per year. Telecommunications tax is questionable because the State collects it and the Village does not receive individual provider information. Assume slow growth of 1 to 1 1/2% per year.

**EXPENDITURES**  
**Street Improvement Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Street Improvement Fund						
Nondepartmental						
04.900.230	Legal Services	\$ -	\$ 833.00	\$ -	\$ 1,000.00	\$ 1,000.00
04.900.232	Engineering Services	252,805.23	366,008.82	3,854.01	302,000.00	274,000.00
04.900.320	Small Tools and Supplies	Added 11/2004	0.00	521.15	0.00	0.00
04.900.521	Right of Way Improvements	Added 11/2004	0.00	59,532.45	0.00	16,500.00
04.900.564	Algonquin Hills	1,281,204.17	162,139.95	1,684,883.56	270,000.00	0.00
04.900.568	Downtown Improvements	92,452.24	927,590.87	160,450.94	65,000.00	125,000.00
04.900.569	South Algonquin	87,712.60	317,035.31	865,497.87	1,110,000.00	1,270,000.00
04.900.572	High Hill Subdivision	0.00	0.00	0.00	0.00	0.00
04.900.575	S. Hubbard/Schuett	0.00	0.00	0.00	0.00	0.00
04.900.576	N. River Rd.	528,108.02	72,733.35	0.00	0.00	0.00
04.900.580	Drainage Improvements	14,319.50	72,029.20	67,503.91	140,000.00	610,000.00
04.900.582	Signalization	0.00	87,135.78	0.00	0.00	0.00
04.900.593	Capital Improvements	0.00	0.00	0.00	75,000.00	0.00
<b>Street Improvement Fund Total</b>		<b>\$ 2,256,601.76</b>	<b>\$ 2,005,506.28</b>	<b>\$ 2,842,243.89</b>	<b>\$ 1,963,000.00</b>	<b>\$ 2,296,500.00</b>

## Park Fund

### Department/Program Description

The Park Fund reflects funds for large-scale new development of park sites. The fund includes construction costs, engineering, and construction management. The fund also covers capital purchase items solely used for maintenance of park parcels.

### FY2004-2005 Accomplishments

- Algonquin Lakes Park grading was completed.
- Broadsmore Park playground was installed.
- The first phase of engineering for the Spella Park Wetland Mitigation was completed.
- The installation of the Splash Pad at the Lions Armstrong Memorial Pool was completed.

### Budget Highlights

- Installation of the first phase of Spella Park Wetland Mitigation will occur.
- Cornish Park construction will begin.

### Future Goals and Objectives

- Continue to install and replace parkway trees per our ongoing program.
- Continue to work on the mitigation plans and park improvements plans for Spella Park.

### Performance Indicators

#### Projects

Project Name	Amount of Improvement	FY of Improvement
Algonquin Lakes Park	\$1,184,526.00	03-04
Hill Climb Park	\$658,453.00	03-04
Algonquin Lakes Park Grading	\$89,407.00	04-05

#### Tree Replacement

Year	# of Trees Planted	Total Cost	Cost Per Tree	Trees Remaining on Wait List
2003	245	\$45,000	Approx. \$180	116
2004	118	\$16,588	Approx. \$140.	200

**REVENUES**  
**Park Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Park Fund						
06.31210	Interest	\$ 40,244.63	\$ 12,553.38	\$ 10,359.17	\$ -	\$ 2,500.00
06.31240	Interest - Illinois Funds	24,415.64	29,828.67	12,810.02	0.00	7,000.00
06.31429	Donations - Public Works	0.00	0.00	491,933.00	0.00	350,000.00
06.31430	Donations - General Govt.	778,648.00	323,208.00	0.00	550,000.00	0.00
06.31437	Donation - Ted Spella Park	0.00	1,650.00	383,002.00	0.00	0.00
06.31438	Donation - Forestation	0.00	35,250.00	0.00	60,000.00	10,000.00
06.31450	Park Grant	0.00	0.00	0.00	400,000.00	239,000.00
06.36300	Rental Income	0.00	0.00	0.00	0.00	0.00
06.39102	Transfer from Gen. Fd.	0.00	72,069.14	0.00	0.00	0.00
Park Fund Total		\$ 843,308.27	\$ 474,559.19	\$ 898,104.19	\$ 1,010,000.00	\$ 608,500.00

# EXPENDITURES

## Park Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Park Fund</b>						
<b>Nondepartmental</b>						
06.900.232	Engineering Services	\$ 16,034.90	\$ 79,780.27	\$ -	\$ 148,900.00	\$ 124,500.00
06.900.234	Professional Services	11,855.72	111,313.07	35,859.65	0.00	17,500.00
06.900.320	Small Tools & Supplies	Line item added 11/2004		3,773.50	0.00	0.00
06.900.402	Reforestation	0.00	74,624.58	49,627.71	60,000.00	60,000.00
06.900.590	Capital Purchase	74,978.00	80,908.00	0.00	0.00	0.00
06.900.593	Park Development	0.00	366,170.25	1,484,650.97	2,240,500.00	1,835,000.00
06.900.617	Transfer to Pool	0.00	140,613.23	81,951.61	0.00	0.00
<b>Parks Fund Total</b>		<b>\$ 102,868.62</b>	<b>\$ 853,409.40</b>	<b>\$ 1,655,863.44</b>	<b>\$ 2,449,400.00</b>	<b>\$ 2,037,000.00</b>

## **Water and Sewer Improvement and Construction Fund**

### **Department/Program Description**

The Water and Sewer Improvement and Construction Fund covers engineering and construction costs for the development and enhancement of water and sewer facilities and underground infrastructure. It also covers costs for significant expansion and new construction of water and wastewater treatment facilities to accommodate population growth. The revenues for this fund are derived primarily from water and sewer connection fees paid by new developments.

### **FY2004-2005 Accomplishments**

- Completed installation of the Algonquin Road Sanitary Sewer.
- Completed construction of the Braewood Pump Station.
- As part of restoration scope for construction of the lift stations, completed native creek restoration in Braewood Park.
- Completed construction of the Grand Reserve lift station.
- Completed improvements to wells 8 & 9, which involved upgrading to variable frequency drives in the pumps.
- Finished construction and drilling of Well 13.

### **Budget Highlights**

- Complete construction and implementation of Lakewood water tower.
- Complete design of Wastewater Treatment Plant (WWTP) Phase 1 site improvements.
- Finalize Water Treatment Plant (WTP) #3 and deep well casing (well #12). WTP3 will be started up and ready to supply water in summer 2005. Well 12 will not be operational this year.
- Finish wells 15 and 16 and their associated well buildings.
- Complete South Algonquin Phase 3 water main improvements.
- Conduct SSES (storm sewer evaluation studies) begin design for I/I (inflow and infiltration) control.
- Complete Wastewater Treatment Plant (WWTP) Phase 6A design and begin construction of the expansion.
- Install control valve at Jacobs Tower.

### **Future Goals and Objectives**

- WWTP Phase 6 future phase will continue to be designed and built to keep up with development.
- Site improvements will eventually be added to the entrance of the WWTP.
- A new well on the east side of town (Well 14) will be constructed in conjunction with future developer projects.
- Planning for expansion of WTP3 and implementation of deep well number 12 will begin.
- Additional efforts to reduce I&I will continue to successfully reduce flows experienced at the WWTP facility.

**REVENUES**  
**Water and Sewer Improvement and Construction Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2003	4/30/2005	Board Approved
<b>Water &amp; Sewer Improvement &amp; Construction Fund</b>						
12.31210	Interest	\$ 180,900.03	\$ 119,650.54	\$ 65,817.99	\$ 15,000.00	\$ 20,000.00
12.31240	Interest - Illinois Funds	108,464.21	28,195.36	14,584.62	15,000.00	15,000.00
12.31423	Donations - Capital W&S	0.00	0.00	0.00	0.00	400,000.00
12.31426	Donations - Operating W&S	0.00	0.00	1,108,796.01	0.00	0.00
12.31430	Donation - Tunbridge	200.00	0.00	0.00	0.00	0.00
12.31432	Developer Donations	1,248,948.99	557,615.00	0.09	500,000.00	0.00
12.36100	Water Tap-On Fees	2,465,373.22	1,721,867.64	1,211,871.44	2,655,000.00	1,500,000.00
12.36200	Sewer Tap-On Fees	2,278,482.23	1,696,859.63	1,195,441.43	1,505,000.00	1,200,000.00
12.39101	Transfer - W&S Operating	0.00	0.00	0.00	0.00	0.00
12.39102	Transfer From General Fund	0.00	0.00	0.00	0.00	0.00
12.39106	Transfer From W&S Construction	0.00	0.00	0.00	0.00	0.00
12.39113	Transfer From Bond Depreciation	24,000.00	0.00	0.00	0.00	0.00
<b>Water &amp; Sewer Imp. &amp; Const. Fund Total</b>		<b>\$ 6,306,368.68</b>	<b>\$ 4,124,188.17</b>	<b>\$ 3,596,511.58</b>	<b>\$ 4,690,000.00</b>	<b>\$ 3,135,000.00</b>
NOTE: Water and Sewer Improvement Fund (12) and Water and Sewer Construction Fund (13) were combined for the 2004-2005 budget.						
Line item 39108 was added from Fund 13.						
Line items 31210, 31240, and 39101 were combined.						

