

Village of Algonquin

Located in McHenry and Kane Counties, Illinois

Fiscal Year 2008-2009

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 know 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 2007 was 30,482, which has more than doubled since the 1990 census, which recorded a population of 11,663. The Village has grown from a small, rural, farming community to a vibrant urban leader in McHenry and Kane Counties.

FISCAL YEAR 2008-2009 VILLAGE BOARD

John Schmitt, Village President
Brian Dianis, Trustee
Jerry Glogowski, Trustee
Robert Smith, Trustee
Debby Sosine, 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 2008-2009 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, 2007

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 its annual budget for the fiscal year beginning May 1, 2007. 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. 2008-O- 10
AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN
ANNUAL BUDGET FOR FISCAL YEAR 2008-2009

WHEREAS, the Village of Algonquin, McHenry and Kane Counties, Illinois is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the Village's home rule powers and functions as granted in the Constitution of the State of Illinois.

WHEREAS, the Village of Algonquin, McHenry and Kane Counties, Illinois, has adopted 65 ILCS 5/8-2-9.1 through 5/8-2-9.9 in lieu of passing an appropriation ordinance prior to the end of the first quarter of the fiscal year; and

WHEREAS, 65 ILCS 5/8-2-9.4 requires that the annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies; and

WHEREAS, Ordinance 92-O-82 requires the preparation of an annual budget Ordinance for approval by the Board of Trustees.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Algonquin, McHenry and Kane Counties, Illinois, as follows:

SECTION 1: That the Village of Algonquin Annual Budget for Fiscal Year 2008-2009, attached hereto and made a part hereof, is hereby approved.

SECTION 2: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

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

Voting Aye: *STEIGERT, SMITH, GLOBOWSKI, SOSINE, DIANIE, SPELLA*

Voting Nay: *NONE*


Absent: *NONE*

Abstaining: *NONE*

Approved:



John C. Schmitt, Village President


Carol S. Kautz

Carol S. Kautz, Village Clerk
APRIL 1 2008
Approved: APRIL 1 2008
Published: APRIL 2 2008

Prepared By:
William J. Ganek, Budget Officer
Village of Algonquin
2200 Harnish Drive
Algonquin, Illinois 60102



Village of Algonquin

The Gem of the Fox River Valley

BUDGET MESSAGE

APRIL 15, 2008

The Village of Algonquin Residents,
President and Board of Trustees

SUBJECT: 2008– 2009 Annual Budget

Honorable President and Board of Trustees:

Transmitted herewith is the Village of Algonquin Annual Budget for fiscal year 2008-2009. 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.

To this end, six “Guiding Principles” have been established to guide the budget’s development and to measure the success of the recommended implementation of the budget.

Fiscal Year 2008-2009 Guiding Principles

The Guiding Principles were originally established as part of the 2005-2006 budget year process. They have been refined for the 2008-2009 budget as outlined in the list below. The Village aims to focus its time and resources in accomplishing the following objectives:

(1) MAINTAIN AND/OR ENHANCE CUSTOMER SERVICE AND CITIZEN SATISFACTION

- a. In order to provide the most efficient and effective services to residents, staff should continually **evaluate operations**. Increase the consistent focus on customer service through efficiency studies, training of front-line staff, and evaluating roles and responsibilities.
- b. Employee satisfaction, growth, and development foster positive customer service. This can be accomplished through many vehicles, including:
 - i. Training.

- ii. Evaluating roles and responsibilities.
- c. Implement mechanisms for promoting effective internal and external communication.

(2) CONTINUE TO PROMOTE AND FOSTER ECONOMIC DEVELOPMENT

- a. Economic development is instrumental in meeting the following initiatives:
 - i. Offering residents a community in which they can live, work, and play.
 - ii. Creating jobs and bringing visitors to our community.
 - iii. Providing revenue to fund needed capital projects and other operational programs.
- b. Allocate the necessary resources to **the continued development of the Village's economy**, focusing on the Business Park, downtown, Route 62 east corridor, and the mining operations.

(3) EVALUATE, PLAN FOR, AND IMPLEMENT IMPORTANT CAPITAL IMPROVEMENT PROJECTS IN ORDER TO MAINTAIN THE VILLAGE'S INFRASTRUCTURE AND UPHOLD A HIGH QUALITY OF LIFE FOR RESIDENTS

- a. **Providing adequate infrastructure** throughout the Village is pertinent in order to ensure safe roadways, functional water and sewer systems, and top notch park facilities for residents, businesses, and visitors.
- b. Continue to develop and implement **multiyear plans**, including neighborhood capital improvements.
- c. Continue to develop and refine the Village's **transportation** network in order to provide efficient and easy access via the Village's roadway system.

(4) ASSESS ALL VIABLE OPTIONS TO INCREASE/MAINTAIN THE VILLAGE'S REVENUE BASE

- a. Explore grants, operational efficiencies, and additional economic development opportunities.
- b. Obtain additional, dedicated revenue sources for funding capital projects.
- c. Evaluate projects and personnel functions to find opportunities for **cost savings**.

(5) CONTINUE TO ALLOCATE THE NECESSARY RESOURCES FOR THE MAINTENANCE OF THE PUBLIC'S HEALTH, SAFETY, AND WELFARE THROUGH A WELL TRAINED AND DEDICATED POLICE FORCE AND PUBLIC WORKS DEPARTMENT

- a. Emphasize and focus on **public safety, emergency planning, and homeland security** as a priority in our daily operations.
- b. As the number of commercial establishments expands significantly in the Village and the needs of the citizenry fluctuate and expand, more resources must be allocated to these important government functions.

(6) CONTINUE TO PROMOTE AND DEVELOP PROGRAMS WITH A CONSERVATION FOCUS

- a. Promoting and adhering to a conservation mindset and lifestyle have been priorities for the Village over the past several years. Conservation is imperative in order to protect and conserve natural resources such as water, wetlands, and natural water bodies.
- b. Promote and enforce the Village's **water conservation program**, and begin to work with other governments and agencies to address issues of water quality and quantity on a regional basis.
- c. Continue to promote the Village's **recycling** program through educational materials and other programs.

In addition to advancement of services provided to our citizens as noted above, this proposed General Fund budget is on course to attain at least a four-month reserve within the next fiscal year.

Budget Overview

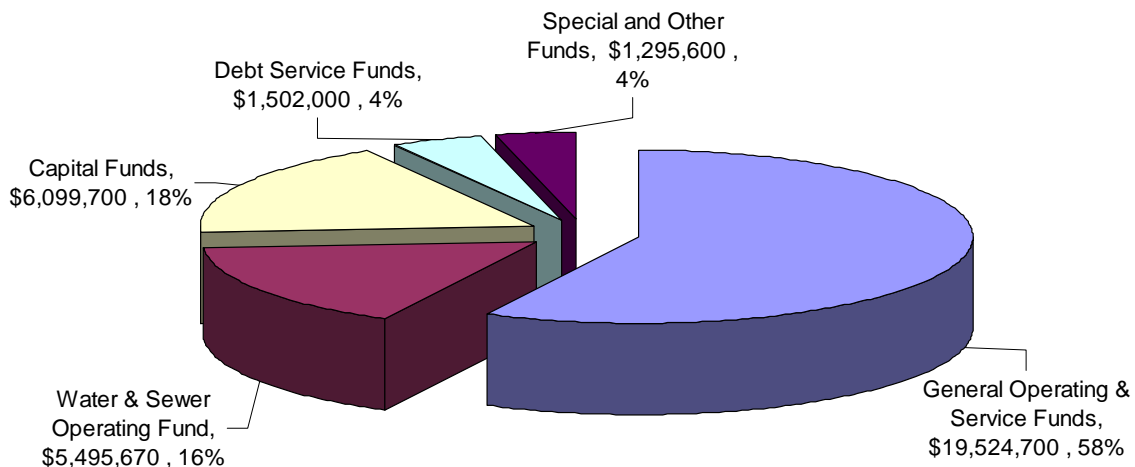
The Village of Algonquin is currently operating under the budget system as provided for by Illinois State statutes. This process was adopted in lieu of passing an appropriation ordinance since, under the budget system, its adoption more truly reflects anticipated receipts and disbursements. Under State statutes, the annual budget must be adopted by the corporate authorities before the beginning of the fiscal year (May 1). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for fiscal year 2008-2009 on April 1, 2008.

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 2008-2009 budget of the Village of Algonquin for all funds totals over 35 million dollars of expenditures, including transfers. The Village establishes a budget for twenty-three separate funds. These funds can be further paired into five major funding groups as seen on the chart below.

Expenditures by Type of Fund*

Total: \$33,917,670



* Service fund expenditures are incorporated into the operating budgets. The Insurance Fund is now included under the General Operating and Service Funds category.

The largest fund is the General Operating Fund for the Village at almost 19.5 million dollars in expenditures. These funds go toward 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 6 million dollars to be allocated toward 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 5 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, the Capital Funds, General and Water and Sewer Operating funds will be discussed in depth later in this summary. The Special and Other Funds include a total of over 1 million dollars and consist of various other funds relating to Pensions, School Donations, Cemetery Trusts, Insurance, and other funds. The last category is Bond and Interest which is over 1.5 million dollars and is used to retire debt previously established by the Village.

The 2008-2009 budget, as the previous five budgets, utilized a “constraint budget process” (discussed in the next section) to insure that expenditures do not exceed the projected revenues for the operating budget. Other funds, such as capital funds or debt funds, have reserves established to offset any shortfalls of revenue for any particular year where the expenses exceed the revenues in order to accomplish the purpose of those limited purpose funds. The overriding principle for the operation funds is to “live within our means.” This principle is followed closely with additional emphasis to enhance our reserves in excess of 33% (four month). Once this contingency was established in the base budget of the expenditure guidelines for fiscal year 2008-2009, the constraint budgeting process required each department to submit their individual budget maintaining the current level of service provided to our residents. This includes the maintenance of a competitive compensation and benefit package. Using this method of budgeting, the General Fund and Water Sewer Operating Fund budgets support the largest assets of the Village--its employees. Because of revenue growth in both the General Fund and the Water and Sewer Operating Fund budgets, the Village was able to maintain the high quality of life for residents and address the increasing service levels based on demand when necessary. Both income tax revenue and the equalized assessed value (property taxes) permitted further enhancements to the budget program. This increase provides the Village with the opportunity to reduce the property tax rate for property owners within the Village.

Additions of personnel to the various departments of the Village remain limited due to limited growth this fiscal year. Staffing levels are proposed to increase by two positions—one in Vehicle Maintenance and one in General Services Administration. The balance of the budget and any additional revenue projected in this budget went toward added equipment which would help our existing complement of employees provide more efficient services. Specialized equipment for road repair, snow plowing, park maintenance, park and play field maintenance, and water and sewer vehicles will be purchased with the idea of providing employees with tools for improved productivity in their respective fields.

Capital improvements over the past several years have been accelerated to satisfy the multi-year capital plans for streets, parks, and water and sewer improvements. As these plans are reviewed and updated each year, it was determined that the improvements over the next five years are beginning to exceed our capabilities to provide necessary funding. In 2006, upon analysis of the Village’s detailed updated five-year capital plan for streets, water and sewer facilities, and parks, the Village Board enacted a home rule sales tax of three quarters of a percent to be applied towards capital facilities and infrastructure identified in the capital plans. To offset the impact of the sales tax on our residents, the utility tax for natural gas was reduced from 4% to 1%. However, the net effect over the next five years will accomplish more than half of the planned expenditures within the capital improvement program. Existing revenue sources were anticipated to cover most of the remaining expenses needed to satisfy the capital plans. However, the depleted fund reserves from previous budgeted capital expenditures have reached the point where only limited street and park improvements can be accomplished during this fiscal year. The largest water and sewer capital project expected for fiscal year 2008-2009 is the Phase 6B expansion to the Wastewater Treatment Plant. This million dollar project is being partially funded by a water and sewer bond issue which was implemented by the Village Board in December of 2005. The proceeds of this bond issue are to be spent directly on the Phase 6B expansion of the Wastewater Treatment Plant. The debt service for the nine million dollar bond issue is also scheduled for payment from future water and sewer connection fees funded by future development, as well as the new home rule sales tax. Other large water and sewer capital projects include replacement of the Route 62 bridge water main, repair/repainting of the Hanson Road water tower, and I/I sanitary sewer implementation with High Hill Park.

Factors Contributing to Changes in the Budget

Many factors, including policy issues, legislative mandates, and economic conditions, have impacted this year’s budget. Several of these factors are highlighted below, and described in further detail throughout the budget document.

POLICY ISSUES IMPACTING THE BUDGET

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

- Continued emphasis on the Village's comprehensive water conservation program as well as expansion of the Village's **water and sewer systems**. Water Treatment Plant No. 3 came on line in 2006, increasing the Village's capacity to provide water to residents. However, water conservation practices will continue. Funding is allocated for development of a deep well addition to Water Treatment Plant #3. Expansion of the plant to include the deep well is in design this fiscal year.
- Promotion and development of both the Village's **Business Park and the downtown area** have been a continued goal of the Village Board. Downtown efforts have been expanded with the addition of Cornish Park along the Fox River, and design work is planned for expansion to streetscape improvements to support the downtown.
- A **Special Census** conducted in July 2007 captured additional residential growth in the Village, resulting in enhanced revenues based on the population increase.
- Slow economic growth and higher energy and material costs continue to cause increased costs in the construction industry. Infrastructure needs in the Village are increasing due to the aging of streets and water and sewer lines. These factors are resulting in a growing gap between capital expenditures and revenues. The Village is moving forward cautiously with only the highest priority **capital projects**.
- In 2004, faced with increased maintenance costs and demands on the water and sewer system, the Village contracted with Baxter and Woodman, consulting engineers, to evaluate the combined **water and sewer rate**. At that time, the Village Board approved a plan that increased the rate by varying percentages each spring. These adjustments allowed the Village to cover expenses with receipts to date. However, recent increases in costs for fuel, electricity, gas, and other operational items continue to negatively impact the balance of revenues and expenditures. Thus, the Village again contracted with Baxter and Woodman to update the previous Water & Sewer Rate Study. In spring 2008, the Village Board passed an ordinance that adjusted water and sewer rates (which fund the Water and Sewer Operating Fund) and tap-on fees (which contribute to the Water and Sewer Improvement and Construction Fund). Currently, for an average user (6,000 gallons of water used per month), the Village's rates are third lowest among thirteen area communities. For low users (3,000 gallons per month), Algonquin has the lowest user rate. As always, it is the goal of the Village to provide high-quality water and environmentally responsible wastewater conveyance and treatment to our residents and businesses at a reasonable cost. Accommodating a phased-in increase to our rates will allow us to continue to provide this service to our residents without incurring significant debt, and with the assurance that we can maintain the high standards that our residents have come to expect.
- The Village Board implemented two new municipal programs for the 2008-2009 fiscal year. First, the Village is establishing an in-house **municipal court** to process all qualifying Municipal Code violations. This will save money and time for both residents and staff, who no longer have to travel significant distance and spend time waiting for cases to be heard at the county level. It is also anticipated to accelerate resolution of property maintenance violations. Second, the Board approved the implementation of **red light violation enforcement**. Revenues from this program will offset costs; additional revenue will fund traffic safety programs. The goal of this important program is to reduce traffic crashes and increase safety at critical intersections in the Village. Both programs impact the revenue and expenditure totals for the General Fund.
- Expansion of the Village's water and wastewater treatment systems has been a priority over the past few years; to fund these aggressive projects (see Supplement 2 for more information), the Village allocated 100% of **home rule sales tax revenues** to the Water and Sewer Improvement and Construction fund. In this fiscal year, 10% of home rule sales tax receipts is now dedicated to road improvement projects slated in the Street Improvement Fund.

LEGISLATIVE ISSUES IMPACTING THE BUDGET

- Increased state and federal requirements relating to improved homeland security issues have made it necessary for the Village to fund upgrades to security at the Public Works facility and all three water treatment facilities. The Police budget also reflects purchases and objectives to meet government homeland security standards.
- The Illinois Environmental Protection Agency (IEPA) and other governmental agencies that regulate environmental issues continue to reevaluate and increase their standards that municipalities must meet or exceed. The budget includes funding for establishment of pretreatment programs that will be required of all businesses that discharge into the Village's wastewater system and that meet certain standards
- Regulations for storm water management are also adding a financial burden through the NPDES storm water permit process.

ECONOMIC FACTORS IMPACTING THE BUDGET

- The Village continues to see growth in the commercial arena, although at a slower rate than expected due to the economic downturn. This limited commercial growth still helps the Village's sales tax base grow and provides additional jobs for residents.
- The Village's EAV continues to grow, and the Village's portion of residents' overall tax rate is maintained at the same rate even though Village total property tax receipts increase.
- Income tax revenues distributed by the State of Illinois were stagnant and even lagged on occasion over the past five years. Receipts are now improving on a per capita basis. We are seeing some additional growth due to population increases from the recent Special Census.
- Residential growth has slowed significantly over the past year, resulting in decreased community development revenues. This trend is expected through this fiscal year.
- The need for additional costs within the Police Department for traffic control through neighborhoods is growing at a faster rate than revenue growth.
- Fuel, materials, health, pensions and liability insurance costs continue to rise and are consuming larger portions of the budget each year.

Constraint Budgeting Process

The budget for the General Fund for the fifth 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 2008-2009 General Fund budget maintains its conservative projections of revenues and expenditures, and attempts to solve some of the concerns for improved service delivery identified by elected officials, Village staff, and citizens of this community. 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 personnel, utilities, and maintenance are placed in each department's budget.
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 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 projections (step 1 above), finalized, and presented to the Village Board and the public for consideration and adoption.

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 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 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.

For further discussion on the budget, please review the following budget supplements: Supplement One: Discussion of Funds, Trends, and Influences on the Budget, Supplement Two: Capital Improvement Project Funds, Supplement Three: Implementation of the Guiding Principles, and Supplement Four: Conservation Efforts and Environmental Initiatives.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William J. Ganek". The signature is fluid and cursive, written in a professional style.

William J. Ganek
Village Manager/Budget Officer

WJG:st/jrk

SUPPLEMENT 1: DISCUSSION OF FUNDS, TRENDS, AND INFLUENCES ON THE BUDGET

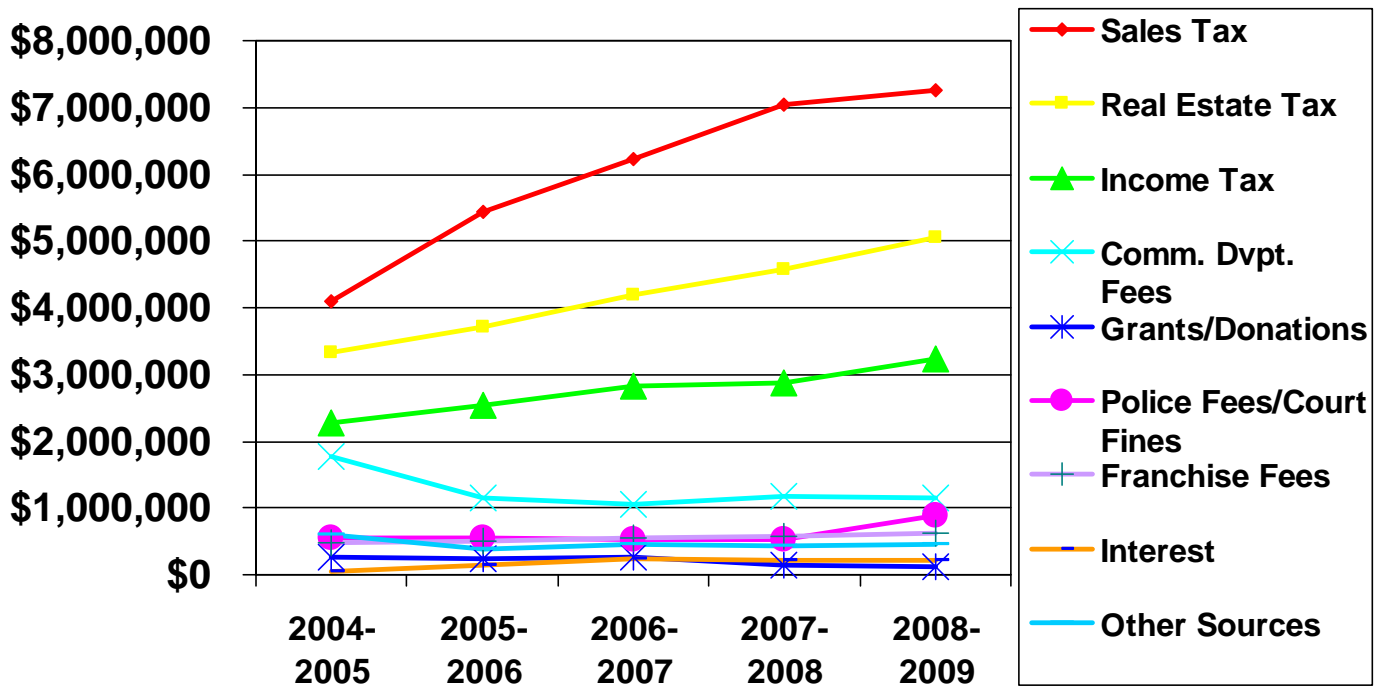
GENERAL FUND BUDGET OVERVIEW

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. The General Fund budget maintains its conservative projections of revenues and expenditures, and attempts to solve some of the concerns for improved service delivery identified by elected officials, Village staff, and citizens of this community. The budget for the General Fund followed a “constraint budgeting” process to ensure maintenance of the existing services while enhancing budget goals by department and division in the allocation of the anticipated revenue growth for the Village. It is the overriding principle of the budget to deliver outstanding service to our citizens at a reasonable cost.

The 2008-2009 General Fund budget projects an 8% increase in revenues and expenditures as compared to the budget for the 2007-2008 fiscal year.

GENERAL FUND ANTICIPATED REVENUE - \$18,987,700 - There are many sources of revenue needed to fund a \$19 million General Fund budget. Some of the revenue accounts are predictable based on past trends, while other revenues are dependent on activities that fluctuate from year to year. This section will address the larger revenue accounts and those revenue accounts involving various assumptions and deviations from the 2007-2008 budget.

The following chart shows the budget trends for revenues that support the general fund, by category.



The major categories of revenue line items are as follows:

SALES TAX - \$7,250,000 – Commercial development activities have increased only slightly over the previous year within the Village partially due to the economic downturn. Projected sales tax contributes approximately 38% of the total anticipated revenue for the General Fund and is, by far, the largest revenue source in the General Fund. Growth of projected sales tax is estimated at approximately 3% more than the current budget.

Sales tax 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 as the ever increasing revenue source. The timing of new commercial uses and predicting resulting sales taxes to be generated by these new and sometimes competing businesses make sales tax less predictable as a revenue source.

INCOME TAX - \$3,226,300 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. Recently, income tax receipts have begun to grow on a per capita basis. Additionally, the completion of a special census during the current fiscal year will increase the income tax revenues received to offset the stagnant economy. The income tax revenue is projected at an 11.8% increase from the current budget projection. Income tax revenue consists of 17% of the total revenue for the General Fund.

COMMUNITY DEVELOPMENT FEES - \$1,161,600 – The revenue from building permits, platting fees and annexation may fluctuate based on the economy and the extent of building activity. The recent decline in residential building permits and slower commercial development trends indicate a slight decrease in revenue from building permits. Based on the anticipated pace of building activity, a 1% decrease from the current budget in overall community development fees is projected. Community development fees account for 6% of the General Fund revenue in this budget.

POLICE AND COURT FINES - \$895,400 – This series of revenue accounts makes up the payments from fines, prosecution fees and forfeited funds related to police and court activities, plus any reimbursement for police training. The implementation of the traffic light enforcement program and the municipal court are expected to increase the revenue in this category by 67%. However, even with this increase, police and court fines account for less than 5% of the General Fund revenue.

FRANCHISE FEES - \$615,000 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This revenue accounts for approximately 3% of the revenue in the General Fund and shows 5% growth from the current budget.

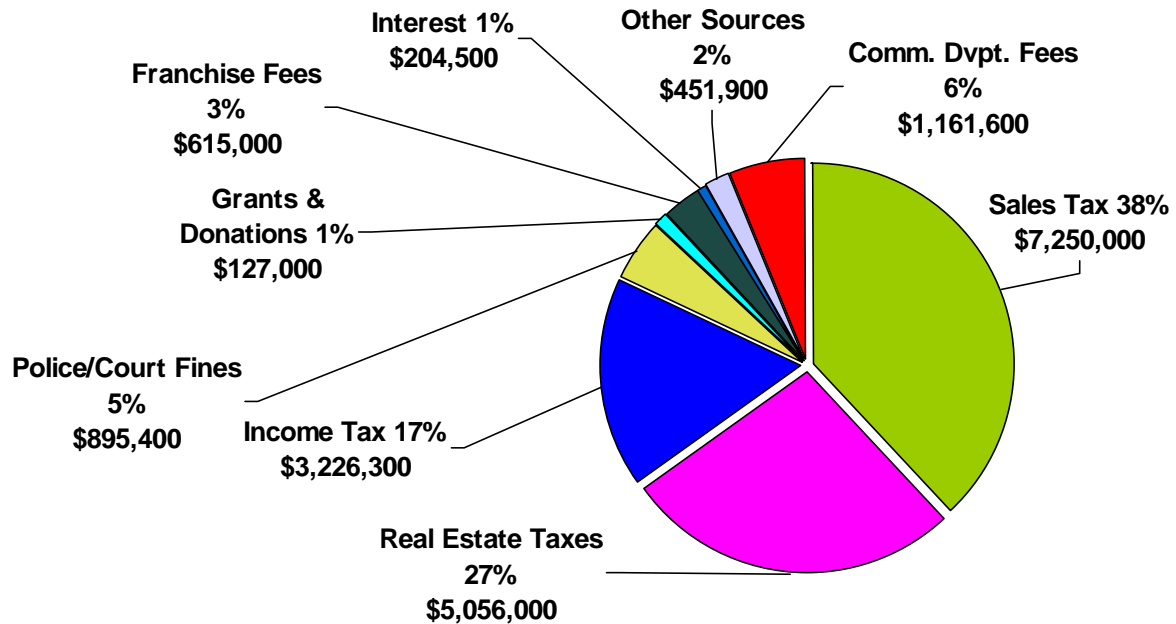
INTEREST - \$204,500 – These revenue line items include interest received from the various investment institutions utilized by the Village. While working capital is increasing slightly, interest rates can fluctuate throughout the year and are showing a trend to be lower. Interest income accounts for 1% of the General Fund revenue.

GRANTS AND DONATIONS - \$127,000 – This line item recognizes the revenue anticipated under the traffic grant programs. Smaller contributions include the ecosystem maintenance fees collected from new development and the Meyer Material makeup fee from the annexation agreement. In previous budgets, various contributions were included, but no revenues from these sources are anticipated in this budget. The funds available for grants and donations have declined over the years to 1% of the General Fund revenues.

REAL ESTATE TAXES - \$5,056,000 – The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 27% to the General Fund Budget and is the second largest source of revenue next to sales tax. Due to the growth of the newly developed commercial properties and property reassessments over the past 24 months, this revenue source has increased 10.7% from current year projections.

OTHER REVENUE - \$451,900 – Twenty-two other revenue sources account for the balance of the total revenue stream for the General Fund. Four percent growth is projected from recreation programs and park usage revenues. All of the smaller revenue accounts together make up 2.4% of the General Fund revenue.

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



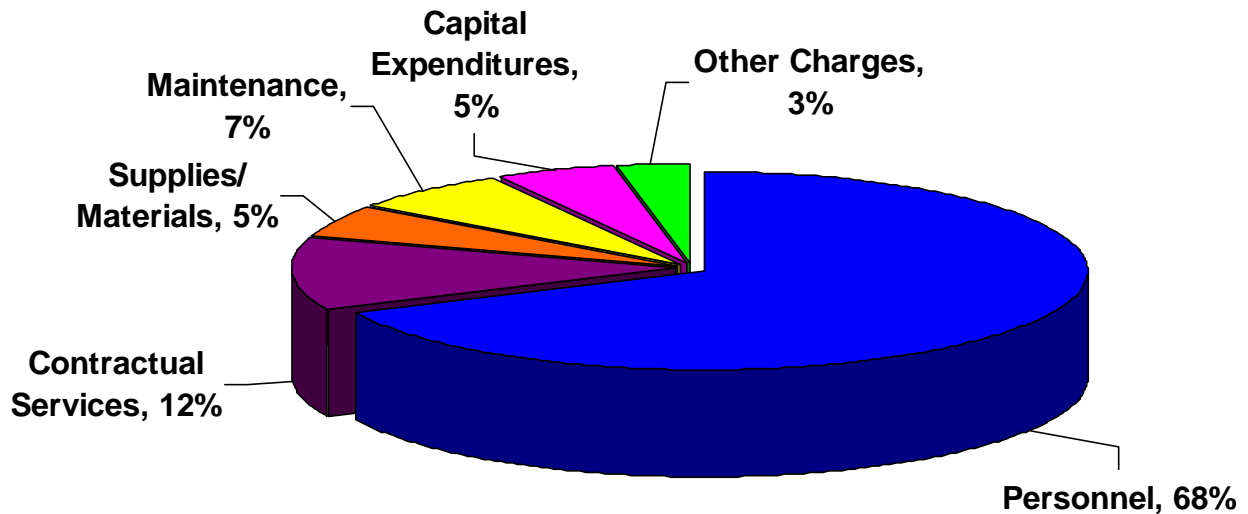
GENERAL FUND EXPENDITURES

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

General Fund Expenditures By Department

General Services Administration	\$2,770,840	15%
Police	\$8,293,590	44%
Public Works Administration	\$675,850	4%
Streets	\$2,324,440	12%
Parks and Forestry	\$1,923,000	10%
Community Development	\$1,383,470	7%
Long-Term Debt	\$0	0%
Multidepartmental	\$1,616,510	8%
Total:	\$18,987,700	100%

General Fund Expenditures by Category



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

PERSONNEL

Several employees were added (10 full time and 1 part time) in the 2007-2008 budget to bring staffing to appropriate levels for maintaining services. This fiscal year (2008-2009) focuses more on providing improved efficiency through streamlining operations and purchasing much needed equipment rather than the hiring of additional personnel. Within the proposed General Fund budget, it is recommended that the Village add two full-time employees during this fiscal year. The proposed new staff is as follows:

- Administration	1 employee
- Police	0 employees
- Streets	0 employees
- Parks	0 employees
- Community Development	0 employees
<u>- Internal Services</u>	<u>1 employee</u>
Total	2 employees

The General Fund budget suggests modest salary increases for both current and proposed personnel. The Village Board will be considering whether there will be any increases to the merit compensation plan for nonunion employees, which is examined annually. The plan provides that the department heads, with the advice and consent of the Village Manager, will review all nonunion employees for possible merit increases. Each department establishes a merit pool, so the proposed raises can reflect job performance rather than automatic across-the-board pay increases. For budget purposes, an approximate 4.5% merit pool increase is recommended at this time. Implementation of the merit compensation plan as established by the Committee of the Whole and the Village Board, by ordinance, will determine the appropriate merit pool increases for the employees during the 2008-2009 fiscal year.

OTHER GENERAL FUND INITIATIVES

Highlights of the General Fund Expenditures are outlined in the “Guiding Principles” section of this budget. To summarize, there are several major initiatives outlined in the General Fund for the 2008-2009 fiscal year, including the third year of funding a vehicle replacement program, enhancements to the Old Town District tending team, purchase of a major piece of equipment (a roller) to assist with road resurfacing, a replacement aerial lift truck, purchase of a fourth hybrid vehicle, continued enhancement

of the four-month cash reserves, technology improvements, and several neighborhood improvement projects.

WATER AND SEWER OPERATING FUND

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

The fiscal year 2008-2009 Water and Sewer Operating Fund budget is proposed to be slightly positive from a revenue standpoint with estimated revenues of \$5,549,600 (8.9% increase) and expenditures of \$5,495,670 (8.8% increase). The modest increase in revenues is reflective of the rate increase established by ordinance for February 2009 and a one-time insurance payment anticipated for the replacement of the dystor digester cover at the Wastewater Plant. Hot and dry summers may produce increased revenue for water production, but it is better to be conservative in this budget and not depend on specific weather conditions.

ANTICIPATED REVENUE – WATER AND SEWER OPERATING FUND - \$5,549,600 – Over \$5 million is expected to be generated from water and sewer fees. This source alone accounts for 91% of the revenue needed to operate the water and sewer system of the Village. Other revenue sources are generated from interest on cash reserves, service charges, late charges, cell tower rental fees, new meter sales, and the one-time insurance payment.

PROPOSED EXPENDITURES – WATER AND SEWER OPERATING FUND - \$5,495,670 – The expenditure format for the Water and Sewer Operating Fund separates the Water and Sewer Divisions; however, many of the expenditure items are split evenly between the Water Division line items and the Sewer Division line items.

With regard to personnel for the Utilities Division, this budget proposes no additional personnel for this fiscal year. Existing utility staff (22 full-time employees) will focus on startup operations of the expanded Wastewater Treatment Plant, maintaining water and sewer distribution lines, and operation of the Water Treatment Plants. The priority of this year's water and sewer operating budget is continued maintenance of the existing system and environmental protection of our water and sewer utility system.

INTERNAL SERVICE FUNDS

VEHICLE MAINTENANCE SERVICE FUND – \$1,074,600 - The Vehicle Maintenance Service Fund is established to account for all the vehicle and equipment maintenance necessary across all departments of the Village. All parts and labor expenses incurred as part of the Village's annual vehicle maintenance are estimated and then allocated to each department based on service needed for the maintenance of vehicles and equipment. In addition, this service fund has similar overhead expenditures of "contractual services," "supplies," "maintenance," and "training," as do other department budgets. The Vehicle Maintenance Fund coordinates the daily maintenance of 301 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 an 11% increase in expenditures from the current fiscal year.

BUILDING SERVICES FUND – \$777,700 – Building Services is a division in Public Works and its fund functions in the same way as the Vehicle Maintenance Service Fund. The Building Services Fund is established to allow the building maintenance staff to plan routine maintenance procedures, generate more accurate staffing levels, and provide budgeting information reflective of the demand placed on each department and division of the Village for building maintenance. All equipment, supplies and labor incurred with the maintenance and supply of municipal buildings are estimated and then allocated to each department based on the facilities used by each department or division. Previously, these costs were absorbed by the Public Works Administration Division. This interservice fund more accurately reflects

the true costs of operating each department and division of the Village by including what is commonly called “overhead” in each of the departments’ respective budgets.

CAPITAL IMPROVEMENT PROJECT FUNDS

These funds are discussed in detail in Supplement 2 to the Budget Message, following this document.

DEBT FUNDS

The Village has six (6) bond series outstanding that require debt service from these funds. Three of the bonds are related to the Water and Sewer Utility while the remaining bonds pertain to construction of Village Hall and the Public Works Facility.

