



Village of Algonquin
Fiscal Year 2006-2007 Budget

OTHER FUNDS

- CEMETERY FUND
- SWIMMING POOL FUND
- VILLAGE CONSTRUCTION FUND
- CEMETERY TRUST FUND
- CEMETERY ACQUISITION FUND
- COMMUNITY DEVELOPMENT FUND
- SCHOOL DONATION FUND
- CUL DE SAC FUND
- INSURANCE FUND
- HOTEL TAX FUND
- POLICE PENSION FUND

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.

FY2005-2006 Accomplishments

- Grave stones were again repaired as part of our ongoing program.
- Informational pamphlets regarding the cemetery were made available at the cemetery.

Budget Highlights

- Totally re-survey and lay out all the plots and graves throughout the cemetery in order to verify ownership and find out how many remaining plots we have for sale.
- Survey and repair all settlement within the cemetery in order to eliminate potential tripping and falling hazards.

Future Goals and Objectives

- Continue the headstone repair program.
- Continue surveying cemetery for settlement problems.
- Utilize the Village's GIS System to map the cemetery for both maintenance and sales purposes.

Performance Indicators - Headstone Repair Program

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<i># of monuments repaired</i>	35	23*	30	31

*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**

Village of Algonquin Cemetery Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
02.31210 Interest	\$ 4.01	\$ 2.54	\$ 1.60	\$ 5.00	\$ 20.00
02.31430 Donations	0.00	0.00	0.00	0.00	0.00
02.32100 Lots & Graves	3,125.00	5,810.00	3,200.00	2,100.00	4,000.00
02.32110 Grave Opening	9,162.00	10,092.00	8,962.00	9,000.00	9,000.00
02.36300 Rental Income	0.00	0.00	0.00	15,895.00	16,390.00
02.39102 Transfer from General Fund	20,181.00	9,853.32	15,644.17	0.00	0.00
02.39116 Transfer from Cemetery Trust Fund	8,700.00	26,852.56	6,000.00	12,000.00	4,390.00
02.39120 Transfer from Cemetery Acq. Fund	0.00	0.00	0.00	0.00	0.00
Cemetery Fund Total	\$ 41,172.01	\$ 52,610.42	\$ 33,807.77	\$ 39,000.00	\$ 33,800.00
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			05-06 Budget	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin						
Cemetery Fund						
Nondepartmental						
02.900.234	Professional Services	\$ 27,708.06	\$ 18,430.00	\$ 16,862.00	\$ 28,000.00	\$ 20,900.00
02.900.236	Insurance	2,210.62	2,609.86	2,139.65	2,200.00	1,400.00
02.900.239	Grave Opening	6,700.00	6,300.00	6,000.00	6,500.00	6,500.00
02.900.319	Supplies	6,918.91	5,450.10	2,474.71	2,000.00	3,000.00
02.900.320	Small Tools & Equipment	1,898.61	0.00	0.00	300.00	2,000.00
02.900.590	Capital Purchase	0.00	10,000.00	22,000.00	0.00	0.00
02.911.960	Depreciation Expense	279.00	0.00	0.00	0.00	0.00
Cemetery Fund Total		\$ 45,715.20	\$ 42,789.96	\$ 49,476.36	\$ 39,000.00	\$ 33,800.00

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	2003-2004	2004-2005	2005-2006	2006-2007
Total Full-Time Employees	0	0	0	0
Total Seasonal Employees	36	26	25	35
Total Employees	36	26	25	35

Explanation of New Positions

The number of personnel was adjusted to 35 seasonal employees. This number more accurately reflects the number of employees that are needed to cover the swimming pool open swim, swim lessons, concessions, maintenance, and pool rentals. Because some staff members only work part-time, and schedules vary, having a larger number of employees ensures that all services are adequately staffed.

FY2005-2006 Accomplishments

The focus of the 2005 operating season at the Lions-Armstrong Memorial Swimming Pool was the celebration and grand opening of the Splashpad, while continuing to concentrate on the development of staff members.

- **Season Pass Sales**
 - **Early Bird Passes:** This was the third year we offered early bird passes. A total of 86 families purchased early bird passes, generating sales of over \$9,000.
 - **Family Passes:** The Village sold 223 resident family season passes to the public this year. This was a record year for revenues and sales in the Seasonal Pass Membership line item.
- **Concessions and Office**
 - During the 2005 season, the Village implemented a new pass system for the swimming pool. Not only were passes easier to create and disperse, but the system allowed us to track the number of pass users that visited the pool on a daily basis.
 - In 2005, concession purchases were made through Leonardi's. It was anticipated that we would purchase a nacho cheese dispenser, but they were able to provide us with this item at no charge. The use of this machine has decreased the need for space in the concession stand for nacho supply storage, and has helped with the efficiency of the sale of this item.
 - The Village has continued to place a Pepsi machine on both the outside of the facility and inside of the facility. The machine on the outside of the bathhouse has aided in revenues during closed times, when nearby baseball and park facilities are in use.
 - In 2005, the Village continued to work with the Trails Swim Team to provide concessions during swim meets. A portion of the revenues were given to the Trails Swim Team, but this also allowed for additional revenue during times when the concession stand would normally have been closed.