# EXPENDITURES

## Water and Sewer Improvement and Construction Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water &amp; Sewer Improvement &amp; Construction Fund</b>						
<b>Nondepartmental</b>						
12.900.230	Legal Services	\$ -	\$ 1,165.00	\$ -	\$ 20,000.00	\$ 40,000.00
12.900.232	Engineering Services	454,314.11	693,411.13	153,280.38	755,300.00	691,000.00
12.900.234	Professional Services	Line Item added 11/2004			500.00	0.00
12.900.320	Small Tools & Supplies	Line Item added 11/2004			21,638.87	0.00
12.900.431	Maintenance - Wilbrandt Hse.	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>\$ 454,314.11</b>	<b>\$ 694,576.13</b>	<b>\$ 175,419.25</b>	<b>\$ 775,300.00</b>	<b>\$ 731,000.00</b>
<b>Capital Expenditures</b>						
12.900.512	Water Tower	\$ -	\$ -	\$ -	\$ 1,200,000.00	\$ 360,700.00
12.900.514	Booster Station Improvements	162,245.56	120,465.44	339,260.51	70,000.00	0.00
12.900.516	Lift Station Improvements	1,127.50	13,387.00	16,667.00	262,000.00	10,000.00
12.900.518	Well Improvements	106,071.01	2,911.18	282.60	1,325,000.00	1,440,000.00
12.900.520	Water Treatment Plant	324,402.16	1,747,986.38	52,007.00	5,120,000.00	1,200,000.00
12.900.526	Wastewater Collection	0.00	0.00	0.00	230,000.00	320,000.00
12.900.539	Sewer System Evaluation	462,827.73	345,521.85	292,193.82	100,000.00	100,000.00
12.900.555	Meter Changeover Program	0.00	967.50	0.00	0.00	0.00
12.900.560	Seismic Work/Test Drilling	3,315.00	78,992.50	139,948.50	65,000.00	0.00
12.900.563	SCADA System	0.00	62,000.00	0.00	0.00	0.00
12.900.565	Water Main	63,677.79	376,692.24	(5,988.00)	160,000.00	95,000.00
12.900.570	Sewer Treatment Plant Expansion	285,983.79	2,393,250.09	0.00	277,500.00	2,000,000.00
12.900.596	Real Property Acquisition	0.00	0.00	0.00	60,000.00	0.00
12.900.615	Transfer to W & S Operating	0.00	0.00	0.00	0.00	0.00
12.900.648	Transfer to Village Construction	2,000,000.00	180,642.36	0.00	0.00	0.00
<b>Total</b>		<b>\$ 3,409,650.54</b>	<b>\$ 5,322,816.54</b>	<b>\$ 834,371.43</b>	<b>\$ 8,869,500.00</b>	<b>\$ 5,525,700.00</b>
<b>Water &amp; Sewer Imp. &amp; Const. Fund Total</b>						
		<b>\$ 3,863,964.65</b>	<b>\$ 6,017,392.67</b>	<b>\$ 1,009,790.68</b>	<b>\$ 9,644,800.00</b>	<b>\$ 6,256,700.00</b>
Actual figures have been adjusted to reflect capitalization of fixed assets, per auditor.						
<b>NOTE: The Water and Sewer Improvement Fund (13) and Water and Sewer Construction Fund (12) were combined for the</b>						
<b>2004-2005 fiscal year budget.</b>						
Line Item 570 was added to fund 12 from fund 13.						
Line Items 230, 232, 512, 516, 520, 526, and 615 show combined figures from both funds.						

Village of Algonquin  
Long-Term Debt  
Debt Service Fund

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

	Balance May 1, 2001	Additions	Retirements	Balance April 30, 2002
General Obligation Bonds				
Series 1995	\$ 2,865,000	\$ -	\$ 2,035,000	\$ 830,000
Series 2001B, Refunding*	-	1,910,000	45,000	1,865,000
Series 2002A**	-	3,090,000	-	3,090,000
Series 2002B***	-	1,708,794	-	1,708,794
Total	\$ 2,865,000	\$ 6,708,794	\$ 2,080,000	\$ 7,493,794

\* Interest rates on the general obligation bonds outstanding range from 4.375% to 4.75%.

\*\* Interest rates on the general obligation bonds outstanding range from 4.00% to 4.60%.

\*\*\* Interest rates on the general obligation bonds outstanding range from 5.10% to 5.40%.

	Balance May 1, 2002	Additions	Retirements	Balance April 30, 2003
General Obligation Bonds				
Series 1995	\$ 830,000	\$ -	\$ 260,000	\$ 570,000
Series 2001B, Refunding	1,865,000	-	25,000	1,840,000
Series 2002A	3,090,000	-	-	3,090,000
Series 2002B *	1,708,794	93,449	-	1,802,243
Total	\$ 7,493,794	\$ 93,449	\$ 285,000	\$ 7,302,243

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

	Balance May 1, 2003	Additions	Retirements	Balance April 30, 2004
General Obligation Bonds				
Series 1995	\$ 570,000	\$ -	\$ 275,000	\$ 295,000
Series 2001B, Refunding	1,840,000	-	25,000	1,815,000
Series 2002A	3,090,000	-	-	3,090,000
Series 2002B *	1,802,243	95,299	-	1,897,542
Total	\$ 7,302,243	\$ 95,299	\$ 300,000	\$ 7,097,542

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

	Balance May 1, 2004	Additions	Retirements	Balance April 30, 2005
General Obligation Bonds				
Series 1995	\$ 295,000	\$ -	\$ 295,000	\$ -
Series 2001B, Refunding	1,815,000	-	25,000	1,790,000
Series 2002A	3,090,000	-	-	3,090,000
Series 2002B *	1,897,542	100,340	-	1,997,882
Total	\$ 7,097,542	\$ 100,340	\$ 320,000	\$ 6,877,882

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

	Balance May 1, 2005	Additions	Retirements	Balance April 30, 2006
General Obligation Bonds				
Series 2001B, Refunding	1,790,000	-	345,000	1,445,000
Series 2002A	3,090,000	-	-	3,090,000
Series 2002B *	1,997,882	105,648	-	2,103,530
Total	\$ 6,877,882	\$ 105,648	\$ 345,000	\$ 6,638,530

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

**REVENUES**  
**Debt Service Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Debt Service Fund						
99.31210	Interest	\$ 32,223.84	\$ 19,847.63	\$ 12,099.24	\$ 12,000.00	\$ 24,000.00
99.39102	Transfer From General Fund	430,000.00	554,000.00	435,000.00	557,100.00	561,515.00
99.39118	Transfer From Village Const. Fd.	19,575.20	0.00	0.00	0.00	0.00
Debt Service Fund Total		\$ 481,799.04	\$ 573,847.63	\$ 447,099.24	\$ 569,100.00	\$ 585,515.00

**EXPENDITURES**  
**Debt Service Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Debt Service Fund						
99.900.880	Bond Principal	\$ 310,000.00	\$ 285,000.00	\$ 300,000.00	\$ 320,000.00	\$ 345,000.00
99.900.881	Bond Interest	127,305.97	274,742.27	252,517.52	235,105.00	216,525.00
99.900.882	Bond Fees	0.00	856.00	214.00	1,995.00	2,000.00
<b>Debt Service Fund Total</b>		<b>\$ 437,305.97</b>	<b>\$ 560,598.27</b>	<b>\$ 552,731.52</b>	<b>\$ 557,100.00</b>	<b>\$ 563,525.00</b>
Note: Debt service on Series 1995 and 2001B.						

Village of Algonquin  
Long-Term Debt  
Water & 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, 2001	Additions	Retirements	Balance April 30, 2002
Revenue Bonds				
Series 1992, Refunding	\$ 1,635,000	\$ -	\$ 1,635,000	\$ -
Series 1993	2,340,000	-	2,340,000	-
Series 2001A, Refunding*	-	2,335,000	40,000	2,295,000
Series 2002, Refunding**	-	1,560,000	40,000	1,520,000
Total	<u>\$ 3,975,000</u>	<u>\$ 3,895,000</u>	<u>\$ 4,055,000</u>	<u>\$ 3,815,000</u>

\*Interest rates on the outstanding bonds range from 4.375% to 4.75%.

\*\*Interest rates on the outstanding bonds range from 2.80% to 3.80%.

	Balance May 1, 2002	Additions	Retirements	Balance April 30, 2003
Revenue Bonds				
Series 2001A, Refunding	\$ 2,295,000	\$ -	\$ 125,000	\$ 2,170,000
Series 2002, Refunding	1,520,000	-	210,000	1,310,000
Total	<u>\$ 3,815,000</u>	<u>\$ -</u>	<u>\$ 335,000</u>	<u>\$ 3,480,000</u>

	Balance May 1, 2003	Additions	Retirements	Balance April 30, 2004
Revenue Bonds				
Series 2001A, Refunding	\$ 2,170,000	\$ -	\$ 120,000	\$ 2,050,000
Series 2002, Refunding	1,310,000	-	215,000	1,095,000
Total	<u>\$ 3,480,000</u>	<u>\$ -</u>	<u>\$ 335,000</u>	<u>\$ 3,145,000</u>

	Balance May 1, 2004	Additions	Retirements	Balance April 30, 2005
Revenue Bonds				
Series 2001A, Refunding	\$ 2,050,000	\$ -	\$ 145,000	\$ 1,905,000
Series 2002, Refunding	1,095,000	-	205,000	890,000
Total	<u>\$ 3,145,000</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ 2,795,000</u>

	Balance May 1, 2005	Additions	Retirements	Balance April 30, 2006
Revenue Bonds				
Series 2001A, Refunding	\$ 1,905,000	\$ -	\$ 155,000	\$ 1,750,000
Series 2002, Refunding	890,000	-	210,000	680,000
Total	<u>\$ 2,795,000</u>	<u>\$ -</u>	<u>\$ 365,000</u>	<u>\$ 2,430,000</u>

**REVENUES**  
**Water and Sewer Bond and Interest Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2003	4/30/2005	Board Approved
Water & Sewer Bond/Interest						
08.31210	Interest	\$ 9,047.02	\$ 6,748.78	\$ 3,914.28	\$ 4,000.00	\$ 8,000.00
08.39101	Transfer from W & S Operating*	510,000.00	495,000.00	419,000.00	481,080.00	481,050.00
<b>Water &amp; Sewer Bond/Interest Total</b>		<b>\$ 519,047.02</b>	<b>\$ 501,748.78</b>	<b>\$ 422,914.28</b>	<b>\$ 485,080.00</b>	<b>\$ 489,050.00</b>
*Actual FYE figures restated per auditors.						