WATER AND SEWER BOND AND INTEREST

The Water & Sewer Bond & Interest Fund is used for payment of debt service requirements of the 2001A, 2002 and 2005A Bond Series. The 2001A Bond Series refunded the 1993 Bond Series which had been issued to finance extensions and improvements in the water and sewer systems. Bond Series 2002 refunded Series 1992 which, in turn, was a refunding of Series 1985 and 1988. Series 2005A partially financed the Phase 6 expansion of the Sewer Treatment Plant.

Revenues include transfers of \$475,780 from the Water and Sewer Operating Fund, as well as \$25,000 in investment income, for total revenues of \$500,800. Expenditures include principal payments of \$440,000, interest expense of \$428,000 and bond fees of \$2,000, for total expenditures of \$870,000.

WATER AND SEWER BOND RESERVE

Series 2002 debt covenants require the use of a Bond Reserve Fund, with funds on deposit equal to the maximum annual debt service which is \$252,245 for fiscal year 2008-2009. These funds are available for debt service payments if there are insufficient funds in the Bond & Interest Fund for payment of debt service. The deposit requirement has been met, and the only revenue is interest income in the amount of \$20,000. Expenditures of \$20,000 represent a year-end transfer of investment income to the Water & Sewer Improvement and Construction Fund.

WATER & SEWER DEPRECIATION

Series 2002 debt covenants also require the use of a Bond Depreciation Fund, with funds on deposit in the amount of \$150,000 for possible use as the only source of debt service payments or extraordinary maintenance and repairs in the utility system. This deposit requirement has been met, and the only revenue is investment income in the amount of \$6,000. Expenditures of \$6,000 represent a year-end transfer of the investment income to the Water & Sewer Improvement and Construction Fund.

DEBT SERVICE

This Debt Service Fund is used for the payment of principal and interest related to the 2001B, 2002A and 2005B Bond Series. Series 2001B refunded a portion of the 1995 Series, which financed the construction of Village Hall. Series 2002A was issued to finance the construction and equipping of the Public Works Facility. Bond Series 2005B refunded Series 2002B, which was also issued to finance the construction and equipping of the Public Works Facility.

The revenues of \$630,000 include a \$606,000 transfer from the General Fund and investment income of \$24,000. Expenditures for debt service include \$440,000 for reduction of principal, \$166,000 for payment of interest expense, and \$2,000 for payment of bond fees, for total expenditures of \$608,000.

CEMETERY FUNDS

CEMETERY ACQUISITION

The Cemetery Acquisition Fund provided funding for future land acquisition. This fund was merged with Cemetery Trust during fiscal year 2007-2008 as cash reserves were effectively used up during the last

purchase of property to expand the cemetery. There are no further revenues or expenditures planned for this fund.

CEMETERY TRUST

The Cemetery Trust Fund provides funding for perpetual care and maintenance of the cemetery. We expect \$6,000 from investment income and \$2,000 from perpetual care revenues, or a total of \$8,000. Expenditures consist of a \$5,200 transfer to the Cemetery Fund.

DEVELOPMENT FUNDS

COMMUNITY DEVELOPMENT

The Community Development Fund is the revolving loan fund for development of small business. There are no loans at present, and the only revenue is interest income of \$4,000. There are no loans proposed at this time.

SCHOOL DONATION

School Donation Fund revenues are budgeted at \$602,000, including \$600,000 for impact fees (per ordinance) and interest income of \$2,000. The expenditures for this fund include impact fee payments to the two school districts totaling \$600,000 and \$2,000 for administration of the account.

CUL-DE-SAC

Cul-De-Sac Fund revenues are due to investment income of \$22,000 and cul-de-sac fees of \$12,000. Expenditures of \$34,000 are planned for contract snow plowing.

TAX LEVY FUNDS

INSURANCE

The Insurance Fund is primarily used for payment of liability insurance. The revenues include investment income of \$12,000 and real estate taxes of \$525,000, for a total of \$537,000. Expenditures include \$525,000 for insurance premiums and \$12,900 for professional services, including the Employee Assistance Program and hepatitis shots.

POLICE PENSION

Revenues for the Police Pension Fund total \$1,662,000, including employee contributions of \$365,000, investment income of \$620,100 and employer contributions of \$676,900. Expenditures total \$298,000 due to pension benefits/employee contribution refunds of \$228,000 and administration expenses of \$70,000.

OTHER FUNDS

VILLAGE CONSTRUCTION

The Village Construction Fund is used to account for construction costs of municipal buildings other than those used in the waterworks and wastewater utility. Revenues of \$399,000 include interest of \$2,000, donations for Municipal Facility Fees of \$5,000, and transfers of \$350,000 and \$42,000 from the General Fund and the Hotel Tax Fund. The transfers are budgeted to provide initial cash funding for possible expansion of the Village Hall and/or the Public Works Facility. There are no planned expenditures for this fiscal year.

HOTEL TAX

Hotel Tax Fund revenues result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues is \$87,000, including hotel tax receipts of \$80,000 and investment income of \$7,000. Expenditures are \$87,000, including \$45,000 for regional marketing and a transfer to the Village Construction Fund of \$42,000.

SUPPLEMENT 2: CAPITAL IMPROVEMENT PROJECT FUNDS

This budget continues the Village’s focus on important infrastructure improvements throughout the community. Capital expenditures are defined as “expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis.” Following is a discussion of the capital funds as well as an outline of major capital projects planned for the 2008-2009 fiscal year.

CAPITAL FUNDS

The capital funds are an important element of the Village’s overall budget. These particular funds cannot be co-mingled with other funds. They pay for major, one-time capital cost projects such as street reconstruction, water towers, and park development. Revenue for these projects is generated from a variety of sources, including the motor fuel tax, developer impact fees, grants, and the home rule sales tax. The Village considers these funds “special revenue.” In other words, revenues are not used for any purpose other than capital projects. It should be noted that a percentage of the telecommunications tax is allocated directly for road improvements.

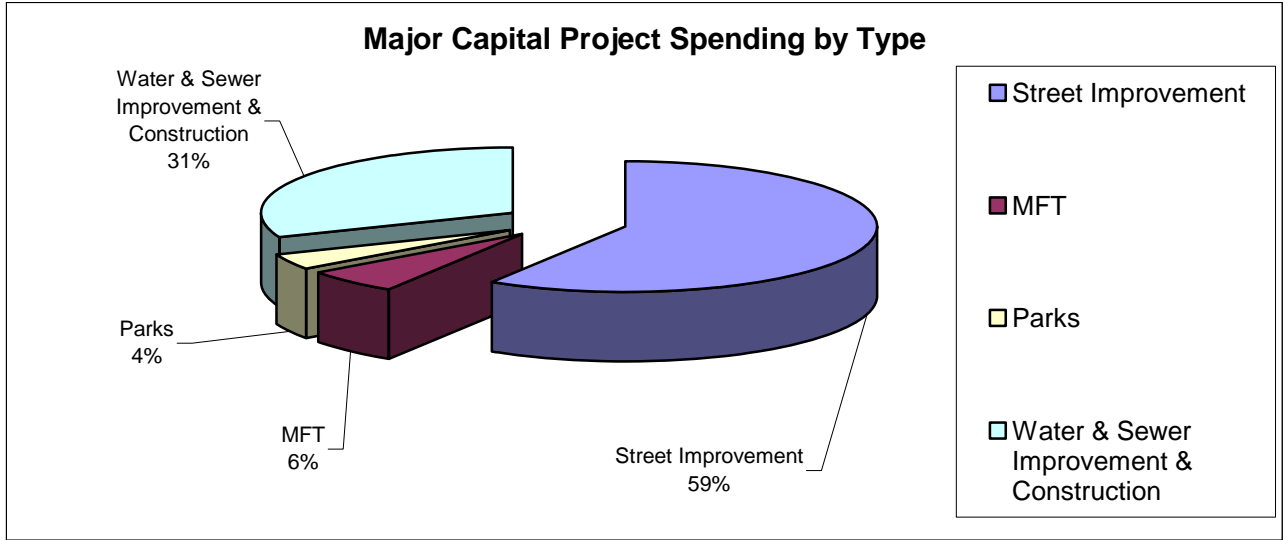
In the capital funds, we define capital projects as falling within one of the two categories described below:

Capital Improvements – Capital improvements are expenditures which are usually construction projects designed to improve the value of government assets and approved as part of the annual budget. Capital improvements can also be defined as acquisition or improvement of capital assets such as buildings, equipment, streets and water/sewer service lines.

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

	Water & Sewer Improvement & Construction Fund	Motor Fuel Tax Fund	Street Improvement Fund	Park Fund	Totals
Expenditures	\$1,874,500	\$346,600	\$3,596,000	\$282,600	\$6,099,700
Revenues	\$4,261,000	\$940,000	\$1,823,000	\$66,000	\$7,090,000
Difference*	\$2,386,500	\$593,400	(\$1,773,000)	(\$216,600)	\$990,300
Revenue Source(s)	Developers (tap-on fees) and home rule sales tax	State motor fuel tax	Utility taxes, home rule sales tax, and telecommunications tax	Developer park impact fees, State grants, donations for ecosystem maintenance, forestation, and wetland mitigation	

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



MOTOR FUEL TAX AND STREET IMPROVEMENT FUND

These two funds have separate sources of revenue collection and expenditure requirements. The projects recommended in these two funds continue the Village's commitment to implement its multi-year street improvement program. Cash reserves within these two funds have been utilized in the past few years in an attempt to accelerate road repairs. Due to this effort over the past five years, there are little or no reserves within the MFT fund to continue accelerating road improvements unless there is an increase in the revenue stream. The Street Improvement Fund has built some cash reserves, allowing expenditures to exceed revenues for this year. The revenue for these two funds is estimated at \$2.7 million dollars. The expenditures proposed for engineering and road construction projects covered by the two funds total just over \$3.9 million, utilizing the limited cash reserves in the Street Improvement Fund to ensure fully funded projects.

For this fiscal year, the Motor Fuel Tax Fund has anticipated revenues in excess of anticipated proposed expenditures of \$593,400. Because the MFT allotments are distributed monthly, most of this excess revenue is received in the latter half of the fiscal year. During the past fiscal year, cash reserves have been used to complete many MFT road projects covered in the multi-year Streets Capital Improvement Project Plan. The only significant project within the MFT Fund is a demonstration project utilizing a thermal scarification process to reclaim the existing worn asphalt into a new riding surface. If this process proves successful in this application, it would support cost savings, recycling and conservation for future road projects within the village.

The Street Improvement Fund includes road projects which may not qualify for MFT funding due to certain restrictions required by the State on the use of MFT funds. The Street Improvement Fund budget, unlike the MFT Fund, shows proposed expenditures exceeding projected revenues by \$1,773,000 due to significant cash reserves accumulated over the previous year. The larger projects within the Street Improvement Fund are the South Hanson Road improvement, 80% funded by the McHenry County Council of Mayor Funds, the first phase of the Arrowhead Subdivision road improvements, Ratt Creek Tributary Restoration Phase 2, and the costs to repair the Huntington Drive retaining wall.

WATER AND SEWER IMPROVEMENT AND CONSTRUCTION FUND

This fund is intended for the larger capital improvements such as expansion of the water and sewer treatment plants, distribution systems, and smaller expenditures that improve or enhance the existing water and sewer systems overall. The Water and Sewer Improvement and Construction Fund is a capital account with cash reserves that can be accumulated from year to year. During the previous fiscal year, revenues derived from tap-on fees, the home rule sales tax and cash reserves were used to cover the cost of the Wastewater Treatment Plant 6 expansion. Now that most of the reserves have been spent to complete this project, it is recommended that the Village reduce expenditures in the fund to less than \$2 million. Over \$460,000 of this fund is allocated toward Phase 6B of the Wastewater Treatment Plant expansion and \$100,000 to complete the Route 62 bridge water main. The other expenditures cover design costs for one shallow and one deep well, and continued design for an ion exchange addition to Water Treatment Plan #3. Large maintenance projects planned for this fiscal year include complete repainting and repair of the Hanson Road water tower (\$280,000), south Hanson Road utility improvements in conjunction with new roadwork this year (\$145,000), and continued implementation of the sewer system evaluation study to reduce Infiltration/Inflow (I/I) entering our sanitary sewers (\$150,000).

Due to slower development, the major source of revenue for the Water and Sewer Improvement and Construction Fund (84%) is derived from the home rule sales tax. Revenues from water and sewer tap-on fees are reduced considerably (15% of fund) due to the limited amount of new development connecting to the Village's water and sewer system. No other tax revenue or water/sewer user fees are used for the construction improvements proposed in the fund. Other minor sources of revenue include interest, which again is limited due to the reduction of the cash reserves used for the Wastewater Treatment Plant 6 expansion, and small transfers from two Water and Sewer Bonds issues.

PARK FUND

This fund is used for the acquisition of parklands, development of new parks and wetlands/native area enhancements. Due to the very limited development recently, there are modest revenues available in this fund. This year's Park Fund reflects the final closeout expenses for the Spella Community Park and Phase 2 of the Spella Park Wetland Mitigation Plan (paid from the Target Shopping Center wetland mitigation fee). The Yellowstone and Countryside detention naturalization projects are the only ongoing natural area improvement projects that can be funded by the revenue restricted for this purpose and collected from previous developments.

CAPITAL PROJECT PLANNING

The Village of Algonquin undergoes a comprehensive review and update of the Capital Improvement Plans (CIP) each fall prior to the start of the budget process. CIPs are developed for Streets (funded through the MFT and Street Improvement Funds), Parks, and Water and Sewer projects (budgeted through the Water and Sewer Improvement and Construction Fund). Streets Division staff has a maintenance tracking program that allows them to continually monitor and evaluate the condition of all of the roads in the Village. This information is presented during the review of the capital improvement plans and factored into the prioritization process for scheduling capital improvement projects. The Capital Improvement Plans are all available for review at the Public Works Department Facility.

Below is an outline of both major capital projects and significant capital purchases included in the 2008-2009 budget.

MAJOR CAPITAL PROJECTS AND PURCHASES PLANNED IN BOTH THE OPERATING FUNDS AND CAPITAL FUNDS

OPERATING FUNDS

MultiDepartmental

Information Systems. The Information Systems budget, excluding individual purchases for departments such as personal computers, totals \$259,010. \$100,000 of this total accounts for phase 2 of the new finance platform, including software and hardware. This is a major undertaking that will require a significant amount of staff time to implement over the course of approximately 2 years, but should have a long term impact of increased efficiency. The remaining funds include both capital and non-capital items that are necessary to maintain and expand the Village's computer network and Geographic Information System, including a project to offer some GIS information to the public via the Village web site.

Vehicle Replacement Fund (\$257,500). Funds have been set aside for the third year in a row to establish a cash reserve for purchase of vehicles for all units of operation, excluding the Police Department, which has set replacements every year, and the Water and Sewer Divisions, which operate under a separate enterprise fund. The goal is to minimize the impact of vehicle purchases, especially more costly purchases such as a street sweeper, in order to avoid major financial burdens on a division in a particular year.

General Fund - General Services Administration

The General Services Administration Department has two capital items budgeted:

- Kiosk (\$11,000). The kiosk will be located in the lobby of Village Hall, and will be an information resource for residents. They will have the ability to pay their water bill, research and register for recreation classes and special events, look up information using the GIS system, and much more.
- Administrative Vehicle (\$20,000). This vehicle will be assigned to the Village Manager for use in conducting Village business.

Impact on Operations: The kiosk will lead to increased efficiency, as residents now have an alternative method of researching information in addition to calling or stopping by the Village Hall administrative counter.

General Fund - Police

The Police Department will purchase two replacement patrol vehicles and one squad car that will be an addition to the department's fleet of vehicles. Other capital purchases include Phase II of the evidence room shelving installation and purchase of scheduling software. The total capital expenditure is \$162,265.

Impact on Operations: These purchases will not have an impact on the operating budget other than an eventual increase in vehicle maintenance costs for the new squad car; the Police Department budget typically accommodates these types of costs every year.

General Fund - Public Works

Public Works Administration Division. This division has one capital purchase planned, as follows:

- Large format scanner (\$15,000). This piece of equipment will aid Public Works staff in more effectively and efficiently converting all of their archived engineering plans and development plans into electronic files.

Impact on Operations: This tool will save space and time, since staff will no longer have to travel to Village Hall to scan large format documents.

Streets Division. The Streets Division has four major capital purchases totaling \$104,340 planned for the 2008-2009 fiscal year, as follows:

- Leaf machine – second payment (\$20,660).
- Hamm Articulated Tandem Roller (\$53,000).
- Hydraulic Hammer (\$10,680).
- Automated Vehicle Location software (\$20,000)

Parks & Forestry Division. This division has three capital purchases planned for the 2008-2009 fiscal year.

- Downtown Crew Service Truck with plow (\$55,000). This truck will be used as part of the downtown Algonquin tending team; in the winter season, it will also be available to be used as part of the snow removal fleet.
- Utility Vehicle (\$19,400). This vehicle also serves a dual purpose. It will be the second snow removal machine for bike paths as well as a unit for accessing areas where regular trucks cannot access due to size restrictions; it will also be used for downtown maintenance and seasonal employee transportation.
- Aerial Lift Truck (\$135,000). The current lift truck will be replaced this fiscal year. This critical tool is used for tree trimming, accessing street lights, and many other purposes.

Impact on Operations for Streets and Parks purchases: Rather than add staff this fiscal year, the focus is purchase of equipment that will enable existing staff to conduct their work more efficiently and effectively. The capital purchases outlined above will enable Public Works staff to increase customer service without the need to hire additional staff.

General Fund - Community Development

This division has two capital purchases planned, as follows:

- Two replacement vehicles (\$44,750). A hybrid vehicle will be purchased to replace the Building Commissioner's vehicle. An inspector's vehicle will also be replaced with a small pick-up.

Impact on Operations: These vehicle purchases will replace old cars with high maintenance costs, resulting in savings in vehicle maintenance.

Water and Sewer Operating Fund

In this fund, three capital purchases are planned, including:

- Vehicle (\$20,000). This is a large service van that will be replaced with a smaller van due to high maintenance costs.
- Vehicle (\$38,000). A ¾ ton pickup truck will be replaced with a new truck to include a light bar, tool box, and plow.
- Trailer Mounted Trash Pump (\$30,000). Purchase of a portable, trailer-mounted trash pump will eliminate the need for rental equipment and provides availability 24/7/365, which is especially critical in times of emergency, including flooding.

Impact on Operations: These vehicle purchases will replace old cars with high maintenance costs, resulting in savings in vehicle maintenance.

Vehicle Maintenance and Building Services Funds

Two capital purchases are planned in these divisions of Public Works:

- Sonitrol Building Access System (\$31,280).
- Camera System at Village Hall and Police Department (\$10,035).

Impact on Operations: Currently, staff spends a significant amount of time allocating keys to renters at Historic Village Hall. The Sonitrol system will allow staff to manage building access remotely, saving in time.

WATER AND SEWER IMPROVEMENT AND CONSTRUCTION

Waste Water Treatment Plant Expansion Phase 6B

Engineering Services: \$30,000

Engineering, Construction and Construction Management: \$6,550,000

Total project cost for phases 6A and 6B: \$15,000,000

Funds are provided to continue construction of expansion requirements as described in the facility plan of 2005 compiled by Trotter and Associates for the Village's waste water treatment system, including construction of new biological process, final clarifiers, ferric chloride addition, aerobic digestion, and upgrades to the UV disinfection, influent pumping station, and conversion of the existing aeration tanks to aerobic digestors. Phase 6B will bring the population equivalent to 50,000.

Impact on Operations: Although this is a significant expansion to the Village's waste water treatment system, staff on hand is capable of handling this additional capacity.

Design of Water Treatment Plant 3 Ion Exchange Expansion: \$140,000

This money will fund engineering services to complete the design and construction documents for the future expansion of Water Treatment Plant #3. This includes design of selective ion exchange equipment and expansion of the existing facility to incorporate the new equipment and process.

Impact on Operations: There is no impact on operations at this point in time. However, an additional water operator may be needed in the future.

Hanson Road South Section Utility Improvements

Construction Observation: \$10,000

Construction Costs: \$145,000

This project includes construction engineering fees for the sanitary and water system improvements that are being installed as part of the Hanson Road South road rehabilitation project. It extends sanitary sewer south from Edgewood Drive to provide future sanitary service to homes on the east side of Hanson Road. It also extends water services under the new pavement to buffalo boxes on the east side of Hanson should these properties ever annex into the Village, or should any of the wells or septic systems that serve these homes fail in the future.

Impact on Operations: No immediate impact.

Design of Wells No. 12 and 14: \$85,000

Well 12 will be a deep well located at Water Treatment Plant No. 3, supplying zone 5. Well 14 will be a new shallow well to augment the supply of water to Water Treatment Plant No. 1, which serves Zone 4.

Emergency Replacement of Route 62 Water Main - COMPLETION

Construction Oversight: \$5,000 (remainder)

Engineering and Construction Costs: \$600,000

The water main attached to the State Route 62 bridge crossing the Fox River is near failure. Some of the support hangers have failed. We should replace this main prior to a catastrophic rupture of this very important component of our distribution system. This item was not completed in fiscal year 2006-07 due to underestimating the cost of the project.

Impact on Operations: This project will have a positive impact, because it will prevent a potential catastrophic failure of this crucial water main connection.

Painting Hanson Water Tower: \$280,000

This project includes sandblasting clean, priming, painting, and spot repair of Hanson Water Tower, a 400,000 gallon spheroid water tank. The tank, originally built and painted in 1986, is displaying signs of metal and paint coating system failure. This work is essential to protect and maintain this critical water tower.

Impact on Operations: This project will have a positive impact, as it will minimize the routine maintenance required.

MFT/STREETS

Hanson Road (County Line to Edgewood)

Design and Construction Oversight: \$88,000 and Construction: \$170,000

This is the Village’s portion of a FAU funded project. This project involves the reconstruction of Hanson Road to an urban cross section between County Line Road and Edgewood. This project will provide storm drainage improvements, curb and gutter, bike path on the west side, new driving surface, landscape restoration and enhancement, and reforestation where feasible.

Impact on Operations: As in the Huntington Drive North Road Reconstruction project, these roadways have experience premature failure, requiring attention from Streets Division staff. New surfaces will dramatically reduce the on-going maintenance efforts currently required for these streets.

Arrowhead Subdivision Road Reconstruction

Construction Oversight: \$100,000 and Construction: \$1,500,000

This project involves complete reconstruction of roadways in this subdivision. It includes removal and replacement of defective curb, installation of sidewalks, and much needed storm sewer upgrades, as well as the full replacement of pavement.

Impact on Operations: These roadways are in significant need of repair. Maintenance demands on Streets Division staff will lessen with the improvement of these roads.

Providence/Butterfield Road Rehab Demonstration

Construction Oversight: \$5,000

Construction: \$50,000

This is a demonstration project on two road sections using a thermal scarification process to reclaim worn asphalt and provide a new riding surface without the need to grind and dispose of the existing surface.

Impact on Operations: This process has been successfully used in the area for years by other agencies, and should result in saving of time and money, while creating minimal impact to the neighborhood during the project.

Ratt Creek Tributary Restoration Phase 1 – Flood Damage Repair

Design Costs: \$5,000

Ratt Creek Tributary Restoration Phase 2

Construction Oversight: \$40,000 and Construction: \$650,000

Due to the record flooding events in August 2007, the restoration work on Ratt Creek Tributary failed in one section due to the extreme volume and velocity of water coming through the creek channel. Since the project was still undergoing the stabilization of the native plantings and the volume of water exceeded design limits, a portion of the structural channel and gabion baskets

washed out. This will be repaired in order to prevent further damage to the stream as well as the creek banks and Edgewood Road. Phase 2 of the Ratt Creek Tributary restoration project involves pulling back creek banks, installing emergent and wet prairie plantings to reinforce the creek bed and side slopes, and implementation of bioengineering measures such as soil lifts, cross vanes in the creek channel, and boulder placement. This is necessary to prevent the channel from eroding and undermining Edgewood Road as well as eliminate further encroaching on adjoining properties.

Impact on Operations: None

Huntington Wall Repair

Construction: \$600,000

This project includes replacement of the failed wall on Huntington Drive.

Impact on Operations: None

Design of Old Oak Section 2

Design Costs: \$34,800

Design of Spring Creek Road Reconstruction (Phase I)

Design Costs: \$100,000

Design of Hanson Road (Edgewood to Huntington) Phase 2

Design Costs: \$203,000

This project will receive 80% FAU funding for construction costs and services through the McHenry County Council of Mayors.

Design of Algonquin Hills Phase 4 Design Phase 2

Design Costs: \$175,000

This last phase will include full-depth replacement of the North Harrison roadway, formalized storm sewer and improved drainage, curb and gutter, sidewalk on the west and north sides of the street, new driveway aprons, and possibly updated lighting.

PARKS

Reforestation: \$20,000

Funding is provided for reforestation of parkway planting areas within the Village that have not previously possessed a tree. This funding is provided by the reforestation fee assessed to developers for mitigation of tree loss during development as prescribed in Chapter 5, Section 15 of Village Code.

Impact on Operations: This project will increase aesthetics in various neighborhoods by adding trees. These trees will need to be monitored by the existing Parks & Forestry Division Staff.

Wetland Mitigation

Yellowstone Detention Naturalization (\$4,000), Yellowstone Detention Buffer Enhancement (\$3,000) Countryside Detention Naturalization (\$2,600) and Blue Ridge Detention Naturalization (Design only - \$6,000)

Moneys are provided for maintenance activities related to the successful establishment of the Yellowstone Detention Naturalization and Buffer Enhancement and the Countryside Detention Naturalization. Money is also provided to design the naturalization of the Blue Ridge Detention basin located on Blue Ridge Parkway. This basin is currently a dry bottom detention planted in

turf grass. During heavy rain events the area becomes soggy and difficult to maintain. By designing a planting combination of wetland and mesic prairie planting zones, this basin will serve as a natural area for water quality improvements by filtering pollutants from the storm water as it is detained and will allow for more ground water infiltration.

Open Space Maintenance

Arbor Hills Wetland-Stonegate Drive (\$14,000), Arbor Hills Wetland & Upland-Oakleaf Drive (\$10,000) and Woods Creek Riparian Corridor Maintenance (\$20,000)

Funding for these projects comes from the Woods Creek Ecosystem revenue fund for enhancement of wetlands and uplands. Management and maintenance activities include reduction and elimination of weedy and invasive species, reestablishment and seeding of the buffer areas, burning, and herbicide treatments.

Impact on Operations: None.

Spella Park Wetland Mitigation COMPLETION

Construction Oversight: \$3,000 and Construction: \$92,000

Last year, the existing field tiles at Spella Park were broken in order to inundate the area with water, creating hydric soil conditions. Money is provided this fiscal year to plant this area with wetland species.

Impact on Operations: This is a longer term park project that, once complete, will need to be maintained and operated by the Parks and Forestry Division. The Division is reviewing their staffing levels to determine how to best accommodate this addition to the Village’s already extensive park system.

Spella Park Phase I COMPLETION

Construction Oversight: \$5,000 and Construction: \$100,000

The Village will complete construction of Spella Park (Phase I) this fiscal year. Part of the funds for this project has been provided through a grant from the Illinois Department of Natural Resources. Spella Park improvements include installation of tot play areas, lighted tennis courts, lighted sled hill, warming shelter, walking paths with pedestrian bridge across Woods Creek, gazebo shelter near new soccer fields, basketball shoot-around, and new parking near the west end of the park to serve play areas and the sledding hill.

Impact on Operations: This is a longer term park project that, once complete, will need to be maintained and operated by the Parks and Forestry Division. The Division is reviewing their staffing levels to determine how to best accommodate this addition to the Village’s already extensive park system.

Multi-Year Planning

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

MFT & STREET IMPROVEMENT MULTI-YEAR CAPITAL IMPROVEMENT PLAN PROJECTS

<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
-Huntington Drive North	-Arrowhead Subdivision	-Hanson Road Recon.
-Harnish Dr./Huntington	-Ratt Creek Tributary	-Arrowhead Subdivision
-Harnish/Stonegate	-Huntington Wall Replacement	-Old Oak Section 2
	-Hanson Road Recon.	
	-Providence/Butterfield Road Rehab	

<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
-Algonquin Hills Phase 4	-Spring Creek Phase 3	-Sandbloom Road
-High Hill Farms Phase 3	-Huntington Dr. N/Randall Road	Reconstruction
-Spring Creek Phase 2	Intersection	-Edgewood Drive
		-Copper Oaks Section 1

PROJECTED COST OF MFT/STREET IMPROVEMENT CAPITAL IMPROVEMENT PLAN

The following table reflects the costs associated with the projects described above.

Fiscal Year 2007-2008	\$1,653,500
Fiscal Year 2008-2009	\$3,020,000
Fiscal Year 2009-2010	\$4,108,545
Fiscal Year 2010-2011	\$5,233,255
Fiscal Year 2011-2012	\$1,082,000
<u>Fiscal Year 2012-2013</u>	<u>\$5,327,940</u>
Subtotal:	\$20,425,240
Engineering and Other Costs:	\$1,790,000
Estimated Revenue:	\$15,818,000
Shortfall:	\$6,397,240

PARK FUND CAPITAL IMPROVEMENT PLAN PROJECTS

<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
-Holder Field Site	-Cornish Park Improvements	-Braewood Park
Improvements	-Gaslight Park Site	Improvements
-Spella Park Construction	Improvements	-Gaslight Park Site
-Spella Park Wetland	-High Hill Park Site	Improvements
Mitigation	Improvements	-High Hill Park Site
-Bicycle Path Maintenance	-Presidential Park Site	Improvements
	Improvements	-Algonquin Lakes Tot Lot
	-Towne Park Site Improvements	Development
	-Tunbridge Park Site	-Stoneybrook Park Site
	Improvements	Improvements
	-Yellowstone Park Site	-Tennis Court Maintenance
	Improvements	-Bicycle Path Maintenance
	-Bicycle Path Maintenance	

<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
-Holder Field Site	-Holder Field Improvements	-Willoughby Farms Park
Improvements	-Presidential Park Site	Improvements
-Pondview Park Development	Improvements	-Bicycle Path Maintenance
-Stoneybrook Park Site	-Bicycle Path Maintenance	
Improvements		
-Tennis Court Maintenance		
-Willoughby Farms Park Site		
Improvements		
-Woods Creek Trail		
Improvements		
-Bicycle Path Maintenance		

PROJECTED COST OF PARK CAPITAL PLAN

The following table reflects the costs associated with the projects described above.

Fiscal Year 2007/2008	\$1,402,000
Fiscal Year 2008/2009	\$132,500
Fiscal Year 2009/2010	\$262,080
Fiscal Year 2010/2011	\$248,200
Fiscal Year 2011/2012	\$263,600
<u>Fiscal Year 2012/2013</u>	<u>\$214,370</u>
Total:	\$2,522,750
Estimated Revenue:	\$2,000,000
Projected Shortfall:	\$522,750

WATER AND SEWER IMPROVEMENT AND CONSTRUCTION FUND CAPITAL IMPROVEMENT PLAN

<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
-Wastewater Treatment Plant (WWTP) Phase 6A	-Hanson Road Utilities	-Well No. 12
-WWTP Phase 6B	-WWTP Phase 6B	-Water Treatment Plant (WTP) #3 Expansion
-Route 62 Bridge Water Main Replacement	-Painting Hanson Water Tower	-Well No. 14
		-Algonquin Lakes Elevated Storage Tank
<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
-Well No. 16	-WWTP Phase 7	-WWTP Phase 7
-WTP #3 Expansion	-Cary Booster Improvements	
	-Arrowhead Elevated Storage Tank	

PROJECTED COST OF WATER AND SEWER CAPITAL PLAN

The following table reflects the costs associated with the projects described above.

Fiscal Year	07/08	\$9,582,200
Fiscal Year	08/09	\$850,000
Fiscal Year	09/10	\$4,900,000
Fiscal Year	10/11	\$3,350,000
Fiscal Year	11/12	\$11,045,000
Fiscal Year	<u>12/13</u>	<u>\$3,000,000</u>
Subtotal:		\$32,727,200
Bond Payment:		\$2,302,000
Infiltration/Inflow:		\$770,000
Engineering:		\$1,880,000
<u>Other Expenses:</u>		<u>\$2,197,500</u>
Total:		\$39,876,700
Estimated Revenue:		\$28,177,287
Shortfall:		\$11,699,413

CAPITAL PROJECT TRENDS AND INITIATIVES

As a result of significant cash shortfalls for capital project funding, due in part to increased cost of construction materials and labor as well as stagnation of revenue sources (as discussed further in the “Revenue Assumptions” section of this budget document), the Village Board approved a long term solution in mid-2006 which will reduce the gap between revenues and proposed expenditures over the coming years in the capital funds. The solution was a new revenue source that would not overly burden residents and businesses yet will meet the needs of Village capital projects. A combination of ordinances was designed to substantially relieve Village residents and businesses of the tax burden on natural gas while placing a substantial portion of the cost of capital improvements on non-residents as they shop in Algonquin.

Home Rule Sales Tax and Utility Tax Changes

On March 7, 2006, the Village Board passed an ordinance that eliminated the utility tax on natural gas and delivery charges for Village residents and businesses. The 4% Utility Tax related to natural gas no longer applied as of July 1, 2006. A use tax fee of \$0.0103 was implemented as a charge per therm and was designed to be revenue neutral to 1% of natural gas charges. This action did two things: 1) it deleted the 4% utility tax charges that residents and businesses paid on natural gas and delivery charges and, 2) it implemented a use tax of \$0.0103 to be calculated on therms used rather than the volatile energy costs that have been experienced these past winters. The result was a substantial reduction of fees paid relative to natural gas for users located within the corporate limits of the Village of Algonquin. The change in billing was effective July 1, 2006. The revenues from the “per therm” tax are allocated to the Street Improvement fund as a partial replacement for the discontinued utility tax.

A home rule retailers' occupation tax and service occupation tax of three-quarters percent (3/4%) was also passed by ordinance. The Village is empowered to impose a tax upon all persons engaged in the business of selling tangible personal property at retail in the Village of Algonquin. This tax applies to retail and service sales and was implemented as of July 1, 2006. It does not apply to sales of food for human consumption off the premises where it is sold (i.e., groceries but not food which has been prepared for immediate consumption), prescription and non-prescription medicines, or other medical supplies. In addition, it does not apply to sales of tangible personal property that is titled or registered with an agency of this state's government (e.g., cars, trucks, motorcycles, etc.). As noted above, day-to-day shopping needs for necessities such as groceries and medical items are exempt from the home rule sales tax. It is estimated that 60% to 70% of the sales tax generated in Village businesses comes from non-residents. The 3/4% tax translates to 75¢ per \$100 of goods purchased.