- **Locker Rooms**
 - To give the locker rooms a fresh look, and reduce the risk of slips and outside debris in the locker rooms, a large mat was purchased for the front entrance area (a high traffic area).
 - In 2005, we implemented a staff policy of monitoring the locker room entrance to the swimming pool. This practice helped to keep the facility cleaner and reduced the unacceptable behavior that can frequently occur in the locker room when younger patrons are unattended.
 - New foam soap dispensers were installed in the locker rooms. This feature helped to reduce the need for frequent soap replacement, as well as reducing the attraction to youth wanting to misuse this product.
- **Deck Purchases**
 - A large, swim lesson cart was purchased to help store equipment (i.e. kickboards) for swim lessons. The staff is now able to take the cart out of our storage shed and roll it onto the deck during class time.
- **Rentals and Groups**
 - In 2005, we restructured our rental and group rates for the swimming pool. This not only solidified the rental program, but also made tracking and scheduling more efficient.
- **Splashpad**
 - The introduction of the splashpad to the community was a complete success. Both young and old frequented this area of the pool often. The various features were operated through a time bollard. A unique aspect of this feature was the close attention to the recycling of water. Water was pumped from the pool into the Splashpad and then back into the pump room to be cleaned and reused in the swimming pool.
- **Swim Lesson Equipment**
 - Special swim buddies (animal shaped floaters) were purchased to help aid instructors and parents in the parent/child classes. Additional swim lesson instruction aids were also purchased in 2005 that included sinkable hula hoops, rings, treasure diving boxes, hula hoops, and other specialized aquatic toys that enhance learning experiences for young learners.
- **Swimming Lessons**
 - Over 900 participants registered for swim lessons during the 2005 season.
 - Parent & Child Swim Lessons – 64 registrants
 - Tiny Tot Swim Lessons – 238 registrants
 - Learn To Swim – 570 registrants
 - Individual Swim Lessons – 47 registrants

Budget Highlights

- Replace the Pepsi machines with Coke machines.
- Purchase a noodle cart for swim lessons.
- Purchase a pool pump to increase the efficiency and power needed to circulate water into the various areas of the facility.

Future Goals and Objectives

A focus on training, customer service, and publicizing the pool and its programs will continue to be a focal point in 2006. Another challenge and goal for the 2006 season will be maintaining the patrons we served in 2005 and adding more to our rosters and pass sales.

- **Swimming Lessons**
 - Continue to advertise and provide enrollment information in the Spring and Summer Events and Recreation Brochure, through local newspapers, and 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.
 - Begin offering web registration.
- **Programs**
 - Offer additional time slots for swim lesson programs.
 - Improve advertisement of our parent and child and lifeguard programs.
- **Instruction of swim lessons**
 - Require all instructors to attend Water Safety Instructor Aide certification prior to the start of swim lessons.
 - Hire a specialist to assist with the development of our swim lesson program.
- **Daily Pool Pass Sales**
 - Increase publicity of the swimming pool, including special group rates.
 - Begin offering Flick & Float Nights.
 - Offer a Dad & Me Swim Party during Father's Day Weekend.
- **Employee Goals**
 - Maintain and improve a more professional appearance amongst staff members.
 - Prepare additional resources and information for each position at the pool.
 - Attend the 2006 Lifeguard Games.
- **Special Events**
 - Offer Flick & Floats.
 - Work with area organizations to increase participation at the Christmas in July event.
 - Offer corporate rentals parties.
 - Offer free picnic to the public on opening day.
- **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 various areas to provide a safe, recreational, and educational opportunity for the residents in the Village of Algonquin. In 2005, we decreased our transfer from the general funds and continue to increase our revenues across the line for all areas of the budget. Over the past three seasons, we have seen strong response to our swim lesson program, but more specifically in 2005 we had a 65% increase in our revenues for swim lessons and had to open additional sessions of swim lesson programs. Daily sales passes and seasonal passes also reached a substantial benchmark in 2005.

	2003	2004	2005
Average Chlorine	2.7	3.0	3.0
Average Ph	7.4	7.4	7.2
Average Air Temp	72	68	84
Average Daily Attendance	167	126	358
Total Passes Purchased	156	188	309
Total Swim Lesson Registrants	N/A	830	919
Total Number of WSI/LGI Certified Staff	2	3	3

REVENUES **Pool Fund**

Village of Algonquin	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Swimming Pool Fund					
05.31210 Interest	\$ 240.37	\$ 121.43	\$ 100.16	\$ 80.00	\$ 95.00
05.31430 Donations/Reimbursements	2,552.50	2,891.88	0.00	0.00	0.00
05.35100 Swimming Annual Fees	26,121.00	26,413.50	24,706.50	26,000.00	38,000.00
05.35200 Swimming Daily Fees	18,004.65	15,567.76	10,129.65	12,000.00	26,000.00
05.35300 Swimming Lesson Fees	36,553.00	33,375.75	41,064.25	41,500.00	44,000.00
05.35400 Concessions - Candy	6,033.65	7,336.71	7,948.19	9,100.00	12,000.00
05.35401 Concessions - Vending	1,773.07	1,542.08	1,786.89	1,800.00	3,000.00
05.35402 Concessions - Other	835.68	97.00	11.50	0.00	0.00
05.36300 Rental Income	0.00	0.00	2,669.16	5,000.00	5,000.00
05.39102 Transfer from General Fund	15,753.78	33,514.15	29,896.36	32,400.00	10,615.00
05.39112 Transfer from Park Fund	140,613.23	81,951.61	0.00	0.00	0.00
05.39900 Other Revenue	200.00	146.79	0.05	0.00	1,000.00
Swimming Pool Fund Total	\$ 248,680.93	\$ 202,958.66	\$ 118,312.71	\$ 127,880.00	\$ 139,710.00
05.35100	It is anticipated that approximately 336 season passes will be sold.				
05.35200	With the addition of flick and floats and large community groups visiting the swimming pool, we should see a stabilization in our revenues from 2005.				
05.35300	Additional swim lesson times have been added in addition to a fifth session in the morning and a third session in the evening.				
05.35400	After researching other concession stands in the area, we will be slightly raising the price of some of our concession items.				
05.35402	No items will be sold in concessions other. In years past, we have sold swim diapers and goggles. These items are costly and take up critical space.				
05.36300	We will have additional rentals available due to the length of the summer season.				
05.39900	Sale of surplus inventory (pool pump)				