**EXPENDITURES**  
**Water and Sewer Bond/Interest Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Nondepartmental						
Long-Term Debt						
08.900.880	Bonds*	\$ 350,000.00	\$ 335,000.00	\$ 335,000.00	\$ 350,000.00	\$ 365,000.00
08.900.881	Bond Interest	148,775.47	138,123.00	140,800.00	129,080.00	116,050.00
08.900.882	Bond Fees	3,067.00	642.00	0.00	2,000.00	2,000.00
<b>Water &amp; Sewer B/I Total</b>		<b>\$ 501,842.47</b>	<b>\$ 473,765.00</b>	<b>\$ 475,800.00</b>	<b>\$ 481,080.00</b>	<b>\$ 483,050.00</b>
Debt service for series 2002 and 2001A.						
*Actual FYE figures restated per auditors.						

**REVENUES**  
**Water and Sewer Bond Reserve Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Manager Approved
Water & Sewer Bond Reserve						
10.31210	Interest	\$ 24,339.96	\$ 13,225.13	\$ 9,021.49	\$ 10,000.00	\$ 17,000.00
10.39101	Transfer from W & S Operating	48,000.00	0.00	0.00	0.00	0.00
<b>Water &amp; Sewer Bond Reserve Total</b>		<b>\$ 72,339.96</b>	<b>\$ 13,225.13</b>	<b>\$ 9,021.49</b>	<b>\$ 10,000.00</b>	<b>\$ 17,000.00</b>

**EXPENDITURES**  
**Water and Sewer Bond Reserve Fund**

		ACTUAL DOLLARS			03-04 Budget	2004-2005 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2004	Board Approved
<b>Water &amp; Sewer Bond Reserve</b>						
<b>Nondepartmental</b>						
10.900.615	Transfer to W&S Operating	\$ 48,000.00	\$ 69,000.00	\$ -	\$ 25,000.00	\$ 20,000.00
10.900.635	Transfer to W&S Improvement	0.00	0.00	0.00	0.00	0.00
<b>Water &amp; Sewer Bond Reserve Fund Total</b>		<b>\$ 48,000.00</b>	<b>\$ 69,000.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 20,000.00</b>

**REVENUES**  
**Water and Sewer Depreciation Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Water & Sewer Depreciation						
11.31210	Interest	\$ 8,071.65	\$ 3,869.50	\$ 2,624.70	\$ 2,500.00	\$ 5,500.00
11.39101	Transfer from W & S Operating	24,000.00	0.00	0.00	0.00	0.00
Water & Sewer Depreciation Total		\$ 32,071.65	\$ 3,869.50	\$ 2,624.70	\$ 2,500.00	\$ 5,500.00

**EXPENDITURES**  
**Water and Sewer Depreciation Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Water &amp; Sewer Depreciation</b>						
<b>Nondepartmental</b>						
11.900.615	Transfer to W & S Operating	\$ -	\$ 18,000.00	\$ -	\$ 5,500.00	\$ 5,500.00
11.900.635	Transfer to W & S Impvmt.	24,000.00	0.00	0.00	0.00	0.00
<b>W &amp; S Depreciation Total</b>		<b>\$ 24,000.00</b>	<b>\$ 18,000.00</b>	<b>\$ -</b>	<b>\$ 5,500.00</b>	<b>\$ 5,500.00</b>
Note: Requirements of Series 2002 and 2001A.						

## Cemetery Fund

### Department/Program Description

The Cemetery Fund provides for the maintenance and operation of the Village-owned cemetery. The operation of the cemetery is managed primarily through contractual services, supplemented by services provided by the Public Works Department. This enterprise fund derives revenue from the sale of gravesites and the associated fees, and from a transfer from the General Fund.

### FY2004-2005 Accomplishments

- The Streets Division finished paving the last portion of the cemetery roads.
- Grave stones were again repaired as part of our ongoing program.
- Informational pamphlets regarding the cemetery were made available at the cemetery.

### Budget Highlights

- Continue gravestone repair program.

### Future Goals and Objectives

- Continue the headstone repair program.
- Replace fencing surrounding the cemetery.

### Performance Indicators - Headstone Repair Program

	<b>2002</b>	<b>2003</b>	<b>2004</b>
<i># of monuments repaired</i>	35	23*	30

\*Please note that the monuments repaired in 2003 were in need of more major and substantial repair versus those addressed in 2002.

# **REVENUES** **Cemetery Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Cemetery Fund</b>						
02.31210	Interest	\$ 24.38	\$ 4.01	\$ 2.54	\$ 10.00	\$ 5.00
02.31430	Donations	1,000.00	0.00	0.00	0.00	0.00
02.32100	Lots & Graves	2,746.67	3,125.00	5,810.00	3,000.00	2,100.00
02.32110	Grave Opening	7,358.00	9,162.00	10,092.00	9,000.00	9,000.00
02.36300	Rental Income	0.00	0.00	0.00	0.00	15,895.00
02.39102	Transfer from General Fund	23,031.49	20,181.00	9,853.32	20,790.00	0.00
02.39116	Transfer from Cemetery Trust Fund	7,250.00	8,700.00	26,852.56	20,000.00	12,000.00
02.39120	Transfer from Cemetery Acq. Fund	75,245.50	0.00	0.00	0.00	0.00
<b>Cemetery Fund Total</b>		<b>\$ 116,656.04</b>	<b>\$ 41,172.01</b>	<b>\$ 52,610.42</b>	<b>\$ 52,800.00</b>	<b>\$ 39,000.00</b>
Rental Income includes the payment by T-Mobile for a ground lease at the cemetery for their tower and equipment. This was previously budgeted in the General Fund.						

# EXPENDITURES

## Cemetery Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cemetery Fund						
Nondepartmental						
02.900.234	Professional Services	\$ 28,098.99	\$ 27,708.06	\$ 18,430.00	\$ 35,600.00	\$ 28,000.00
02.900.236	Insurance	60.00	2,210.62	2,609.86	3,050.00	2,200.00
02.900.239	Grave Opening	4,525.00	6,700.00	6,300.00	7,500.00	6,500.00
02.900.319	Supplies	753.76	6,918.91	5,450.10	6,100.00	2,000.00
02.900.320	Small Tools & Equipment	2,028.80	1,898.61	0.00	550.00	300.00
02.900.590	Capital Purchase	0.00	0.00	10,000.00	0.00	0.00
02.911.960	Depreciation Expense	279.00	279.00	0.00	0.00	0.00
<b>Cemetery Fund Total</b>		<b>\$ 35,745.55</b>	<b>\$ 45,715.20</b>	<b>\$ 42,789.96</b>	<b>\$ 52,800.00</b>	<b>\$ 39,000.00</b>

## Swimming Pool Fund

### Department/Program Description

At the Lions-Armstrong Memorial Pool, the Village provides aquatic programming, open swim, special events, and a home for the Trails Swim Team. The Pool has served both residents and non-residents with daily pool passes, season pool passes, concessions, and a variety of programming. Though the pool does transfer money from the general fund on a yearly basis, it is an essential function of the community that continues to provide superior recreation and leisure opportunities to area residents. Supervision and administration of the swimming pool falls under the responsibility of the administration department (events and recreation).

Personnel Summary	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
<b>Total Full-Time Employees</b>			0	0	0
<b>Total Seasonal Employees</b>			36	26	25
<b>Total Employees</b>			36	26	25

### FY2004-2005 Accomplishments

The focus of this 2004 operating season at the Lions-Armstrong Memorial Swimming Pool was to improve the overall atmosphere and services provided to the members and guests of our swimming pool, while concentrating on the development of our staff members.

- **Season Pass Sales**
  - ***Early Bird Passes:*** This was the second year we offered early bird passes. 72 families purchased early bird passes, generating sales of over \$8,000.
  - ***Family Passes:*** The Village sold 188 resident family season passes to the public this year and 4 non-resident family season passes. 116 family season passes were sold at regular season rates. 16 half season passes were sold.
- **Concessions**
  - In 2004, we purchased a 30 oz popcorn popper through our concession vendor, Gold Medal. The popcorn popper has led to increased efficiency in the concession area, especially during our 15-minute swim breaks, swim meets and for other recreation functions.
  - The Village purchased a commercial refrigerator in the 2004 fiscal year. This purchase was expected to be well over \$2,000; however, after research, the purchase was made for just over \$1,100. This was a significant savings in the building supplies line item.
- **Locker Rooms**
  - To give the locker rooms a fresh look and reduce the risk for slips in the locker rooms, eight 10-foot rubber mats were purchased. The mats alleviated the dirt and slick spots in the locker rooms that often occur when the facility has a high bather load.
  - In addition to the mats, the locker room was given a fresh coat of paint and new shower curtains.
- **Deck Purchases**
  - A large, Rubbermade shed was purchased this summer to help eliminate and reduce the clutter in the concessions area and back storage room. The staff used the deck shed for storing equipment for swim lessons, making equipment easier to find in one central location.
  - Over the past year, the Village Board approved a two phase purchase of new deck furniture. This year, we purchased 25 new deck chairs to stage out some of the older lounge chaises that were beginning to crack and rust. The new chairs will need to have additional padding installed to help reduce damage to the deck. This will be finished by 2005 season opening.
- **Swim Lesson Equipment**

- Special steps were purchased for swim lessons to assist our younger swimmers in water that is deeper than their standing height. In addition to the steps, we also purchased new rings, treasure diving boxes, hula hoops, and other specialized aquatic toys that enhance learning experiences for young learners.
- **Swimming Pool**
  - Upon the conclusion of the swimming season, a new water pump was purchased for the pool. This pump will push water through at a slightly higher rate and will not require as much maintenance and attention as the previous pump did.
- **Swimming Lessons**
  - Over 830 registrants participated in the swim lesson program, as follows:
    - Parent & Child Swim Lessons – 41 registrants
    - Parent & Infant Swim Lessons – 26 registrants
    - Tiny Tot Swim Lessons – 246 registrants
    - Learn To Swim – 504 registrants
    - Individual Swim Lessons – 22 registrants

### **Budget Highlights**

- **Algonquin Splashpad** Perhaps the most talked about feature that will be coming to the Lions-Armstrong Memorial Pool by opening day 2005 will be the Algonquin Splashpad. This exiting feature will offer a variety of experiences children. The interactive pad will debut a Bernoulli Play Center. This area has multiple hands-on activities for pre-school aged children to turn cranks and pull levers. A giant bullfrog will greet patrons as they enter the Splashpad area. Moving further back in the park, other water sprays from the ground will create tunnels of water and fountains of fun. The Splashpad will be set on a timer and activated only when a child pushes the bollard (button), which will set the water in motion for 30 to 45 minutes at a time.
- Purchase a new security device for the front window.
- Update shower fixtures in the locker rooms.
- Replace broken/outdated office furniture/cabinetry.
- Replace the Pepsi machines with newer machines.
- Install shelving & pegs for the storage shed.
- Purchase a swim lesson cart.