This year, the home rule sales tax will be dedicated for capital needs and infrastructure improvements, with 90% allocated to the Water and Sewer Improvement and Construction Fund, and 10% allocated to the Street Improvement Fund. As water and sewer projects are completed, a higher portion of the home rule sales tax will be directed to the street capital fund. Because the home rule sales tax is a relatively new initiative, there are no trends or patterns on which to base revenue projections; therefore, the home rule sales tax revenue figures in these funds are conservative estimates of receipts.

In addition to the above, the Village Board passed a bond measure in December 2005 (fiscal year ending 2006) in the amount of \$9 million to partially fund the expansion of the Waste Water Treatment Plant. This plant has reached capacity, and expansion is necessary in order to support the continued commercial, industrial, and residential expansion of the Village. Additional costs

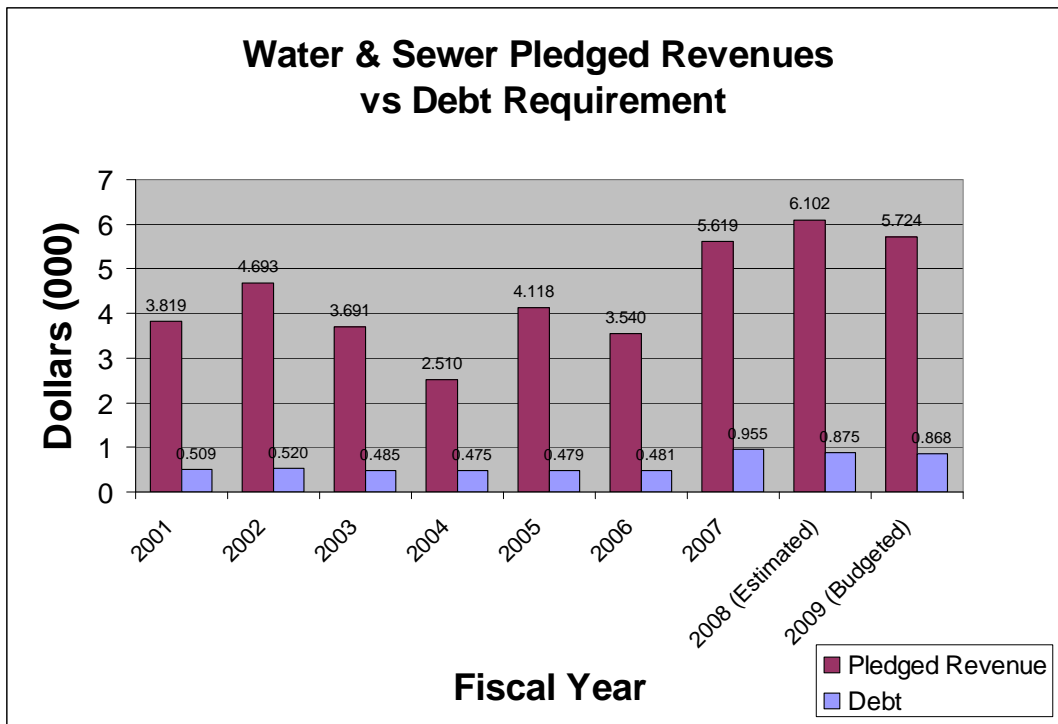
for this \$15 million project (which includes engineering, construction manager costs, and consultant fees) will come from this enhanced revenue. The Village believes that there will not be further need for bond issues relating to the Waste Water Treatment Plant expansion project until Phase 7 is initiated in Fiscal Year 2011-2012.

Water and Sewer Tap-On Fee Changes

As described earlier in the budget message, in February 2008, the Board passed an ordinance increasing tap-on fees charged to developers. Developer connection fees subsidize major capital projects relating to expansion of the system (plant expansions, new lift stations and wells, etc.) funded through the Water and Sewer Improvement and Construction Fund. Tap on fees are designated to offset major capital improvement costs necessary to accommodate growth in the community. Because major expansion projects remain on the radar over the next several years, including continued expansion (phase 7) of the Waste Water Treatment Plant, expansion of Water Treatment Plant No. 3 to allow for ion exchange, construction of new wells, construction of new storage tanks, etc., the Village, with assistance from consultants, reviewed the current connection fees charged to developers. The goal was to implement an increase that remains manageable for new residents and businesses but also decreases the need for a bond issuance to fund major capital projects. Water tap-on fees will increase 5% each year, starting February 2008 and continuing through February 2013. Sewer tap-on fees increase 20% in February 2008, and 5% each year thereafter through February 2013.

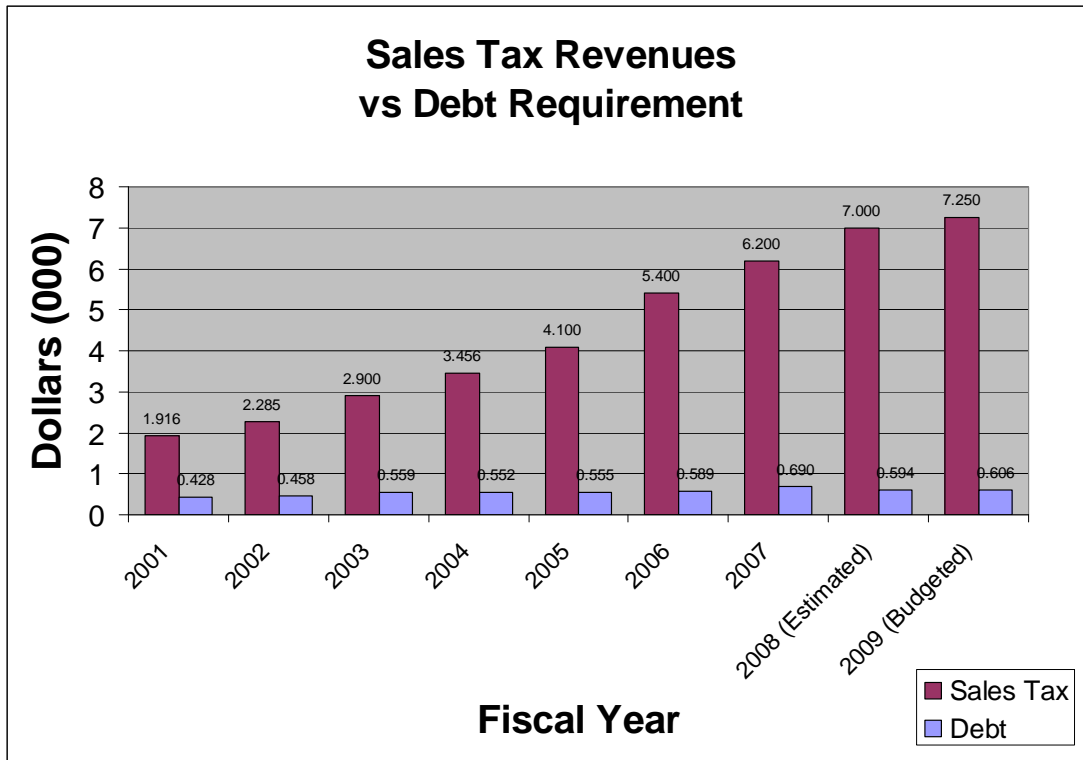
IMPACT OF CAPITAL DEBT OBLIGATIONS ON CAPITAL FUNDS

Water and Sewer Improvement and Construction Fund revenues are pledged to offset the debt initiatives as described above as well as existing debt. The debt coverage from the Pledged Revenues is required to be a minimum ratio of 1.25 of revenues to debt (as established in the bond ordinance). The actual, estimated actual and budgeted coverage for fiscal years 2001 - 2009 is shown below:



IMPACT OF CAPITAL DEBT OBLIGATIONS ON GENERAL FUND

General sales tax revenues are pledged to offset the debt obligations incurred for construction of Village Hall (completed in 1996) and the Public Works facility (completed in 2003). The debt coverage from sales tax revenues is required to be a minimum ratio of 1.25 of revenues to debt (as established in the bond ordinance). The actual, estimated actual and budgeted coverage for the fiscal years from 2001 to 2009 is as follows:



Thus, the Village has ample funds to offset debt obligations.

SUMMARY

In conclusion, through sound financial planning, the Village is able to plan for capital purchases with minimal impact on operations. In the capital funds, the Village has established known and, for the most part, predictable revenue sources to provide a stable source of funding for major capital projects as outlined in the multi-year plans. Regarding vehicle purchases, the Village is smoothing the cost impact through establishment of a designated cash fund. Where necessary, the Village does utilize bonds for major capital improvements. Village leaders feel that, through these important planning steps, the Village of Algonquin can ensure that funding will be available for continued maintenance of existing infrastructure, and addition of resources and infrastructure to meet the needs of our growing citizenry.

SUPPLEMENT 3: IMPLEMENTATION OF THE GUIDING PRINCIPLES

Prioritizing Needs in Accordance with Guiding Principles

For the past six years, including this fiscal year, the Village has focused on constraint budgeting, a process that requires department heads to scrutinize their operations and prioritize needs as they put together their budget requests. 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.

The Guiding Principles were originally established as part of the 2005-2006 budget year process, as defined in the Budget Message (see the Budget Message for additional description of each guiding principle). They have been refined for the 2008-2009 budget as outlined in the list below. The Village aims to focus its time and resources in accomplishing the following objectives:

- (1) MAINTAIN AND/OR ENHANCE CUSTOMER SERVICE AND CITIZEN SATISFACTION
 - a. Annual calendar/report and quarterly newsletter
 - b. On-line New Resident information
 - c. Funds for professional and technical training of staff along with the provision of computers and technology to aid staff in performing their jobs with efficiency and effectiveness
 - d. Kiosk for Village Hall lobby for visitors to access municipal information, conduct research using the new internet GIS services, and more
 - e. Renovate Historic Village Hall to be more aesthetically pleasing for renters and to accommodate expanded recreation programming in a central location
 - f. Mosquito and wildlife control
 - g. Summer concert series and public art program
 - h. Old Town District Tending Team – purchase a service truck for the Parks & Forestry Division to focus on maintenance, upkeep, and beautification in historic downtown; the truck will also have a plow to assist during snow removal season
 - i. Seal the parking lot at Kelliher Park and install park improvements at Yellowstone Park

- j. Install park upgrades at numerous neighborhood parks, including signs, tables, restroom rehabilitation, bike rack installation, planters, and bike path repair
 - k. Provision of JULIE utility location services
 - l. Continue to fund the Senior Bus program
 - m. Provide various events and recreational programming, including athletics, camps, early childhood programs, nature & science, special trips, and visual & performing arts; make registration for programs available on-line
 - n. Purchase and install an automated vehicle location system for tracking Public Works vehicles (i.e. snowplows) to assess effectiveness of routes
 - o. Provide funds for reimbursing non-resident fees for Village residents that participate in NISRA programming
 - p. Fund the Historic Commission and their various community services
- (2) CONTINUE TO PROMOTE AND FOSTER ECONOMIC DEVELOPMENT
- a. Business park marketing, including the enhanced corporate campus marketing program
 - b. Business retention program
 - c. Retail marketing program
 - d. Downtown revitalization
 - e. Conduct a study to determine the feasibility of a Randall Road pedestrian bridge crossing to facilitate pedestrian traffic between residential neighborhoods and shopping opportunities
- (3) EVALUATE, PLAN FOR, AND IMPLEMENT IMPORTANT CAPITAL IMPROVEMENT PROJECTS IN ORDER TO MAINTAIN THE VILLAGE'S INFRASTRUCTURE AND UPHOLD A HIGH QUALITY OF LIFE FOR RESIDENTS
- a. All projects outlined in the capital budgets (Streets, MFT, Parks, and Water & Sewer Improvement & Construction)
 - b. Use of GIS aeriels and planimetrics for planning of capital projects
 - c. Street sign program
 - d. Curb and sidewalk repair
 - e. Crack sealing program
 - f. Purchase equipment to aid in in-house street maintenance and repair, including a tandem roller and hydraulic hammer
- (4) ASSESS ALL VIABLE OPTIONS TO INCREASE/MAINTAIN THE VILLAGE'S REVENUE BASE
- a. Police grants for traffic and equipment
 - b. Recreation programs continue to pay for themselves
 - c. Conducted a special census in summer 2007
 - d. Continue to build the Village's working capital reserve
 - e. Continue to set aside funds for vehicle replacement
 - f. Continue to explore and implement agreements with cell companies for locating their equipment on existing cell towers on Village property, which brings in rental income
 - g. Continue to implement the retail marketing program and business park marketing
 - h. Adjusted water and sewer rates and tap-on fees in spring 2008 to ensure adequate financial coverage for on-going water and sewer operating expenses as well as to fund larger operating costs (such as painting water towers)

- i. Implemented a municipal court in order to reduce time and salary costs associated with police officers, property maintenance inspectors, and other municipal staff to travel to the County building for court
- (5) CONTINUE TO ALLOCATE THE NECESSARY RESOURCES FOR THE MAINTENANCE OF THE PUBLIC’S HEALTH, SAFETY, AND WELFARE THROUGH A WELL TRAINED AND DEDICATED POLICE FORCE AND PUBLIC WORKS DEPARTMENT
- a. Continue to fund SEECOM, consolidated dispatch center
 - b. Community programs, such as DARE, Citizens’ Police Academy, neighborhood watch, and crime prevention
 - c. Traffic lights and street lights – maintenance and electric, plus installation of a system to monitor red light violations at four intersections in the Village in order to reduce traffic incidents resulting from red light violations
 - d. Routine repairs to playgrounds conducted by the Parks & Forestry staff (including the on-staff Playground Safety Inspectors)
 - e. Two radar activated speed limit signs
 - f. Continue to fund the emergency call out system
 - g. Outfitting a small conference room in the Police Department with recording equipment for interviews
 - h. Purchase of essential public safety training and field tools, such as evidence supplies, patrol bicycles, rifles, K9 costs, and three vehicles (two replacement and one new patrol car)
- (6) CONTINUE TO PROMOTE AND DEVELOP PROGRAMS WITH A CONSERVATION FOCUS
See Supplement 4 to the budget message for additional information on the Village’s Environmental Efforts.
- a. Conservation Community Day
 - b. Broadleaf and Aquatic Weed Control
 - c. Mosquito Abatement
 - d. Arbor Day Programs
 - e. Tree trimming, 50/50 Tree Program, tree replacement
 - f. Natural areas management
 - g. Naturalized detention maintenance including selective weed control, herbiciding, plant identification, burning, and mowing to allow for the healthy growth of the habitat and to provide for optimal storm water filtration and ground water infiltration
 - h. Water conservation program – education and communication
 - i. Purchase of hybrid vehicles
 - j. Initiate programs as part of the Cool Cities and Greenest Region Compact programs, which includes conducting a carbon emissions inventory and implementing programming to reduce emissions

SUPPLEMENT 4: VILLAGE OF ALGONQUIN'S CONSERVATION EFFORTS & ENVIRONMENTAL INITIATIVES

The Village of Algonquin has a number of programs, policies, and laws that protect and enhance the environment. Outlined below is a summary of some of the major "green" initiatives that the Village has in place:

GENERAL ENVIRONMENTAL INITIATIVES

1. **Greenest Region Compact of Metropolitan Chicago** – The Village Board passed a resolution in the fall of 2007 to join the Greenest Region Compact. This Compact is an initiative of the Metropolitan Mayors' Caucus to voluntarily improve the region's air, water and land; reduce greenhouse gases; minimize waste; and reduce energy consumption. The compact challenges local governments to take action to modify their own operations and practices, and to provide the tools and resources to enable residents to adapt their actions as well. By joining in this effort, the Village agrees to implement specific environmentally friendly strategies as called for in the Compact.

2. **Clean Air Counts Award** - The Metropolitan Mayors Caucus announced in fall 2006 that the Village of Algonquin has been recognized as a Clean Air Counts (CAC) community. CAC is an innovative, voluntary approach to reducing smog-causing emissions in the Chicago metropolitan region to achieve compliance with standards of the federal Clean Air Act and to improve air quality in our community. The Village has achieved silver status participation in the Clean Air Counts Community Campaign for its dedication to improving air quality.

Joining Clean Air Counts means individuals and/or organizations are making a commitment to undertake voluntary efforts to reduce smog in the Chicago region. CAC adopters assess opportunities to reduce emissions and conserve energy in areas related to transportation, energy, operations and maintenance, and development. Adopters also agree to simple, annual reporting about their efforts so that the Campaign can quantify members' efforts.

3. **Water Conservation** – The Village of Algonquin has an extensive Water Conservation Program. The plan includes a number of components, including: public outreach efforts; contests and incentives; modification of certain village operations; the creation of seasonal water rates; and enforcement measures. The Village enacted outside water restrictions several years ago to encourage residents to think about the amount of water used/wasted, especially in the summer months. The Village does a large education push at the beginning of each summer. This education effort includes working with local media to publicize ways to conserve water. Village staff make short presentations to all area grade schools each May on the importance of water, where it comes from, and how to conserve it. A contest is held each year to actively engage residents and businesses in the importance of water conservation. The Village website has a wealth of information regarding water conservation (www.algonquin.org). Also, pamphlets are mailed each year to all residents explaining the water regulations and ways to conserve water.

Residents are encouraged to follow the water system status regulations (Green, Yellow, Orange, Red) when using outside water; be mindful of the amount of water you use for all

activities and try to reduce the total amount; plant native landscaping, as this requires less care and less water; and allow grass to go dormant in hot, dry weather. The Village's water conservation efforts have reduced the overall water use by over one million gallons each summer since implementation of this program.

4. **Cool Cities** – The Cool Cities program emphasizes solutions to minimize our community's impact on global warming. The Village Board signed the US Mayor's Climate Protection Agreement in December 2007. This demonstrates the Village's commitment to reduce global warming CO₂ pollution in the Village to 7% below 1990 levels by 2012, the first step in the Cool Cities program. The second step in the program is to conduct a global warming emissions inventory. Funding is provided in the FYE2009 budget to complete this process. Step 3 is to create a plan to outline means of reducing emissions while lowering energy costs for municipal operations. The final step is to implement the plan and monitor progress. Our efforts will focus on cleaner vehicles, energy efficiency, and renewable energy. As part of the Cool Cities program, the Village collaborated with School District 300 on a grant application for one of the school's environmental programs. Dundee-Crown High School was awarded the grant in spring 2008, and the Village will be working with the school to implement the program in summer 2008.

PARKS, TRAILS, WATERWAYS, AND WETLANDS

5. **Woods Creek Watershed Plan & Recreation Projects** - The Village of Algonquin has created a Woods Creek Watershed Protection Plan as part of a United States Environmental Protection Agency Grant. The initiative includes a wetland conservation plan, assessment and monitoring of the ecological integrity of the wetlands, public education, and corridor protection. The Woods Creek Watershed in the Village of Algonquin includes the entire area east of Square Barn Road, south of Algonquin Road, west of Randall Road, and north of Huntley Road. It contains Woods Creek, wetlands and rare fens, floodplain and extensive native plant and animal communities.
6. **Storm Water Management Ordinance** - The Village of Algonquin strongly advocates and promotes storm water management and regulates storm water discharge by continuously enforcing the creation and maintenance of wet-bottom detention basins, wetland protection, natural buffering techniques, and sump pump discharge control. These techniques allow storm water generated in Algonquin to be filtered through plants, purifying the water before it reaches the creek or river. Algonquin also requires wet-bottom detention basins which look nicer and provide habitat for wildlife. These features also allow for water to infiltrate back into the ground. The Village of Algonquin has adopted the Kane County Storm Water Ordinance which applies to the entire Village. This Ordinance gives strict guidelines to developers regarding the release of storm water from new developments.

The Village has information on its website regarding storm water issues. The site also indicates to contact Public Works if you see any illegal dumping into the storm sewer. The Village has included the installation of underground storm sewer separator structures in several of its recent road construction projects. These units help to filter out floatable debris and sediment from the storm water before it releases to the creeks and rivers.

7. **Ted Spella Park Wetland Bank** – The Village of Algonquin developed a partnership with the USACE that led to the creation of a wetland bank in Ted Spella Park. This bank requires

developers who fill wetlands in Algonquin to purchase credits that result in the creation of additional high quality wetlands within the community.

8. **Wetlands: Establishment, Protection, and Maintenance** - The Village of Algonquin encourages the preservation of wetlands in new development through enforcement of the Kane County Storm Water Management Ordinance as well as other enforcement agencies such as the U.S. Army Corp of Engineers. In Ted Spella Park, there is a large area which used to be native wetland. The Village is restoring this wetland and allows developers who are mitigating for wetland loss to pay a fee to contribute to the creation and enhancement of this wetland area. The Village of Algonquin developed a brochure for homeowner's and businesses to help them understand wetlands in and around their property and helps describe how neighbors can protect and enhance this resource.
9. **Bluffs Acquisition** – The Village of Algonquin is fortunate to be the home of some beautiful wooded bluffs that rise up from the Fox River. Over the past years the Village Board has acquired virtually all of the wooded bluffs in order to permanently protect these wonderful environmentally sensitive land areas.
10. **Pedestrian Ways** – The Village of Algonquin has over 26 miles of sidewalks, bicycle paths, primitive paths and bicycle lanes which promote non-automotive transportation and healthy, active lifestyles.
11. **Controlling Soil Erosion** - Soil erosion is the process of detachment and transportation of soil materials by water, wind, ice, and gravity. While geologic erosion naturally produces about 30% of the total sediment in the U.S., accelerated soil erosion from man's use of land accounts for the remaining 70%. Surface mining, forestry, agriculture, and construction are the major activities that cause accelerated erosion. Although construction, by volume, does not cause most sediment pollution, it is the most evident and damaging because of the rate at which it occurs.

When natural landscape is converted to accommodate houses, subdivisions, shopping centers, and roads, these land use conversions collectively are called *urbanization*. Water-generated accelerated erosion is unquestionably the most severe in areas, such as Algonquin, which are undergoing urbanization at a fast rate.

Erosion problems associated with construction activities include water pollution, flooding, stream channel damage, decreased groundwater storage, slope failures, damage to adjacent or downstream properties, and the time and costs associated with addressing these issues. Successful minimization of these impacts can be achieved by implementing erosion control and sediment measures on construction sites to prevent soil movement/loss in the first place, enhance project aesthetics, and eliminate appreciable damage to off-site receiving channels, property, and natural resources.

The Public Works Department recently hired a full time staff member who, as one of his duties, performs soil erosion and sediment control inspections on construction sites. He also monitors these sites after significant rain events. The Village requires contractors to submit a soil erosion and sediment control plan for every development and construction project. This plan outlines what soil erosion measures will take place on the site such as installation of silt fence, storm sewer inlet protection, slope stabilization and planting, and proper construction entrances.

The Village encourages residents to use native vegetation when landscaping their homes, because plants native to this area have deep root systems that help to hold soil in place during heavy rain events and wash outs; hire contractors and landscapers who are cognizant of erosion control issues and use appropriate measures when doing work at your private residence; and report silt fence violations to Public Works (847-658-2754).

NATURAL AREAS

12. **Naturalized Detention Basins** - Starting in 2003, the Village began retrofitting all of its turf grass stormwater detention basins into naturalized basins. We have completed one and have two more currently under construction with a ten year plan to convert the remaining six into natural areas.
13. **Natural Areas Master Plan** - In 2005 the Village had a Natural Areas Master Plan completed and we have been using this as a guide to restore and rehabilitate our existing wetlands and natural areas. We put about \$20,000 per year into natural area maintenance and monitoring in order to keep natural areas healthy and diverse. This plan provides maintenance guidelines for the Village in preserving the quality and integrity of the wetlands which currently exist within the Village. The Village also researches opportunities to convert dry bottom detention basins into wetland bottom basins. The first project of this kind was the Arquilla Drive Detention Facility.
14. **Streambank Naturalization** - We are in the process of converting all of our streambanks to naturalized cross sections with native buffer zones. We have completed two areas thus far.
15. **Natural Areas Stewardship Program** - In 2007 the Village started a natural areas stewardship program in order to involve residents in the protection and preservation of our natural areas.

TREES

16. **Tree Preservation** –The Village of Algonquin has a strong tree preservation code which encourages the preservation and protection of trees and requires the replacement of any and all trees that are removed during development. Trees and their preservation, maintenance, and care are a focus for the Village of Algonquin, specifically for the Parks and Forestry Division of the Public Works Department, which employs several Certified Arborists. Algonquin is the only community in McHenry County that currently has a comprehensive tree preservation ordinance. The following are among the many tree-oriented programs that the Village implements each year.
 - **Arbor Day:** Arbor Day is celebrated each April with over 350 of the Village’s third graders. The children are given a thirty-minute presentation by Village Staff on the history of Arbor Day, the importance of trees in everyday life, and allowed a subsequent interactive question and answer session. The children also read poems and receive a packet from the Village which includes: a Village Arbor Day litterbag, various pamphlets full of games and tree care information, tree related stickers, and Arbor Day pencils purchased from the National Arbor Day Foundation.
 - **Tree Preservation/Care:** Each of the 18,000+ Village owned trees are pruned and assessed at least every five years. Trees noted with problems are diagnosed and treated, and trees that have failed are replaced, hopefully within one year. In times of

drought, newer trees receive supplemental watering. Staff responds to hundreds of tree service requests each year and works to provide education via direct contact, articles in the Citizen Newsletter, and presentations to various groups. Tree Preservation Codes are also in place to protect valuable tree stock and provide residents with in-house professionals to assist in their environmental decision making.

- **50/50 Tree Program:** This program is designed for residents who may have an available planting site in their parkway where a tree has never been planted, or has previously failed. The program allows residents the opportunity to purchase trees at half of the Village's wholesale cost. The program provides purchase, pick up, and installation of a new tree. The tree is then considered a permanent part of the infrastructure and is qualified to be replaced at no cost should it fail in the future.

17. **Tree City USA** – The Village of Algonquin has been a Tree City USA community for many years.

DEVELOPMENT INITIATIVES

18. **Dry Wells/Infiltration Trenches/Bio-Swales** – As part of its planned development review and approval process, the Village of Algonquin strongly encourages developers to construct environmentally sensitive stormwater management best management practices such as dry wells, infiltration trenches and bio-swales. All of these methods help clean the stormwater and promote groundwater recharge.

19. **Porous Concrete** – In order to further encourage groundwater recharge, the Village of Algonquin is coordinating the installation of two porous concrete parking lots. If these demonstration projects meet our expectations, then additional porous parking lots will be constructed in Algonquin.

20. **Downtown Revitalization Plan/ Old Town District Preservation Plan** – The Village of Algonquin has a comprehensive Downtown Revitalization and Preservation Plan that promotes in-fill, small-lot mixed use development. This encourages redevelopment as an alternative to green-field development.

21. **Landscape Code** – The Village's landscape code mandates minimum open space requirements for all new developments and encourages the use of drought tolerant native plant species wherever possible.

22. **Shared Parking Requirements** – Algonquin also requires adjacent businesses to interconnect their parking lots and provide cross-parking and cross-access easements. This reduces the amount of impervious cover, creates less stormwater and encourages motorists to walk from one store to another.

RECYCLING EFFORTS

23. **Recycling Carts** - In August 2005, the Village of Algonquin launched a new recycling cart program. The Village, in conjunction with Waste Management, provided each single-family and townhome residence in the Village with a 64 gallon recycling cart, which replaced small 18 gallon bins. Promoting recycling has always been a priority for the Village, and this program was designed to increase the amount of recyclables that are diverted from landfills.

This partnership between the Village of Algonquin, Waste Management, and most importantly, the residents of Algonquin, has resulted in an average increase of over 12% of materials diverted from our area landfills. The Village of Algonquin also encourages its residents and businesses to reduce the amount of garbage that they generate, reuse materials when possible, and recycle as much as possible. In addition, try to buy recycled products when available to ensure that a market for recyclables exists. These simple steps, done both at home and at businesses, can make a big difference in our world if we all work together.

24. **Commercial Recycling** - In addition to residential recycling, Algonquin is also focusing on commercial and manufacturing recycling. In October 2006, the Algonquin Village Board passed an ordinance that encourages all businesses and manufacturers in Algonquin to adopt a recycling program. The Village is currently putting together a Recycling Toolkit to assist businesses in their recycling efforts. The Village is currently pursuing grant funding to implement additional commercial recycling programs as well as electronics recycling.
25. **Additional Recycling Efforts** - In addition to the existing recycling collection program that has been in place for over ten years, some examples of recycling projects that the Village implements are as follows:
- Park name signs and posts are 100% recycled plastic whenever possible.
 - Park benches that are purchased for Towne Park and all decking material is 100% recycled milk cartons, and manufactured and purchased in Cary, Illinois.
 - All purchased playground safety surface is recycled lumber from demolished homes, discarded pallets, tree removals, etc.
 - The rubberized safety surfacing used in our park system is made from recycled car tires.
 - The lumber decking used at various sites (including Angeltowne playground) is made of recycled lumber pulp and milk containers.
 - The hydromulch product we use as a medium for applying grass seed is made of recycled newspaper and wood fiber.
 - The erosion blankets we use are made of recycled coconut husks and straw.
 - The baseball sand/clay mix that we use is a byproduct of gravel production.
 - The tree mulch that we generate from tree removals is used in planter beds and tree rings, as well as is available to the residents for this use.
 - All departments of the Village recycle batteries, print cartridges, computers, printers, monitors, light bulbs and ballasts, scrap metal, as well as all other items covered under the refuse and recycling contract between the Village and Waste Management.
 - When constructing our new public works facility, construction materials were collected for recycling.
 - As previously mentioned, we have coordinated distribution of educational materials on a regular basis to our residents to promote recycling, tout the benefits to the environment, and ensure that residents are packaging recycling correctly in order to minimize contamination.

VEHICLE AND EQUIPMENT INITIATIVES

26. **Idle Policy** – The Village has a strict idle policy for all municipal vehicles. This policy reduces vehicle emissions as well as saves fuel and cost. This policy is available upon request. In sum, it prohibits idling at temperatures of 59 degrees and above and during breaks and lunch periods, and prohibits idling of unattended vehicles.

27. **Lawn Mowers** – The Village replaced gas burning lawn mowers with small diesel mowers that burn vegetable oil.
28. **Managed Vehicle Replacement Program.** This policy is available upon request. This program allows us to reassign / eliminate underutilized vehicles, replace older less efficient vehicles, specifically gas burning V8, with more efficient V6, diesel, or 4 cylinder engines. We have to date replaced 12 hot seat police V8 engines with more fuel efficient V6 models, we have also replaced 3 Superintendent vehicles gas engines with 3 Hybrid vehicles. In our entire Fleet of 93 vehicles we have eliminated all but one V8 gasoline burning engine. In addition, the Police Department has replaced the V8 squads with V6 vehicles. The Village will continue to focus on alternative fuel and efficient vehicles.
29. **Parts Room Operations** – Standard operating procedures are in place for parts room operations. These procedures are available upon request. This program allows us to set green standards for vendors, as well as product.
30. **Alternate Fuel Program** - Fleet Maintenance is currently using at least B20 Bio diesel, weather permitting, and supplementing fuel supplies with thousands of gallons of locally gathered used vegetable oil. Superintendent of Internal Services, Vincent Olsen, has been the leader in implementing programs such as using vegetable grease to fuel municipal lawn mowers and vehicles. He collects used frying grease from local restaurants and converts it into filtered grease which can be used to fuel vehicles. The grease is free, so not only is the Village using a recycled and clean fuel, it is also saving money.

BUILDINGS

31. **Lighting** – Goods purchased for the purpose of lighting Village fixtures inside and out will meet the following standards: 1) Priority is given to purchase of energy efficient light bulbs and fixtures with respect to price, 2) Priority is given to purchasing recycled or recyclable products, 3) Attention is given to existing local laws to use minimum lighting requirements, and 4) Purchase and use timers for all existing and future lighting installation.
32. **Building Materials** – Priority will be given to purchase of building materials that are energy star approved (with consideration also given to price). Priority will be given to the purchase of recyclable or recycled goods for building maintenance and construction.
33. **Cleaners and Solvents** – Goods purchased for the purpose of cleaning will be considered as follows: 1) Priority will be given to low VOC products with reasonable pricing. 2) Priority is given to products with recycled materials (i.e. packaging and raw material). 3) Priority is given to products that can be purchased in bulk and dispensed in reusable containers. 4) Priority is given to products that can be purchased as recyclable chemicals.

EDUCATION

34. **Education Summary** - The Village promotes its environmental initiatives through countless means, including the Village newsletter, which includes articles in each edition on conservation; the calendar/annual report; water conservation presentations to school children; special mailings; and other such efforts.

35. **Conservation Community Day** - The Village of Algonquin launched the Conservation Community Program in 2003. The program addresses all the environmentally friendly activities the Village implements, as well as the programs promoted and offered to developers and residents. Algonquin is a growing community; however, we are proud to announce that we approach growth with the natural environment in mind. Residents, schoolchildren, community groups, and others are invited to attend Conservation Community Day. The event features fun and educational activities for all ages. The Village and area environmental groups have booths and activities set up along the Woods Creek Corridor path system. Conservation Community Day is held each year in June. As a part of this event, we have a recycled art contest. The recycled art is often displayed in municipal buildings.
36. **Recreation Programming** – The Village promotes its environmental initiatives through various means, including programs sponsored by the Villages Events and Recreation Division. Many of these programs are free to the public, and cover topics such as “Woods creek Wakes Up,” “Pioneer Park’s Natural Wonders,” “Fall Colors,” and “Hibernation and Migration.”

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 to compare the actions of the Village to the plans and goals that are guiding the Village.
- Through the budget process, staff confirms that all legal and statutory requirements are being met.
- The budget process is a means for elected officials and staff to set the course of action for the future operations of the Village.

Budgeting Philosophies

Constraint Budgeting

We continued to follow a constraint budgeting process for the 2008-2009 fiscal year budget. In 2002, in response to fiscal challenges, such as a struggling economy, increasing liability and medical insurance costs, union contract obligations, and other financial barriers, and increasing demand for municipal services, the Village of Algonquin followed a new method for budgeting, which was originally adopted for 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 six budget planning sessions, 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

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

Preparation for Government Finance Officer’s Association Budget Awards Program

In 2004, 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 Village has been honored to receive this distinction again for the fiscal years ending 2006, 2007, and 2008. 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 addition of charts and graphs and clarification of the budget calendar.

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

The timing of the budget process is critical, for two reasons. One, we operate under the system of “constraint budgeting”, which requires more up front work, as described below; second, we continue to alter and enhance the budget document in preparation for submittal to the Government Finance Officer’s Association’s (GFOA) Distinguished Budget Awards Program. Below is the timeline that we adhered to in preparing our budget.

August to October, 2007

- *Initial Budget Meetings – Budget Officer, Finance Director, and Assistant Village Manager of Operations:* These preparatory meetings took place from August to October, 2007, 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. As a result of these discussions, several changes were made to the funds,

including moving grounds services to Fund 28 – Building Services, and creating line items for the new municipal court and red light camera enforcement.