EXPENDITURES

Swimming Pool Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Swimming Pool Fund						
Nondepartmental Personnel						
05.900.104	FICA	\$ 4,826.76	\$ 4,620.00	\$ 5,022.92	\$ 5,500.00	\$ 6,500.00
05.900.105	Unemployment Tax	378.78	483.20	1,307.19	1,600.00	2,125.00
05.900.110	Salaries	63,093.27	60,391.63	65,659.70	67,000.00	85,000.00
Total		\$ 68,298.81	\$ 65,494.83	\$ 71,989.81	\$ 74,100.00	\$ 93,625.00
Contractual Services						
05.900.210	Telephone	\$ 94.80	\$ 39.81	\$ 88.63	\$ 100.00	\$ 50.00
05.900.211	Gas	2,188.95	3,883.60	3,812.35	4,000.00	2,500.00
05.900.212	Electric	5,322.02	5,595.32	5,415.48	7,360.00	7,500.00
05.900.234	Professional Services	22,793.68	0.00	1,200.00	1,500.00	1,300.00
05.900.236	Insurance	6,198.18	6,429.52	5,077.87	5,485.00	5,000.00
Total		\$ 36,597.63	\$ 15,948.25	\$ 15,594.33	\$ 18,445.00	\$ 16,350.00
Supplies & Materials						
05.900.308	Office Supplies	\$ 627.48	\$ 1,290.52	\$ 894.48	\$ 1,160.00	\$ 1,320.00
05.900.316	Chemicals	2,690.06	8,185.73	4,657.69	4,500.00	7,000.00
05.900.317	Postage	29.37	105.95	140.02	300.00	300.00
05.900.319	Building Supplies	127.15	473.94	1,157.75	2,000.00	1,000.00
05.900.320	Tools, Equipment & Supplies	6,239.91	8,753.62	3,920.11	3,700.00	1,475.00
05.900.332	Office Furniture & Equipment	0.00	0.00	0.00	4,000.00	0.00
Total		\$ 9,713.97	\$ 18,809.76	\$ 10,770.05	\$ 15,660.00	\$ 11,095.00
Maintenance						
05.900.406	Pool Maintenance	\$ 5,652.02	\$ 3,396.82	\$ 6,201.14	\$ 5,000.00	\$ 5,000.00
05.900.423	Building Maintenance	2,412.03	2,290.61	3,389.71	2,500.00	2,500.00
Total		\$ 8,064.05	\$ 5,687.43	\$ 9,590.85	\$ 7,500.00	\$ 7,500.00
Capital Expenditure						
05.900.590	Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
05.900.593	Capital Improvements	187,614.80	16,222.83	0.00	0.00	0.00
Total		\$ 187,614.80	\$ 16,222.83	\$ -	\$ -	\$ -
Other Charges						
05.900.740	Travel/Training/Dues	\$ 735.35	\$ 928.75	\$ 1,286.08	\$ 1,625.00	\$ 960.00
05.900.760	Uniforms & Safety Items	1,408.74	3,170.55	2,605.52	2,950.00	2,180.00
Total		\$ 2,144.09	\$ 4,099.30	\$ 3,891.60	\$ 4,575.00	\$ 3,140.00
Concessions						
05.900.999	Concession Purchases	\$ 5,465.30	\$ 6,941.35	\$ 7,834.33	\$ 7,500.00	\$ 8,000.00
Total		\$ 5,465.30	\$ 6,941.35	\$ 7,834.33	\$ 7,500.00	\$ 8,000.00
Swimming Pool Fund Total		\$ 317,898.65	\$ 133,203.75	\$ 119,670.97	\$ 127,780.00	\$ 139,710.00

REVENUES
Village Construction Fund

	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin					
Village Construction Fund					
24.31210 Interest	\$ 165,728.96	\$ 766.62	\$ 179.19	\$ 100.00	\$ 100.00
24.31240 Interest - Illinois Funds	29,618.80	12,848.84	1,551.92	600.00	1,000.00
24.31290 Gain/Loss on Sale of Investment	(89,336.20)	0.00	0.00	0.00	0.00
24.31295 Gain/Loss on Investments	0.00	0.00	0.00	0.00	0.00
24.31320 Reports/Maps/Ordinances	750.00	0.00	0.00	0.00	0.00
24.31421 Donations - Capital - Public Works	Line Item Added 10/05		68,200.00	0.00	0.00
24.31422 Donations - Capital - Gen. Govt.	0.00	0.00	28,500.00	40,000.00	40,000.00
24.31429 Donations - Operating - Public Works	0.00	59,400.00	0.00	0.00	0.00
24.31430 Municipal Facility Fee	78,875.00	0.00	0.00	0.00	0.00
24.39102 Transfer From General Fund	382,172.70	0.00	0.00	0.00	0.00
24.39108 Transfer From W & S Imp. Fund	180,642.36	0.00	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	0.00	0.00	0.00	0.00	0.00
Village Construction Fund Total	\$ 748,451.62	\$ 73,015.46	\$ 98,431.11	\$ 40,700.00	\$ 41,100.00

EXPENDITURES
Village Construction Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village Construction Fund						
Nondepartmental						
24.900.230	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
24.900.232	Engineering Services	24,482.67	0.00	0.00	0.00	0.00
24.900.234	Professional Services	107,537.59	0.00	0.00	0.00	0.00
24.900.320	Small Tools & Supplies	0.00	65,783.58	21,575.83	0.00	0.00
24.900.590	Capital Purchase	0.00	29,141.94	211,621.69	0.00	0.00
24.900.591	Construction Payments	5,748,067.31	2,666,266.37	(81,705.92)	0.00	5,000.00
24.900.647	Transfer to Debt Service Fd.	0.00	0.00	0.00	0.00	0.00
24.900.880	Bond Payment	0.00	0.00	0.00	0.00	0.00
24.900.882	Bond Fees	0.00	0.00	0.00	0.00	0.00
Village Construction Fund Total		\$ 5,880,087.57	\$ 2,761,191.89	\$ 151,491.60	\$ -	\$ 5,000.00