### **Future Goals and Objectives**

A focus on training, customer service, and publicizing the pool and its programs will be the focal point as we celebrate the swimming pool's 40<sup>th</sup> anniversary throughout the 2005 swim season.

- **Swimming Lessons**
  - Continue to advertise and provide enrollment information in the Spring & Summer Events and Recreation Brochure, through local newspapers, via flyers distributed to school-aged children and local preschool students at the schools. In addition, will send flyers and/or postcards to previously enrolled non-residents.
- **Registration**
  - Continue to accept enrollment immediately after the release of the recreation brochure.
- **Program**
  - Offer Teen/Adult Learn to Swim program.
  - Improve advertisement of our parent and child, and our parent and infant programs.
- **Instruction of swim lessons**
  - Require all instructors to attend Water Safety Instructor Aide certification prior to the start of swim lessons.

- **Daily Pool Pass Sales**
  - Increase publicity of the swimming pool, including special group rates.
  - Continue offering Theme Nights at the pool on Fridays.
  - Institute a preschool swim time in the Splashpad area prior to open swim.
- **Employee Goals**
  - Increase number of employees with LGI (lifeguarding) and WSI (swim instructor) certifications.
  - Prepare additional resources and information for each position at the pool.
  - Attend the 2005 Lifeguard Games.
- **Special Events**
  - Improve advertisement for Theme Nights.
  - Work with area organizations to increase participation at the Christmas in July event.
  - Offer corporate rentals/parties.
  - Research offering Junior Lifeguarding camp.
- **Season Passes**
  - Provide additional advertisement to improve the sales of season pool passes.
  - Consider offering a special pass for the use of the Splashpad only during hours prior to regular open swim times.
  - Invite all early bird registrants to a special grand opening of the Splashpad.

#### **Departmental Performance Indicators**

The pool has been making strides in a variety of areas to provide a safe, recreational and educational opportunity for the residents in the Village of Algonquin. Over the past two seasons we have seen strong response to our swim lesson program and increased use in private pool rentals. However, daily sales and seasonal pass sales have decreased. In 2005 we will address these deficiencies and present a solution to capture additional revenues through the opening of our Splashpad feature at the pool. Additionally, with the use of our new pool pump and the structural enhancements made in the past two years, we have seen a significant decrease in expenses for chemicals and maintenance. This will continue to improve within the next fiscal year, as we maintain the daily upkeep of the facility and amenities.

	2003	2004
Average Chlorine	2.7	3.0
Average Ph	7.4	7.4
Average Air Temp	72	68
Average Daily Attendance	167	126
Total Passes Purchased	156	188
Total Swim Lesson Registrants	N/A	830
Total Number of WSI/LGI Certified Staff	2	3

# **REVENUES** **Swimming Pool Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Swimming Pool Fund						
05.31210	Interest	\$ 319.01	\$ 240.37	\$ 121.43	\$ 50.00	\$ 80.00
05.31430	Donations/Reimbursements	2,485.00	2,552.50	2,891.88	0.00	0.00
05.35100	Swimming Annual Fees	31,883.50	26,121.00	26,413.50	28,000.00	26,000.00
05.35200	Swimming Daily Fees	16,293.85	18,004.65	15,567.76	15,550.00	12,000.00
05.35300	Swimming Lesson Fees	29,714.00	36,553.00	33,375.75	35,500.00	41,500.00
05.35400	Concessions - Candy	8,085.08	6,033.65	7,336.71	8,500.00	9,000.00
05.35401	Concessions - Vending	1,396.24	1,773.07	1,542.08	1,750.00	1,800.00
05.35402	Concessions - Other	386.52	835.68	97.00	100.00	0.00
05.36300	Rental Income	0.00	0.00	0.00	8,000.00	5,000.00
05.39102	Transfer from General Fund	42,737.12	15,753.78	33,514.15	34,000.00	32,400.00
05.39112	Transfer from Park Fund	0.00	140,613.23	81,951.61	0.00	0.00
05.39900	Other Revenue	0.00	200.00	146.79	0.00	0.00
<b>Swimming Pool Fund Total</b>		<b>\$ 133,300.32</b>	<b>\$ 248,680.93</b>	<b>\$ 202,958.66</b>	<b>\$ 131,450.00</b>	<b>\$ 127,780.00</b>
<u>Goals</u>						
Annual Passes	237 passes to be sold (early bird rate)					
Daily Fees	3,429 daily passes to be sold (child day rate)					
Swim Lessons	988 swim lesson to be sold (resident rate)					

# EXPENDITURES Swimming Pool Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Swimming Pool Fund</b>						
<b>Nondepartmental Personnel</b>						
05.900.104	FICA	\$ 5,086.83	\$ 4,826.76	\$ 4,620.00	\$ 4,975.00	\$ 5,500.00
05.900.105	Unemployment Tax	399.01	378.78	483.20	650.00	1,600.00
05.900.110	Salaries	66,494.21	63,093.27	60,391.63	65,000.00	67,000.00
<b>Total</b>		<b>\$ 71,980.05</b>	<b>\$ 68,298.81</b>	<b>\$ 65,494.83</b>	<b>\$ 70,625.00</b>	<b>\$ 74,100.00</b>
<b>Contractual Services</b>						
05.900.210	Telephone	\$ 268.87	\$ 94.80	\$ 39.81	\$ 175.00	\$ 100.00
05.900.211	Gas	1,346.57	2,188.95	3,883.60	4,000.00	4,000.00
05.900.212	Electric	4,240.02	5,322.02	5,595.32	4,800.00	7,360.00
05.900.234	Professional Services	2,525.00	22,793.68	0.00	2,700.00	1,500.00
05.900.236	Insurance	4,385.17	6,198.18	6,429.52	7,700.00	5,485.00
<b>Total</b>		<b>\$ 12,765.63</b>	<b>\$ 36,597.63</b>	<b>\$ 15,948.25</b>	<b>\$ 19,375.00</b>	<b>\$ 18,445.00</b>
<b>Supplies &amp; Materials</b>						
05.900.308	Office Supplies	\$ 851.24	\$ 627.48	\$ 1,290.52	\$ 1,550.00	\$ 1,160.00
05.900.316	Chemicals	5,533.68	2,690.06	8,185.73	8,000.00	4,500.00
05.900.317	Postage	0.00	29.37	105.95	300.00	300.00
05.900.319	Building Supplies	627.80	127.15	473.94	4,400.00	2,000.00
05.900.320	Tools, Equipment & Supplies	15,115.60	6,239.91	8,753.62	3,950.00	3,700.00
05.900.332	Office Furniture & Equipment	3,802.47	0.00	0.00	1,825.00	4,000.00
<b>Total</b>		<b>\$ 25,930.79</b>	<b>\$ 9,713.97</b>	<b>\$ 18,809.76</b>	<b>\$ 20,025.00</b>	<b>\$ 15,660.00</b>
<b>Maintenance</b>						
05.900.406	Pool Maintenance	\$ 4,619.62	\$ 5,652.02	\$ 3,396.82	\$ 7,500.00	\$ 5,000.00
05.900.423	Building Maintenance	7,521.06	2,412.03	2,290.61	2,400.00	2,500.00
<b>Total</b>		<b>\$ 12,140.68</b>	<b>\$ 8,064.05</b>	<b>\$ 5,687.43</b>	<b>\$ 9,900.00</b>	<b>\$ 7,500.00</b>
<b>Capital Expenditure</b>						
05.900.590	Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
05.900.593	Capital Improvements	0.00	187,614.80	16,222.83	0.00	0.00
<b>Total</b>		<b>\$ -</b>	<b>\$ 187,614.80</b>	<b>\$ 16,222.83</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Charges</b>						
05.900.740	Travel/Training/Dues	\$ 102.23	\$ 735.35	\$ 928.75	\$ 1,575.00	\$ 1,625.00
05.900.760	Uniforms & Safety Items	2,780.31	1,408.74	3,170.55	2,950.00	2,950.00
<b>Total</b>		<b>\$ 2,882.54</b>	<b>\$ 2,144.09</b>	<b>\$ 4,099.30</b>	<b>\$ 4,525.00</b>	<b>\$ 4,575.00</b>
<b>Concessions</b>						
05.900.999	Concession Purchases	\$ 5,316.08	\$ 5,465.30	\$ 6,941.35	\$ 7,000.00	\$ 7,500.00
<b>Total</b>		<b>\$ 5,316.08</b>	<b>\$ 5,465.30</b>	<b>\$ 6,941.35</b>	<b>\$ 7,000.00</b>	<b>\$ 7,500.00</b>
<b>Swimming Pool Fund Total</b>		<b>\$ 131,015.77</b>	<b>\$ 317,898.65</b>	<b>\$ 133,203.75</b>	<b>\$ 131,450.00</b>	<b>\$ 127,780.00</b>