November 2007

- *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 2007.
- *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 2007.
- *Capital Improvement Plan Review:* The Public Works Director reviewed and evaluated the Capital Improvement Plans, which include Streets, Water and Sewer, and Parks.
- *Budget Worksheets Distributed to Department Heads:* Once the fixed costs had been added to each division's budget, the worksheets were distributed to Department Heads for review and completion.

January 2008

- *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 2008.

January to February 2008

- *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 2008.
- *Board Review:* The Committee of the Whole met on January 22, 2008, 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 12, 2008, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

March 2008

- *Board Review:* On March 11, 2008, 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 18, 2008, to allow for citizen comment on the budget document. No comments were received.

April 2008

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2008-2009 budget on April 1, 2008.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April/May 2008. In addition, budget documents were filed with the Kane and McHenry County Clerks.
- *Finalization of Capital Improvement Plans:* The Public Works Director finalizes the Capital Improvement Plans based on available funding and discussions held throughout the budget process.

May 2008

- *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, 2008 to April 30, 2009, 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.

A summary of the budget calendar in table format appears below.

Summary Calendar

Budget Task	Responsible Party*	Aug 2007	Sept 2007	Oct 2007	Nov 2007	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	June 2008	July 2008
Citizen Input**													
Initial Budget Meetings	BO, FD, AVM												
Preliminary Revenue Analysis	FD												
Redistribution Account Submittal	DH, FD, AVM												
Review and Enter Fixed Costs	FD, AVM												
Capital Improvement Plan Development and Review	DH (Public Works Director), BO, AVM												
Budget Worksheets Distributed	AVM												
Budget Proposals Due	DH, AVM, FD												
Review of Submittals	BO, DH, AVM, FD												
Presentations of Budgets to Elected Officials and the Public	BO, AVM, FD, COTW												
Budget Public Hearing	BO, AVM, FD, COTW												
Budget Adopted by Village Board	VB												
Finalization of CIPs	DH, BO, AVM												
Filing Budgets with Counties	FD, AVM												
Printing of Budget Documents	AVM												
Budget Implementation Begins	BO, AVM, FD, DH, VB												
Submittal of Budget to GFOA	AVM												
Review GFOA Comments and Begin 2010 Budget Preparations													

*BO=Budget Officer/Village Manager FD=Finance Director
 AVM=Assistant Village Manager (Operations) VB=Village Board
 COTW=Committee of the Whole DH=Department Heads

**Formal citizen input is scheduled for January through budget approval in April.
 However, we welcome citizen input on the budget at any time throughout the year.

VILLAGE OF ALGONQUIN REVENUE ASSUMPTIONS AND TRENDS – FY 2009

Budgeted Revenues – All Funds

Budgeted revenue in all funds for FY09 is \$38,235,800 or a decrease of \$461,960 - 1.2% from the comparable budget for FY08. The decrease is attributable to reduced revenues related to development such as water & sewer connection fees, and school impact fees. Investment income in all funds is projected to soften due to declining yields since last year. The following discussion of revenue assumptions and trends represents 89% of the total revenue budget.

A. Common Assumptions

1. Interest Income Rate – 2.00% in the state investment pool and 1.0% in the operating accounts.
2. The cash basis of accounting is used for budget purposes.
3. Trend analysis with historical information is used to project the budget unless another method is indicated.

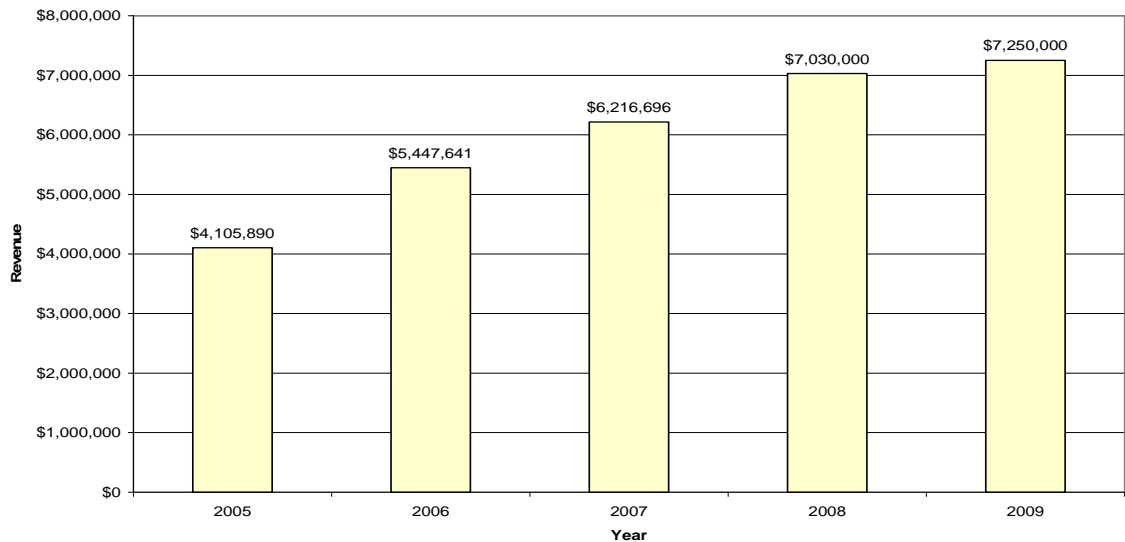
B. General Fund

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.

The FY09 projection for sales tax is \$7,250,000 or 3.1% higher than the FY08 budget and estimated actual. Algonquin's growth trend of commercial development throughout the community continued with more retail store openings in FY08. This fiscal year anticipates new retail stores such as Pennys and Toys R Us which are expected to open late in calendar 2008 as well as a slowing of the economy in this area. This budget continues the trend of year over year increases however at a decreasing % rate.

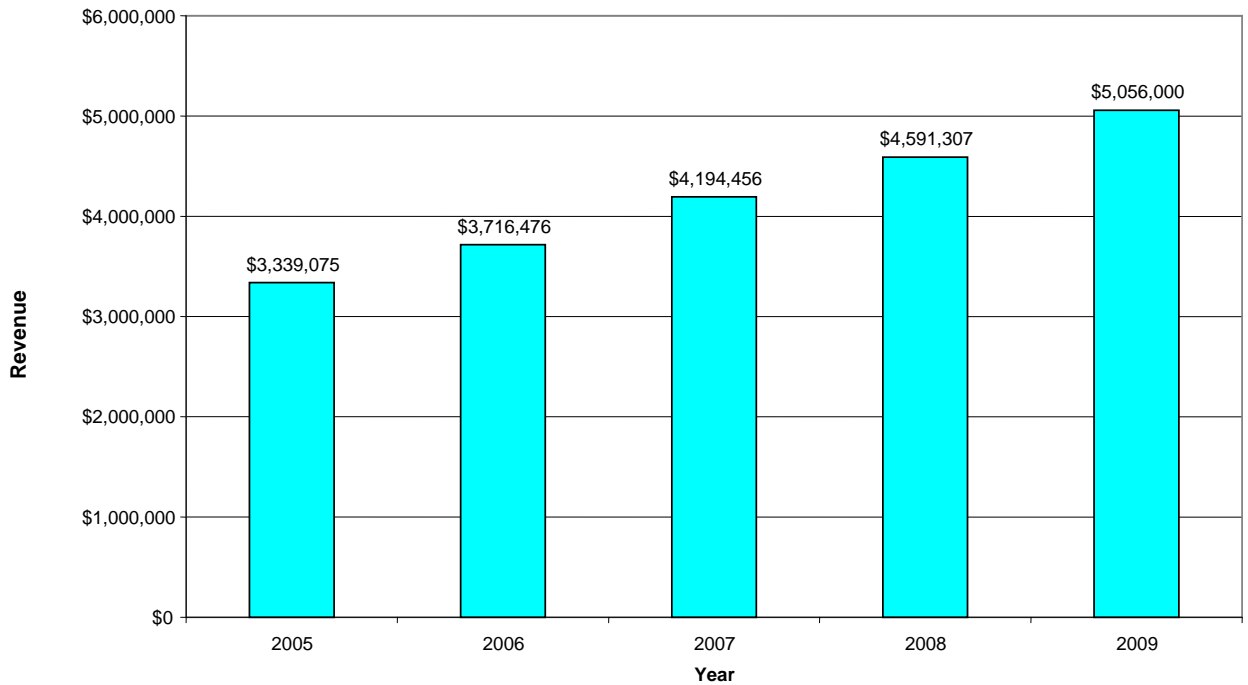
Sales Tax Revenue



2. Real Estate Taxes

The FY09 budget for real estate taxes in the General Fund is \$5,056,000. Assumptions for the 2007 Tax Levy were to maintain the 2006 Village Blended Tax Rate of .465 while using an estimate of \$1,127,306,000 for Equalized Assessed Valuation (“EAV”). The Village of Algonquin is located in two counties; McHenry and Kane. The blended property tax rate represents an average of both counties tax rate using Algonquin’s tax levy and the combined EAV of Algonquin property located in those counties. The FY09 budget is 10% higher than FY08 estimated actual due to an estimated 8.5% increase for EAV. The budget reflects increased emphasis on police protection due to traffic/accident issues related to commercial growth. Algonquin has experienced double digit % increases in EAV since 1999 attributable to growth in both residential and commercial property. The village’s tax rate has declined from .492 in 1999 to the 2006 rate of .465. During this period, EAV has increased from \$.463 million to \$1.040 million or an increase of 124%. The Village attained home rule status in FY04 and the Property Tax Limitation Act no longer inhibits the tax extensions.

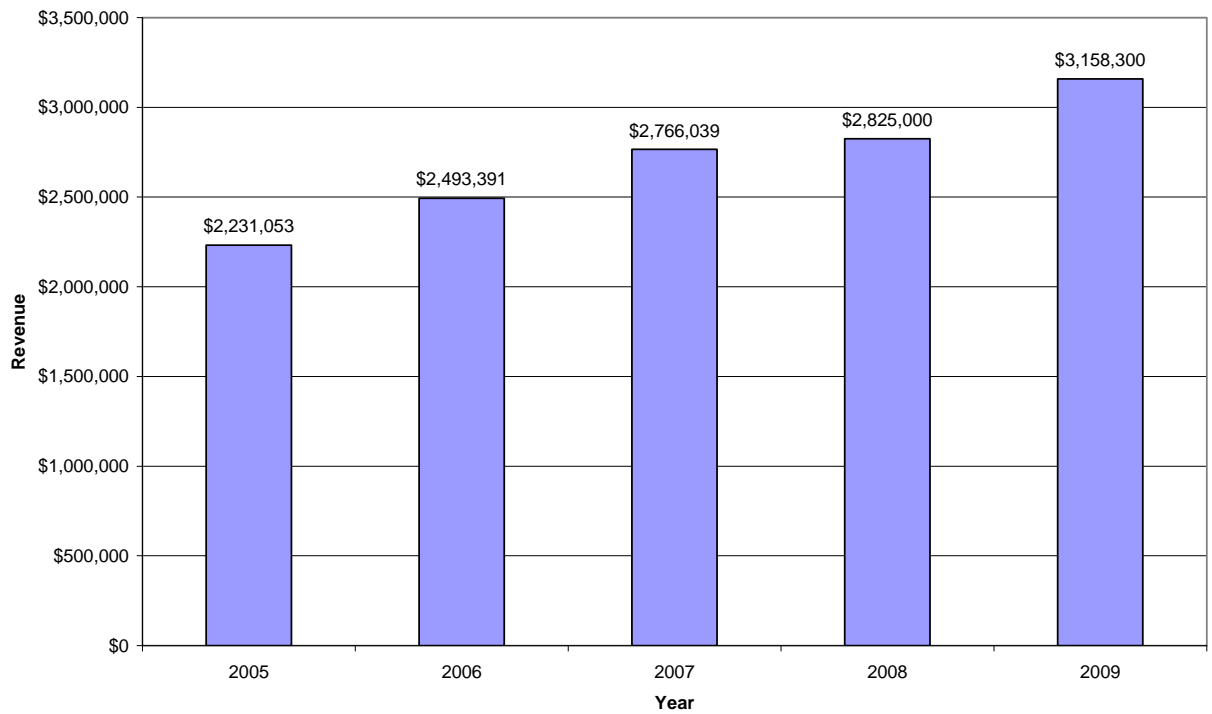
Property Tax



3. Income and Use Tax (State of Illinois shared revenue)

The State of Illinois shares a portion of State Income Tax and Use Tax revenues with local governments with distributions based upon population. The budgeted allocation for FY09 is \$3,158,300 using per capita estimates determined by the Illinois Municipal League (“IML”) of \$103.55 per capita and an estimated population of 30,500 from a special 2007 census. This per capita estimate was equal to the FY08 estimated actual and 2.2% higher than the estimate used for the FY08 budget. The per capita distribution previously peaked at \$89.21 in FY01 and was followed by a sharp decline over three years to \$69.64. There was subsequent slow growth until the recent improvement in FY07. The 2003 Special Census resulted in a population of 27,885 which was an increase of 16% over the 2000 decennial census. A partial census was conducted in 2007 to capture the revenues associated with new residential growth. The ratified population was 30,458 or an increase of 9%.

State Income Tax Revenue



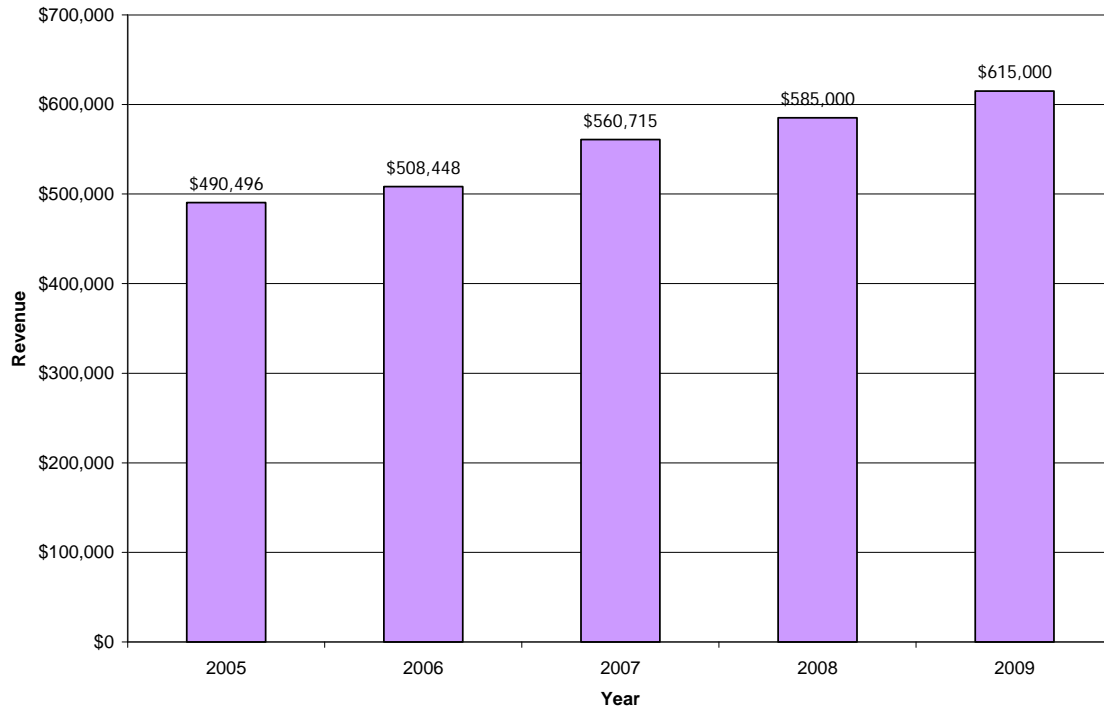
4. Franchise Fees

Cable Television Franchise Fees are based on 5% of the gross revenues collected by the local cable service provider. \$350,000 is projected for FY09 reflecting historical receipts but threatened by competition from satellite television providers (there are no franchise taxes collected) and legislative changes that may be approved by the state and, perhaps, not subject to the local franchise fee. FY08 estimated actual will exceed budget and FY07 by approximately 6%. This budget is 3% over estimated actual for FY08 due to uncertainty of state approval of proposed cable television legislation.

Natural Gas Franchise Fees were budgeted at \$65,000 pursuant to an agreement with NICOR with an annual payment based on a formula that includes past term billing value and village population. The four year trend for this franchise tax has been year-to-year increases of 29%, 1%, 9% and an estimated 27% due to the population increase and generally higher energy costs.

Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. This tax is administered by the State of Illinois Department of Revenue and collections are remitted by the state to the Village. The receipts have been relatively flat since FY06. It appears that competition is reducing pricing but there is no information available for analysis. The current budget of \$200,000 is equal to the budget and estimated actual for FY08.

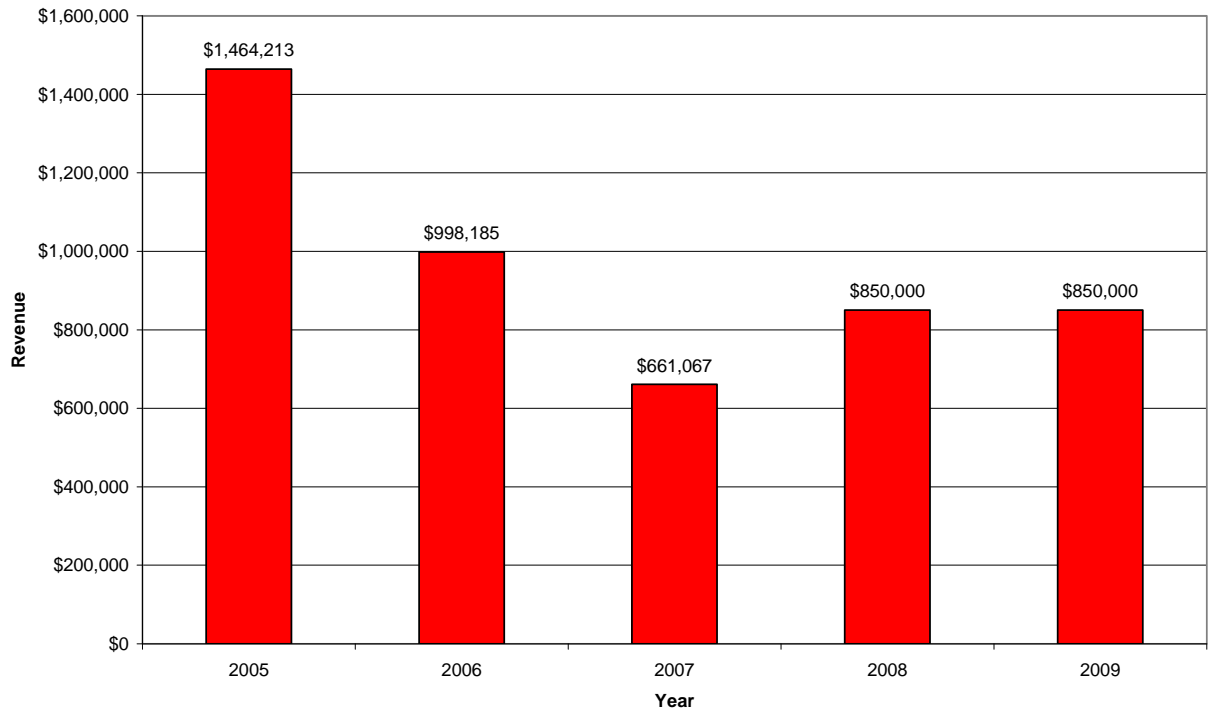
Franchise Fees Revenue



5. Building Permits

Permit fees, which are largely from new home and commercial permits, were estimated at \$850,000 using our building fee schedule and anticipated growth. The FY08 estimated actual for building permits will be less than budget by 20 – 25% due to permit issuance for several condominium developments being delayed for the completion of the sewer treatment plant expansion and a slowing of new home construction. FY09's budget is equal to the FY08 budget and commercial growth will come from Randall Road, Algonquin Road and other locations on primary routes in Algonquin.

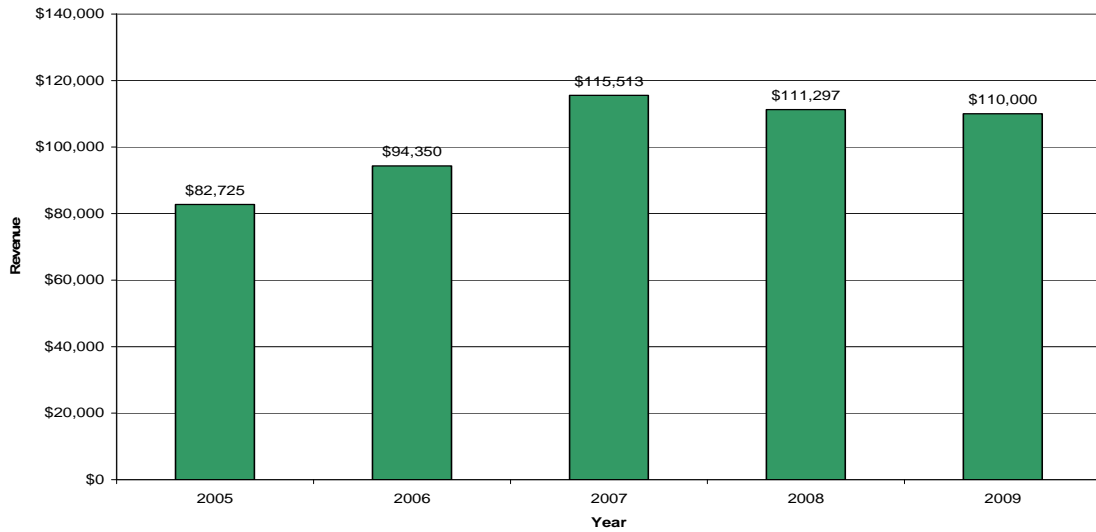
Building Permits Revenue



6. Liquor Licenses

The FY09 budget of \$110,000 for liquor licenses reflects the fee schedules associated with the authorized licenses as well as fees for new owners. This is equal to the estimated actual for FY08 and 6% higher than the FY08 budget.

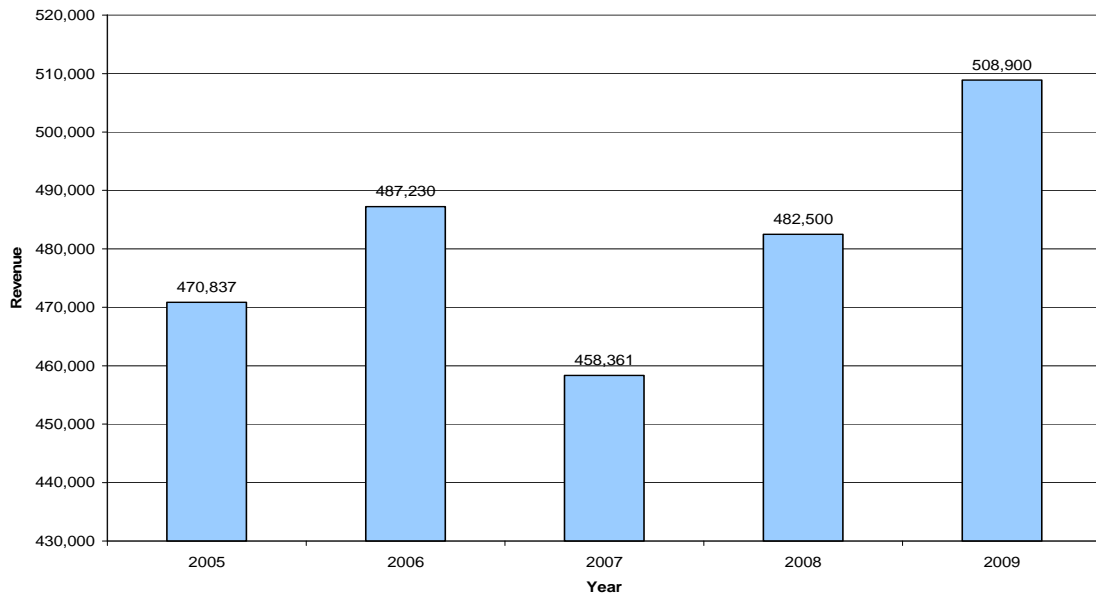
Liquor Licenses Revenue



7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on violations issued by the Village. The FY09 budget of \$508,900 is 5.5% higher than FY08's budget and estimated actual.

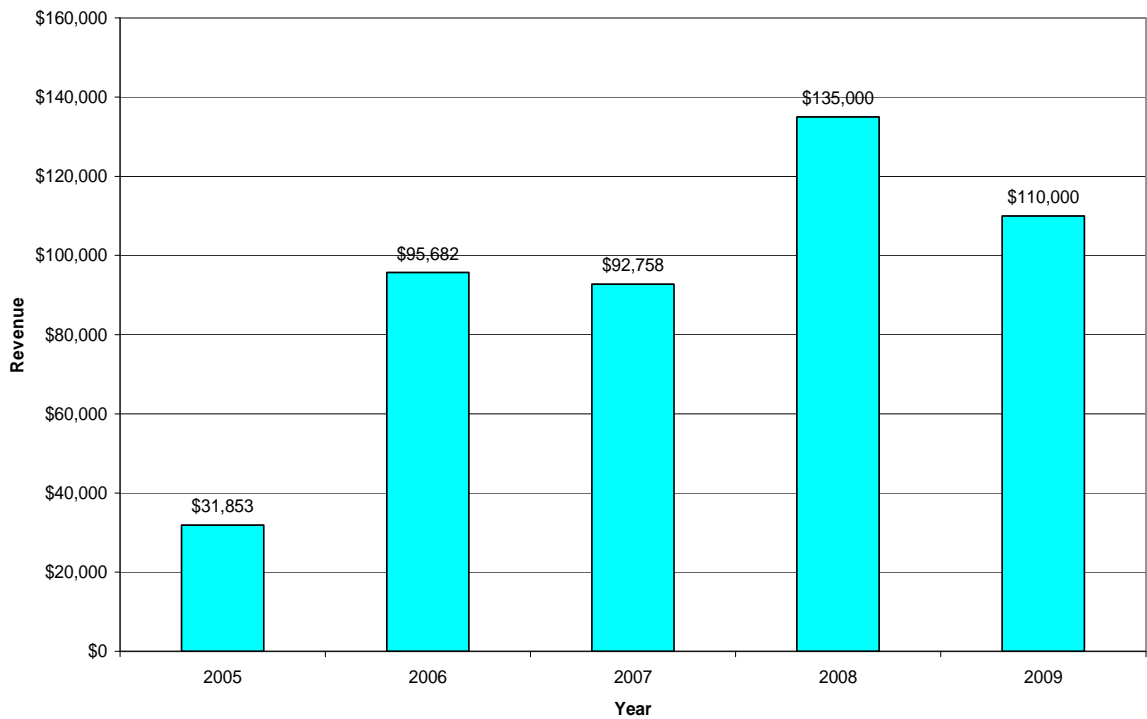
Court Fines Revenue



8. Intergovernmental Agreements

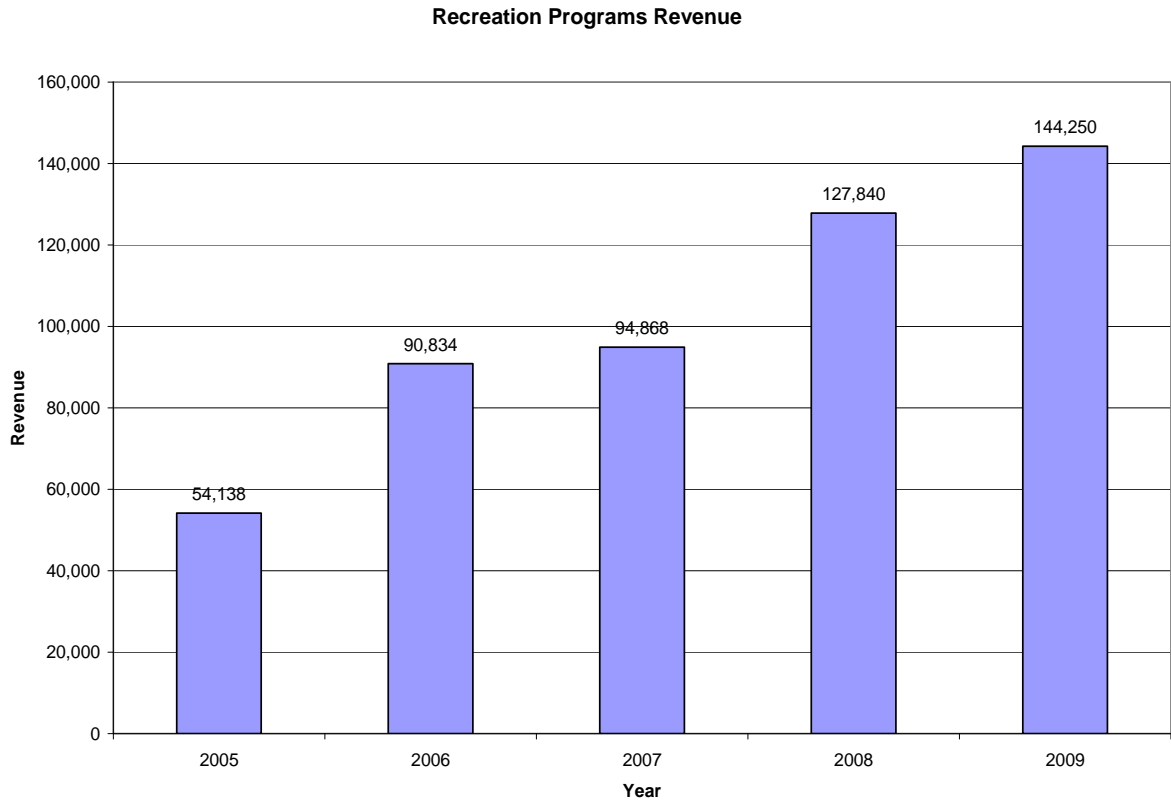
This line item accounts for payments received from other units of government pursuant to agreements for Algonquin Police Department assignments. These include officers assigned to the North Central Narcotics Task Force and Community Unit School District 300. Pursuant to a recent Intergovernmental Agreement, an Algonquin Police Department civilian employee has been assigned to SEECOM (Southeast Emergency Communications dispatch center) on a part-time basis. A total of \$110,000 has been budgeted for FY09 pursuant to these agreements. The estimated actual for FY08 is higher than budget as the employee assigned to SEECOM has been filling a higher position on a full time basis. His hours are expected to return to the part time basis in FY09.

Intergovernmental Agreements Revenue



9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$144,250 which is 13% higher than projected for FY08. Program development continues for this relatively new program.

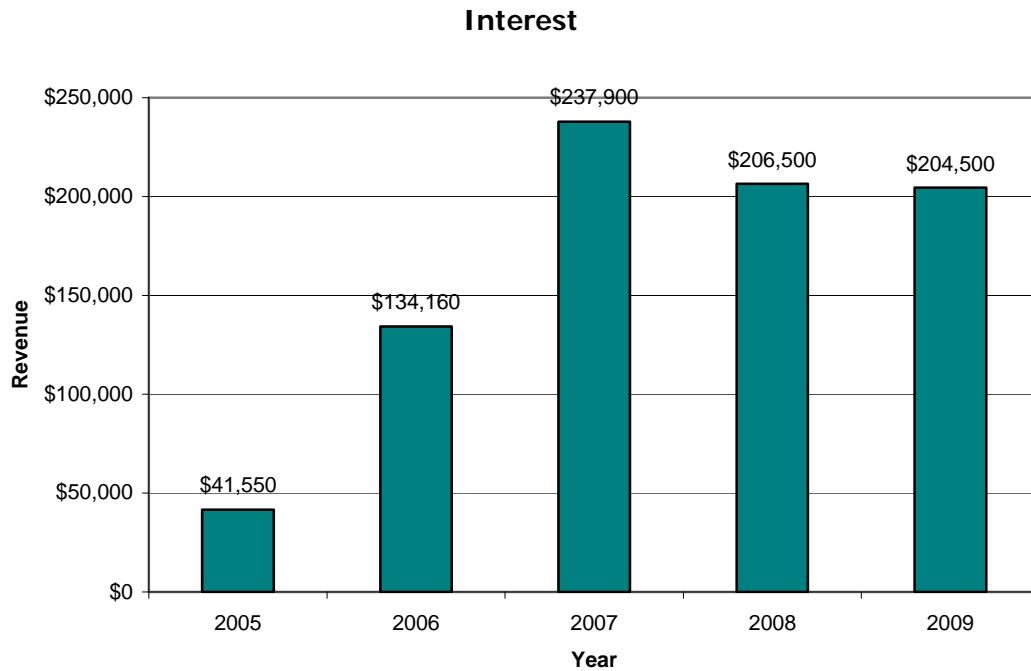


10. Sale of Surplus Property

Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$10,000 is projected to be received in FY 2009 which is equal to the FY08 budget.

11. Interest Income

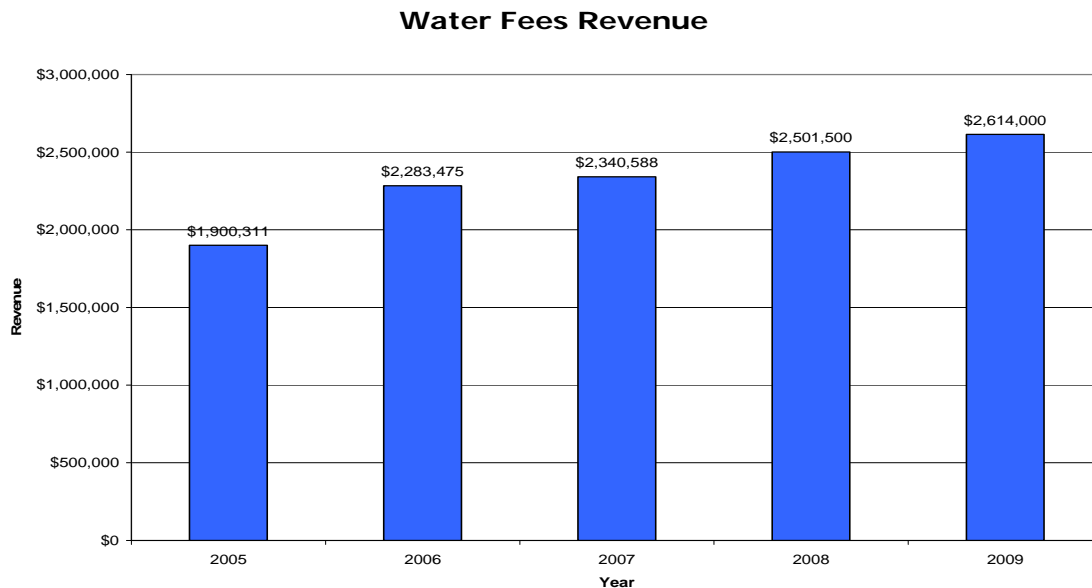
Interest income in the General Fund is projected at \$204,500 which is 14% less than estimated actual for FY08 due to decreases in investment rates but with increases to the cash reserve position.