REVENUES
Cemetery Trust Fund

Village of Algonquin Cemetery Trust Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
15.31210 Interest	\$ 7,018.28	\$ 3,359.25	\$ 4,386.09	\$ 6,000.00	\$ 7,050.00
15.32120 Perpetual Care	960.00	1,560.00	1,080.00	1,000.00	1,000.00
Cemetery Trust Fund Total	\$ 7,978.28	\$ 4,919.25	\$ 5,466.09	\$ 7,000.00	\$ 8,050.00

EXPENDITURES
Cemetery Trust Fund

Village of Algonquin Cemetery Trust Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Transfers					
15,900.650 Transfer to Cemetery Fund	\$ 8,700.00	\$ 26,852.56	\$ 6,000.00	\$ 12,000.00	\$ 4,390.00
Cemetery Trust Fund Total	\$ 8,700.00	\$ 26,852.56	\$ 6,000.00	\$ 12,000.00	\$ 4,390.00

REVENUES
Cemetery Acquisition Fund

Village of Algonquin Cemetery Acquisition Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
14 31210 Interest	\$ 272.44	\$ 89.82	\$ 347.24	\$ 200.00	\$ 200.00
14 32100 Lots & Graves	430.00	0.00	0.00	0.00	0.00
Cemetery Acquisition Fund Total	\$ 702.44	\$ 89.82	\$ 347.24	\$ 200.00	\$ 200.00

REVENUES
Community Development Fund

Village of Algonquin Community Development Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
17.31210 Interest	\$ 1,120.41	\$ 847.16	\$ 2,741.64	\$ 2,000.00	\$ 5,000.00
17.31230 Interest - Loans	7,189.89	6,424.35	4,835.26	2,020.00	0.00
Community Development Fund Total	\$ 8,310.30	\$ 7,271.51	\$ 7,576.90	\$ 4,020.00	\$ 5,000.00
There are presently no loans.					

REVENUES
School Donation Fund

Age of Algonquin School Donation Fund	ACTUAL DOLLARS				05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	10/31/2005	4/30/2006	Board Approved
18.31210 Interest	\$ 10,315.57	\$ 4,204.95	\$ 5,624.77	\$ 2,516.85	\$ 8,000.00	\$ 5,000.00
18.31430 District 300 Donations	245,304.00	65,539.00	250,694.00	243,151.00	1,000,000.00	1,000,000.00
18.31431 District 158 Donations	518,460.00	233,764.00	568,352.00	152,814.00	1,000,000.00	1,000,000.00
School Donation Fund Total	\$ 774,079.57	\$ 303,507.95	\$ 824,670.77	\$ 398,481.85	\$ 2,008,000.00	\$ 2,005,000.00

EXPENDITURES
School Donation Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
School Donation Fund						
Nondepartmental						
18.900.611	Transfer to General Fund	\$ 3,000.00	\$ -	\$ 4,080.00	\$ 3,000.00	\$ 3,000.00
18.900.910	Impact Fee Payment	1,876,271.38	138,341.20	1,028,631.44	2,000,000.00	2,000,000.00
School Donation Fund Total		\$ 1,879,271.38	\$ 138,341.20	\$ 1,032,711.44	\$ 2,003,000.00	\$ 2,003,000.00

REVENUES
Cul de Sac Fund

Village of Algonquin Cul De Sac Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2005	Board Approved
23.31210 Interest	\$ 17,247.77	\$ 12,341.76	\$ 16,430.39	\$ 28,000.00	\$ 35,300.00
23.31710 Cul De Sac Fees	30,000.00	66,000.00	18,000.00	18,000.00	6,000.00
Cul De Sac Fund Total	\$ 47,247.77	\$ 78,341.76	\$ 34,430.39	\$ 46,000.00	\$ 41,300.00

EXPENDITURES
Cul De Sac Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Cul De Sac Fund						
Nondepartmental						
23 900 270	Snow Removal	\$ 6,160.00	\$ 18,200.00	\$ 22,400.00	\$ 32,000.00	\$ 32,000.00
23 900 320	Tools, Equipment & Supplies	7,940.00	0.00	3,469.52	9,000.00	3,300.00
23 900 590	Capital Purchase	0.00	0.00	57,462.48	0.00	0.00
Cul De Sac Fund Total		\$ 14,100.00	\$ 18,200.00	\$ 83,272.00	\$ 41,000.00	\$ 35,300.00

REVENUES
Insurance Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Insurance Fund						
25 31210	Interest	\$ 690.19	\$ 737.08	\$ 2,682.01	\$ 2,000.00	\$ 7,500.00
25 31560	Real Estate Tax	428,389.40	649,879.61	550,256.83	550,000.00	525,000.00
25 39102	Transfer From General Fund	0.00	0.00	0.00	0.00	0.00
25 39900	Miscellaneous Revenue	Line Item Added 10/05		21,580.12	0.00	0.00
Insurance Fund Total		\$ 429,079.59	\$ 650,616.69	\$ 574,518.96	\$ 552,000.00	\$ 532,500.00

EXPENDITURES

Insurance Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Insurance Fund						
Nondepartmental						
25.900.234	Professional Services	\$ 6,102.10	\$ 9,728.03	\$ 3,826.17	\$ 6,000.00	\$ 5,000.00
25.900.236	Insurance	490,717.82	477,349.26	415,947.92	445,000.00	520,000.00
Insurance Fund Total		\$ 496,819.92	\$ 487,077.29	\$ 419,774.09	\$ 451,000.00	\$ 525,000.00
Note: Professional Services includes \$ for EAP program and \$ for Hepatitis Shots.						
The remaining amounts are budgeted in Fund 07.						