**REVENUES**  
**Village Construction Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Village Construction Fund						
24.31210	Interest	\$ 88,972.03	\$ 165,728.96	\$ 766.62	\$ 1,000.00	\$ 100.00
24.31240	Interest - Illinois Funds	613.41	29,618.80	12,848.84	250.00	600.00
24.31290	Gain/Loss on Sale of Investment	0.00	(89,336.20)	0.00	0.00	0.00
24.31295	Gain/Loss on Investments	(10,053.52)	0.00	0.00	0.00	0.00
24.31320	Reports/Maps/Ordinances	0.00	750.00	0.00	0.00	0.00
24.31422	Donations - Capital - Gen. Govt.	0.00	0.00	0.00	0.00	40,000.00
24.31429	Donations - Operating - Public Works	0.00	0.00	59,400.00	0.00	0.00
24.31430	Municipal Facility Fee	112,325.00	78,875.00	0.00	50,000.00	0.00
24.39102	Transfer From General Fund	0.00	382,172.70	0.00	0.00	0.00
24.39108	Transfer From W & S Imp. Fund	2,000,000.00	180,642.36	0.00	0.00	0.00
24.39117	Transfer from Equipment Repl.	0.00	0.00	0.00	0.00	0.00
24.39200	Bond Proceeds	6,672,295.94	0.00	0.00	0.00	0.00
Village Construction Fund Total		\$ 8,864,152.86	\$ 748,451.62	\$ 73,015.46	\$ 51,250.00	\$ 40,700.00

**EXPENDITURES**  
**Village Construction Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Village of Algonquin</b>						
<b>Village Construction Fund</b>						
<b>Nondepartmental</b>						
24.900.230	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
24.900.232	Engineering Services	32,825.30	24,482.67	0.00	0.00	0.00
24.900.234	Professional Services	531,357.01	107,537.59	0.00	0.00	0.00
24.900.320	Small Tools & Supplies	0.00	0.00	65,783.58	0.00	0.00
24.900.590	Capital Purchase	90,000.00	0.00	29,141.94	40,000.00	0.00
24.900.591	Construction Payments	0.00	5,748,067.31	2,666,266.37	0.00	0.00
24.900.647	Transfer to Debt Service Fd.	19,575.20	0.00	0.00	0.00	0.00
24.900.880	Bond Payment	1,883,089.00	0.00	0.00	0.00	0.00
24.900.882	Bond Fees	0.00	0.00	0.00	0.00	0.00
<b>Construction Fund Total</b>		<b>\$ 2,556,846.51</b>	<b>\$ 5,880,087.57</b>	<b>\$ 2,761,191.89</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>

**REVENUES**  
**Cemetery Trust Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cemetery Trust Fund						
15.31210	Interest	\$ 10,750.25	\$ 7,018.28	\$ 3,359.25	\$ 3,000.00	\$ 6,000.00
15.32120	Perpetual Care	720.00	960.00	1,560.00	1,000.00	1,000.00
<b>Cemetery Trust Fund Total</b>		<b>\$ 11,470.25</b>	<b>\$ 7,978.28</b>	<b>\$ 4,919.25</b>	<b>\$ 4,000.00</b>	<b>\$ 7,000.00</b>

**EXPENDITURES**  
**Cemetery Trust Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cemetery Trust Fund						
Transfers						
15,900.650	Transfer to Cemetery Fund	\$ 7,250.00	\$ 8,700.00	\$ 26,852.56	\$ 20,000.00	\$ 12,000.00
Cemetery Trust Fund Total:		\$ 7,250.00	\$ 8,700.00	\$ 26,852.56	\$ 20,000.00	\$ 12,000.00

**REVENUES**  
**Cemetery Acquisition Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cemetery Acquisition Fund						
14.31210	Interest	\$ 2,481.86	\$ 272.44	\$ 89.82	\$ 100.00	\$ 200.00
14.32100	Lots & Graves	573.33	430.00	0.00	400.00	0.00
<b>Cemetery Acquisition Fund Total</b>		<b>\$ 3,055.19</b>	<b>\$ 702.44</b>	<b>\$ 89.82</b>	<b>\$ 500.00</b>	<b>\$ 200.00</b>

**EXPENDITURES**  
**Cemetery Acquisition Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Cemetery Acquisition Fund</b>						
<b>Nondepartmental</b>						
14.900.234	Professional Services	\$ 19,490.50	\$ -	\$ -	\$ -	\$ -
14.900.650	Capital Purchase	75,245.50	0.00	0.00	0.00	0.00
<b>Cemetery Acquisition Fund Total:</b>		<b>\$ 94,736.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**REVENUES**  
**Community Development Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Community Development Fund						
17.31210	Interest	\$ 3,280.43	\$ 1,120.41	\$ 847.16	\$ 1,000.00	\$ 2,000.00
17.31230	Interest - Loans	5,576.63	7,189.89	6,424.35	5,575.00	2,020.00
<b>Community Development Fund Total</b>		<b>\$ 8,857.06</b>	<b>\$ 8,310.30</b>	<b>\$ 7,271.51</b>	<b>\$ 6,575.00</b>	<b>\$ 4,020.00</b>
Current loan is for Mandile's Restaurant. Coleman's loan has been paid off.						

**REVENUES**  
**School Donation Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
School Donation Fund						
18.31210	Interest	\$ 22,907.37	\$ 10,315.57	\$ 4,204.95	\$ 10,000.00	\$ 8,000.00
18.31430	District 300 Donations	655,327.00	245,304.00	65,539.00	1,000,000.00	1,000,000.00
18.31431	District 158 Donations	422,368.00	518,460.00	233,764.00	1,000,000.00	1,000,000.00
School Donation Fund Total		\$ 1,100,602.37	\$ 774,079.57	\$ 303,507.95	\$ 2,010,000.00	\$ 2,008,000.00

**EXPENDITURES**  
**School Donation Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>School Donation Fund</b>						
<b>Nondepartmental</b>						
18.900.611	Transfer to General Fund	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
18.900.910	Impact Fee Payment	877,543.00	1,876,271.38	138,341.20	3,000,000.00	2,000,000.00
<b>School Donation Fund Total</b>		<b>\$ 880,543.00</b>	<b>\$ 1,879,271.38</b>	<b>\$ 138,341.20</b>	<b>\$ 3,003,000.00</b>	<b>\$ 2,003,000.00</b>

**REVENUES**  
**Cul de Sac Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cul De Sac Fund						
23.31210	Interest	\$ 29,971.57	\$ 17,247.77	\$ 12,341.76	\$ 12,500.00	\$ 28,000.00
23.31710	Cul De Sac Fees	108,000.00	30,000.00	66,000.00	36,000.00	18,000.00
<b>Cul De Sac Fund Total</b>		<b>\$ 137,971.57</b>	<b>\$ 47,247.77</b>	<b>\$ 78,341.76</b>	<b>\$ 48,500.00</b>	<b>\$ 46,000.00</b>

**EXPENDITURES**  
**Cul De Sac Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Cul De Sac Fund						
Nondepartmental						
23.900.270	Snow Removal	\$ 10,074.00	\$ 6,160.00	\$ 18,200.00	\$ 20,000.00	\$ 32,000.00
23.900.320	Tools, Equipment & Supplies	0.00	7,940.00	0.00	0.00	9,000.00
23.900.590	Capital Purchase	0.00	0.00	0.00	65,000.00	0.00
<b>Cul De Sac Fund Total</b>		<b>\$ 10,074.00</b>	<b>\$ 14,100.00</b>	<b>\$ 18,200.00</b>	<b>\$ 85,000.00</b>	<b>\$ 41,000.00</b>

**REVENUES**  
**Insurance Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
<b>Insurance Fund</b>						
25.31210	Interest	\$ 561.30	\$ 690.19	\$ 737.08	\$ 1,000.00	\$ 2,000.00
25.31560	Real Estate Tax	199,979.10	428,389.40	649,879.61	550,000.00	550,000.00
25.39102	Transfer From General Fund	43,444.09	0.00	0.00	0.00	0.00
<b>Insurance Fund Total</b>		<b>\$ 243,984.49</b>	<b>\$ 429,079.59</b>	<b>\$ 650,616.69</b>	<b>\$ 551,000.00</b>	<b>\$ 552,000.00</b>

# EXPENDITURES

## Insurance Fund

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Insurance Fund						
Nondepartmental						
25.900.234	Professional Services	\$ 1,629.01	\$ 6,102.10	\$ 9,728.03	\$ 6,000.00	\$ 6,000.00
25.900.236	Insurance	302,823.20	490,717.82	477,349.26	567,700.00	445,000.00
<b>Insurance Fund Total</b>		<b>\$ 304,452.21</b>	<b>\$ 496,819.92</b>	<b>\$ 487,077.29</b>	<b>\$ 573,700.00</b>	<b>\$ 451,000.00</b>
Note: Professional Services includes \$ for EAP program and \$ for Hepatitis Shots.						
The remaining amounts are budgeted in Fund 07.						

**REVENUES**  
**Hotel Tax Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Hotel Tax Fund						
26.31210	Interest	\$ -	\$ -	\$ -	\$ -	\$ 500.00
26.31496	Hotel Tax Receipts	47,480.46	54,879.27	71,548.02	80,000.00	85,000.00
Hotel Tax Fund Total		\$ 47,480.46	\$ 54,879.27	\$ 71,548.02	\$ 80,000.00	\$ 85,500.00

**EXPENDITURES**  
**Hotel Tax Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Hotel Tax Fund						
Contractual Services						
26.900.233	Development Agreement	\$ 47,480.46	\$ 54,879.27	\$ 61,534.87	\$ 80,000.00	\$ 85,000.00
Hotel Tax Fund Total		\$ 47,480.46	\$ 54,879.27	\$ 61,534.87	\$ 80,000.00	\$ 85,000.00

**REVENUES**  
**Police Pension Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2003	4/30/2005	Board Approved
<b>Police Pension Fund</b>						
53.31145	Employee Contributions	\$ 194,473.00	\$ 216,423.61	\$ 229,377.82	\$ 240,550.00	\$ 302,000.00
53.31220	Investment Income Total	136,287.00	166,917.67	318,367.28	338,550.00	381,875.00
53.31146	Employer Contributions	235,873.00	257,483.71	342,699.66	354,320.00	421,335.00
<b>Police Pension Fund Total</b>		<b>\$ 566,633.00</b>	<b>\$ 640,824.99</b>	<b>\$ 890,444.76</b>	<b>\$ 933,420.00</b>	<b>\$ 1,105,210.00</b>