C. Water and Sewer Fund

1. Water Fees

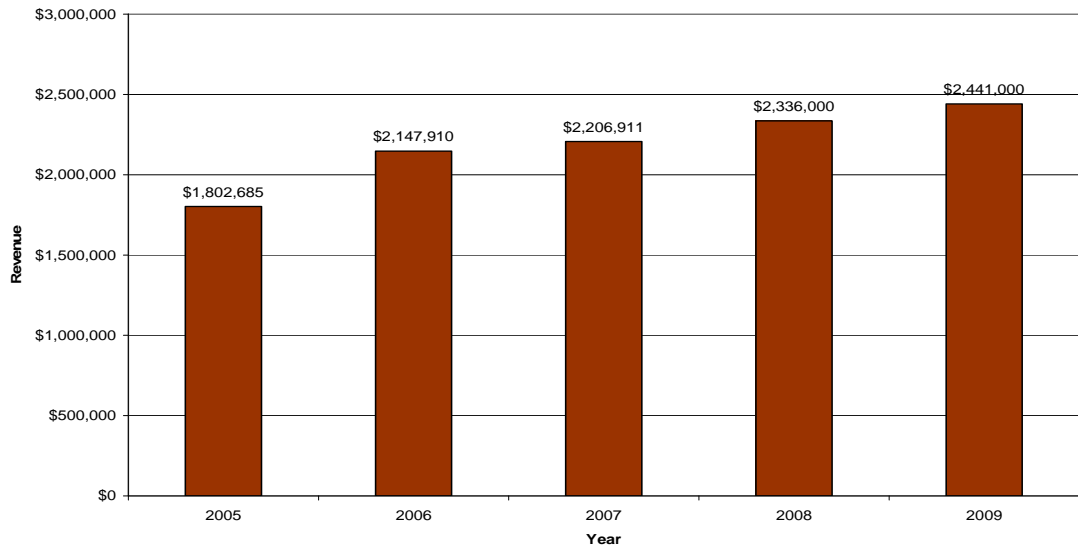
The current rate of \$2.86 per 1,000 gallons is an increase of 2.9% over last year's rate. The rate is scheduled to increase again by 7% on February 1, 2009 as step 1 of a new 5 step rate adjustment. The FY09 budget of \$2,614,000 in the Water & Sewer Operating Fund is 4.5% higher than the budget and the estimated actual for FY08.



2. Sewer Fees

The current rate of \$2.71 per 1,000 gallons is an increase of 3% over last year's rate. The rate is scheduled to increase again by 7% on February 1, 2009 as step 1 of a new 5 step rate adjustment. The FY09 budget of \$2,441,000 in the Water & Sewer Operating Fund is 4.5% higher than the budget and estimated actual for FY08.

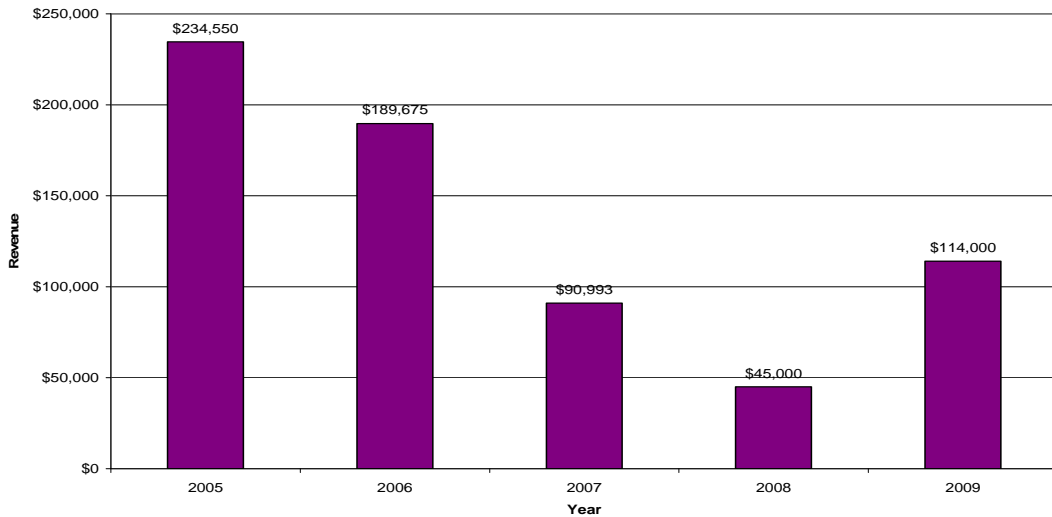
Sewer Fees Revenue



3. Meter Sales

The FY09 budget of \$114,000 in the Water & Sewer Operating Fund is based on new permits issued using the appropriate fee schedule. FY08 estimated actual will be approximately 50% of budget as construction permits are slowing from previous levels.

Meter Sales Revenue

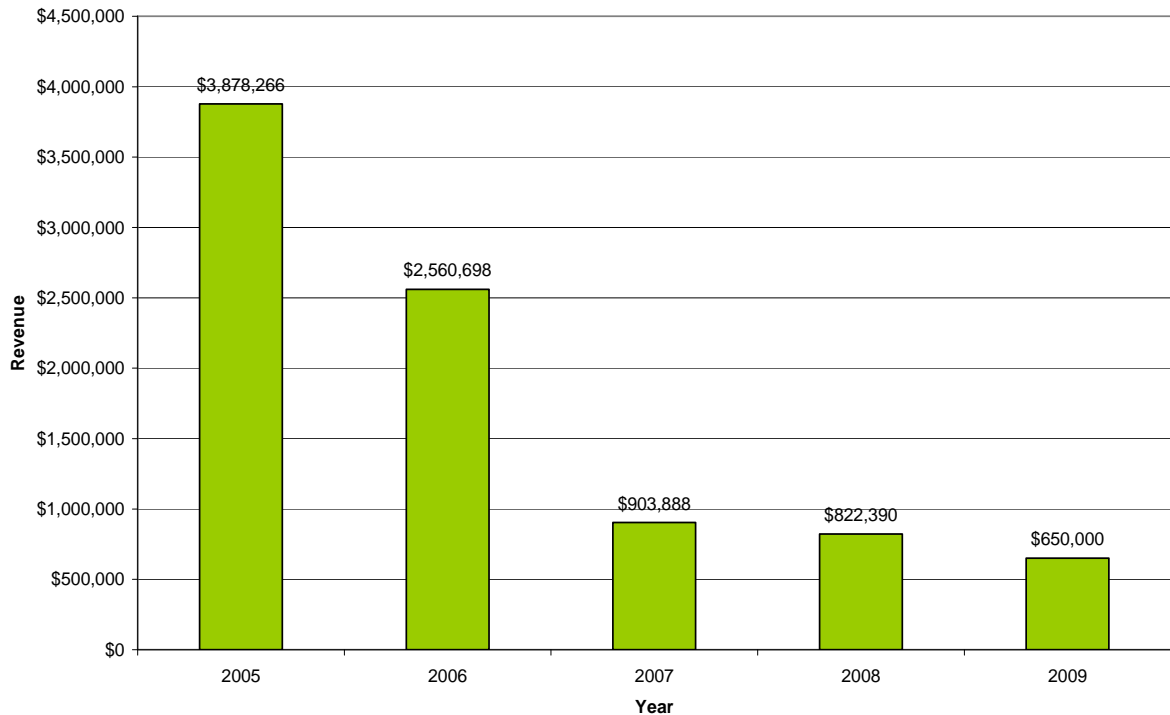


4. Connection Fees

Water Tapping Fees for final plats approved after February 5, 2008 for 1 or 2, and 3 or 4 bedrooms are \$5,932.00 and \$6,300.00 respectively per dwelling unit. Tapping Fees for plats approved before February 5, 2008 for 1 or 2, and 3 or 4 bedrooms are \$5,650.00 and \$6,000.00 respectively per dwelling unit. The FY09 budget of \$350,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 57% from FY08 budget. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in residential subdivisions.

Sewer Tapping Fees for final plats approved after February 5, 2008 for 1 or 2, and 3 or 4 bedrooms are \$5,376 and \$6,000 respectively per dwelling unit. Tapping Fees for final plats approved before February 5, 2008 are \$4,480.00 and \$5,000.00 respectively per dwelling unit. The FY09 budget of \$300,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 55% from the FY08 budget. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in residential subdivisions.

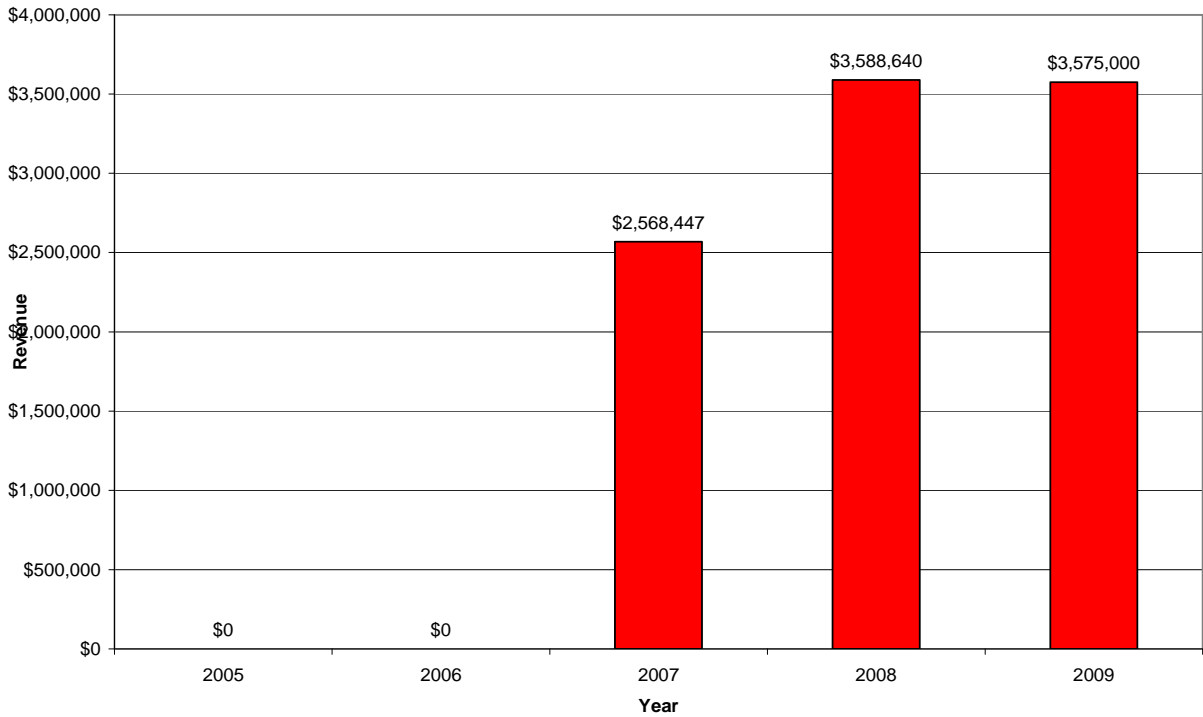
Connection Fees Revenue



5. Home Rule Sales Tax

The Village of Algonquin is a home rule municipality. State statutes allow home rule municipalities the ability of imposing an additional sales tax on all retail sale items except certain food, drugs and licensed vehicles. As of July 1, 2006, a home rule sales tax of .75% was implemented in the Village. For FY09, a portion of these revenues will be allocated to the Water & Sewer Improvement and Construction Fund to partially finance the completion of the Phase 6 expansion of the Sewer Treatment Plant and other capital projects. The FY09 budget in this fund for Home Rule Sales Tax is \$3,575,000.

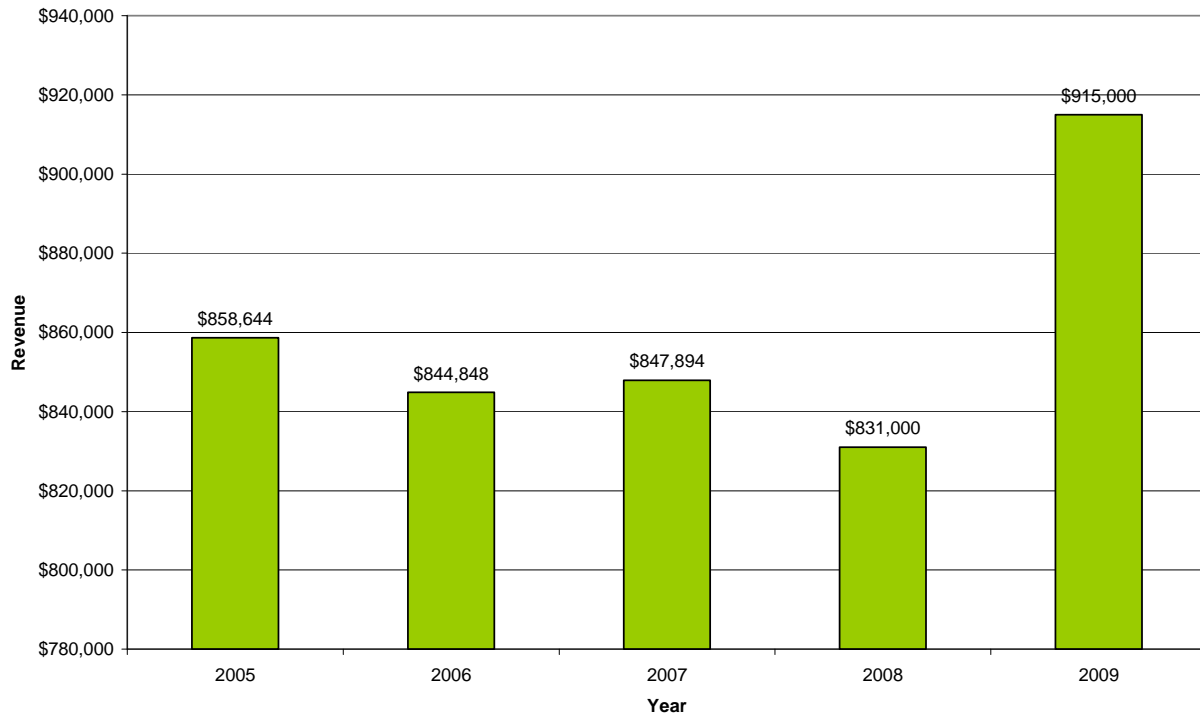
Home Rule Sales Tax Revenue



D. Motor Fuel Tax Fund

This is a state shared revenue source that is based on state taxes collected on gasoline and diesel fuels. The revenue is affected by the consumption of motor fuels and is sensitive to fluctuation in fuel prices when increasing prices may curtail the use of motor vehicles. The state distribution to municipalities is based on population and the funds can be used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the use of these funds. The IML monitors collections and distributions received by local governments from the Illinois Department of Transportation. The FY09 per capita amount has been estimated at \$28.90 which is 1% higher than estimated for the FY08 budget. As explained earlier, population in the village was expected to increase by approximately 9.4%. Algonquin also participates in the state's High Growth City Distribution which will result in additional funds of \$33,500 and total budgeted distributions of \$915,000. This would be an increase of 10% from the FY08 budget.

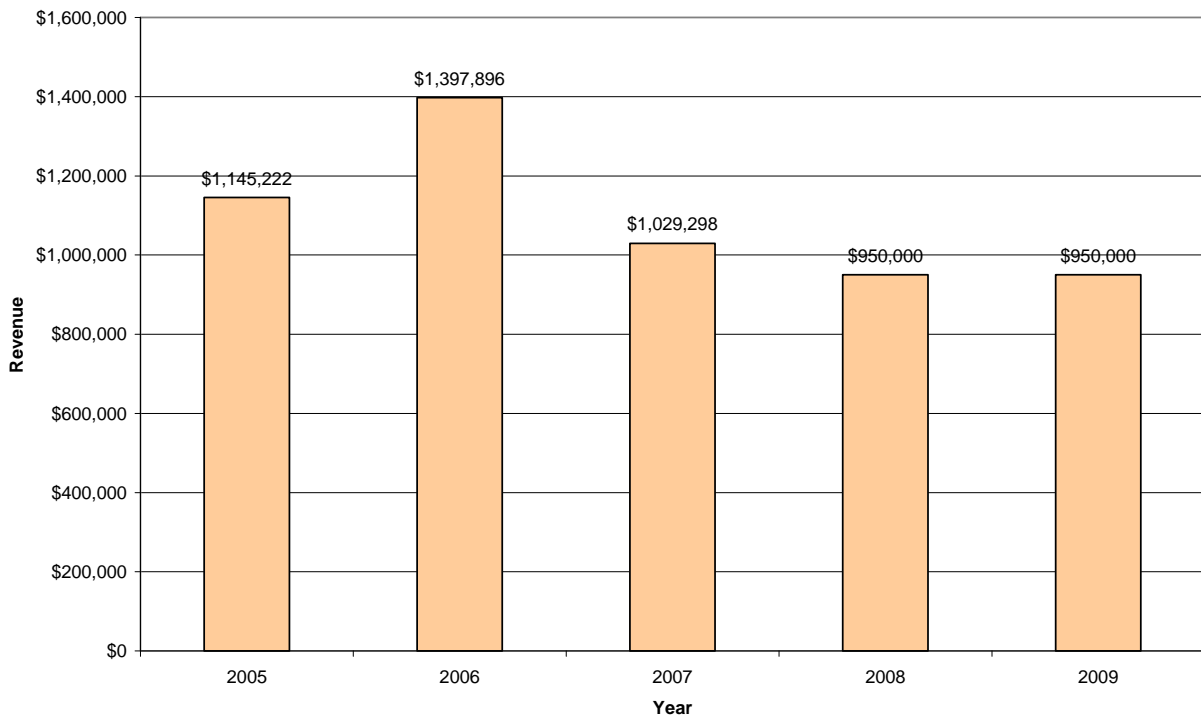
Motor Fuel Tax Fund Revenues



E. Street Improvement Fund

The FY09 budget for Utility Tax is \$950,000 from the 4% tax on electric kilowatt usage and a 1% use tax billed on natural gas therm usage which was implemented on July 1, 2006. Since growth in the Village has slowed, changes in the Utility Tax amounts depend on energy usage by existing customers and extreme temperatures. The Telecommunications Tax has been administered by the State of Illinois Department of Revenue since January 1, 2003 as part of the Simplified Municipal Telecommunications Tax. The tax is remitted only to the participating municipalities. The receipts have been flat or slowly declining since FY04 with reductions of 15% and 9% in FY05 and FY06 followed by an increase of 7.5% for FY07. The estimated actual for FY08 is even with the budget. It appears that competition has impacted pricing but there is no information available for analysis. The FY09 budget of \$450,000 is 14.0% below the budget for FY08. The allocation of Home Rule Sales Tax for FY09 is \$400,000. There was no allocation made to this fund in FY08. The FY09 fund revenues of \$1,823,000 is 23% higher than FY08 and is attributable to the Home Rule Sales Tax revenue.

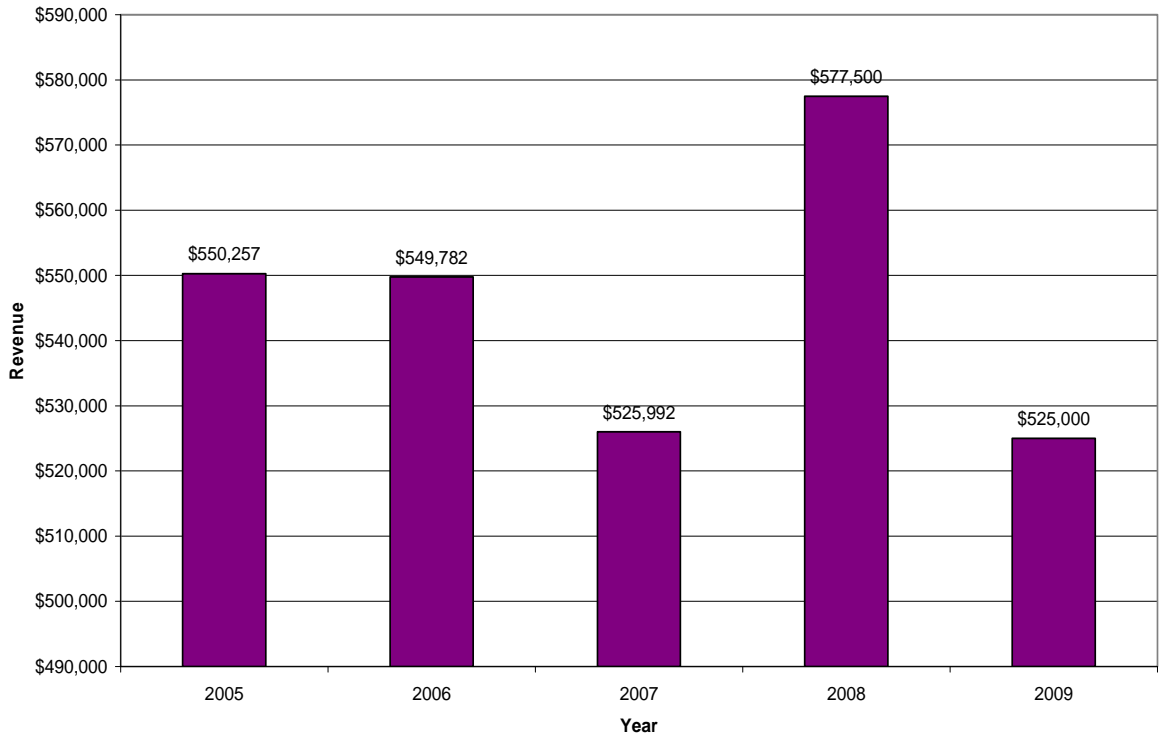
Utility Tax



F. Insurance Fund

The real estate tax budget of \$525,000 is 9% less than the FY08 budget and estimated actual. These revenues provide for the liability insurance of the Village which is anticipated to be lower this year.

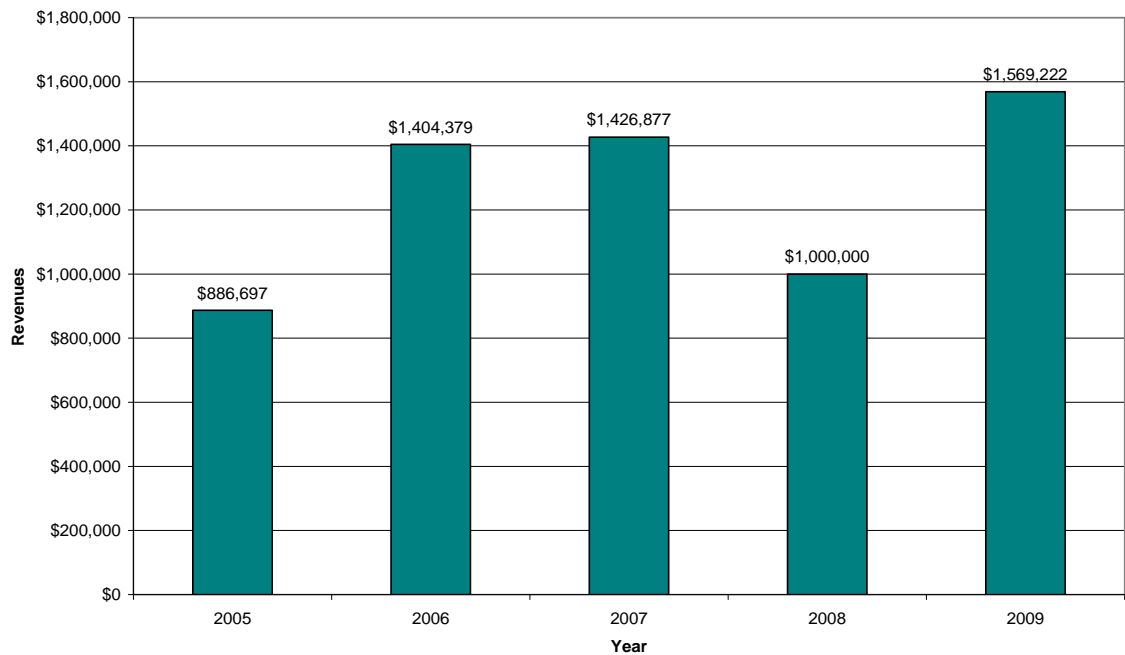
Insurance



G. Police Pension Fund

The major revenues in this fund fall into three categories. The employer contribution of \$676,900 is determined by an independent actuarial study which is conducted annually. This amount is the basis of the tax levy which becomes the employer contribution to the Pension Fund. Investment income of \$527,300 is estimated by an analysis of existing investments and the current market conditions which influence the expected return on investment. The final major revenue of \$365,000 is contributions from officer salaries at 9.91% which is set by statute. The total FY09 revenue budget is an increase of 17.6% over the FY08 budget.

Police Pension Fund Revenues

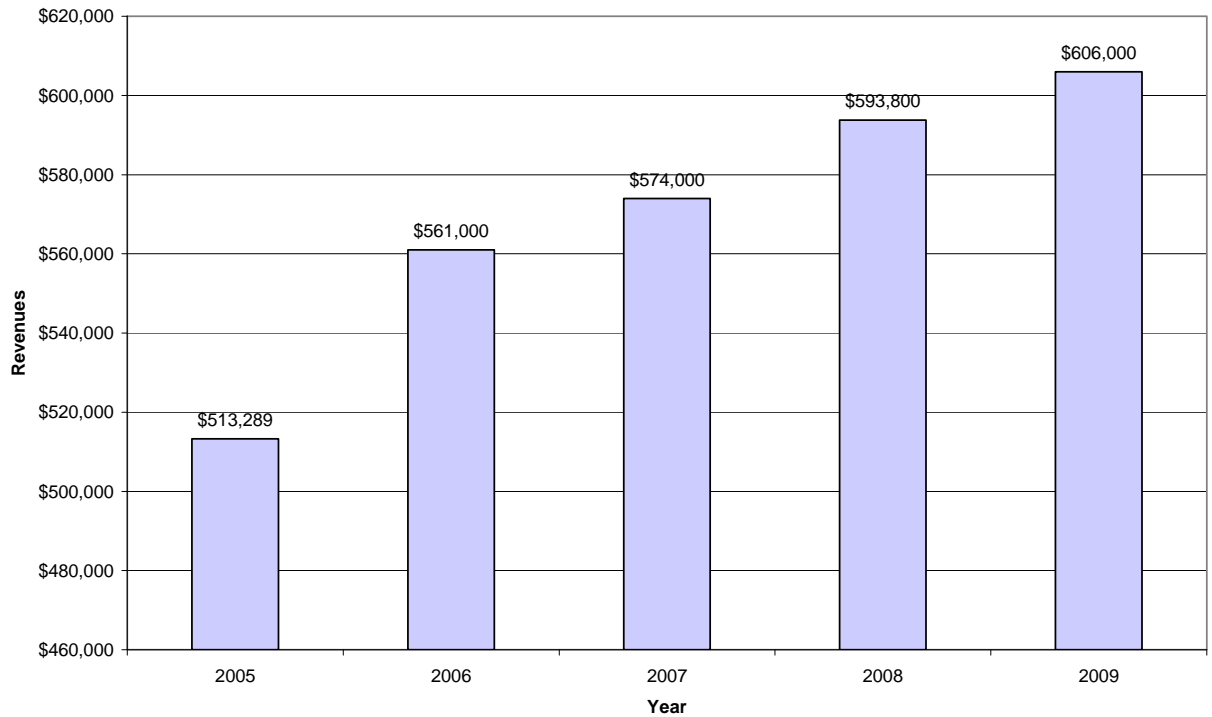


H. Debt Service Funds

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 \$475,800 coming from the Water & Sewer Operating Fund.

The budgeted debt service transfer from the General Fund is \$606,000 which is 2% higher than the FY08 budget.

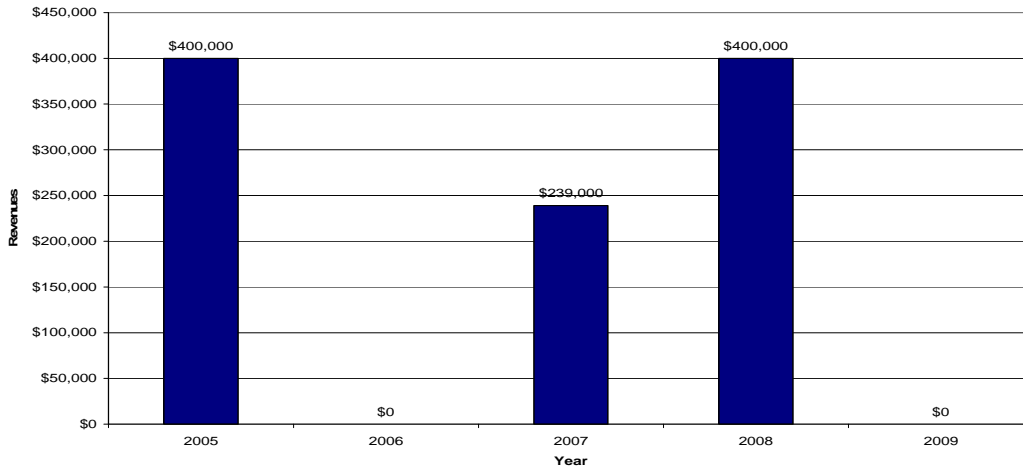
Debt Service Fund Revenues



I. Park Fund

The construction of Spella Park began in FY08 and was assisted, in part, by a grant from Illinois Department of Natural Resources. The budget for FY09 donations from home permits this FY is modest at \$50,000.

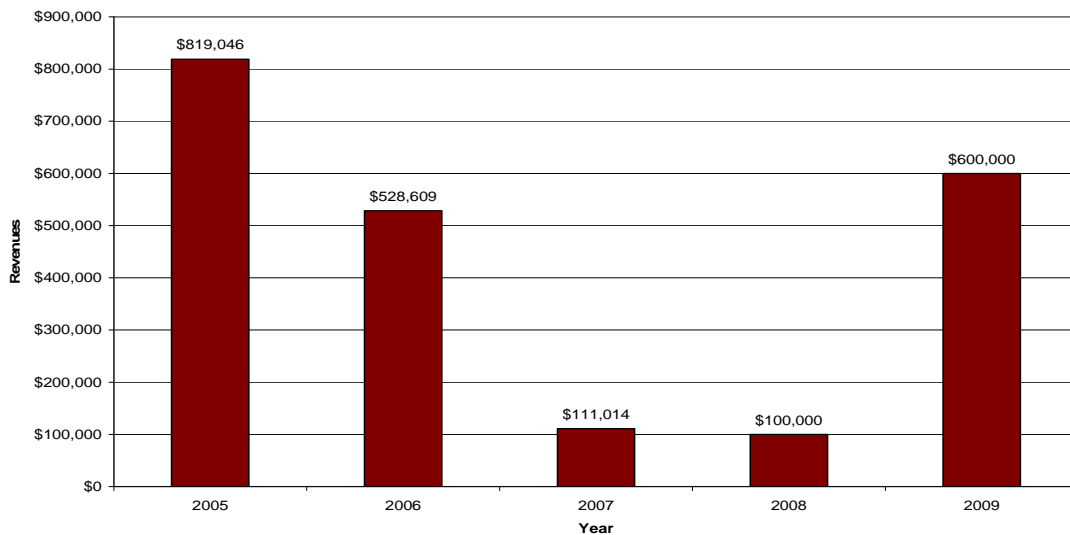
Park Grants



J. School Donation Fund

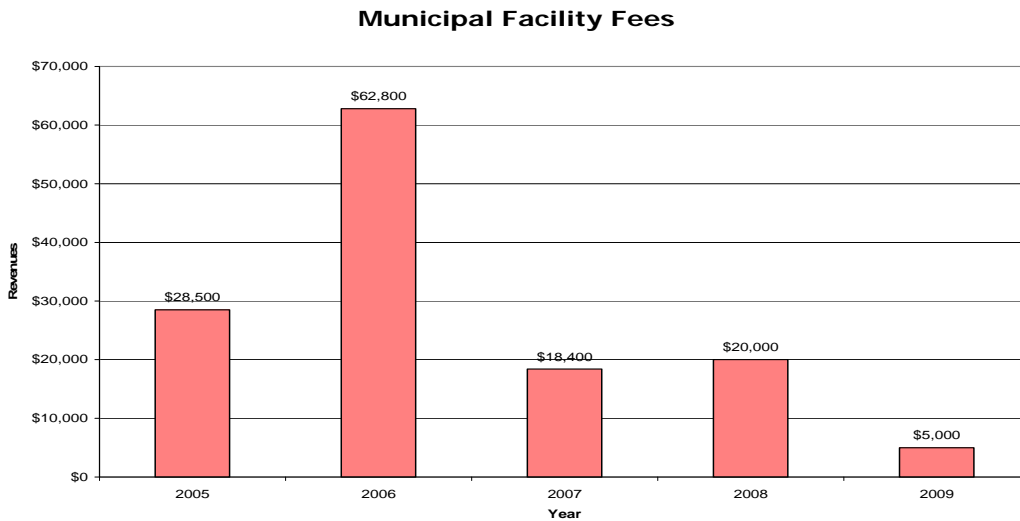
School Impact Fees are collected by the Village according to our ordinances and paid to the School Districts upon request. The FY09 budget of \$600,000 is 70% less than last year and reflects the slow down in new home construction.

School Donation Impact Fees



K. Village Construction Fund

There is no construction planned in this fund during FY09. The budget for Municipal Facility Fees is \$5,000 which is 25% of the budget for FY08 reflecting fewer permits for new homes. Transfers have been budgeted this FY from the General Fund and the Hotel Tax Fund totaling \$392,000 which will augment cash reserves for the expansion of Village Hall in 3 or 4 years.



L. Hotel Tax Fund

The hotel tax is 5% of hotel room billings and the FY09 budget is \$80,000 which is equal to the FY08 budget but 20% less than the FY08 estimated actual which reflects a slowing in the local economy.



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 of at least 25% with a future goal of 50% of the total General Corporate Fund annual budgeted expenditures. The reserve shall be the minimum cash and cash equivalent unencumbered monies created and maintained to provide the capacity to:

- a. offset unexpected downturns or revision in any general corporate fund revenue.
- b. provide a sufficient cash flow for daily financial needs at all times.
- c. offset unexpected increases in general corporate fund expenditures.

The Village will maintain a Vehicle Replacement Cash Reserve with the funds designated for replacement of vehicles (with the exception of police squad cars) in the General Fund. The intention is to smooth the impact of vehicle purchases with annual monies set aside to provide funds for the actual replacement of vehicles as follows:

- a. The replacement schedule with values will be determined by the Internal Services Superintendent.
- b. The funding source will not increase tax rates or debt burden.
- c. The initial funding will come from unencumbered cash surpluses that exceed the requirements for a 25% operating cash reserve. The FY09 transfer budget is \$257,500.
- d. Funds for purchases will come from the Replacement Cash Reserve.