REVENUES
Hotel Tax Fund

Village of Algonquin Hotel Tax Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
26.31210 Interest	\$ -	\$ -	\$ 100.71	\$ 500.00	\$ 3,000.00
26.31496 Hotel Tax Receipts	54,879.27	71,548.02	67,657.01	85,000.00	90,000.00
Hotel Tax Fund Total	\$ 54,879.27	\$ 71,548.02	\$ 67,757.72	\$ 85,500.00	\$ 93,000.00

EXPENDITURES
Hotel Tax Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Hotel Tax Fund						
Contractual Services						
26.900.232	Development Agreement	\$ 54,879.27	\$ 61,534.87	\$ 20,802.40	\$ 85,000.00	\$ 91,000.00
26.900.247	Tourism/Marketing	0.00	0.00	0.00	0.00	2,000.00
Hotel Tax Fund Total		\$ 54,879.27	\$ 61,534.87	\$ 20,802.40	\$ 85,000.00	\$ 93,000.00

REVENUES
Police Pension Fund

Village of Algonquin Police Pension Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2003	4/30/2005	4/30/2006	Board Approved
53.31145 Employee Contributions	\$ 216,423.61	\$ 229,377.82	\$ 241,962.15	\$ 302,000.00	\$ 332,400.00
53.31220 Investment Income Total	166,917.67	318,367.28	290,092.12	381,875.00	485,100.00
53.31146 Employer Contributions	257,483.71	342,699.66	354,643.12	421,335.00	489,475.00
Police Pension Fund Total	\$ 640,824.99	\$ 890,444.76	\$ 886,697.39	\$ 1,105,210.00	\$ 1,306,975.00

EXPENDITURES
Police Pension Fund

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin						
Police Pension Fund						
53.900.700	Benefits & Refunds	\$ 58,379.00	\$ 58,028.64	\$ 65,627.00	\$ 145,000.00	\$ 149,000.00
53.900.400	Administration	21,888.00	26,509.45	6,049.00	44,100.00	44,100.00
Police Pension Fund Total		\$ 80,267.00	\$ 84,538.09	\$ 71,676.00	\$ 189,100.00	\$ 193,100.00



Village of Algonquin
Fiscal Year 2006-2007 Budget

SUPPLEMENTAL DOCUMENTS

- ALGONQUIN STATISTICS/DEMOGRAPHICS
- GLOSSARY
- GLOSSARY OF ACRONYMS

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

12.23 Square Miles

Bond Rating

“AA”

Registered Voters

McHenry County	13,114
Kane County	4123

Schools Servicing Algonquin Residents

Elementary	6
Middle	3
High School	3

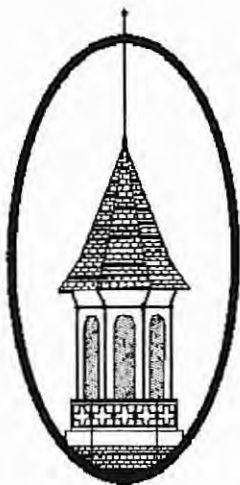
Community Libraries

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>
Number of Persons	11,663	14,737	19,007	21,415	23,276	27,885
Number of Households	3,875		6,333	7,075	7,706	9,511
Average Household Size	3.01		3.0	3.03	3.02	3.01
Gender						
Male	5,864		9,591	10,712	11,576	13,833
Female	5,799		9,416	10,703	11,700	14,052
Race						
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
Age						
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
Housing						
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>	<u>2005</u>
Amount of New Commercial Square Footage	1,000,000	600,000	800,000	600,000
Development Review Cases	30	27	27	15
Ordinance Updates	2	1	3	5
Certificates of Occupancy				
Commercial	15	16	111	105
Residential	300	268	241	331
Building Inspections	15,600	9,800	11,864	10,621
Property Maintenance Inspections	1,040	954	1,165	1,850
Property Maintenance Citations	65	63	70	82

Public Works

Parks and Forestry Division

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Park Sites	16	18	19	19
Developed Park Acreage	171.25	187.25	212.5	212.5
Open Space for Potential Development (acres)	193.75	180.75	193.75	193.75
Open Space/Detention Acreage		126	126	126
Parkway Trees	13,500	13,500	18,500	18,500
Playgrounds		17	16	16
Sites with Soccer Fields		10	12	12
Sites with Basketball Courts		10	11	11
Sites with Baseball Fields		9	13	13
Sites with Tennis Courts		3	6	6

Streets Division

Miles of Roads	109	119	127	124.6*
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* ** Note: Decrease in miles of roads figure due to change in the method of accounting the roads maintained by the Village. In addition, the Village implemented a GIS system which provides a more precise calculation of the miles of roads.

Utilities Division

Water Treatment Facility Design Capacity (million gallons)	9.2	9.2	9.2	12
Water Storage Reservoir Capacity -6 Reservoirs (million gallons)	2.6	2.6	2.6	3.4
Miles of Water Main	102	130	150	160
Number of Fire Hydrants	1,573	1,650	2,050	2,180
Wastewater Treatment Facility Design Average (million gallons)	3.0	3.0	3.0	3.0
Miles of Sanitary Sewer	99	112	127	140
Number of Sanitary Sewer Lift Stations	7	8	10	10

Police Department

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Part I Offense	377	450	428	480	589	610
Part II Offense	1,514	1,508	1,463	1,456	1,368	1974
Traffic Services	1,178	1,453	1,482	1,554	1,566	Unavailable
Traffic Accidents	925	1,071	1,106	1,136	1,056	1241
Public Services	8,677	10,096	10,288	11,244	10,759	Unavailable

Descriptions:

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

Part II Offense – 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.

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 – include: assistance to other agencies, assistance to public, public complaints, lost or found, traffic violations and service, and other department services.