**EXPENDITURES**  
**Police Pension Fund**

		ACTUAL DOLLARS			04-05 Budget	2005-2006 BUDGET
Village of Algonquin		4/30/2002	4/30/2003	4/30/2004	4/30/2005	Board Approved
Police Pension Fund						
53.900.700	Benefits & Refunds	\$ 60,766.00	\$ 58,379.00	\$ 58,028.64	\$ 102,530.00	\$ 145,000.00
53.900.400	Administration	33,042.00	21,888.00	26,509.45	31,400.00	44,100.00
<b>Police Pension Fund Total</b>		<b>\$ 93,808.00</b>	<b>\$ 80,267.00</b>	<b>\$ 84,538.09</b>	<b>\$ 133,930.00</b>	<b>\$ 189,100.00</b>

# Village of Algonquin

## Date of Incorporation

39 Votes Cast

February 25, 1890

## Form of Government

Village Board – President and Six Trustees

President -- Trustee with Village Manager  
Elected at large for four-year overlapping terms

## Number of Employees

Full Time	140
Part Time	8
Temporary	50

## Land Area

11.79 Square Miles

## Bond Rating

“AA-“

## Registered Voters

McHenry County	13,260
Kane County	4,193

## Schools Servicing Algonquin Residents

Elementary	6
Middle	3
High School	1

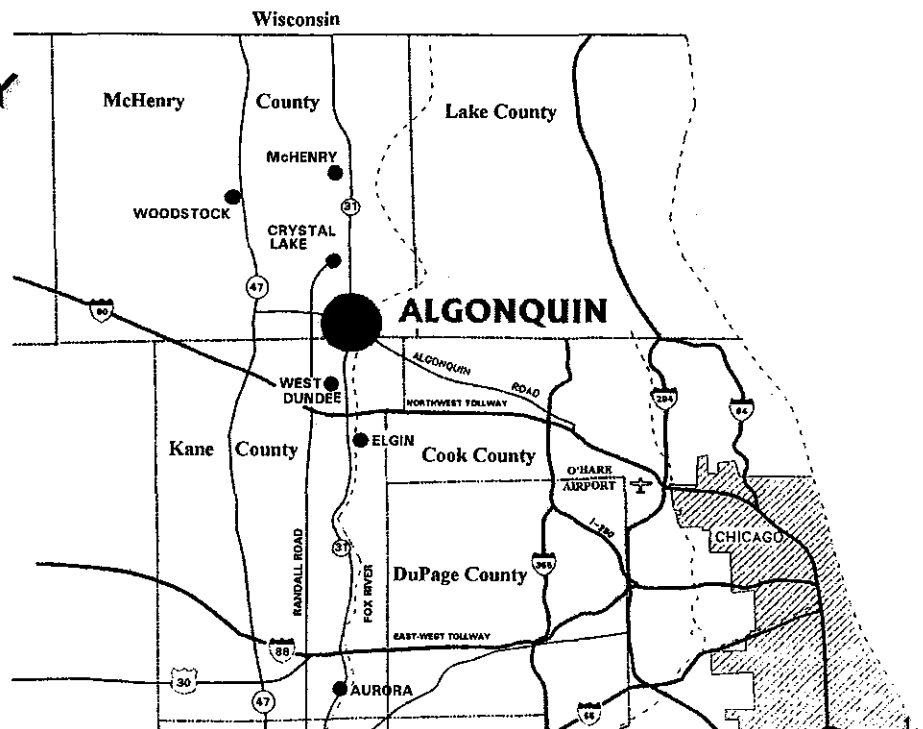
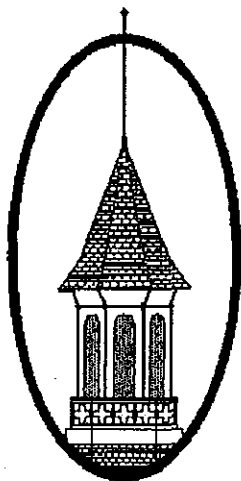
## Community Libraries

2

## Fire Stations

2

GEM  
OF THE  
FOXRIVER VALLEY



# Historical Demographic Profile

	<u>1990</u>	<u>1993</u>	<u>1996</u>	<u>1998</u>	<u>2000</u>	<u>2003</u>
<b>Number of Persons</b>	11,663	14,737	19,007	21,415	23,276	27,885
<b>Number of Households</b>	3,875		6,333	7,075	7,706	9,511
<b>Average Household Size</b>	3.01		3.0	3.03	3.02	3.01
<b>Gender</b>						
Male	5,864		9,591	10,712	11,576	13,833
Female	5,799		9,416	10,703	11,700	14,052
<b>Race</b>						
White	11,434		18,311	20,711	21,939	25,389
Black, African American	20		92	115	214	358
Am. Indian, Alaska Native	21		60	47	24	516
Asian, Pacific Islander	150		251	377	549	885
Other	38		293	165	280	426
Two or More Races					270	311
<b>Age</b>						
Under 5	1,262		1,861	2,079	2,364	2,530
5 – 9 years			1,955	2,150	2,269	2,615
10 – 14 years			1,641	1,821	2,018	2,458
15 – 19 years			1,131	1,373	1,432	1,772
20 – 24 years			691	827	751	1,132
25 – 34 years			3,302	3,422	3,485	3,631
35 – 44 years			4,140	4,726	5,072	5,928
45 – 54 years	1,129		2,414	2,800	3,224	4,122
55 – 59 years	327		568	743	906	1,260
60 – 64 years	254		380	407	525	884
65 – 74 years	394		594	679	759	909
75 – 84 years	168		279	317	384	517
85 years and older	39		51	71	87	127
Median Age			32.5	33	33.6	34.6
<b>Housing</b>						
Total Housing Units	3,975		6,647	7,306	7,952	9,511
<u>Owner-Occupied</u>						
# of Units	3,465		5,877	6,593	7,217	8,773
Average Household Size	3.11		3.06	3.03	3.07	3.05
Median Value	\$133,300				\$195,100	
<u>Renter-Occupied</u>						
# of Units	410		456	482	489	470
Average Household Size	2.15		2.23	2.27	2.28	2.25
Median Rent	\$472				\$795	

# Department Highlights

## Community Development

	<u>2002</u>	<u>2003</u>	<u>2004</u>
Amount of New Commercial Square Footage	1,000,000	600,000	800,000
Development Review Cases	30	27	27
Ordinance Updates	2	1	3
Certificates of Occupancy			
Commercial	15	16	111
Residential	300	268	241
Building Inspections	15,600	9,800	11,864
Property Maintenance Inspections	1,040	954	1,165
Property Maintenance Citations	65	63	70

## Public Works

### *Parks and Forestry Division*

	<u>2002</u>	<u>2003</u>	<u>2004</u>
Park Sites	16	18	19
Developed Park Acreage	171.25	187.25	212.5
Open Space for Potential Development (acres)	193.75	180.75	193.75
Open Space/Detention Acreage		126	126
Parkway Trees	13,500	13,500	18,500
Playgrounds		17	16
Sites with Soccer Fields		10	12
Sites with Basketball Courts		10	11
Sites with Baseball Fields		9	13
Sites with Tennis Courts		3	6

### *Streets Division*

Miles of Roads	109	119	127
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### *Utilities Division*

Water Treatment Facility Design Capacity (million gallons)	9.2	9.2	9.2
Water Storage Reservoir Capacity -6 Reservoirs (million gallons)	2.6	2.6	2.6
Miles of Water Main	102	130	150
Number of Fire Hydrants	1,573	1,650	2,050
Wastewater Treatment Facility Design Average (million gallons)	3.0	3.0	3.0
Miles of Sanitary Sewer	99	112	127
Number of Sanitary Sewer Lift Stations	7	8	10

## Police Department

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Part I Offense	377	450	428	480	589
Part II Offense	1,514	1,508	1,463	1,456	1,368
Traffic Services	1,178	1,453	1,482	1,554	1,566
Traffic Accidents	925	1,071	1,106	1,136	1,056
Public Services	8,677	10,096	10,288	11,244	10,759

### Descriptions:

Part I Offense-- murder, criminal sexual assault, burglary, aggravated assault and battery, arson, theft, and motor theft

Part II Offense -- all other criminal offense, i.e. drug possession, vandalism, disorderly conduct, criminal damage, etc.

Traffic Services -- monitor traffic violations, assist with traffic hazards, non-accident investigations, and motorist assistance

Traffic Accidents -- all reportable and non-reportable accidents and assists to other departments for accidents

Public Services -- investigation of complaints and ordinance violations, fire/ambulance assistance, and mental health investigation

## Other Services

Municipal Pool	1
Senior Bus	1

# Population and Housing

## Census Information

Year	Population
1900	550
1910	642
1920	693
1930	866
1940	926
1950	1,223
1960	2,014
1970	3,515
1980	5,834
1990	11,663
1993	14,737
1996	19,007
1998	21,415
2000	23,276
2003	27,885

## Population Characteristics (2003)

Age	% of Population
Under 20 years	33.7
20 - 34	17.1
35 - 54	36.1
55 - 64	7.7
Over 65 years	5.7

### **Gender**

Male	49.6
Female	50.4

### **Race/Ethnicity**

White	91.0
Black, African American	1.3
Am. Indian, Alaska Native	1.9
Asian, Pacific Islander	3.1
Other	1.5

## Educational Attainment (2000)

Grade Level	%
Elementary	1.3
Some High School	3.6
High School Graduate	22.2
Some College	26.0
Associates Degree	8.2
Bachelors Degree	27.6
Graduate	11.1

## Housing (2003)

### **Owner Occupied**

# of Units	8,773
Avg. Household Size	3.05

### **Renter Occupied**

# of Units	470
Avg. Household Size	2.25

## Housing Costs

### *Avg. Single-Family Home*

1996	\$167,384
1997	\$175,921
1998	\$186,740
2000	\$195,100

## Year Structure Built

Year Built	# of Units
Before 1940	309
1940 - 1949	150
1950 - 1959	303
1960 - 1969	315
1970 - 1979	906
1980 - 1989	1,698
1990 - 1999	1,961
2000	2,064