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 25% of the total Water and Sewer Operating Fund annual budgeted expenditures.

The Village will maintain a Village Construction Fund operating cash reserve for the construction of village facilities other than water & sewer related structures. Funding is provided from a Municipal Facility Fee on new home permits as well as transfers from the General Fund that will not impair the cash reserve policy of the General Corporate Fund. The FY09 transfer budget is \$350,000. The cash reserve is expected to assist the pay-as-you go policy as referenced in section 12. Debt Administration.

If fund balances are used to support one-time capital and one-time non-operating expenditures, the funds must be specifically budgeted by the Village Board.

3. Contingencies

The annual budget may contain funds set aside for contingency purposes not to exceed 10% 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 FY09 expenditure budget contains a \$750,000 working capital contingency designed to provide funding in the event of emergency needs and/or to maintain the cash reserve in the General Corporate Fund which has been challenging due to the budget difficulties in the State of Illinois. While the economy in the State has improved recently based on the per capita allocation in FY07 and FY08 and the estimate for FY09, the State has continued to manage its cash flow matters by delaying payment of the income tax allocations in recent years. The contingency may be necessary in the event that the delay in payment of the allocations continues or expands to longer periods of time.

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 administrative regulation.
- d. Services will parallel and adjust to the Village's inelastic revenue sources in order to maintain the highest level of service. During period of economic upturn, long term expansion of core services will be limited to the anticipated increase of those sources.
- e. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.
- f. Annual operating budgets should provide for adequate design, construction, maintenance and replacement of the Village's capital plant and equipment.
- g. A performance based employee compensation package consistent with sound economic policies of the Village of Algonquin is maintained to recruit and to retain qualified employees.

8. Cash Management

- a. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the

policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.

- b. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
- c. In order to maximize interest earnings, the Village commingles the cash of all funds with the exception of the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- d. Criteria for selecting investments and the order of priority are:
 - i. Legal - The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
 - ii. Safety - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
 - iii. Liquidity - This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the need for unexpected funds occur occasionally.
 - iv. Yield – This is the potential dollar earnings an investment can provide, and is sometimes described as the rate of return.
 - v. All monies that are due to the Village shall be collected as soon as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.

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

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

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

General Fund – the General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is divided into the following functional areas:

Village Board/Clerk/Commissions/Committees
General Services Administration
Police Department

Public Works Department
Community Development Department

Special Revenue Funds – the Special Revenue Funds are used to account for the accumulation of revenues that are legally restricted to expenditures for specific purposes. The special revenue funds include 1) Motor Fuel Tax Fund – accounts for motor fuel tax revenues and expenditures for the maintenance and construction of street related purposes/programs and capital projects authorized by the Illinois Department of Transportation. Financing is provided from the Village’s share of State motor fuel taxes. 2) Community Development Block Grant Fund - accounts for the use of State 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 transfers from the General Fund and Cemetery Trust Fund.

Debt Service Funds – the Debt Service Fund accounts for the accumulation of resources for the payment of general obligation/alternate bond 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 are financed by cash reserves, debt issuance, and/or development fees. Village expansion projects in the enterprise fund are accounted for in the Water and Sewer Improvement and Construction Fund with funding from debt issuance, developer tapping fees, and the allocation from the home rule sales tax and donations.

Enterprise Fund – Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, with the intent that the cost of providing goods or services to the general public on a continuing basis be financed through user charges. The Water and Sewer Operating Fund accounts for 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, water and sewer operations, maintenance, financing, related debt service and billing and collection.

Internal Service Funds – The Vehicle Maintenance Fund accounts for the fueling, repair and maintenance of Village vehicles and equipment. The Building Maintenance Services Fund accounts for the maintenance of the buildings, equipment and fixtures (plumbing, heating,

etc.). Activities necessary to provide such services include, but are not limited to, administration, operations, maintenance, financing, and related billing and collection.

Fiduciary Funds – The Police Pension Fund is a pension trust fund that was established to account for benefits to be provided to Police Officers.

10. **Basis of Accounting**

Basis of accounting refers to the timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All governmental and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available and expenditures are reported when the fund liability is incurred. A sixty day availability period is used for the majority of the Village's governmental fund revenues.

The financial statements of the enterprise and pension trust funds reflect the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the liability is incurred.

Because the budget is prepared on a cash basis while the financial statements are prepared on a modified accrual (governmental funds) and accrual (enterprise and pension trust funds) basis, certain differences between the two methods need to be explained. The most significant differences are 1) depreciation expense – the budget (cash) basis does not recognize depreciation expense and will, therefore, result in higher fund balance/retained earnings than the accrual basis when adjusting for depreciation expense; 2) purchase of capital items – the cash basis recognizes the full cost of a capital asset when it is purchased rather than depreciating it over time and will, therefore, result in a lower fund balance/retained earnings than the accrual basis when adjusting for the purchase of capital items; 3) revenue accruals – the cash basis does not recognize year end revenue accruals and will, therefore, result in a lower fund balance/retained earnings than the accrual basis when adjusting for year end revenue accruals; and 4) debt service principal payments and receipt of long-term debt proceeds – the GAAP basis of accounting used in proprietary funds does not report these transactions in operations while the opposite is true under our budgetary basis of accounting. The cash basis treatment of debt service principal payments will result in lower fund balance/retained earnings while the cash basis treatment of debt proceeds will result in higher fund balance/retained earnings.

Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by Fund.

- a. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- b. Annually, the Village will seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.
- c. The Village will promote full disclosures in its annual financial statements and its bond presentations.

11. Debt Administration

As of May 1, 2008, the Village has one (1) Revenue Bond outstanding with a principal balance of \$225,000 outstanding and six (6) General Obligation/Alternate Bonds outstanding with a principal total of \$19,401,887. 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 bond issues:

- b. The Village issued \$2,335,000 GO Refunding Bond Series 2001A (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%. The bonds refunded Revenue Bond Series 1993 which financed extension and improvement of the combined waterworks and sewerage system of the Village. The tax levy for debt payment is abated annually and the revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal balance as of May 1, 2008 is \$1,410,000.
- c. The Village issued \$1,910,000 GO Refunding Bond Series 2001B (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%. The bonds refunded a portion of Algonquin/Randall Road Corridor Business District Development Obligations, Series 1995 which had financed the construction of Village Hall. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal balance as of May 1, 2008 is \$715,000.
- d. The Village issued \$1,560,000 Waterworks and Sewerage Revenue Refunding Bond Series 2002 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 1st and April 1st, commencing April 1, 2002, at rates of 2.80% to 3.80%. The bonds refunded Revenue Bonds Series 1992 which, in turn, had refunded Series 1985 and 1988. The original bonds had financed water system improvements for the combined waterworks and sewerage system. Revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal balance as of May 1, 2008 is \$225,000. This bond will be retired during FY09.

- e. The Village issued \$3,090,000 GO (Alternate Revenue Source) Bond Series 2002A 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 1st and April 1st commencing October 1, 2002, at rates of 4.0% to 4.60%. These bonds and Series 2002B were issued to finance the construction and equipping of a new Public Works Facility. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal balance as of May 1, 2008 is \$3,035,000.
- f. The Village issued \$1,708,794 GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B 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. These bonds and Series 2002A were issued to finance the construction and equipping of a new Public Works Facility. Bond Series 2005B refunded this Bond Series and redemption will occur on April 1, 2012. The principal balance as of May 1, 2008 is \$2,331,887. Funds for the call are in escrow.
- g. The Village issued \$9,000,000 GO Sewer Bond Series 2005A dated December 15, 2005 with principal maturing April 1, 2006-2021, amounts ranging from \$25,000 to \$875,000, interest payable semi-annually each October 1st and April 1st, commencing October 1st, 2006, at rates of 3.5% to 4.15%. The bonds were issued to finance Phase 6 of the expansion of the Village's sewerage treatment plant. It is expected that the tax levy for debt payment will be abated annually with Water & Sewer Improvement and Construction Fund revenues from tap-on fees and home rule sales tax providing funds for the debt service. The principal balance as of May 1, 2008 is \$8,975,000.
- h. The Village issued \$2,935,000 GO Refunding Bond Series 2005B dated January 1, 2006 with principal maturing April 1, 2016-2020, amounts ranging from \$535,000 to \$650,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2006, at rates of 3.875% to 3.95%. The bonds were issued to refund the Village's GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B and pay the costs of issuing the 2005B Bonds. The proceeds from the issue paid issuance costs and the balance went to an escrow account. The initial years of interest will be paid from escrow fund investment income until 2012 when Series 2002B will be called and the Village will make the remaining payments. The tax levy for debt payment is planned to be abated annually and sales tax revenues from the General Fund will be used when the Village makes the payments for debt service payments. The principal balance as of May 1, 2008 is \$2,935,000.

The annual debt service requirements to retire all obligations as of April 30, 2008 is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	880,000	708,526	1,588,526
2010	950,000	671,722	1,621,722
2011	955,000	630,494	1,585,494
2012	1,000,000	589,548	1,589,548
2013	1,060,000	545,916	1,605,916
2014	1,125,000	501,216	1,626,216
2015	1,200,000	453,742	1,653,742
2016	1,539,002	648,390	2,187,392
2017	1,555,947	628,289	2,184,236
2018	1,583,757	605,629	2,189,386
2019	1,665,851	591,735	2,257,586
2020	1,704,620	562,656	2,267,276
2021	1,107,710	458,360	1,566,070
2022	775,000	134,950	909,950
2023	800,000	103,562	903,562
2024	850,000	71,162	921,162
2025	875,000	36,312	911,312
Total	<u>19,626,887</u>	<u>7,942,209</u>	<u>27,569,096</u>

This debt service schedule includes both Series 2002B and 2005B. There is an escrow account with investments that will retire Series 2002B at maturity.

<u>Legal Debt Margin</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Assessed Valuation - 2002					
Assessed Valuation - 2003	<u>\$ 747,072,297</u>				
Assessed Valuation - 2004		<u>\$ 834,437,331</u>			
Assessed Valuation - 2005			<u>\$ 947,091,750</u>		
Assessed Valuation - 2006				<u>\$ 1,038,991,569</u>	
Assessed Valuation - 2007					<u>\$ 1,115,890,792</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 64,434,986	\$ 71,970,220	\$ 81,686,663	\$ 89,613,023	\$ 96,245,581
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 9,567,542</u>	<u>\$ 9,107,882</u>	<u>\$ 20,548,530</u>	<u>\$ 20,054,767</u>	<u>\$ 19,471,888</u>
Legal Debt Margin	<u>\$ 54,867,444</u> *	<u>\$ 62,862,338</u> *	<u>\$ 61,138,133</u> *	<u>\$ 69,558,256</u> *	<u>\$ 76,773,693</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 debt.*

**VILLAGE OF ALGONQUIN
BUDGET SUMMARY
FISCAL YEAR 2008-2009**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>SURPLUS (DEFICIT)</u>
GENERAL			
General	18,987,700	18,987,700	-
Insurance	537,000	537,000	-
TOTAL	<u>19,524,700</u>	<u>19,524,700</u>	<u>-</u>
CAPITAL PROJECTS			
MFT	940,000	346,600	593,400
Park	66,000	282,600	(216,600) 1
Street Improvement	1,823,000	3,596,000	(1,773,000) 2
Water & Sewer Improvement & Construction	4,261,000	1,874,500	2,386,500
Village Construction	399,000	-	399,000
TOTAL	<u>7,489,000</u>	<u>6,099,700</u>	<u>1,389,300</u>
WATER & SEWER ENTERPRISE			
Water & Sewer Operating	5,549,600	5,495,670	53,930
TOTAL	<u>5,549,600</u>	<u>5,495,670</u>	<u>53,930</u>
SPECIAL REVENUE			
Cemetery	39,200	39,200	-
Swimming Pool	229,200	229,200	-
Cemetery Trust	8,000	5,200	2,800
Community Development	4,000	-	4,000
School Donation	602,000	603,000	(1,000) 3
Cul De Sac	34,000	34,000	-
Hotel/Motel	87,000	87,000	-
TOTAL	<u>1,003,400</u>	<u>997,600</u>	<u>5,800</u>
BOND & INTEREST			
Water & Sewer Bond & Interest	500,800	870,000	(369,200) 4
Water & Sewer Bond Reserve	20,000	20,000	-
Water & Sewer Bond Depreciation	4,000	4,000	-
Debt Service	630,000	608,000	22,000
TOTAL	<u>1,154,800</u>	<u>1,502,000</u>	<u>(347,200)</u>
INTERNAL SERVICE			
Vehicle Maintenance	1,074,600	1,074,600	-
Building Services	777,700	777,700	-
TOTAL	<u>1,852,300</u>	<u>1,852,300</u>	<u>-</u>
PENSION TRUST			
Police Pension	1,662,000	298,000	1,364,000
TOTAL	<u>1,662,000</u>	<u>298,000</u>	<u>1,364,000</u>
TOTAL ALL FUNDS	<u>38,235,800</u>	<u>35,769,970</u>	<u>2,465,830</u>

1 - Spella Park wetland mitigation project is being funded from fund balance

2 - Street projects are being partially funded from fund balance

3 - School Impact payments are being partially funded from fund balance

4 - Debt service payments partially funded from fund balance

Village of Algonquin
2007-2009 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2007 Actual	* 2008 Budgeted	* 2009 Budgeted	2007 Actual	* 2008 Budgeted	* 2009 Budgeted
Financial Sources:						
Property Tax	\$ 4,720,450	\$ 5,144,500	\$ 5,581,000	\$ -	\$ -	\$ -
Sales Tax	6,216,696	7,030,000	7,250,000	-	-	-
Other Taxes	3,388,229	3,468,500	3,841,300	1,890,162	1,555,000	2,795,000
Licenses and Permits	798,701	977,000	985,000	-	-	-
Intergovernmental, Grants, Contributions	275,433	142,000	127,000	1,429,711	3,531,000	660,000
Charges for Services & Uses	675,560	596,840	606,100	139,995	179,080	193,200
Fines, Fees and Forfeitures	529,982	552,000	900,800	54,000	-	12,000
Interest	257,336	227,470	216,500	193,233	123,400	95,250
Miscellaneous	36,106	12,000	17,000	40,231	19,850	17,350
Total Estimated Financial Sources	\$ 16,898,493	\$ 18,150,310	\$ 19,524,700	\$ 3,747,332	\$ 5,408,330	\$ 3,772,800
Expenditures:						
General Government	\$ 3,446,478	\$ 3,932,195	\$ 4,009,560	\$ 508,517	\$ 2,307,130	\$ 913,400
Public Safety	6,322,486	7,286,855	8,124,750	-	-	-
Public Works	726,940	650,740	675,850	-	-	-
Streets Department	1,950,703	2,108,100	2,216,530	478,242	2,266,400	1,051,600
Culture and Recreation	1,322,383	1,544,590	1,564,200	53,532	271,300	90,600
Debt Service	184,086	124,840	-	-	-	-
Water & Sewer	-	-	-	-	-	-
Miscellaneous	-	1,122,240	1,092,760	-	-	-
Capital Outlay	450,438	772,450	830,650	2,075,455	1,547,500	3,117,000
Total Budget:	\$ 14,403,514	\$ 17,542,010	\$ 18,514,300	\$ 3,115,746	\$ 6,392,330	\$ 5,172,600
Excess of revenues or (expenditures)	2,494,979	608,300	1,010,400	631,586	(984,000)	(1,399,800)
Transfers In/Out	(611,081)	(608,300)	(1,010,400)	37,081	14,500	9,400
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,883,898	-	-	668,667	(969,500)	(1,390,400)
Fund Balance - May 1	\$ 4,811,363	\$ 6,695,261	\$ 6,695,261	\$ 4,218,162	\$ 4,886,829	\$ 3,917,329
Fund Balance - April 30	\$ 6,695,261	\$ 6,695,261	\$ 6,695,261	\$ 4,886,829	\$ 3,917,329	\$ 2,526,929

* The Fund Balance was determined by using budgeted figures for 2008 and 2009

**Village of Algonquin
2007-2009 Summary of Estimated Financial Sources and Uses**

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2007 Actual	* 2008 Budgeted	* 2009 Budgeted	2007 Actual	* 2008 Budgeted	* 2009 Budgeted
Financial Sources:						
Property Tax	\$ -	\$ -		\$ -	\$ -	\$ -
Sales Tax	2,568,447	3,809,500	3,575,000	-	-	-
Other Taxes	-	-		-	-	-
Licenses and Permits	-	-		-	-	-
Intergovernmental, Grants, Contributions	1,090	-	225,000	821,442	822,550	1,046,900
Charges for Services & Uses	5,542,380	6,500,950	5,879,000	1,010,582	1,585,640	1,852,300 **
Fines, Fees and Forfeitures	67,967	85,500	76,500	-	-	-
Interest	577,561	119,600	63,100	343,765	147,600	26,000
Miscellaneous	159,781	-	17,000	445,846	530,950	620,100
Total Estimated Financial Sources	\$ 8,917,226	\$ 10,515,550	\$ 9,835,600	\$ 2,621,635	\$ 3,086,740	\$ 3,545,300
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety	-	-	-	186,478	272,000	298,000
Public Works	-	-	-	1,011,087	1,530,640	1,810,985 **
Streets Department	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service	578,495	885,000	1,252,000	690,798	713,500	608,000
Water & Sewer	(261,031)	4,810,450	5,561,870	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	7,212,899	7,093,500	1,230,500	10,738	55,000	41,315
Total Budget:	\$ 7,530,363	\$ 12,788,950	\$ 8,044,370	\$ 1,899,101	\$ 2,571,140	\$ 2,758,300
Excess of revenues or (expenditures)	1,386,863	(2,273,400)	1,791,230	722,534	515,600	787,000
Transfers In/Out	-	-	-	574,000	593,800	392,000
Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,386,863	(2,273,400)	1,791,230	1,296,534	1,109,400	1,179,000
Fund Balance - May 1	\$ 73,193,829	\$ 74,580,692	\$ 72,307,292	\$ 10,361,147	\$ 11,657,681	\$ 12,767,081
Fund Balance - April 30	\$ 74,580,692	\$ 72,307,292	\$ 74,098,522	\$ 11,657,681	\$ 12,767,081	\$ 13,946,081

* The Fund Balance was determined by using budgeted figures for 2008 and 2009

** Includes addition of a new Building Services Fund

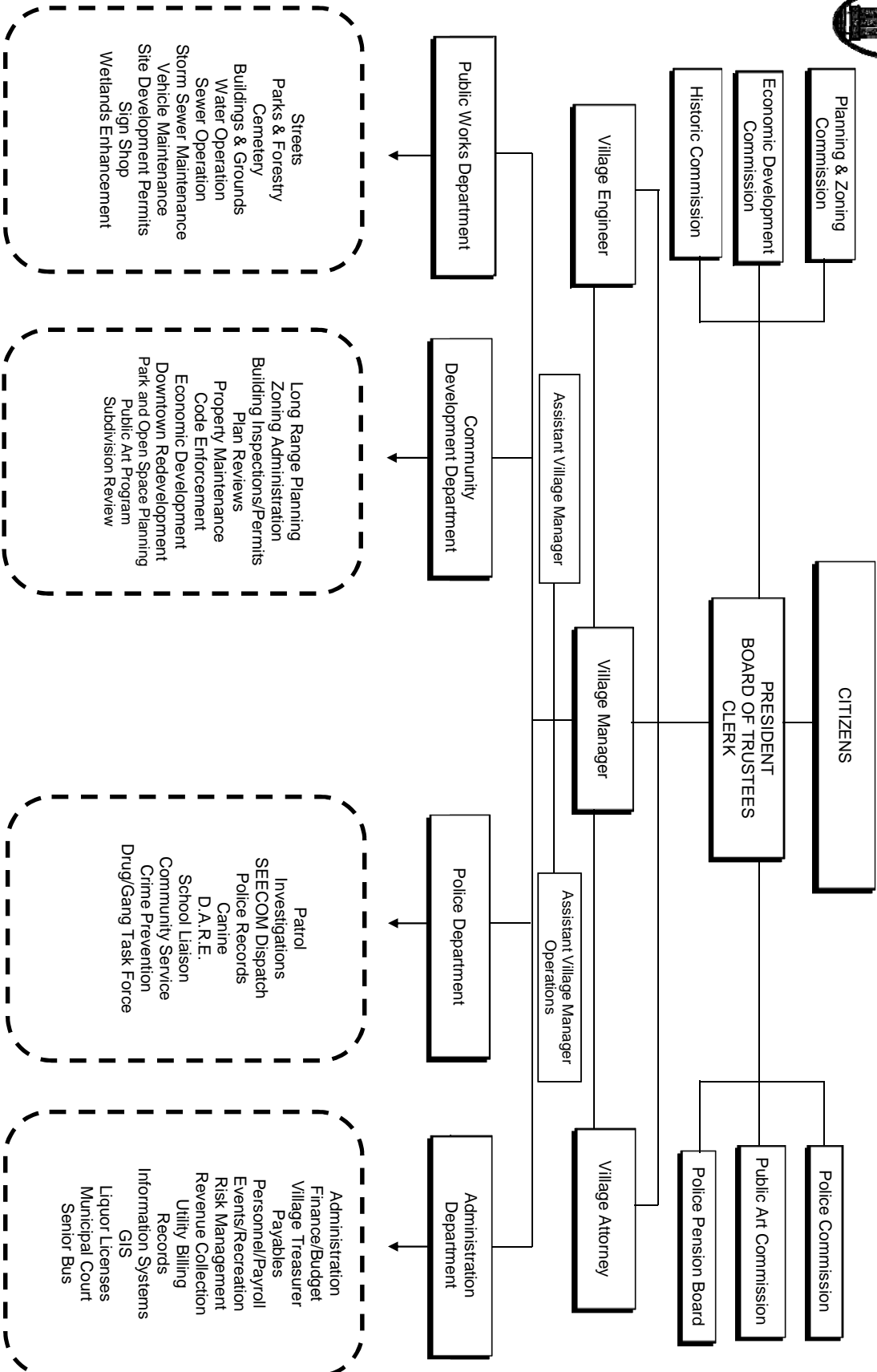
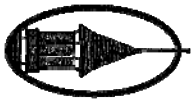
**Village of Algonquin
FY 2009 Annual Budget
Fund Balance Projections**

	* Projected Fund Balance at 05/01/08	FY 2009 Revenues	FY 2009 Expenditures	Projected Fund Balance at 04/30/09
General Fund	7,149,902	18,987,700	18,987,700	7,149,902
Cemetery Fund	20,954	39,200	39,200	20,954
Motor Fuel Fund	507,790	940,000	346,600	1,101,190
Street Improvement Fund	1,852,449	1,823,000	3,596,000	79,449 **
Swimming Pool Fund	6,776	229,200	229,200	6,776
Park Fund	241,275	66,000	282,600	24,675
W & S Operating Fund	69,372,519	5,549,600	5,495,670	69,426,449
W & S Bond Interest Fund	1,017,953	500,800	870,000	648,753
W & S Bond Reserve Fund	266,153	20,000	20,000	266,153
W & S Depreciation Fund	154,361	4,000	4,000	154,361
W & S Improvement & Construction Fund	599,417	4,261,000	1,874,500	2,985,917
Cemetery Trust Fund	238,113	8,000	5,200	240,913
Community Development Fund	290,370	4,000	-	294,370
School Donation Fund	57,524	602,000	603,000	56,524
Cul De Sac Fund	826,747	34,000	34,000	826,747
Village Construction Fund	80,502	399,000	-	479,502
Insurance Fund	429,213	537,000	537,000	429,213
Hotel Tax Fund	293,556	87,000	87,000	293,556
Building Services Fund	-	777,700	777,700	-
Vehicle Maint. Service Fund	88,164	1,074,600	1,074,600	88,164
Police Pension Fund	8,643,686	1,662,000	298,000	10,007,686
Debt Service Fund	3,931,146	630,000	608,000	3,953,146
TOTALS	96,068,570	38,235,800	35,769,970	98,534,400

* Projected Fund Balance at 05/01/08 is estimated actual

** The Fund Balance in the Street Improvement Fund was built up in FY08 for the funding of the projects in FY09.

VILLAGE OF ALGONQUIN 2008/2009 ORGANIZATIONAL CHART



**Village of Algonquin
Fiscal Year 2008-2009 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 2005- 2006	FY 2006- 2007	FY 2007- 2008	FY 2008- 2009	Change FYE09 vs. FYE08
Administration					
Full Time Employees	17	18	18	19	+1
Part Time Employees	5	5	5	4	-1
Police					
Full Time Employees	62	55*	60	60	0
Part Time Employees	4	4	4	4	0
Public Works Administration					
Full Time Employees	9.5	9.5	7.5	7	-.5
Part Time Employees	2	2	2	2	0
Streets					
Full Time Employees	14	14	15	15	0
Part Time Employees	3	3	3	4	+1
Parks and Forestry					
Full Time Employees	14	14	15	15	0
Part Time Employees	6	8	8	8	0
Community Development					
Full Time Employees	12	12	12	12	0
Part Time Employees	0	1	1	1	0
Water and Sewer Operating					
Full Time Employees	21	21	22	22	0
Part Time Employees	5	5	5	5	0
Vehicle Maintenance					
Full Time Employees	4.5	4.5	4	5	+1
Part Time Employees	0	0	0	0	0
Building Services					
Full Time Employees	0	0	3.5	4	+.5
Part Time Employees	0	0	1	1	0
Swimming Pool					
Full Time Employees	0	0	0	0	0
Part Time Employees	25	35	35	36	+1
Total Full-Time Employees	154	148	157	159	+2
Total Part-Time Employees	50	63	64	65	+1
Grand Total	205	211	221	224	+3

*The number of full-time employees in the Police Department was reduced by seven employees from FY 2005-2006 to FY 2006-2007, due to the transfer of the Telecommunicator function from the Village to SEECOM, the consolidated dispatch agency that was put into operation in 2005 to serve Algonquin and other surrounding communities.

Fiscal Year 2008-2009 Budget GENERAL FUND TOTALS

	<u>2008-2009 figures</u>
<u>Revenue</u>	\$ 18,987,700.00
<u>Expenditures By Department</u>	
Administration	\$ 2,770,840.00
Police	\$ 8,293,590.00
Public Works Admin.	\$ 675,850.00
Streets	\$ 2,324,440.00
Parks & Forestry	\$ 1,923,000.00
Community Development	\$ 1,383,470.00
Long-Term Debt	\$ -
Multidepartmental	\$ 1,616,510.00
TOTAL:	\$ 18,987,700.00
<hr/>	
Difference	\$ -

RESULT = A BALANCED BUDGET

REVENUES General Fund

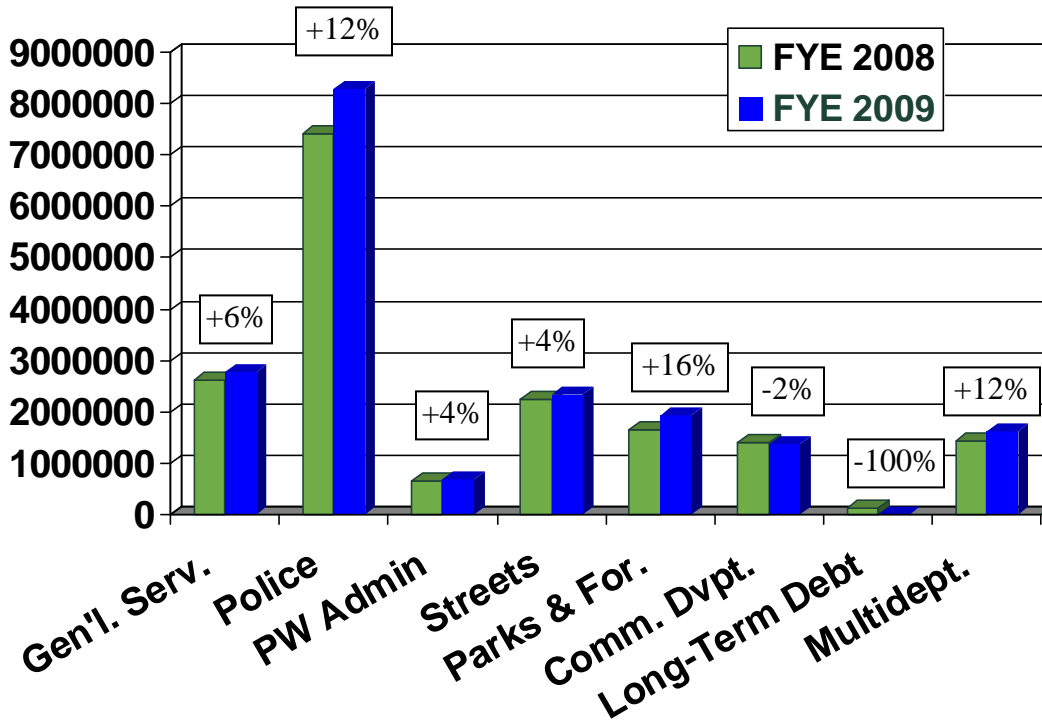
		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
General Fund						
Sales Tax						
01.31010	Sales Tax	\$ 4,105,890.08	\$ 5,447,461.43	\$ 6,216,696.20	\$ 7,030,000.00	\$ 7,250,000.00
Total		\$ 4,105,890.08	\$ 5,447,461.43	\$ 6,216,696.20	\$ 7,030,000.00	\$ 7,250,000.00
Income Tax						
01.31020	Income Tax	\$ 2,231,052.91	\$ 2,493,391.09	\$ 2,766,038.84	\$ 2,825,000.00	\$ 3,158,300.00
01.31590	Personal Prop. Repl. Tax - Twp.	4,350.58	6,121.90	7,850.91	6,500.00	8,000.00
01.31591	Personal Prop. Repl. Tax - St.	38,246.44	49,350.54	53,624.27	52,000.00	60,000.00
Total		\$ 2,273,649.93	\$ 2,548,863.53	\$ 2,827,514.02	\$ 2,883,500.00	\$ 3,226,300.00
Community Development Fees						
01.31050	Building Permits	\$ 1,464,213.01	\$ 998,185.09	\$ 661,067.36	\$ 850,000.00	\$ 850,000.00
01.31051	Site Development Fee	14,550.00	7,400.00	4,750.00	9,000.00	10,000.00
01.31052	Public Art Impact Fee	0.00	532.53	6,006.00	2,000.00	6,600.00
01.31060	Building Permit Fines	39,276.10	31,053.00	17,199.00	20,000.00	20,000.00
01.31070	Planning/Zoning/Annex.	56,908.60	12,750.00	160,379.80	100,000.00	75,000.00
01.31700	Platting Fees	200,294.34	88,749.05	210,782.00	190,000.00	200,000.00
Total		\$ 1,775,242.05	\$ 1,138,669.67	\$ 1,060,184.16	\$ 1,171,000.00	\$ 1,161,600.00
Police/Court Fines						
01.31100	County-DUI Fines	\$ 4,962.00	\$ 3,311.00	\$ 3,524.00	\$ 4,000.00	\$ 5,000.00
01.31105	County-DARE Fines	400.60	600.00	100.00	500.00	500.00
01.31110	County Court Fines	464,669.89	480,619.85	451,511.83	475,000.00	500,000.00
01.31115	County Drug Fines	804.00	1,075.00	1,359.00	1,000.00	1,400.00
01.31120	County Prosecution Fees	2,466.35	1,623.65	1,866.00	2,000.00	2,000.00
01.31140	Alarm Lines	25,061.27	11,123.64	2,400.00	0.00	0.00
01.31150	Police Fines	36,619.37	39,174.90	41,908.00	40,000.00	45,000.00
01.31151	Towing & Storage	0.00	0.00	0.00	0.00	4,000.00
01.31152	Traffic Light Enforcement	0.00	0.00	0.00	0.00	292,800.00
01.31155	Municipal Court	0.00	0.00	0.00	0.00	16,200.00
01.31160	Police Accident Reports	5,272.60	5,021.50	5,595.68	5,000.00	5,500.00
01.31170	Police Training Reimbursement	0.00	3,972.31	8,751.88	8,000.00	23,000.00
Total		\$ 540,256.08	\$ 546,521.85	\$ 517,016.39	\$ 535,500.00	\$ 895,400.00
Franchise & Telecommunication Fees						
01.31180	Cable Franchise	\$ 257,722.92	\$ 282,686.34	\$ 321,113.73	\$ 320,000.00	\$ 350,000.00
01.31185	Natural Gas Franchise	36,675.94	47,303.62	47,720.39	65,000.00	65,000.00
01.31190	Telecommunications Tax	196,096.97	178,458.10	191,881.36	200,000.00	200,000.00
Total		\$ 490,495.83	\$ 508,448.06	\$ 560,715.48	\$ 585,000.00	\$ 615,000.00
Real Estate Taxes						
01.31500	Real Estate Tax General	\$ 1,644,054.05	\$ 1,797,982.23	\$ 1,501,623.58	\$ 1,600,000.00	\$ 1,500,000.00
01.31510	Real Estate Tax Police	550,256.81	624,753.52	1,251,349.98	1,350,000.00	1,740,000.00
01.31520	Real Estate Tax IMRF	145,129.51	169,989.38	190,426.76	255,000.00	270,000.00
01.31530	Real Estate Tax R&B	277,586.17	296,865.71	320,376.34	315,000.00	339,000.00
01.31540	Real Estate Tax GOBI	111,423.72	112,367.54	113,995.50	124,440.00	0.00
01.31550	Real Estate School Crossing	2,986.46	4,880.31	6,446.61	8,800.00	20,000.00
01.31570	Real Estate Tax FICA	250,008.73	283,969.18	313,705.74	460,000.00	500,000.00
01.31575	Real Estate Tax Police Pension	354,643.12	420,787.71	490,084.87	444,960.00	677,000.00
01.31585	Real Estate Tax ESDA	2,986.45	4,880.30	6,446.61	8,800.00	10,000.00
Total		\$ 3,339,075.02	\$ 3,716,475.88	\$ 4,194,455.99	\$ 4,567,000.00	\$ 5,056,000.00
Donations						
01.31421	Donations-Capital-Public Works	\$ -	\$ 14,000.00	\$ 30,719.55	\$ 15,000.00	\$ -
01.31428	Donations-Operating-Public Safety	3,088.00	21,147.20	9,980.00	0.00	0.00
01.31429	Donations-Operating-Public Works	7,477.20	3,586.30	27,171.88	0.00	0.00
01.31430	Donations-Operating-General Govt.	6,031.68	48,000.00	30,960.00	0.00	0.00
01.31431	Donation-Makeup Tax	22,708.77	21,709.04	14,631.86	22,000.00	22,000.00
01.31436	Donation-Ecosystem Maintenance	133,695.00	13,700.00	16,909.13	5,000.00	5,000.00
Total		\$ 173,000.65	\$ 122,142.54	\$ 130,372.42	\$ 42,000.00	\$ 27,000.00
Grants						
01.31450	Grants-Operating General Govt.	\$ -	\$ 45,000.00	\$ 5,000.00	\$ -	\$ -
01.31451	Grants-Operating Public Safety	57,258.27	69,020.58	112,897.18	100,000.00	100,000.00
01.31452	Grants-Operating Public Works	25,104.00	0.00	27,163.58	0.00	0.00
Total		\$ 82,362.27	\$ 114,020.58	\$ 145,060.76	\$ 100,000.00	\$ 100,000.00