Other Services

Municipal Pool		1
Senior Bus		1

Population and Housing

<u>Census Information</u>		<u>Housing Costs</u> <i>Avg. Single-Family Home</i>	
Year	Population	1996	\$167,384
1900	550	1997	\$175,921
1910	642	1998	\$186,740
1920	693	2000	\$195,100
1930	866	2005	\$245,100
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		

<u>Year Structure Built</u>	
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 - 2005	3,817

<u>Population Characteristics (2003)</u>	
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

<u>Income Characteristic (2002)</u>	
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

<u>Gender</u>	
Male	49.6
Female	50.4

<u>Property Tax (2004 Payable in 2005 in %)</u>	
McHenry	
County	.7346
Algonquin Township	.1768
Grafton Township	.1095
Algonquin (Village)	.4765
Algonquin LITH Fire District	.6118
Huntley Fire District	.6601
Cary Fire District	.2772
School District #300	3.6537
School District #158	4.6081
McHenry Community College	.3033
Elgin Community College	.4122
Huntley Park District	.2960
Barrington Park District	.0276
Algonquin Library	.3717
Barrington Library	.1971
Huntley Library	.1793
Conservation District	.1580

<u>Race/Ethnicity</u>	
White	91.0
Black, African American	1.3
Am. Indian, Alaska Native	1.9
Asian, Pacific Islander	3.1
Other	1.5

<u>Education Level (2005 Estimate)</u>	
Grade Level	%
Elementary	1.9
Some High School	5.1
High School Graduate	23.6
Some College	26.4
Associates Degree	8.2
Bachelors Degree	25.5
Graduate	9.3

Kane	
County	.3467
Dundee Township	.2475
Algonquin (Village)	.4761
Algonquin LITH Fire District	.5735
Carpentersville Fire District	.5711
School District #300	3.6923
Elgin Community College	.4154
Dundee Park District	.4341
Algonquin Library	.3885
Dundee Township Library	.1416
Kane County Forest Preserve	.1432

<u>Housing (2003)</u>	
Owner Occupied	
# of Units	8,773
Avg. Household Size	3.05
Renter Occupied	
# of Units	470
Avg. Household Size	2.25

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

Current Sales Tax Rate: 6.5%
Sales Tax Rate Effective 7/1/06: 7.25%

Land Use Distribution (2000)

Type	% of Area
Business & Commercial	12.4
Industrial/Heavy & Light	12.3
Residential	63
Agriculture/Undeveloped	0
Parks & Public	6.8
All Other (Library, Schools, etc.)	5.5

Retail Sales (2005)

Kane & McHenry Counties

Category	% of Sales
General Merchandise	19.67
Food	9.35
Drinking & Eating Places	10.84
Apparel	9.26
Furniture & H.H. & Radio	8.00
Lumber, Bldg, Hardware	5.92
Automotive & Filling Station	20.17
Drugs & Misc. Retail	11.09
Agriculture & All Others	3.14
Manufacturers	2.57

Retail Sales **\$5,291,740.81**

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
2005	\$4,105,890

Utility Tax Rates

Electricity	4.00 %
Natural Gas (Current)	4.00 %
Natural Gas (Effective 7/1/06)	1.00%
Telephone	3.75 %
Water	0.00 %

Resident Labor Force (2005 Estimate)

Employment	
Male	15,805
Female	12,840
Unemployment	800
Total	28,645
Unemployment Rate	2%

Resident Labor Force

Employment by

Occupation (2005 Estimate)

Occupation	%
Management/Professional	37.2
Service Occupations	12.5
Sales and Office	30.6
Construction/ Maintenance	8.5
Production/Transportation	11.2

GLOSSARY

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

GLOSSARY

Budget	Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.
Budget Calendar	Key dates followed in the process to prepare and adopt annual budget.
Budgetary Accounts	Special accounts used to achieve budgetary integration but not reported in the general – purpose external financial statements.
Budgetary Basis of Accounting	Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting.
Budgetary Fund Balance	The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting.
Budgetary Guidelines	The National Advisory Council on State and Local Budgeting recommendations on the budgeting process.
Budgetary Journal Entries	Journal entries that correspond to budgetary accounts.
Buffalo Box (B-Box)	Box at curb stop utilized to turn water off or on.
Business-Type Activities	Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs.
Capital Assets	Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, works of art, historical items, infrastructure, and improvements to any of these items used in the operation of the Village.
Capital Expenditures	Expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e.

GLOSSARY

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

GLOSSARY

	emergency.
Current Financial Resources Measurement Focus	A term used in connection with government funds that refers to an approach to financial reporting that presents only financial assets and certain near-term liabilities, consistent with the focus of a typical operating budget.
Debt Service Fund	Fund used to pay general long-term debt principal and interest.
Deferred Revenue	Unearned revenue or revenue that cannot be liquidated in the current fiscal period.
Deficit	Amount by which a sum of money falls short of expected amount.
Depreciation	Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.
Designated Unreserved Fund Balance	Funds which are expendable for which the Board or management staff has tentative plans.
Disbursement	Paying out of money to satisfy debt or expense.
Economic Resources Measurement Focus	A form of financial reporting used for proprietary funds, fiduciary funds, and government-wide financial statements. All assets are presented whether they are or will become available for spending and all liabilities are included regardless of when and how they will be liquidated.
Encumbrances	Commitment to perform services or provide goods at a later time.
Enterprise Fund	Account used to report activity pertaining to goods and services provided for which a fee is charged.
Equity	Term for difference between assets and liabilities in a fund or column of the government-wide financial statements.
Expenditure	Cost incurred in normal course of business.
Expense	Charges incurred for all facets of a business –

GLOSSARY

	operations, maintenance, interest, etc.
Fiduciary Funds	Pertaining to funds in trust.
Financial Assets	Assets that either now or will become available for spending.
Fiscal Policy	Government's policies concerning revenues, expenditures, and debt management and how they correspond to the entity's services, programs, and capital investments. This provides a basis for the planning and programming of the government's budget and funding.
Fiscal Year	Declared accounting period, twelve month period designated May 1 – April 30.
Fixed Asset	Asset intended to be held or used for more than one fiscal year.
Force Account	Construction or maintenance work performed by the Village's personnel, not outside laborers.
Forecast	Estimate of expected business result, business plan for municipality for the future.
Fund	Fiscal and accounting tool to record expenditures and revenues.
Fund Balance	Excess of assets over liabilities.
Fund Classification	Categories used to classify funds – governmental, proprietary, or fiduciary.
Fund Type	Eleven classifications for all funds. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include pension, trust, investment, private-purpose trust, and agency funds.
GAAP Fund Balance	A term for the difference between assets and liabilities reported in a government fund and calculated according to general accepted accounting principles.