## Income Characteristic (2002)

Income	%
\$0 - \$14,999	2.6
\$15,000 - \$34,999	8.7
\$35,000 - \$74,999	34.2
\$75,000 - \$149,999	43.8
\$150,000 +	10.7

## Property Tax (2003 Payable in 2004 in %)

### *McHenry*

County	.7153
Algonquin Township	.1833
Grafton Township	.1177
Algonquin (Village )	.4837
Algonquin LITH Fire District	.5932
Huntley Fire District	.6561
Cary Fire District	.2762
School District #300	3.8507
School District #158	4.1706
McHenry Community College	.3130
Elgin Community College	.3640
Huntley Park District	.3370
Barrington Park District	.0246
Algonquin Library	.3756
Barrington Library	.1941
Huntley Library	.2196
Conservation District	.1663

### *Kane*

County	.3578
Dundee Township	.2628
Algonquin (Village)	.4839
Algonquin LITH Fire District	.5933
Carpentersville Fire District	.5711
School District #300	3.8656
Elgin Community College	.3854
Dundee Park District	.3987
Algonquin Library	.3760
Dundee Township Library	.1502
Kane County Forest Preserve	.1270

# Business and Employment

## Major Local Employers

- Crystal Die & Mold
- Duro Life
- Home Depot
- Kenmode Tool & Engineering
- Meijer
- Schiffmayer Plastics Corp.
- School District #300
- Target
- Village of Algonquin
- Wal-Mart
- Wauconda Tool & Engineering

Sales Tax Rate: 6.5%

## Land Use Distribution (2000)

Type	% of Area
Business & Commercial	9.8
Industrial/Heavy & Light	12.2
Residential	63.6
Agriculture/Undeveloped	0
Parks & Public	9.4
All Other (Library, Schools, etc.)	4.9

## Retail Sales (2004)

### Kane & McHenry Counties

Category	% of Sales
General Merchandise	21.58
Food	13.34
Drinking & Eating Places	9.38
Apparel	3.10
Furniture & H.H. & Radio	2.95
Lumber, Bldg, Hardware	8.61
Automotive & Filling Station	24.15
Drugs & Misc. Retail	9.65
Agriculture & All Others	3.51
Manufacturers	3.49

**Retail Sales**                      **\$4,057,929**

## Utility Tax Rates

Electricity	4.00 %
Natural Gas	4.00 %
Telephone	2.70 %
Water	0.00 %

## Resident Labor Force (2000)

Employment	
Male	6,725
Female	5,252
Unemployment	342
Total	11,977
Unemployment Rate	2.8 %

## Sales Tax Revenue

Fiscal Year End	Revenue
1993	\$495,470
1994	\$700,952
1995	\$1,011,722
1996	\$1,102,760
1997	\$1,159,713
1998	\$1,155,098
1999	\$1,350,229
2000	\$1,467,113
2001	\$1,916,680
2002	\$2,285,971
2003	\$2,909,635
2004	\$3,456,517

## Resident Labor Force

### Employment by Occupation (2000)

Occupation	%
Management/Professional	43.1
Service Occupations	8.6
Sales and Office	30.9
Construction/ Maintenance	7.4
Production/Transportation	10.0

## GLOSSARY

<b>Account</b>	A unit of financial reporting for budget, management, or accounting purposes.
<b>Accounts Payable</b>	Term for amounts owed for goods and/or services.
<b>Accounts Receivable</b>	Amount due from others for goods or services provided.
<b>Accrual Basis (Proprietary Funds)</b>	Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.
<b>Ad Valorem</b>	Latin term meaning “according to value”; refers to a way of assessing taxes on property.
<b>Allocation</b>	Designation of expenditure for a specific purpose or level of the organization.
<b>Allotment</b>	Distribution of revenues from the State of Illinois.
<b>Amortization</b>	To liquidate a debt by payments at regular intervals over a specified time period.
<b>Assessed Valuation</b>	Value placed on real estate or other property by a government entity as a foundation for levying taxes.
<b>Asset</b>	Government owned or held resources with monetary value.
<b>Asset Allocation</b>	Terms pertaining to pension plans to determine which types of investments are to be included and the percentages of overall investment portfolio each type of investment can represent.
<b>Audit</b>	Formal examination of financial records.
<b>Balanced Budget</b>	A balanced budget exists when revenues are equal to or exceed expenditures for operating expenses and/or a cash reserve is present to offset large capital expenses.
<b>Bond (General Obligation or Revenue)</b>	Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects.

## GLOSSARY

<b>Bond Refunding</b>	Refinancing of a previously issued bond.
<b>Bonded Indebtedness</b>	Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue.
<b>Budget</b>	Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.
<b>Budget Calendar</b>	Key dates followed in the process to prepare and adopt annual budget.
<b>Budgetary Accounts</b>	Special accounts used to achieve budgetary integration but not reported in the general –purpose external financial statements.
<b>Budgetary Basis of Accounting</b>	Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting.
<b>Budgetary Fund Balance</b>	The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting.
<b>Budgetary Guidelines</b>	The National Advisory Council on State and Local Budgeting recommendations on the budgeting process.
<b>Budgetary Journal Entries</b>	Journal entries that correspond to budgetary accounts.
<b>Buffalo Box (B-Box)</b>	Box at curb stop utilized to turn water off or on.
<b>Business-Type Activities</b>	Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs.
<b>Capital Assets</b>	Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, works of art, historical items, infrastructure, and improvements to any of these items used in the operation of the Village.
<b>Capital Project Fund</b>	Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities.

## **GLOSSARY**

<b>Capitalization</b>	Statement of capital in the form of money, stock or long term debt.
<b>Cash Basis of Accounting</b>	Accounting system that recognizes transactions when actually received or dispersed.
<b>Cash Equivalent</b>	Highly liquid investments that are easily converted to cash or near maturity.
<b>Cash/Cash Flow</b>	Currency on hand and demand deposit accounts with banks or other financial institutions.
<b>Census Enumerators</b>	US Census Bureau employees, who visit each residence in a municipality to record demographic information.
<b>Commingled</b>	Dollars from separate funds are maintained in same account.
<b>Comprehensive Annual Financial Report (CAFR)</b>	An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues.
<b>Constraint Budgeting</b>	Advance knowledge of bottom-line budget amounts.
<b>Cost of Service</b>	Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service.
<b>Critical Incident Deployment</b>	Dispatch of police or emergency assistance for incidents of an unusual and catastrophic nature. It is a series of emergency levels tailored to meet the needs of varying degrees of emergencies, while at the same time providing and maintaining continuous police coverage not affected by the emergency.
<b>Current Financial Resources Measurement Focus</b>	A term used in connection with government funds that refers to an approach to financial reporting that presents only financial assets and certain near-term liabilities, consistent with the focus of a typical operating budget.

## GLOSSARY

<b>Debt Service Fund</b>	Fund used to pay general long-term debt principal and interest.
<b>Deferred Revenue</b>	Unearned revenue or revenue that cannot be liquidated in the current fiscal period.
<b>Deficit</b>	Amount by which a sum of money falls short of expected amount.
<b>Depreciation</b>	Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.
<b>Designated Unreserved Fund Balance</b>	Funds which are expendable for which the Board or management staff has tentative plans.
<b>Disbursement</b>	Paying out of money to satisfy debt or expense.
<b>Economic Resources Measurement Focus</b>	A form of financial reporting used for proprietary funds, fiduciary funds, and government-wide financial statements. All assets are presented whether they are or will become available for spending and all liabilities are included regardless of when and how they will be liquidated.
<b>Encumbrances</b>	Commitment to perform services or provide goods at a later time.
<b>Enterprise Fund</b>	Account used to report activity pertaining to goods and services provided for which a fee is charged.
<b>Equity</b>	Term for difference between assets and liabilities in a fund or column of the government-wide financial statements.
<b>Expenditure</b>	Cost incurred in normal course of business.
<b>Expense</b>	Charges incurred for all facets of a business – operations, maintenance, interest, etc.
<b>Fiduciary Funds</b>	Pertaining to funds in trust.
<b>Financial Assets</b>	Assets that either now or will become available for spending.
<b>Fiscal Policy</b>	Government's policies concerning revenues, expenditures, and debt management and how they correspond to the entity's services, programs, and capital investments. This provides a basis for the

## GLOSSARY

	planning and programming of the government's budget and funding.
<b>Fiscal Year</b>	Declared accounting period, twelve month period designated May 1 – April 30.
<b>Fixed Asset</b>	Asset intended to be held or used for more than one fiscal year.
<b>Force Account</b>	Construction or maintenance work performed by the Village's personnel, not outside laborers.
<b>Forecast</b>	Estimate of expected business result, business plan for municipality for the future.
<b>Fund</b>	Fiscal and accounting tool to record expenditures and revenues.
<b>Fund Balance</b>	Excess of assets over liabilities.
<b>Fund Classification</b>	Categories used to classify funds – governmental, proprietary, or fiduciary.
<b>Fund Type</b>	Eleven classifications for all funds. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include pension, trust, investment, private-purpose trust, and agency funds.
<b>GAAP Fund Balance</b>	A term for the difference between assets and liabilities reported in a government fund and calculated according to generally accepted accounting principles.
<b>GASB 34</b>	Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management's discussion and analysis for state and local governments.
<b>General Accounting Office (GAO)</b>	This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.

## **GLOSSARY**

<b>General Fund</b>	General operating fund of the Village. Revenues largely derived from property taxes, user fees, fines, and the Village's share of the state income and sales taxes.
<b>General Obligation Bond</b>	Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village.
<b>General Revenues</b>	Any revenue not required to be reported as program revenue. Taxes are general revenues and should be reported by type of tax. Also, other non-tax revenue such as grants, interest, and contributions should be reported as general revenue.
<b>Generally Accepted Accounting Principles (GAAP)</b>	The rules and procedures that provide the norm for fair presentation of financial statements.
<b>Geographic Information Systems</b>	An organized collection of computer hardware, software and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.
<b>Goal</b>	A broad statement of purpose, intent or direction for the municipality.
<b>Government Finance Officers Association (GFOA)</b>	An association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program.
<b>Government Funds</b>	General, Special Revenue, Debt Service and Capital Project funds.
<b>Governmental Accounting Standards Board #34 (GASB 34)</b>	Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.
<b>Governmental Accounting Standards Board (GASB)</b>	The ultimate authority on accounting and financial reporting standards established for state and local government.