REVENUES General Fund

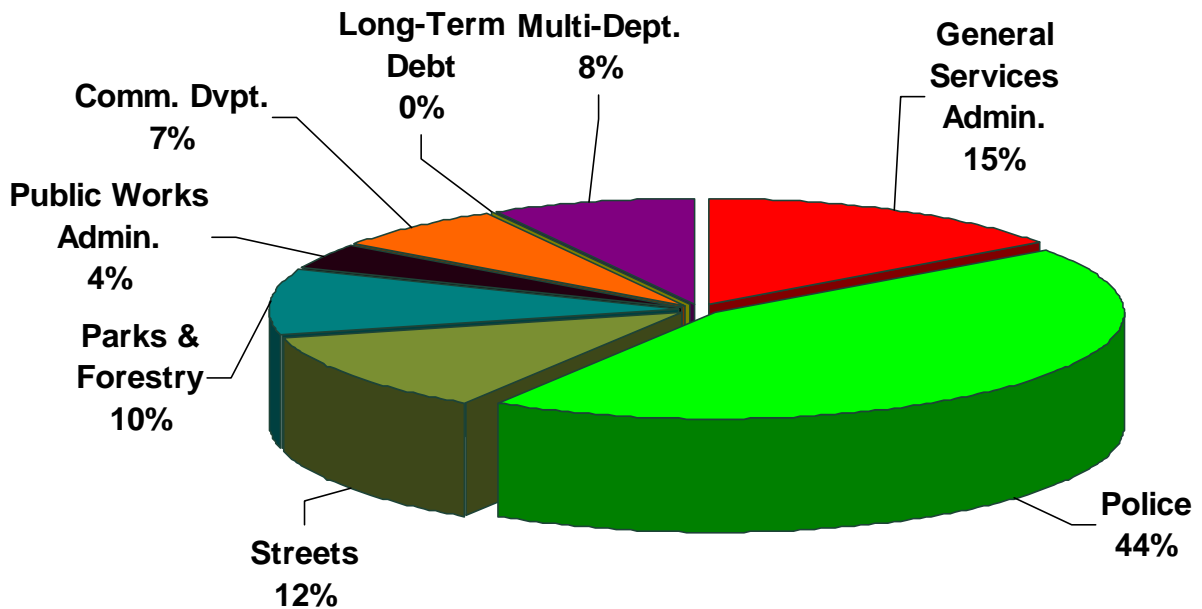
Interest						
01.31210	Interest - Vendor Claims	\$ 2,594.30	\$ 4,511.46	\$ 12,823.35	\$ 6,000.00	\$ 4,500.00
01.31220	Interest - GO Bond	1,121.25	1,425.50	1,950.04	500.00	0.00
01.31240	Interest - Invest. Pools	37,837.25	128,222.28	223,129.81	200,000.00	200,000.00
Total		\$ 41,552.80	\$ 134,159.24	\$ 237,903.20	\$ 206,500.00	\$ 204,500.00
Other						
01.31080	Liquor Licenses	\$ 82,725.00	\$ 94,350.00	\$ 115,513.00	\$ 105,000.00	\$ 110,000.00
01.31090	Licenses	17,694.00	19,332.50	22,121.15	22,000.00	25,000.00
01.31130	Forfeited Funds	140.40	0.00	0.80	0.00	200.00
01.31171	Intergovernmental Agreements-Police	31,853.18	95,682.46	92,758.40	110,000.00	110,000.00
01.31172	Historical Commission	2,268.00	1,007.00	1,365.00	1,000.00	1,000.00
01.31173	Intergovernmental Agreements-PW	0.00	0.00	0.00	0.00	0.00
01.31320	Reports/Maps/Ordinances	2,671.50	1,421.75	3,672.53	2,500.00	2,000.00
01.31400	Park Usage	0.00	5,547.60	15,060.00	8,000.00	15,250.00
01.31410	Snow Plowing Fees	2,520.00	7,108.20	19,500.00	3,000.00	3,000.00
01.31415	Public Works Misc. Billings	1,105.30	835.06	55.00	1,000.00	1,000.00
01.34300	Administrative Fees	342.43	67.69	322.26	500.00	1,200.00
01.36300	Rental Income	56,345.65	4,022.07	40,164.80	20,000.00	0.00
01.39114	Transfer From School Donation Fd.	4,080.00	3,000.00	3,000.00	3,000.00	3,000.00
01.39210	Capital Lease Proceeds	250,000.00	0.00	0.00	0.00	0.00
01.39900	Miscellaneous Revenue	74,306.46	23,501.64	578.15	1,000.00	1,000.00
01.39901	Insurance Claims	11,263.34	0.00	8,146.06	0.00	5,000.00
01.39902	Subdivision Signs	11,444.40	15,079.59	16,459.03	15,000.00	15,000.00
01.39903	Restitution - Court Cases	548.46	3,544.18	267.50	500.00	500.00
01.39904	Sale of Surplus Equipment	1,748.30	8,430.64	27,325.46	10,000.00	10,000.00
01.39906	Maintenance Fee	2,410.00	3,050.00	2,655.00	1,000.00	1,500.00
01.39907	Recreation Programs	54,137.68	90,833.85	94,868.22	127,840.00	144,250.00
01.39908	Senior Bus	3,054.00	3,186.20	2,315.48	3,000.00	3,000.00
Total		\$ 610,658.10	\$ 380,000.43	\$ 466,147.84	\$ 434,340.00	\$ 451,900.00
General Fund Total						
		\$ 13,432,182.81	\$ 14,656,763.21	\$ 16,356,066.46	\$ 17,554,840.00	\$ 18,987,700.00

General Fund Summary Charts

Department Expenditures for Fiscal Year Ending 2008 Compared with Fiscal Year Ending 2009



General Fund Expenditures By Department



General Services 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.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Manager	1	1	1	1	1
Assistant Village Manager	1	1	1	1	1
Treasurer/Finance Director	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Information Systems Coordinator	1	1	1	1	1
Assistant Finance Director	0	0	1	1	1
Accountant	2	2	1	1	1
Administrative Analyst	0	0	0	0	1
Executive Secretary	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1
GIS Coordinator	1	1	1	1	1
Principal Assistant (Admin/HR)	1	2	2	2	3
Secretary/Account Clerk	3	3	3	3	2
Utility Billing	2	2	2	2	2
IT Technician	1 PT	1 PT	1	1	1
Intern	1 PT	1 PT	2 PT	2 PT	1 PT
Senior Van Drivers	3PT	3 PT	3 PT	3 PT	3 PT
Total Full-Time Employees	16	17	18	18	19
Total Part-Time Employees	5	5	5	5	4
Total Employees	21	22	23	23	23

Explanation of New Positions

One new position, an Administrative Analyst, will be added to the General Services Administration Department at the start of the 2008-2009 fiscal year. The Administrative Analyst position will report to the Assistant Village Manager of Operations, and will work on general administrative projects, policy formulation and distribution, surveying, research, and other special projects, including publications, web site updates, cost/benefit analyses, cable franchise management, and policy and procedure formulation and distribution.

FY2007-2008 Accomplishments

- Received GFOA's Distinguished Budget Presentation Award for the FY 2007-2008 budget, the fourth year in a row that the Village has received such an award.
- The 2008 calendar/annual report focused on common and unique questions and answers about the Village of Algonquin. The calendar was distributed to every household in the Village.
- The Special Census was completed in July 2007, and revealed a new population figure of 30,500 for the Village, a 9.3% increase compared to the last Special Census conducted in 2003.

- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended April 30, 2007, the fourth year in a row that the Village has received this award.
- Began the process of upgrading the Village's financial software. Interviewed several financial software vendors and selected Munis by Tyler Technologies. Implemented the Financial Management, Accounts Receivable, and Purchasing modules for use beginning May 1, 2008.
- Began the process of implementing GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions.
- Free special recreation events, including the Egg Hunt, Summer Concert Series, & National Night Out, witnessed increased participation and positive reviews.
- Recreation staff sold concessions Founders Fireworks as a fundraiser.
- The Youth Fee Assistance Program was established to provide funding for low income families to participate in recreation programs offered by the Village at reduced cost.
- Repeat enrollment continues to grow in all areas of recreation, with an emphasis on athletics and dance programs.
- Began steps towards comprehensive plan for recreation, including development of a community survey.
- After a thorough review of recreation programming, staff reduced the number of classes being offered that had low or no enrollment, and, if possible, combined them with other programs or timeslots.
- The Recreation Division produced two full-color recreation brochures and distributed them to all households in the Village.
- Digital aerial photography project and geographic mapping projects were implemented by GIS personnel and a private contractor. Staff is utilizing new digital images and datasets in field operations and for planning, property inspections, and much more.
- GIS staff completed relocation of water infrastructure with high accuracy and developed hydrants maintenance system for field operation.
- Implemented GIS data sharing agreement and data release form for public agencies and village contractors.
- Completed map updates for the Comprehensive Plan, Future Land Use Plan, and Parks, Trails, and Open Space Plan.

Budget Highlights

- Funding is provided to continue with the implementation of the Munis financial software. The Utility Billing module is expected to be fully implemented in October 2008, followed by the Payroll module in January 2009.
- A comprehensive recreation database software program for scheduling and registration will be purchased and implemented.
- Historic Village Hall will be remodeled on the first level to accommodate more recreation programming.
- A new line item has been added to allocate funding for the Municipal Court, which will open to the public in late spring/early summer 2008.
- Moneys are provided to produce a Commercial Recycling Toolkit for local businesses and industry.
- A kiosk will be installed in the lobby of Village Hall, and will allow visitors to pay water bills, sign up for recreation programs, view GIS maps, and so on.
- An environmental action plan will be developed, and new environmental programs, such as an e-Recycling Day, will be implemented for the community.

Future Goals and Objectives

- Develop a marketing plan and sponsorship program for recreation programs and events.
- Develop a comprehensive/strategic plan for recreation facilities and programming.
- Work with Public Works Building Services personnel to develop a strategy and design for the Historic Village Hall.
- GIS staff will work with various Village departments to enhance field operations using GIS.
- Implement a basic GIS webpage as part of the Village's web site that would make maps available to the public.
- Implement business database, cemetery database, tree inventory system, and street inventory systems using GIS.
- Institute new and/or enhanced environmental projects in compliance with Cool Cities and Greenest Region Compact programs.
- Coordinate a multi-departmental effort to consolidate and finalize emergency response plans.

EXPENDITURES
General Services Administration Department

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
General Services Administration						
Personnel						
01.100.103	IMRF	\$ 58,183.56	\$ 68,966.18	\$ 74,522.01	\$ 84,200.00	\$ 90,975.00
01.100.104	FICA	53,964.67	61,331.97	63,771.16	76,425.00	83,075.00
01.100.105	Unemployment Tax	4,086.50	4,316.65	2,797.92	5,750.00	4,025.00
01.100.106	Health Insurance	86,943.36	100,406.49	111,940.69	137,200.00	129,475.00
01.100.110	Salaries	723,830.83	826,715.33	861,299.28	942,200.00	1,031,590.00
01.100.155	Overtime	2,068.26	3,727.68	1,570.40	4,000.00	8,000.00
01.100.190	Salary - Elected Officials	37,900.08	57,000.00	57,000.00	57,000.00	57,000.00
Total		\$ 966,977.26	\$ 1,122,464.30	\$ 1,172,901.46	\$ 1,306,775.00	\$ 1,404,140.00
Contractual Services						
01.100.210	Telephone	\$ 22,165.29	\$ 18,754.45	\$ 19,466.92	\$ 23,580.00	\$ 25,560.00
01.100.211	Natural Gas	7,637.83	11,342.15	10,709.84	13,000.00	13,000.00
01.100.230	Legal Services	75,776.29	100,996.87	104,130.47	81,500.00	87,400.00
01.100.231	Audit Services	21,619.90	17,135.00	17,656.50	18,350.00	26,000.00
01.100.234	Professional Services	37,364.95	30,882.61	34,682.69	50,940.00	58,470.00
01.100.237	Publications	1,756.97	2,030.75	2,401.09	2,800.00	4,075.00
01.100.238	Printing & Advertising	8,461.24	6,652.14	8,904.40	12,900.00	22,500.00
01.100.240	Village Newsletter	22,663.02	21,232.70	25,441.05	31,500.00	34,700.00
01.100.243	Municipal Court	0.00	0.00	0.00	0.00	17,400.00
01.100.250	Equipment Rental	837.00	1,935.00	2,580.00	2,600.00	2,700.00
Total		\$ 198,282.49	\$ 210,961.67	\$ 225,972.96	\$ 237,170.00	\$ 291,805.00
Supplies & Materials						
01.100.308	Office Supplies	\$ 10,627.88	\$ 12,137.76	\$ 14,123.19	\$ 15,400.00	\$ 16,660.00
01.100.317	Postage	3,084.21	5,811.33	3,867.89	10,000.00	9,000.00
01.100.319	Building Supplies	5,378.08	4,767.69	8,576.72	500.00	500.00
01.100.320	Tools, Equipment & Supplies	806.54	51,209.38	2,188.40	3,500.00	3,300.00
01.100.321	Fuel	5,488.90	7,064.90	6,070.72	7,900.00	9,690.00
01.100.332	Office Furniture & Equipment	1,716.16	20,968.14	22,404.42	29,260.00	42,100.00
Total		\$ 27,101.77	\$ 101,959.20	\$ 57,231.34	\$ 66,560.00	\$ 81,250.00
Maintenance						
01.100.420	Vehicle Maintenance(S)	\$ 10,472.84	\$ 18,143.49	\$ 11,507.91	\$ 11,000.00	\$ 11,000.00
01.100.423	Building Services(S)	27,812.80	25,219.35	36,930.39	61,940.00	123,040.00
01.100.424	Grounds Maintenance (S)	5,001.00	4,038.71	4,617.19	6,850.00	0.00
01.100.426	Office Equipment Maintenance	4,446.60	3,581.76	3,933.85	6,500.00	8,500.00
Total		\$ 47,733.24	\$ 50,983.31	\$ 56,989.34	\$ 86,290.00	\$ 142,540.00
Capital Expenditures						
01.100.590	Capital Purchase	\$ -	\$ 41,144.81	\$ 101,147.94	\$ 50,000.00	\$ 31,000.00
01.100.599	Lease Payments	10,643.36	9,820.00	10,960.68	7,030.00	6,525.00
Total		\$ 10,643.36	\$ 50,964.81	\$ 112,108.62	\$ 57,030.00	\$ 37,525.00
Transfers						
01.100.647	Transfer/Debt Service Fund	\$ 513,289.20	\$ 561,000.00	\$ 574,000.00	\$ 593,800.00	\$ 606,000.00
01.100.650	Transfer to Cemetery Fund	15,644.17	1,147.36	0.00	0.00	0.00
Total		\$ 528,933.37	\$ 562,147.36	\$ 574,000.00	\$ 593,800.00	\$ 606,000.00
Other Charges						
01.100.701	Recreation Programs	\$ 60,099.88	\$ 102,227.47	\$ 91,780.93	\$ 157,315.00	\$ 150,250.00
01.100.740	Travel/Training/Dues	17,928.95	17,751.34	22,764.81	36,760.00	42,230.00
01.100.741	Elected Officials - Expenses	292.80	407.20	22.01	700.00	700.00
01.100.742	Special Census	3,351.68	0.00	100,197.00	60,000.00	0.00
01.100.743	Environmental Programs*	0.00	0.00	0.00	0.00	8,500.00
01.100.745	President's Expenses	517.72	77.66	277.85	1,000.00	3,000.00
01.100.750	Historic Commission	7,935.27	2,063.39	4,869.95	10,050.00	2,900.00
Total		\$ 90,126.30	\$ 122,527.06	\$ 219,912.55	\$ 265,825.00	\$ 207,580.00
General Services Administration Total		\$ 1,869,797.79	\$ 2,222,007.71	\$ 2,419,116.27	\$ 2,613,450.00	\$ 2,770,840.00
*This line item reflects funding set aside for environmental programs relating to Cool Cities and the Greenest Region Compact, and does not reflect the multitude of other environmental programs and initiatives conducted by the Village in all Departments.						
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.						

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.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Technical Services Manager	0	0	0	1	1
Patrol Sergeants/Traffic	5	5	6	6	6
Traffic Sergeant	1	1	1	1	1
Investigative Sergeant	1	1	1	1	1
Investigators	3	5	5	5	5
High School Liaison/D.A.R.E./VEGA	2	2	2	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	26	26	28	28
Strategic Traffic Enforcement	2	2	2	2	2
Telecommunicators – Full-Time Part-Time	9	8	0	0	0
Secretary	2	2	2	2	2
Records/Clerk	2	2	2	3	3
Community Service Officer	2	3	3	4	4
Crossing Guard (7.5 Hours/Day X 180 Days) – Part-Time	4	4	4	4	4
Total Full-Time Employees	57	62	55	60	60
Total Part-Time Employees	4	4	4	4	4
Total Employees	61	66	59	64	64

Explanation of New Positions

The Police Department is not requesting any new positions. All positions currently authorized will be filled.

FY 2007-2008 Accomplishments

- Hired, trained and deployed four (4) patrol officers.
- Hired, trained and assigned a Records/Clerk and Secretary.
- Hired, trained and deployed two (2) Community Service Officers – positions now (01/2008) vacant due to resignations.
- Received a loaned car from Rosen Hyundai to be the Police Department's Child Safety Seat Unit.

- Developed a Sergeant's exam and assessment process. Developed Eligibility List for promotion.
- Promoted Steven Kuzynowski to Deputy Chief and Andrew Doles to Sergeant.
- Developed an updated police officer entry level recruitment and hiring process.
- Worked on county-wide Pandemic Flu Critical Infrastructure Committee.
- Police Department personnel attended over 4,500 hours of training.
- Revised patrol procedures to fully respond to and complete an initial investigation of all crimes.
- Maintained a special database on juvenile offenders, crimes and resolutions.
- Secured the installation of an emergency warning siren in Presidential Park.
- Serve as a Beta Site for Motorola Ruggedized Laptop.
- Installation, training and use of Motorola Digital In-Car Camera System.
- The APD K-9 Unit was successfully deployed to capture offenders both in Algonquin and neighboring communities.
- The Algonquin Police Department K-9 Unit was involved in a drug search at Jacobs High School and other area high schools.
- The Field Training Manual was updated to include a pass/fail assessment of each trainee.
- A Field Training program was developed for Community Service Officers.
- Conducted two Village-wide alcohol compliance checks.
- Algonquin Police Department Explorers successfully competed in the 2007 Illinois Explorer Conference.
- Conducted monthly firearms training courses – both decision-making and marksmanship.
- Bicycle Patrol participated in Founders' Day, National Night Out and performed active criminal patrols downtown and in the parks.
- Active participation in the Kane and McHenry County Major Crimes Task Forces. along with North Central Narcotics Task Force.
- Two (2) general assignment investigators trained as forensic interviewers of child crime victims.
- Over 1,000 cases reviewed, initiated or assigned to Investigations.
- One (1) new D.A.R.E. officer trained.
- Received \$155,000+ in a speed grant and DUI grant.
- Won *Click It or Ticket* grant for \$10,000 in equipment.
- Reduced personal injury crashes by 20%.
- Won *State Traffic Safety Challenge*, including "Judge's Award."
- Maintained a 90+% seat belt use rate.
- Participated in all state and national safety programs, i.e., *Click It or Ticket*, *Over the Limit Under Arrest*.
- Conducted 20+ *BASSET* classes with over 200 servers.
- Conducted a 40-hour laser mapping class for crash investigators.
- Scheduled a phantom squad program to have empty squad placed throughout the Village.
- Continued red light enforcement stings.
- Continued undercover speed enforcements.
- Held nine (9) Child Safety Seat Inspections with local businesses.
- Conducted six (6) DUI and seat belt safety classes at drivers' education school.
- Set up Zero Tolerance Program for Bunker Hill.
- Worked with GIS to develop a crash location system.
- Implemented a Commercial Vehicle Safety Program with ten (10) presentations given to local trucking companies.

Budget Highlights

- All authorized personnel shall be hired and trained. This will bring the Police Department to full staffing levels.
- Two replacement patrol cars will be purchased, fully equipped and deployed. One new vehicle will be added to the fleet.
- All personnel will maintain their levels of expertise through ongoing training and mentoring.
- Convert half-size lockers to full-size lockers.
- Install audio visual recording equipment in interview rooms.
- Funding for the new red light traffic enforcement program is included in this budget.

Future Goals and Objectives

- Develop a training program for newly promoted Sergeants.
- Complete at least three (3) Alcohol Compliance Checks.
- Develop a training policy and establish minimum training requirements for specialized positions and supervisory positions.
- Develop firearms training that is reality driven.
- Develop less-than-lethal protocol and design training for specialized equipment.
- Evaluate current evidence process and tracking systems used.
- Implement the Algonquin Police Department Bad Check Program.
- Begin formation of Crime Analysis component of Investigations
- Conduct Gang Awareness and Recognition Program for school and police personnel.
- Train all patrol officers in EVOC.
- Enter the Traffic Safety Challenge.
- Develop a tracking system for locations of traffic complaints.
- Work with GIS to develop a Citation Location System.
- Assist in developing a Quota-free Productivity System.
- Decrease personal injury crashes by 5% using additional technology and further enforcement and education.
- Continue all traffic safety programs that are already established.
- Continue to implement and oversee the red light traffic enforcement program to increase compliance with red lights.

Departmental Performance Indicators and Statistics

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Traffic Accidents**						
Fatal	0	1	0	1	2	1
Hit/Run Property Damage						61
Hit/Run Personal Injury						3
Property Damage	561	577	886	799	871	781
Personal Injury	134	123	116	131	100	79
Private Property	58	85	137	310	207	300
Part I Crimes	428	480	589	610	888	624
Part II Crimes	1,463	1,456	1,368	1,974	2,380	1,686
Services or Activities	9,329	9,802	9,458	*	11,022	11,925

* Unavailable Data

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.

**The Police Department transitioned between two separate and distinct Information Management Systems. Numbers prior to 2005 are from PIMS and numbers from 2005 on are from the HTE Computer Aided Dispatch System. The 2005 reporting on services and activities are inaccurate and data are missing. Numbers for 2006 and forward are complete.*

***The Police Department is using its own in-house database for the reporting of accidents. Previously, the new 'Hit/Run Property Damage' and 'Hit/Run Personal Injury' figures were combined under 'Property Damage' and 'Personal Injury.' This method gives the department more detailed information.*

EXPENDITURES Police Department

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Police Department						
Personnel						
01.200.103	IMRF	\$ 53,355.25	\$ 45,255.79	\$ 28,938.10	\$ 44,600.00	\$ 44,000.00
01.200.104	FICA	251,371.96	279,105.51	297,763.10	347,650.00	364,400.00
01.200.105	Unemployment Tax	14,785.18	13,773.46	11,019.90	16,650.00	11,430.00
01.200.106	Health Insurance	330,501.66	358,134.29	392,705.64	471,450.00	482,225.00
01.200.110	Salaries	573,923.55	476,569.78	334,566.68	463,100.00	464,250.00
01.200.140	Salary-Sworn Officers	2,379,302.08	2,770,717.27	3,173,036.93	3,624,870.00	3,756,625.00
01.200.155	Overtime	337,864.56	402,544.41	470,509.47	429,800.00	521,950.00
01.200.160	Salary - Crossing Guards	14,742.75	15,499.00	14,630.00	18,250.00	18,250.00
Total		\$ 3,955,846.99	\$ 4,361,599.51	\$ 4,723,169.82	\$ 5,416,370.00	\$ 5,663,130.00
Contractual Services						
01.200.210	Telephone	\$ 45,682.69	\$ 42,685.09	\$ 41,322.49	\$ 45,000.00	\$ 45,000.00
01.200.211	Natural Gas	8,478.87	14,034.24	12,404.05	16,000.00	16,000.00
01.200.215	Repeater Lines	5,607.77	6,486.93	8,152.54	8,520.00	11,760.00
01.200.230	Legal Services	57,193.05	67,201.40	67,563.54	60,000.00	60,000.00
01.200.234	Professional Services	17,027.10	3,985.14	7,630.42	20,550.00	18,800.00
01.200.237	Publications	2,017.15	3,056.75	2,127.65	2,500.00	2,500.00
01.200.238	Printing & Advertising	3,510.64	7,133.80	10,694.84	9,000.00	10,000.00
01.200.241	SEECOM	48,110.15	355,453.00	415,390.32	546,000.00	585,000.00
01.200.242	Traffic Light Enforcement	0.00	0.00	0.00	0.00	238,050.00
01.200.250	Equipment Rental	25,515.93	19,136.76	8,501.44	13,475.00	15,920.00
01.200.255	Physical Exams - Non-sworn	0.00	0.00	140.00	400.00	770.00
Total		\$ 213,143.35	\$ 519,173.11	\$ 573,927.29	\$ 721,445.00	\$ 1,003,800.00
Supplies & Materials						
01.200.308	Office Supplies	\$ 9,323.14	\$ 8,429.68	\$ 10,671.22	\$ 9,500.00	\$ 9,500.00
01.200.309	Materials	12,510.27	19,211.88	13,827.98	26,410.00	48,575.00
01.200.317	Postage	2,656.98	3,203.04	3,203.68	3,500.00	3,500.00
01.200.318	D.A.R.E./Community Programs	0.00	1,430.00	335.75	4,000.00	4,000.00
01.200.319	Building Supplies	8,564.93	8,804.77	14,259.53	0.00	0.00
01.200.320	Tools, Equipment & Supplies	17,234.63	98,813.10	19,618.07	21,980.00	28,970.00
01.200.321	Fuel	65,587.85	90,437.69	99,843.67	98,000.00	108,620.00
01.200.332	Office Furniture & Equipment	9,879.18	19,164.50	47,320.45	32,250.00	43,705.00
Total		\$ 125,756.98	\$ 249,494.66	\$ 209,080.35	\$ 195,640.00	\$ 246,870.00
Maintenance						
01.200.420	Vehicle Maintenance(S)	\$ 150,425.23	\$ 142,731.79	\$ 142,562.60	\$ 119,000.00	\$ 134,500.00
01.200.421	Equipment Maintenance (S)	2,270.38	16,244.66	4,741.79	25,420.00	27,400.00
01.200.422	Radio Maintenance	3,377.60	11,340.47	4,634.60	9,000.00	9,000.00
01.200.423	Building Services(S)	29,255.99	42,105.83	37,083.34	143,460.00	199,920.00
01.200.424	Grounds Maintenance (S)	4,250.00	5,028.32	4,965.93	5,905.00	0.00
01.200.426	Office Equipment Maintenance	14,182.82	5,179.00	4,857.67	10,730.00	11,350.00
Total		\$ 203,762.02	\$ 222,630.07	\$ 198,845.93	\$ 313,515.00	\$ 382,170.00
Capital Expenditures						
01.200.590	Capital Purchase	\$ 155,717.00	\$ 102,946.00	\$ 133,948.00	\$ 126,625.00	\$ 162,265.00
01.200.594	Capital Lease Payments	27,242.26	33,669.07	35,800.95	38,075.00	6,575.00
01.200.599	Lease Payments	4,752.00	4,752.00	3,541.00	4,000.00	4,000.00
Total		\$ 187,711.26	\$ 141,367.07	\$ 173,289.95	\$ 168,700.00	\$ 172,840.00
Other Charges						
01.200.720	Board of Police Commissioners	\$ 823.55	\$ 12,008.44	\$ 11,519.85	\$ 20,100.00	\$ 21,175.00
01.200.725	Pension Contribution Expense	354,643.12	420,787.71	490,084.87	444,960.00	677,000.00
01.200.730	Emergency Service Disaster	6,381.23	7,338.61	9,505.47	9,650.00	9,650.00
01.200.740	Travel/Training/Dues	29,539.94	53,341.81	56,467.20	60,000.00	60,000.00
01.200.760	Uniforms & Safety Items	29,944.38	39,670.46	46,343.64	61,400.00	56,900.00
01.200.965	Interest Expense	5,885.71	6,084.45	3,952.62	1,700.00	55.00
Total		\$ 427,217.93	\$ 539,231.48	\$ 617,873.65	\$ 597,810.00	\$ 824,780.00
Police Total		\$ 5,113,438.53	\$ 6,033,495.90	\$ 6,496,186.99	\$ 7,413,480.00	\$ 8,293,590.00
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.						

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 previously was programmed within PW Admin but has been moved under the Internal Services Division (created in 2007-2008) to improve efficiency and effectiveness of service. This division also supports a Project Manager who oversees all construction and development activities for the Village as well as assists in engineering plan review, and one-half of the Public Works Technician/Inspector who coordinates the department GIS system and data collection, and performs erosion control inspection at all construction sites throughout the Village. The five operating divisions of the Public Works Department are Streets, Parks & Forestry, Water and Sewer, Internal Services (Building and Vehicle Maintenance), and Public Works Administration. Public Works Administration coordinates and manages all five divisions.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Public Works Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Project Manager	1	1	1	1	1
Public Works Technician (previously Public Works Inspector position)	1	1	1	1	1
Building Maintenance Supervisor*	1	1	1	0	0
Building Maintenance Assistant* (previously Custodian)	1	1	1	0	0
Maintenance Worker 1	1	1	1	1	1
Stock Coordinator**	½	½	½	½	0
Principal Secretary	1	1	1	1	1
Reception	1	1	1	1	1
Seasonal Part-Time	2	2	2	2	2
Total Full-Time Employees	9 ½	9 ½	9 ½	7 ½	7
Total Part-Time Employees	2	2	2	2	2
Total Employees	11 ½	11 ½	11 ½	9 ½	9

*The marked positions were moved to the Internal Services Division (Building Services Fund).

**This position is now funded by the Internal Services Divisions (Vehicle and Building).

Explanation of New Positions

No new positions are proposed.

FY2007-2008 Accomplishments

- Successfully managed project construction for over ten new commercial developments and two new residential developments.
- Successfully coordinated and managed five operating divisions in public works in addition to oversight of four capital improvement funds.

- Oversaw the work of the Public Works Technician/Inspector which has resulted in a successful monthly inspection of soil erosion and sediment control measures on all developments and public works projects, and the ongoing collection of asset information for the water system, storm system, streetlights, trees, signs, etc.
- Increased professional development by sending staff to a variety of technical training, including the APWA International Congress in San Antonio, TX, ILGISA State Conference, OSHA Regulation Updates, and Project Management.
- Conducted training of staff in Personal Protective Equipment, Confined Space Entry, Fall Protection and other OSHA-required regulations.

Budget Highlights

- Continue the collection of the Village infrastructure through GPS.
- Attend the APWA National Convention (PW Director).
- Provide additional technical training to the Public Works Technician regarding soil erosion control and GIS.
- Purchase and install three picnic benches for the outdoor employee lunch area so that the crews can enjoy lunch outside in clement weather. The patio and landscaping were completed by our in-house labor, and we would like to add some sturdy, weather-resistant furniture to the site.
- Purchase and install decorative benches in the outside employee areas and at the front door. This is so people can sit down outside when they are waiting for meetings and talking on the phone, as well as provide a place for employees to sit during breaks or lunch.
- Purchase a flat panel TV with a PC link for the Public Works conference room.
- Purchase a large-format scanner to be utilized by staff at public works for archiving and generating engineering plans electronically.
- Provide second phase of consulting services to facilitate a departmental mission statement and strategic plan for Algonquin Public Works as part of the self-assessment process that is endorsed by the APWA.
- Upgrade the reception area and front storage office to a more usable and staff friendly space. With the conversion to electronic filing, we can now get rid of several filing cabinets and would like to put in a more formalized staff mail section, and work areas for staff using the multi-functional copy device and the scanning equipment. This upgrade also provides for counter space and cabinets in the front office which is currently a hodgepodge of office supplies, meter equipment, PPE, mail slots and other obsolete filing equipment.

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.
- Complete the strategic planning process in order to have a guideline for self assessment in preparation for national accreditation through the American Public Works Association.
- Improve service to our residents by continuing to affect change in our work forces so that extraordinary public service in Algonquin becomes second nature.