GLOSSARY

GASB 34	Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management's discussion and analysis for state and local governments.
General Accounting Office (GAO)	This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.
General Fund	General operating fund of the Village. Revenues largely derived from property taxes, user fees, fines, and the Village's share of the state income and sales taxes.
General Obligation Bond	Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village.
General Revenues	Any revenue not required to be reported as program revenue. Taxes are general revenues and should be reported by type of tax. Also, other non-tax revenue such as grants, interest, and contributions should be reported as general revenue.
Generally Accepted Accounting Principles (GAAP)	The rules and procedures that provide the norm for fair presentation of financial statements.
Geographic Information Systems	An organized collection of computer hardware, software and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information.
Goal	A broad statement of purpose, intent or direction for the municipality.
Government Finance Officers Association (GFOA)	An association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program.

GLOSSARY

Government Funds	General, Special Revenue, Debt Service and Capital Project funds.
Governmental Accounting Standards Board #34 (GASB 34)	Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.
Governmental Accounting Standards Board (GASB)	The ultimate authority on accounting and financial reporting standards established for state and local government.
Governmental Activities	Activities of a state or local government that are supported by taxes.
Government-Wide Financial Reporting	Non-fiduciary fund statements that report governmental and business-type activities rather than funds or fund types.
Grant	Money bestowed on municipality through application process.
Illinois Funds	A money market fund that was developed and implemented in 1975 by the Illinois General Assembly under jurisdiction of the Treasurer to provide an investment alternative for public treasurers across the state of Illinois.
Impact Fees	Fees assessed to developers for improvement costs of the development, such as schools, parks, roads, etc.
Improvement	An addition or change made to a capital asset for the purpose of prolonging the life or the asset or increasing the efficiency. The cost of the addition or change is added to the book value of the asset.
Inflation	Increase in general price level of goods and services, decrease in purchasing power of dollar.
Infrastructure	Capital assets that are typically stationary and can be preserved to a greater number of years than most capital assets (buildings, equipment, roads, water mains, etc).
Internal Service Fund	Proprietary fund that is used to report activity that

GLOSSARY

	provides goods or services to other funds, departments, or agencies on a cost-reimbursement basis.
Invested In Capital Assets Net Of Related Debt	The portion of net assets reflecting equity in capital assets.
Investing Activity	Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments.
Investment	Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain.
K-9 Unit	Unit in Police Department that employs use of dog for investigation.
Liquidity	Ability to “cash in” at any moment in time with minimal chance of loss.
Live Scan	A fingerprint system that produces forensic quality ten-print records by electronically scanning and capturing rolled fingerprints.
Makeup Tax	A sales makeup tax on sales of tax exempt sand and gravel shipped from annexed property, Meyer Material, at the rate of 1.8 cents per ton. (Ordinance 93-O-54)
Management Letter	A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements.
McHenry County Municipal Risk Management Agency (MCMRMA)	Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.
Median Rent	Midpoint of rent values in a specified area.
Merit Compensation Plan	Performance-based system for compensating non-union employees.
Modified Accrual Basis (Governmental Funds)	Revenues recognized in the accounting period in which they become available and measurable.

GLOSSARY

	Expenditures are recognized in the accounting period in which the liability is incurred.
Money Market Investment	A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.
Operating and Maintenance Costs	All costs of operating, maintaining and routine repair of the waterworks and sewerage system, including wages, salaries, costs of material and supplies, power, fuel, insurance, purchase of water or sewerage treatment services, including all payments by the Village pursuant to long term contracts for such services, and, in particular, all payments from time to time under any water supply agreement between the Village and a duly constituted water commission or intergovernmental agency, notwithstanding that such contract may contain provisions for payment even in the event water is not supplied; but excluding debt service, depreciation, or any reserve requirements; and other wise determined in accordance with generally accepted accounting principles for municipal enterprise funds.
Operating Revenues and Expenses	Proprietary fund statement of revenues, expenses, and changes in net assets.
Pension Plan	Plan which allows for payment of pension benefits from the assets of the plan. The pension benefits include refunds of contributions to plan member or their beneficiaries as outlined by the terms of the plan.
Permit Excursion	The IEPA sets limits and parameters on what can be discharges from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded.
Perpetual Care	Continuous ongoing care as it relates to the cemetery operations.
Pledged Revenues	Revenues minus Operation and Maintenance Costs.
Proprietary Funds	Enterprise and internal service funds – pertain to,

GLOSSARY

	operating income, changes in net assets, financial position, and cash flow.
Reserved Fund Balance	Financial assets that are not available for spending.
Restricted Assets	Assets that must be used in accordance with externally imposed creditors, grantors, contributors, or laws or regulations of other governments or in accordance with laws imposed through constitutional provisions or enabling legislation.
Restricted Net Assets	The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources.
Revenue	Inflow of assets from the sale of goods or services.
Revenue Bonds	Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Revolving Loan Fund	A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity.
Single Audit	An audit conducted in compliance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> .
Single Audit Act of 1984	Federal legislation that provides for state and local government agencies that are recipients of federal assistance to have one audit performed to meet the needs of all federal grantor agencies. Act amended in 1996.
Special Assessment	Mandatory levy applied to certain properties to offset in part or whole the cost of capital improvements or services that would primarily benefit those properties.
Surplus	Remainder of fund appropriated for a particular purpose.