## **GLOSSARY**

<b>Governmental Activities</b>	Activities of a state or local government that are supported by taxes.
<b>Government-Wide Financial Reporting</b>	Non-fiduciary fund statements that report governmental and business-type activities rather than funds or fund types.
<b>Grant</b>	Money bestowed on municipality through application process.
<b>Illinois Funds</b>	A money market fund that was developed and implemented in 1975 by the Illinois General Assembly under jurisdiction of the Treasurer to provide an investment alternative for public treasurers across the state of Illinois.
<b>Impact Fees</b>	Fees assessed to developers for improvement costs of the development, such as schools, parks, roads, etc.
<b>Improvement</b>	An addition or change made to a capital asset for the purpose of prolonging the life or the asset or increasing the efficiency. The cost of the addition or change is added to the book value of the asset.
<b>Inflation</b>	Increase in general price level of goods and services, decrease in purchasing power of dollar.
<b>Infrastructure</b>	Capital assets that are typically stationary and can be preserved to a greater number of years than most capital assets (buildings, equipment, roads, water mains, etc).
<b>Internal Service Fund</b>	Proprietary fund that is used to report activity that provides goods or services to other funds, departments, or agencies on a cost-reimbursement basis.
<b>Invested In Capital Assets Net Of Related Debt</b>	The portion of net assets reflecting equity in capital assets.
<b>Investing Activity</b>	Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments.
<b>Investment</b>	Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain.

## GLOSSARY

<b>K-9 Unit</b>	Unit in Police Department that employs use of dog for investigation.
<b>Liquidity</b>	Ability to "cash in" at any moment in time with minimal chance of loss.
<b>Live Scan</b>	A fingerprint system that produces forensic quality ten-print records by electronically scanning and capturing rolled fingerprints.
<b>Makeup Tax</b>	A sales makeup tax on sales of tax exempt sand and gravel shipped from annexed property, Meyer Material, at the rate of 1.8 cents per ton. (Ordinance 93-O-54)
<b>Management Letter</b>	A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements.
<b>McHenry County Municipal Risk Management Agency (MCMRMA)</b>	Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.
<b>Median Rent</b>	Midpoint of rent values in a specified area.
<b>Merit Compensation Plan</b>	Performance-based system for compensating non-union employees.
<b>Modified Accrual Basis (Governmental Funds)</b>	Revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
<b>Money Market Investment</b>	A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.
<b>Operating Revenues and Expenses</b>	Proprietary fund statement of revenues, expenses, and changes in net assets.
<b>Pension Plan</b>	Plan which allows for payment of pension benefits from the assets of the plan. The pension benefits include refunds of contributions to plan member or their beneficiaries as outlined by the terms of the plan.

## GLOSSARY

<b>Permit Excursion</b>	The IEPA sets limits and parameters on what can be discharges from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded.
<b>Perpetual Care</b>	Continuous ongoing care as it relates to the cemetery operations.
<b>Proprietary Funds</b>	Enterprise and internal service funds – pertain to, operating income, changes in net assets, financial position, and cash flow.
<b>Reserved Fund Balance Restricted Assets</b>	Financial assets that are not available for spending. Assets that must be used in accordance with externally imposed creditors, grantors, contributors, or laws or regulations of other governments or in accordance with laws imposed through constitutional provisions or enabling legislation.
<b>Restricted Net Assets</b>	The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources.
<b>Revenue</b>	Inflow of assets from the sale of goods or services.
<b>Revenue Bonds</b>	Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
<b>Revolving Loan Fund</b>	A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity.
<b>Single Audit</b>	An audit conducted in compliance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> .
<b>Single Audit Act of 1984</b>	Federal legislation that provides for state and local government agencies that are recipients of federal assistance to have one audit performed to meet the needs of all federal grantor agencies. Act amended in 1996.
<b>Special Assessment</b>	Mandatory levy applied to certain properties to offset in part or whole the cost of capital

## GLOSSARY

	improvements or services that would primarily benefit those properties.
<b>Surplus</b>	Remainder of fund appropriated for a particular purpose.
<b>Tap-on Fees</b>	Fees charged to join or to extend to an existing utility system.
<b>Telecommunication Tax</b>	A 3.7% tax levied by the Village on communication companies/customers for transmissions on telephone lines and wireless transmissions.
<b>Unqualified Opinion</b>	Opinion given by independent auditor that financial statements are presented fairly.
<b>Unreserved Fund Balance</b>	Expendable available financial resources in a government fund.
<b>Unrestricted Net Assets</b>	The remaining balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets.
<b>Utility Tax</b>	A tax levied by the village on the customers of various utilities such as electricity, telephone, and gas. The tax rate is 4% for natural gas and is based on kilowatt usage levels for electricity.
<b>Yield</b>	Potential dollar earnings an investment can provide; may be called rate of return.

## **GLOSSARY OF ACRONYMS**

<b>CAFR</b>	<b>Comprehensive Annual Finance Report</b> <i>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.</i>
<b>CALEA</b>	<b>Commission on Accreditation of Law Enforcement Agencies</b> <i>The Commission of 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.</i>
<b>CFA</b>	<b>Computerized Fleet Analysis</b> <i>A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.</i>
<b>DARE</b>	<b>Drug Abuse Resistance Education</b> <i>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.</i>
<b>DUI</b>	<b>Driving Under the Influence</b> <i>Term used to describe an individual who is under the influence of a mood or mind altering substance.</i>
<b>E-911</b>	<b>Emergency 911</b> <i>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.</i>
<b>EAP</b>	<b>Employee Assistance Program</b> <i>Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.</i>

<b>EPA</b>	<b>Environmental Protection Agency</b> <i>A federal agency established in 1970 to protect human health and the environment.</i>
<b>ESDA</b>	<b>Emergency Services Disaster Agency</b> <i>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.</i>
<b>FICA</b>	<b>Federal Insurance Contribution Act</b> <i>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.</i>
<b>FUTA</b>	<b>Federal Unemployment Tax Act</b> <i>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 2004 and 2005, the FUTA tax rate is 6.2%</i>
<b>FY</b>	<b>Fiscal Year</b> <i>Declared accounting period, twelve month period designated May 1 – April 30.</i>
<b>FYE</b>	<b>Fiscal Year End</b> <i>The end of the declared accounting period. (e.g. FYE 2005 would be April 30, 2005.</i>
<b>GAAP</b>	<b>Generally Accepted Accounting Principles</b> <i>The rules and procedures that provide the norm for fair presentation of financial statements.</i>
<b>GAAS</b>	<b>Generally Accepted Auditing Standards</b> <i>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.</i>
<b>GAO</b>	<b>General Accounting Office</b> <i>This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.</i>

<b>GASB</b>	<b>Governmental Accounting Standards Board</b> <i>The ultimate authority on accounting and financial reporting standards established for state and local government.</i>
<b>GASB 34</b>	<b>Governmental Accounting Standards Board – Proclamation #34</b> <i>Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.</i>
<b>GFOA</b>	<b>Government Finance Officers Association</b> <i>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.</i>
<b>GIS</b>	<b>Geographic Information Systems</b> <i>An organized collection of computer hardware, software, and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.</i>
<b>G O Bond</b>	<b>General Obligation Bond</b> <i>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.</i>
<b>G OBI</b>	<b>General Obligation Bond, Interest</b> <i>The interest accrued from a general obligation bond.</i>
<b>gpm</b>	<b>Gallons Per Minute</b> <i>System of measurement for both the Village water and wastewater treatment facilities.</i>
<b>I&amp;I</b>	<b>Inflow and Infiltration</b> <i>Term used to describe occurrence during a rain event in which storm water may drain into the sanitary sewer system. It is important to monitor the inflow and infiltration because a wastewater facility is designed to process a certain volume per day and too much additional volume will tax the system.</i>
<b>ICMA</b>	<b>International City/County Management Association</b> <i>ICMA was founded in 1953 for the purpose of supporting and improving municipal and county management and strengthening local government. The Association's 500 plus members are professionals who</i>

share the common interest of promoting effective local government.

- IEPA**                    **Illinois Environmental Protection Agency**  
State agency developed with the same mission as the Federal Environmental Protection Agency.
- IMFR**                    **Illinois Municipal Retirement Fund**  
Established in 1941, a program that provides employees of local governments and school districts in Illinois with a sound and efficient system for payment of retirement disability, and death benefits.
- 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.
- 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.

**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.

**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.

<b>R (R)</b>	<b>Redistribution</b> Expenses that are allocated to one department and then redistributed to other departments/funds according to usage.
<b>R&amp;B</b>	<b>Road and Bridge</b> Term used to refer to the network of roads and bridges in the Village.
<b>S (S)</b>	<b>Service</b> Service Fund (Internal Service Fund) is a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
<b>SCADA</b>	<b>Supervisory Control and Data Acquisition</b> System utilized by the Village for both production of drinking water and treatment of sanitary sewer. In the production of water, SCADA automatically turns pumps on or off, monitors water levels in storage tanks, monitors chemical feed rates, and notifies staff of failures. In the treatment of sanitary sewer SCADA monitors flow rates, controls pumps on/off, and notifies staff of failures. SCADA is also essential for data collection.
<b>SEECOM</b>	<b>Southeast Emergency Communication</b> This entity is a regionalized central communications center targeted to begin operation in the fall of 2005. The center will consolidate the 911 services for Algonquin, Cary, and Crystal Lake.
<b>St</b>	<b>State</b> One of the geographic subdivisions of the United States.
<b>STP</b>	<b>Sewer Treatment Plant</b> 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.
<b>Twp</b>	<b>Township</b> 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.
<b>W&amp;S</b>	<b>Water and Sewer</b> 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.