GLOSSARY

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

GLOSSARY OF ACRONYMS

BASSET	Beverage Alcohol Sellers and Servers Education and Training <i>Illinois's seller/server training program that is an educational tool to promote responsibility and compliance with the laws.</i>
CAFR	Comprehensive Annual Finance Report <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>
CALEA	Commission on Accreditation of Law Enforcement Agencies <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>
CFA	Computerized Fleet Analysis <i>A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.</i>
CPR	Cardio-Pulmonary Resuscitation <i>A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped.</i>
DARE	Drug Abuse Resistance Education <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>
DUI	Driving Under the Influence <i>Term used to describe an individual who is under the influence of a mood or mind altering substance.</i>

E-911	Emergency 911 <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>
EAP	Employee Assistance Program <i>Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.</i>
EPA	Environmental Protection Agency <i>A federal agency established in 1970 to protect human health and the environment.</i>
ESDA	Emergency Services Disaster Agency <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>
FICA	Federal Insurance Contribution Act <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>
FUTA	Federal Unemployment Tax Act <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>
FY	Fiscal Year <i>Declared accounting period, twelve month period designated May 1 - April 30.</i>
FYE	Fiscal Year End <i>The end of the declared accounting period. (e.g. FYE 2005 would be April 30, 2005.</i>
GAAP	Generally Accepted Accounting Principles <i>The rules and procedures that provide the norm for fair presentation of financial statements.</i>
GAAS	Generally Accepted Auditing Standards

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

GAO	General Accounting Office <i>This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards.</i>
GASB	Governmental Accounting Standards Board <i>The ultimate authority on accounting and financial reporting standards established for state and local government.</i>
GASB 34	Governmental Accounting Standards Board – Proclamation #34 <i>Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements.</i>
GFOA	Government Finance Officers Association <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>
GIS	Geographic Information Systems <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>
GO Bond	General Obligation Bond <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>
GOBI	General Obligation Bond, Interest <i>The interest accrued from a general obligation bond.</i>
gpm	Gallons Per Minute <i>System of measurement for both the Village water and wastewater treatment facilities.</i>
HVAC	Heating, Ventilation, and Air Conditioning <i>System that provides heating, ventilation and/or cooling within a</i>

building.

I&I	Inflow and Infiltration <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>
ICMA	International City/County Management Association <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 share the common interest of promoting effective local government.</i>
IDOT	Illinois Department of Transportation <i>The Department responsible for planning, construction, and maintenance of Illinois' transportation network which encompasses, highways and bridges, airports, public transit, rail freight and rail passenger systems.</i>
IEPA	Illinois Environmental Protection Agency <i>State agency developed with the same mission as the Federal Environmental Protection Agency.</i>
IMFR	Illinois Municipal Retirement Fund <i>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.</i>
IML	Illinois Municipal League <i>Established in 1914, the League offers membership to any city, village, or incorporated town in the state of Illinois and provides a common meeting ground, provides a formal voice for municipalities, promotes competence and integrity in government, and offers programs that provide knowledge, experience, and assistance for municipal officials.</i>
IPRA	Illinois Park and Recreation Association <i>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.</i>
ISO	Insurance Services Office

Provides statistical measurement for risk management.

IT

Information Technology

The branch of engineering that deals with the use of computers and telecommunications to retrieve, store, and transmit information.

KW

Kilowatt

A measure of electric power. One kilowatt equals 1000 watts.

JULIE

Joint Utility Locating Information for Excavation

JULIE is the entity to contact 48 hours prior to the start of any project that involves excavating. JULIE provides the service of notifying utility and service providers to mark their underground lines to prevent injury or service disruption as a result of digging into unburied lines.

LEAP

Law Enforcement and Advocate Partnership

LEAP is a division of Turning Point, a shelter near Woodstock, Illinois for victims of domestic violence with a particular emphasis on women and minor children. It is an organization offering training to area law enforcement officers in responding to domestic violence incidents, providing after hour Orders of Protection and accelerated follow-up to at-risk victims of domestic violence.

LGI

Life Guard Instructor

American Red Cross certification issued for individuals who successfully complete the lifeguard instructor class. Participants learn to teach the Lifeguard Training course and its accompanying components: AED Essentials, Oxygen Administration for the Professional Rescuer, CPR/AED for the Professional Rescuer, Lifeguard Management, and Blood borne Pathogens: Preventing Disease Transmission.

MCMRMA

McHenry County Municipal Risk Management Agency

Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.

MFT

Motor Fuel Tax

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

MGD

Million Gallons Per Day

System of measurement for both the Village water and wastewater treatment facilities.

NIMS

National Incident Management System

A system mandated by Homeland Security Presidential Directive that provides a consistent nationwide approach governmental agencies and nongovernmental organizations to work effectively and efficiently to prepare, respond and recover from domestic incidents

NPDES

National Pollution Discharge Elimination System

The Federal Water Pollution Control Act authorized the Surgeon General of the Public Health Service to prepare comprehensive programs for eliminating or reducing the pollution of interstate waters and tributaries and improving the sanitary condition of surface and underground waters. Section 402 of the Federal Water Pollution Control Act establishes the NPDES to authorize EPA issuance of discharge permits to control discharges into waterways.

OSHA

Occupational Safety and Health Association

OSHA's mission is to assure the safety and health of America's workers by setting and enforcing standards and providing training and education. The staff establishes protective standards, enforces those standards, and supports employers and employees through technical assistance and consultation programs.

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.

R (R)

Redistribution

Expenses that are allocated to one department and then redistributed to other departments/funds according to usage.

R&B

Road and Bridge

Term used to refer to the network of roads and bridges in the Village.

S (\$)	Service <i>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.</i>
SCADA	Supervisory Control and Data Acquisition <i>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.</i>
SEECOM	Southeast Emergency Communication <i>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.</i>
St	State <i>One of the geographic subdivisions of the United States.</i>
STP	Sewer Treatment Plant <i>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.</i>
Twp	Township <i>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.</i>
VHS	Vertical Helical Scan or Video Home System <i>Widely used method of recording audio and video electrical signals onto magnetic tape.</i>
W&S	Water and Sewer <i>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</i>

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 <i>American Red Cross certification issued to individuals who successfully complete the class to teach swimming and water safety courses.</i>
WTP	Water Treatment Plant <i>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.</i>
WWTP	Waste Water Treatment Plant <i>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.</i>

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