Departmental Performance Indicators and Statistics

Item	# Completed in 2001	# Completed in 2002	# Completed in 2003	# Completed in 2004	# Completed in 2005	# Completed In 2006	# Completed In 2007
PW Project Engineering Reviews	10	16	12	9	5	7	5
Developer Engineering Reviews	34	18	22	27	12	15	17
Site Development Permits Issued	27	15	17	24	9	9	13

EXPENDITURES
Public Works Administration

	ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
	4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Village of Algonquin					
Public Works Administration					
Personnel					
01.350.103 IMRF	\$ 31,911.97	\$ 39,590.05	\$ 42,759.17	\$ 38,725.00	\$ 37,475.00
01.350.104 FICA	28,555.50	33,879.08	35,332.63	32,025.00	31,000.00
01.350.105 Unemployment Tax	2,155.37	2,824.17	1,601.58	2,000.00	2,000.00
01.350.106 Health Insurance	39,493.60	54,007.64	49,817.12	33,875.00	31,450.00
01.350.110 Salaries	375,018.60	436,318.58	466,667.36	408,575.00	395,700.00
01.350.155 Overtime	17,984.10	22,675.21	18,268.04	9,600.00	10,500.00
Total	\$ 495,119.14	\$ 589,294.73	\$ 614,445.90	\$ 524,800.00	\$ 508,125.00
Contractual Services					
01.350.210 Telephone	\$ 8,057.77	\$ 7,787.22	\$ 6,574.23	\$ 7,600.00	\$ 7,030.00
01.350.211 Natural Gas	4,729.98	6,610.83	5,000.04	7,000.00	6,000.00
01.350.212 Electric	(1,366.60)	0.00	0.00	0.00	0.00
01.350.230 Legal Services	18,015.00	4,510.00	9,257.50	9,800.00	8,500.00
01.350.232 Engineering Services	937.50	0.00	4,041.00	500.00	1,000.00
01.350.234 Professional Services	13,379.47	2,294.70	3,961.16	6,800.00	5,850.00
01.350.237 Publications	257.40	597.01	682.96	630.00	630.00
01.350.238 Printing & Advertising	245.31	481.68	380.14	1,250.00	4,250.00
01.350.250 Equipment Rental	1,423.84	111.24	113.51	500.00	500.00
01.350.255 Physical Exams	46.80	0.00	0.00	300.00	385.00
01.350.280 Building Services	100,664.85	119,075.22	125,523.23	0.00	Now in Fund 28
01.350.281 Grounds Services	11,553.84	11,984.79	11,749.85	15,000.00	Now in Fund 28
Total	\$ 157,945.16	\$ 153,452.69	\$ 167,283.62	\$ 49,380.00	\$ 34,145.00
Supplies & Materials					
01.350.308 Office Supplies	\$ 3,366.84	\$ 2,878.39	\$ 1,978.39	\$ 3,150.00	\$ 3,100.00
01.350.317 Postage	1,772.56	1,773.31	2,032.94	2,000.00	2,000.00
01.350.319 Building Supplies	38,023.29	40,939.94	60,277.85	500.00	300.00
01.350.320 Tools, Equipment & Supplies	4,332.64	6,117.39	7,219.29	900.00	5,500.00
01.350.321 Fuel	5,700.80	9,523.41	8,136.33	6,800.00	12,920.00
01.350.332 Office Furniture & Equipment	1,536.57	9,203.11	13,727.05	8,300.00	27,500.00
Total	\$ 54,732.70	\$ 70,435.55	\$ 93,371.85	\$ 21,650.00	\$ 51,320.00
Maintenance					
01.350.420 Vehicle Maintenance (S)	\$ 14,105.62	\$ 23,191.97	\$ 11,053.26	\$ 9,900.00	\$ 8,000.00
01.350.421 Equipment Maintenance (S)	3,524.23	95.45	1,210.65	0.00	0.00
01.350.422 Radio Maintenance	19.99	0.00	0.00	200.00	0.00
01.350.423 Building Services (S)	6,446.38	6,513.96	19,353.64	41,840.00	53,250.00
01.350.424 Grounds Maintenance (S)	86.14	372.08	309.86	20.00	0.00
01.350.426 Office Equipment Maintenance	597.09	266.81	413.92	600.00	700.00
Total	\$ 24,779.45	\$ 30,440.27	\$ 32,341.33	\$ 52,560.00	\$ 61,950.00
Capital Expenditures					
01.350.590 Capital Purchase	\$ 2,944.46	\$ 46,171.85	\$ 62,045.10	\$ -	\$ -
01.350.594 Capital Lease Payments	0.00	4,740.52	0.00	0.00	0.00
01.350.599 Lease Payments	14,221.56	0.00	0.00	0.00	0.00
Total	\$ 17,166.02	\$ 50,912.37	\$ 62,045.10	\$ -	\$ -
Other Charges					
01.350.740 Travel, Training & Dues	\$ 5,105.34	\$ 9,409.64	\$ 8,602.52	\$ 15,050.00	\$ 17,960.00
01.350.760 Uniforms & Safety Items	2,117.91	3,647.57	3,182.96	2,300.00	2,350.00
Total	\$ 7,223.25	\$ 13,057.21	\$ 11,785.48	\$ 17,350.00	\$ 20,310.00
Contra Account					
01.350.998 Grounds Services Redistribution	\$ (144,879.98)	\$ (162,178.59)	\$ (192,287.99)	\$ (15,000.00)	\$ -
Total	\$ (144,879.98)	\$ (162,178.59)	\$ (192,287.99)	\$ (15,000.00)	\$ -
Public Works Admin. Total	\$ 612,085.74	\$ 745,414.23	\$ 788,985.29	\$ 650,740.00	\$ 675,850.00

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

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, rights of way, open spaces, concrete curbs and sidewalks, lighting systems and signage. The current roadway system includes approximately 124 miles of streets.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Street Superintendent	1	1	1	1	1
Foreman – Streets/Signage	1	1	2	2	2
Maintenance Worker II – Streets/Signage	3	3	2	2	2
Maintenance Worker I – Streets/Signage	8	9	9	10	10
Streets – Part-Time Summer	0	3	3	3	4
Total Full-Time Employees	13	14	14	15	15
Total Part-Time Employees	0	3	3	3	4
Total Employees	13	17	17	18	19

Explanation of New Positions

No full-time employees will be added to the Streets Division's personnel complement this year. One part-time seasonal position has been added, as described below.

The addition of one extra person last fiscal year was a tremendous help, especially with the loss of one employee for most of the year due to injury. The division remains short one maintenance worker to accomplish the seasonal work such as asphalt maintenance, landscaping of islands and rights of way, sidewalk and curb replacements, storm cleaning and miscellaneous drainage projects. Besides these items, we also take care of street lights, striping and signage and the maintenance of all retention and detention areas in the Village. With plans to double our asphalt budget this year and to double the amount of patching throughout the Village, an additional body is needed in the future to give flexibility and continuity to the Streets Division. The Division has increased proficiency with the purchase of new equipment, but, in order to continue at the rate expected, manpower is a necessity. The new seasonal position will assist with more routine tasks not requiring training or certification.

2007-2008 Accomplishments:

Some major underground spring issues and drainage issues were addressed in Algonquin Hills on Seminole and Pioneer Roads. These projects were all done in-house with major budgetary savings.

- Continued enhancements have been made to the Village landscaping on our rights of way, such as on Lake Drive South and the Hanson wall. The Sign and Right of Way crew worked hard all summer installing split-rail fencing at wetland areas and developing a more aesthetically pleasing appearance to the increasing number of traffic islands. One example is the refurbishing of the islands located on Compton Drive. This has all been done while still devoting significant time and effort to streetlights and signage throughout the Village.
- Installed a pedestrian walk along Countryside Drive and installed split-rail fencing around newly naturalized detention areas at both Countryside and Stonegate wetlands.

- Modified Boyer Road drainage to eliminate a chronic flooding problem.
- Contributed significantly to the completion of the Towne Park Bridge project, which included removal of the old bridge, excavation, reestablishment and asphaltting of the bike path, and final restoration of surrounding landscape.
- Completed cost-saving projects for other departments such as the installation of all the wire for security sensors at Public Works facility doors; installation of wireless communications at Public Works, Village Hall and Police Department; and installation of roadway at Well #7 by using recovered pavement grindings.
- Completed several road surface grind and overlay projects in significant areas of Crestwood, Highland, Huntington and Sleepy Hollow roadways, adding longevity and safety to these roads.

Budget Highlights

- Purchase a new asphalt roller. This will be significant in continuing our endeavors to extend the life of many of the Village roads.
- It is imperative we start replacement of old and corroded salt dispersing equipment. Most equipment is reaching, or has reached, its life expectancy and should be replaced before total failure occurs. Salt spreaders on two trucks will be replaced.
- Purchase a hydraulic concrete breaker which attaches to the mini excavator. This will be a more efficient and productive means of concrete removal, which will assist in expanding the sidewalk replacement program.
- Final payment on a leaf machine, along with the purchase of an attachment to vacuum storm drains, will enhance both leaf removal in the fall and give the division the ability to vacuum storm drains without borrowing the Vactor from the Utilities Division or purchasing a similar machine at extensive cost.
- An Automated Vehicle Location (AVL) system will be used to monitor and control vehicles and the operators during a snow event. It retrieves valuable information in real time and stores data to establish reports which will be used to monitor and control salt and vehicle use and improve customer service responses.

Future Goals and Objectives

- The sign shop will continue to complete the conversion of all street signs to the new version of Diamond Grade signs in two years.
- The Streets Division will continue cleaning and inspecting all storm structures, with the ultimate goal of establishing a cycle in which structures are cleaned every four years.
- The effort to establish a sidewalk and curb repair program will continue. 2006 was used to develop the experience and equipment needed to provide professional and quality service to our residents before we begin to bill at the 50/50 rate.
- A striping and crack-sealing program has been established and will be built upon to fit with our GIS.
- Continue to improve our snow plan, looking for cost-saving methods and procedures.
- Develop an aggressive grinding and overlay program with the end result of spreading road repair costs over a period of years, which will allow the MFT fund to build for larger, more costly projects.

Departmental Performance Indicators and Statistics

Careful tracking of sidewalk repairs, drainage projects, asphaltting, detention and retention maintenance, and storm sewer cleaning and maintenance will be available on spreadsheets. This

information can prove to be invaluable not only for tracking purposes but to monitor force needs and budget balancing. Not only are written records a key indicator, but verbal kudos from our residents and other Village departments who rely upon our help are a valuable resource indicating a change in philosophy and spirit.

	2006	2007
Concrete Poured	7,212 sq. ft/105 cubic yards	1500 Sq.Ft./45 cubic yards
Asphalt Used	192 tons	762 tons
Pipe Installed	1,200 linear feet	1,350 linear ft.
Structures Set	13	11
Street Light Work Orders	20	36
Other Work Orders	140	155
Striping Completed	Equivalent to 4 miles of roadway	6 miles Double Yellow & 2 Miles of white (crosswalks and stop bars)
Split Rail Fence Installed	400 linear feet	700 linear feet
Snow Fence Installed	6,500 linear feet	9,400 linear feet
Handicapped Signs Made and Distributed	212	576
Street Signs Upgraded	Completed sign upgrades in the following subdivisions: Arbor Hills, Falcon Ridge, High Hill, and Dawson Mill	Completed Tunbridge and started Willoughby and Brittany Hills

EXPENDITURES
Public Works - Streets Division

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Streets Department						
Personnel						
01.300.103	IMRF	\$ 50,551.29	\$ 57,527.90	\$ 64,347.51	\$ 71,400.00	\$ 81,575.00
01.300.104	FICA	44,661.51	50,066.09	54,121.67	60,200.00	68,600.00
01.300.105	Unemployment Tax	3,677.40	4,215.69	2,671.59	4,580.00	3,000.00
01.300.106	Health Insurance	98,859.54	119,322.63	155,191.41	163,480.00	173,750.00
01.300.110	Salaries	562,430.63	635,119.86	679,144.61	749,400.00	858,500.00
01.300.155	Overtime	37,157.54	35,516.24	47,454.43	37,410.00	42,600.00
Total		\$ 797,337.91	\$ 901,768.41	\$ 1,002,931.22	\$ 1,086,470.00	\$ 1,228,025.00
Contractual Services						
01.300.210	Telephone	\$ 4,886.36	\$ 4,608.75	\$ 4,174.93	\$ 4,605.00	\$ 4,605.00
01.300.211	Natural Gas	4,628.66	6,760.75	6,503.72	8,350.00	7,000.00
01.300.212	Electric	324,089.23	364,645.16	372,584.05	444,500.00	415,000.00
01.300.230	Legal Services	0.00	0.00	0.00	500.00	1,000.00
01.300.232	Engineering Services	4,695.00	14,622.59	3,342.50	2,500.00	12,000.00
01.300.234	Professional Services	11,338.65	10,048.82	13,578.75	8,200.00	9,935.00
01.300.236	Insurance Claims	0.00	1,238.79	0.00	0.00	0.00
01.300.237	Publications	94.84	24.00	96.34	100.00	400.00
01.300.238	Printing & Advertising	410.40	1,225.35	479.84	1,950.00	4,150.00
01.300.250	Equipment Rental	2,493.76	3,640.83	7,312.79	11,700.00	1,600.00
01.300.255	Physical Exams	72.45	97.30	0.00	350.00	385.00
01.300.270	Snow Removal	1,329.82	6,048.08	3,260.52	3,100.00	3,500.00
Total		\$ 354,039.17	\$ 412,960.42	\$ 411,333.44	\$ 485,855.00	\$ 459,575.00
Supplies & Materials						
01.300.308	Office Supplies	\$ 980.39	\$ 1,155.22	\$ 1,397.79	1,000.00	\$ 1,000.00
01.300.309	Materials	28,305.19	33,125.61	58,351.75	32,500.00	57,200.00
01.300.317	Postage	688.84	25.00	16.32	50.00	50.00
01.300.318	Sign Program	42,166.95	32,924.43	35,668.19	40,000.00	37,700.00
01.300.319	Building Supplies	6,359.36	4,474.24	5,454.58	500.00	500.00
01.300.320	Tools, Equipment & Supplies	14,162.88	14,241.66	25,522.89	44,140.00	47,340.00
01.300.321	Fuel	28,583.57	43,405.12	61,661.95	48,590.00	45,810.00
01.300.332	Office Furniture & Equipment	2,139.01	3,477.87	0.00	0.00	6,500.00
01.300.345	Infrastructure Maintenance	0.00	10,591.44	0.00	0.00	0.00
Total		\$ 123,386.19	\$ 143,420.59	\$ 188,073.47	\$ 166,780.00	\$ 196,100.00
Maintenance						
01.300.420	Vehicle Maintenance(S)	\$ 143,774.34	\$ 154,446.80	\$ 180,150.04	\$ 144,600.00	\$ 147,000.00
01.300.421	Equipment Maintenance (S)	74,291.71	60,598.55	72,746.42	56,450.00	59,310.00
01.300.422	Radio Maintenance	129.97	631.17	0.00	950.00	0.00
01.300.423	Building Maintenance(S)	7,297.37	9,624.62	10,548.49	64,280.00	67,550.00
01.300.424	Grounds Maintenance (S)	283.69	194.69	1,109.24	1,420.00	0.00
01.300.426	Office Equipment Maintenance	467.02	394.43	597.54	600.00	700.00
01.300.427	Curb & Sidewalk Program	6,156.64	32,765.77	21,035.60	16,680.00	8,000.00
01.300.428	Street Maintenance	16,847.16	106,226.61	35,340.75	34,500.00	22,500.00
01.300.429	Street Lights	10,354.17	18,363.99	10,480.50	7,500.00	6,000.00
01.300.430	Traffic Signal Maintenance	9,771.57	8,292.23	4,824.55	9,240.00	9,240.00
Total		\$ 269,373.64	\$ 391,538.86	\$ 336,833.13	\$ 336,220.00	\$ 320,300.00
Capital Expenditures						
01.300.590	Capital Purchase	\$ 110,812.50	\$ 227,872.00	\$ 84,612.00	\$ 127,550.00	\$ 104,340.00
01.300.594	Capital Lease Payments	14,771.19	18,255.93	19,411.86	20,650.00	3,570.00
Total		\$ 125,583.69	\$ 246,127.93	\$ 104,023.86	\$ 148,200.00	\$ 107,910.00
Other Charges						
01.300.740	Travel/Training/Dues	\$ 1,761.44	\$ 2,519.69	\$ 2,689.83	\$ 3,600.00	\$ 4,900.00
01.300.760	Uniforms & Safety Items	7,587.98	7,741.83	8,842.05	7,600.00	7,600.00
01.300.965	Interest Expense	3,191.32	3,299.10	2,143.17	925.00	30.00
Total		\$ 12,540.74	\$ 13,560.62	\$ 13,675.05	\$ 12,125.00	\$ 12,530.00
Streets Total		\$ 1,682,261.34	\$ 2,109,376.83	\$ 2,056,870.17	\$ 2,235,650.00	\$ 2,324,440.00

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

Public Works Parks & Forestry

Department/Program Description

The Parks and Forestry Division of Algonquin 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, we oversee 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 ongoing replacement, repair or restoration of virtually all of the parks' features.

The department 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 providing their main intention, utilization by the individual residents.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Parks and Forestry Superintendent	1	1	1	1	1
Parks and Forestry – Foreman	1	1	1	1	1
Maintenance Worker II – Parks and Forestry	3	3	3	4	4
Maintenance Worker I – Parks and Forestry	8	9	9	9	9
Parks – Part-Time Summer	6	6	8	8	8
Total Full-Time Employees	13	14	14	15	15
Total Part-Time Employees	6	6	8	8	8
Total Employees	19	20	22	23	23

Explanation of New Positions

No new personnel will be added this fiscal year. Last fiscal year, a new sub-group within the Parks and Forestry Division was created and charged with maintenance and upkeep of the historic district area of the Village. While the concept was supported, the full complement of staff was not realized. In order to perform the service we envisioned, the addition of one full-time maintenance worker, as noted last season, will be required in the future.

FY2007-2008 Accomplishments

- Staff installed 412 deciduous shade trees in locations throughout the Village. Trees were installed as either replacement trees or as additional reforestation of the Village. This important program is continuing to replace virtually all failed trees, as well as providing necessary additions to our inventory.
- The final design and construction of Phase One of Ted Spella Park was completed. The addition of a recreational site in this area was a welcome addition to the park system.

- Arbor Day was celebrated with over 300 third grade students from schools within the Village. The superintendent related the history of Arbor Day and the importance of trees. Students at Eastview School planted a tree.
- The freshman season of the downtown tending team realized relative success. Staff installed over 2,000 tulips and daffodils, providing a great floral show that complimented the new Cornish Park as well as our downtown area. Cleanliness efforts were the most noticeable changes in this area. By staffing this crew fully, the downtown area will become a prideful place which people will choose to visit.
- The Village of Algonquin received its eleventh designation as a Tree City U.S.A. Requirements for this distinction include per capita funding of an arboriculture program, staff to man the program, and an Arbor Day celebration.
- Pruning of parkway trees occurred in one major subdivision. The trees were pruned per National Arborist Association guidelines. Due to weather restrictions, the quantity pruned is somewhat short of our goal of pruning each Village tree at least every five years. We will work to make up ground next year.
- The budgeted natural areas management plan implemented by Public Works Administration continued to make great strides. With ongoing support in this area, we will insure the benefit of high quality native spaces for future generations.
- The major rehabilitation of many ball fields occurred this season. Along with our turf aeration and fertilization, the sports field offerings are the best they have ever been.
- Compilation of the new tree inventory data began. This year should see its completion.
- The rehabilitation of the tennis courts at Gaslight Park was completed. Staff installed new posts and nets, while a contractor provided the surface leveling and painting.
- Staff installed over 400 cubic yards of play surface mulch at five different playgrounds throughout the system.

Budget Highlights

- Tree planting will continue to be of great importance. Monies provided will insure the installation of all necessary replacements, as well as reforestation of planting spaces throughout the Village.
- We are again funding to celebrate Arbor Day with the Villages third graders. This day of community outreach assists the department in educating the future leaders about the importance of our environment, particularly trees.
- Monies are also provided for education of staff. The foreman will be attending his second of three years at the Illinois Public Service Institute, a conference dedicated to bettering public works managers. The superintendent shall attend as an elected committeeman. All of the departments certified arborists will be attending the Illinois Arborist Associations annual conference. Two individuals will attend playground safety inspector certification classes.
- The replacement of the division's aerial lift unit is a necessity. With its age, the need to provide a safe, compliant, and reliable unit is no longer being realized. A replacement unit will foster our desire to continue to provide safe, excellent service.

- The installation of a new playground at Yellowstone Park will treat the residents in this area to a replacement of the oldest play structure in the Village. Being that this is a smaller neighborhood park parcel where the playground is its primary attribute, the renewal of this structure will be paramount to installing a whole new neighborhood park.

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.
- Continue work on a park and playground database that is compatible with the new information system.
- Complete collection of tree inventory data and establish a process for work documentation and distribution through the GIS system.
- Continue to plan and strive for excellence relative to park site experiences via outstanding site preparedness.
- Develop a structured, well-defined, time line-based training package that specifically targets the challenges/charges of the Parks and Forestry Division.
- Assess and improve internal and external customer service.
- Evaluate all current processes and identify ways to increase efficiency and safety.
- Meet all of the proposed goals and objectives as outlined in the annual budget.

Departmental Performance Indicators and Statistics

- Approximately 800 trees were pruned via our annual tree-trimming program.
- All projects scheduled via the budgeting process were completed on time and within budget.
- The department planted four hundred and twelve new trees. All replacements were funded, and over one hundred new installations were made in parkways that did not previously host a tree.
- Staff assessments and morale were maintained above average, allowing for a more desirable work environment.
- Six arborists maintained International Society of Arboriculture Certification.
- Vehicle utilization numbers relative to cost per mile to operate were maintained within acceptable ranges, indicating well-maintained, effectively used, properly respected operation of departmental equipment.

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Developed Park Acreage	212.5 acres	215 acres	221 acres
Open Space with Potential for Development	193.75 acres	191.25 acres	185.25 acres
Open Space/Detention	126 acres	126 acres	126 acres
Parkway Trees	approximately 18,500	approximately 18,500	Approximately 19,000
Park Sites	19	20	21
Playgrounds	16	17	18
Tennis Courts	7	7	9
Baseball Fields	13	13	13
Soccer Fields	12	12	12
Basketball Courts	11	11	12

EXPENDITURES
Public Works - Parks Forestry Division

		ACTUAL DOLLARS			07-08 Budget	2007-2008 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Parks & Forestry Division						
Personnel						
01.400.103	IMRF	\$ 48,347.35	\$ 56,557.12	\$ 62,744.96	\$ 70,300.00	\$ 75,700.00
01.400.104	FICA	44,244.31	49,510.58	53,866.66	61,175.00	65,625.00
01.400.105	Unemployment Tax	3,916.05	4,254.86	3,114.53	4,900.00	3,550.00
01.400.106	Health Insurance	70,816.38	87,249.90	94,344.06	105,875.00	100,375.00
01.400.110	Salaries	565,886.31	635,166.23	675,579.42	777,600.00	824,800.00
01.400.155	Overtime	18,571.24	18,845.58	35,982.19	22,000.00	34,000.00
Total		\$ 751,781.64	\$ 851,584.27	\$ 925,631.82	\$ 1,041,850.00	\$ 1,104,050.00
Contractual Services						
01.400.210	Telephone	\$ 5,031.12	\$ 4,911.90	\$ 4,626.88	\$ 5,340.00	\$ 5,680.00
01.400.211	Natural Gas	4,732.12	8,327.11	6,189.33	8,300.00	7,300.00
01.400.212	Electric	(1,530.24)	161.89	63.69	0.00	0.00
01.400.230	Legal Service	0.00	0.00	0.00	500.00	500.00
01.400.232	Engineering Services	8,465.00	5,247.87	0.00	7,500.00	500.00
01.400.234	Professional Services	18,816.69	17,391.43	18,871.72	21,100.00	53,300.00
01.400.235	Community Events	5,549.52	5,784.26	7,166.81	7,000.00	1,500.00
01.400.237	Publications	70.84	0.00	429.55	500.00	500.00
01.400.238	Printing & Advertising	525.00	71.35	814.53	2,350.00	4,650.00
01.400.250	Equipment Rental	1,364.35	4,550.14	1,537.40	2,100.00	4,100.00
01.400.255	Physical Exams	46.80	0.00	0.00	350.00	385.00
Total		\$ 43,071.20	\$ 46,445.95	\$ 39,699.91	\$ 55,040.00	\$ 78,415.00
Supplies & Materials						
01.400.308	Office Supplies	\$ 676.31	\$ 709.72	\$ 1,023.71	\$ 800.00	\$ 500.00
01.400.309	Materials	17,426.37	16,234.86	21,430.49	21,500.00	21,400.00
01.400.317	Postage	17.32	16.62	8.44	50.00	50.00
01.400.319	Building Supplies	6,386.62	3,545.98	6,163.68	500.00	500.00
01.400.320	Tools, Equipment & Supplies	13,821.64	18,922.66	42,444.36	25,480.00	14,750.00
01.400.321	Fuel	20,546.86	29,867.79	35,854.57	32,330.00	29,100.00
01.400.332	Office Furniture & Equipment	512.91	3,896.03	0.00	6,100.00	0.00
01.400.338	Park Upgrades	0.00	11,212.41	28,149.22	63,000.00	30,300.00
Total		\$ 59,388.03	\$ 84,406.07	\$ 135,074.47	\$ 149,760.00	\$ 96,600.00
Maintenance						
01.400.402	Tree Planting	\$ 2,425.03	\$ 49,933.66	\$ 25,428.88	\$ 49,500.00	\$ 26,500.00
01.400.405	Tree Trimming/Removal	314.36	1,400.00	0.00	3,000.00	13,000.00
01.400.420	Vehicle Maintenance(S)	84,072.62	80,375.38	82,378.34	74,240.00	74,000.00
01.400.421	Equipment Maintenance (S)	60,873.31	73,147.34	62,795.88	65,500.00	68,000.00
01.400.422	Radio Maintenance	0.00	0.00	0.00	300.00	0.00
01.400.423	Building Services (S)	5,263.41	9,707.84	11,489.04	63,770.00	69,350.00
01.400.424	Grounds Maintenance (S)	41.92	181.08	16.96	120.00	0.00
01.400.425	Maintenance-Open Space	0.00	0.00	23,140.00	15,000.00	15,000.00
01.400.426	Office Equipment Maintenance	704.52	378.38	567.95	600.00	700.00
Total		\$ 153,695.17	\$ 215,123.68	\$ 205,817.05	\$ 272,030.00	\$ 266,550.00
Capital Expenditures						
01.400.590	Capital Purchase	\$ 32,000.00	\$ 54,782.00	\$ 36,308.00	\$ 100,000.00	\$ 209,400.00
01.400.593	Park Development	0.00	0.00	14,339.34	0.00	95,000.00
01.400.594	Capital Lease Payment	6,167.10	7,622.02	8,104.63	8,630.00	1,470.00
Total		\$ 38,167.10	\$ 62,404.02	\$ 58,751.97	\$ 108,630.00	\$ 305,870.00
Transfers						
01.400.617	Transfer to Pool	\$ 29,896.36	\$ 8,956.84	\$ 27,991.29	\$ 17,500.00	\$ 54,400.00
01.400.680	Transfer to Park Fund	0.00	0.00	12,090.00	0.00	0.00
Total		\$ 29,896.36	\$ 8,956.84	\$ 40,081.29	\$ 17,500.00	\$ 54,400.00
Other Charges						
01.400.740	Travel/Training/Dues	\$ 4,724.05	\$ 7,668.18	\$ 7,745.57	\$ 9,280.00	\$ 9,800.00
01.400.760	Uniforms & Safety Items	7,411.04	7,139.96	8,413.30	7,600.00	7,300.00
01.400.965	Interest Expense	1,332.42	1,377.43	894.77	400.00	15.00
Total		\$ 13,467.51	\$ 16,185.57	\$ 17,053.64	\$ 17,280.00	\$ 17,115.00
Parks Total		\$ 1,089,467.01	\$ 1,285,106.40	\$ 1,422,110.15	\$ 1,662,090.00	\$ 1,923,000.00

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

Community Development Department

Department/Program Description

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

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
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 Maintenance/Building Inspector	1	2	2	2	2
Secretary/Clerk	2	2	2	2	2
Intern	2PT	0	1 PT	1 PT	1 PT
Total Full-Time Employees	11	12	12	12	12
Total Part-Time Employees	2	0	1	1	1
Total Employees	13	12	13	13	13

Explanation of New Positions

No new positions are requested.

FY2007-2008 Accomplishments

- Updated all building codes to International Building Code or other most current code.
- Updated Comprehensive Plan.
- Created East Bank redevelopment plan.
- Implemented additional advanced marketing of Corporate Campus, including labor analysis and cost comparison analysis.
- Prepared grant application for new Haeger's Bend Trail.
- Assisted with development of Old Town District Streetscape Plan.
- Created an open space, parks and trails master plan to assist with capital improvement planning and help guide future recreational improvements.
- Continued and implemented the Village's third year of the Public Art Program.
- Continued implementation of the Conservation Community Program, including information on the new web site, outreach, press coverage, and Conservation Community Day.
- Reviewed significant redevelopment projects in downtown, including Main Street Commons and Riverside Square.
- Continued joint marketing and programming efforts with the Algonquin Downtown Partnership.
- Continued to review the design of the Algonquin Galleria, an upscale shopping center that will include several long-sought-after businesses such as furniture, entertainment, and unique restaurants; also began plan review and inspections.
- Coordinated final approval, plan review, and development for the Esplanade, an upscale mixed-use development that will include restaurant, corporate office, and apartment components.

- Continued taking the lead developing the Water Conservation Program. Carefully coordinated implementation without generating interdepartmental conflicts.

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 continue.
- Staff training will be emphasized.

Future Goals and Objectives

- Establish a rental housing licensing and inspection program.
- Assist with implementation of administrative adjudication program.
- Conduct plan review and provide inspection services for Algonquin Galleria.
- Conduct plan review and provide inspection services for the Esplanade.
- Continue recruiting new businesses to the 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 implementation of the parks, open space and trails master plan.
- 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.
- Within the next five years, enable economic development staff to become certified economic developers.

Departmental Performance Indicators and Statistics

- Interest in Algonquin Corporate Campus from developers and end users has increased.
- 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.
- 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 significant private investment from property owners.
- Communication between the Village and other government agencies, media, Chamber of Commerce, and community service organizations has improved

Indicator	2003	2004	2005	2006	2007
Building Inspections	9,871	11,864	10,621	7,553	4,545
Property Maintenance Inspections	1,084	1,165	1,850	2,291	2,101
Residential Occupancy Permits Issued	260	230	293	189	38
Commercial Occupancy Permits Issued	18	49	86	61	66
Amount of New Commercial Opened	600,000 S.F.	800,000 S.F.	600,000 S.F.	492,170 S.F.	814,230 S.F.
Annual Sales Tax Revenue	\$3,000,000	\$4,000,000	\$5,700,000	\$6,000,000	\$7,000,000

EXPENDITURES

Community Development Department

		ACTUAL DOLLARS			07-08 BUDGET	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Community Development Department						
Personnel						
01.500.103	IMRF	\$ 52,947.85	\$ 60,467.85	\$ 65,988.57	\$ 71,625.00	\$ 74,500.00
01.500.104	FICA	48,246.20	50,935.59	54,692.08	59,700.00	62,300.00
01.500.105	Unemployment Tax	3,332.81	3,731.46	2,195.10	3,375.00	2,275.00
01.500.106	Health Insurance	70,311.32	76,062.80	78,044.44	95,100.00	90,225.00
01.500.110	Salaries	612,888.80	668,158.27	725,955.91	865,780.00	802,925.00
01.500.155	Overtime	11,553.79	12,337.41	4,624.70	7,700.00	5,000.00
01.500.170	Salary - Planning/Zoning	2,660.00	1,645.00	2,890.00	3,000.00	3,000.00
Total		\$ 801,940.77	\$ 873,338.38	\$ 934,390.80	\$ 1,106,280.00	\$ 1,040,225.00
Contractual Services						
01.500.210	Telephone	\$ 9,250.95	\$ 8,302.88	\$ 6,537.64	\$ 9,840.00	\$ 9,820.00
01.500.211	Natural Gas	3,052.38	5,052.30	4,465.43	3,300.00	3,300.00
01.500.212	Electric	0.00	0.00	0.00	80.00	80.00
01.500.230	Legal Services	11,115.00	9,855.00	5,125.00	8,000.00	10,000.00
01.500.234	Professional Services	285,782.29	155,739.53	132,358.73	50,000.00	108,325.00
01.500.237	Publications	1,335.20	2,382.77	1,229.52	2,500.00	3,000.00
01.500.238	Printing & Advertising	4,728.84	5,754.34	3,961.39	4,000.00	6,800.00
05.500.250	Equipment Rental	0.00	0.00	162.40	0.00	0.00
Total		\$ 315,264.66	\$ 187,086.82	\$ 153,840.11	\$ 77,720.00	\$ 141,325.00
Supplies & Materials						
01.500.308	Office Supplies	\$ 4,135.73	\$ 4,185.84	\$ 4,561.20	\$ 4,000.00	\$ 4,000.00
01.500.317	Postage	4,104.93	2,500.61	3,276.75	4,000.00	4,000.00
01.500.318	Public Art	0.00	0.00	1,534.18	5,000.00	14,000.00
01.500.319	Building Supplies	2,874.43	2,583.07	4,427.20	0.00	0.00
01.500.320	Tools, Equipment & Supplies	640.07	2,810.34	165.73	2,000.00	2,000.00
01.500.321	Fuel	5,895.36	8,165.49	8,718.45	8,600.00	9,690.00
01.500.332	Office Furniture & Equipment	1,863.32	13,246.12	7,450.94	14,500.00	7,100.00
Total		\$ 19,513.84	\$ 33,491.47	\$ 30,134.45	\$ 38,100.00	\$ 40,790.00
Maintenance						
01.500.420	Vehicle Maintenance(S)	\$ 31,018.09	\$ 15,239.96	\$ 14,851.15	\$ 19,160.00	\$ 19,820.00
01.500.423	Building Services (S)	9,828.34	12,216.55	7,764.68	37,340.00	47,500.00
01.500.424	Grounds Maintenance (S)	1,530.00	1,807.61	1,787.72	2,125.00	0.00
01.500.426	Office Equipment Maintenance	2,692.00	639.29	5,099.85	3,550.00	3,550.00
Total		\$ 45,068.43	\$ 29,903.41	\$ 29,503.40	\$ 62,175.00	\$ 70,870.00
Capital Expenditures						
01.500.590	Capital Purchase	\$ -	\$ 41,458.00	\$ 18,038.00	\$ 48,275.00	\$ 44,750.00
Total		\$ -	\$ 41,458.00	\$ 18,038.00	\$ 48,275.00	\$ 44,750.00
Other Charges						
01.500.710	Economic Development	\$ 6,635.79	\$ 8,007.43	\$ 36,113.99	\$ 64,000.00	\$ 28,000.00
01.500.740	Travel/Training/Dues	4,217.64	9,464.90	10,174.04	14,000.00	15,710.00
01.500.750	Commission Support Material	0.00	42.36	76.77	300.00	300.00
01.500.760	Uniforms & Safety Items	906.99	997.12	998.59	1,500.00	1,500.00
Total		\$ 11,760.42	\$ 18,511.81	\$ 47,363.39	\$ 79,800.00	\$ 45,510.00
Community Development Total		\$ 1,193,548.12	\$ 1,183,789.89	\$ 1,213,270.15	\$ 1,412,350.00	\$ 1,383,470.00

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

EXPENDITURES
Long-Term Debt

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Bond & Interest						
Long-Term Debt						
01.650.880	Bonds	\$ 95,000.00	\$ 100,000.00	\$ 105,000.00	\$ 120,000.00	\$ -
01.650.881	Bond Interest	15,597.50	12,130.00	8,430.00	4,440.00	0.00
01.650.882	Bond Fees	350.00	350.00	350.00	400.00	0.00
Long-Term Debt Total		\$ 110,947.50	\$ 112,480.00	\$ 113,780.00	\$ 124,840.00	\$ -
Bond Series 1998 retired in December 2007.						

EXPENDITURES
Multidepartmental

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Multidepartmental						
Personnel						
01.900.105	Working Capital	\$ -	\$ -	\$ -	\$ 750,000.00	\$ 750,000.00
01.900.106	Vehicle Replacement	0.00	0.00	0.00	247,500.00	257,500.00
01.900.333	Computer Network	47,295.46	72,176.32	56,561.33	444,740.00	85,260.00
01.900.590	Capital Purchase	0.00	0.00	0.00	0.00	173,750.00
01.900.648	Transfer to Village Construction	0.00	0.00	0.00	0.00	350,000.00
Total		\$ 47,295.46	\$ 72,176.32	\$ 56,561.33	\$ 1,442,240.00	\$ 1,616,510.00

Public Works Department Water and Sewer Operating Division

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. The Phase 6 improvements are expected to be completed April 2008, and will increase the rated treatment capacity to 5 million gallons of sanitary flow each day. The innovative biological process will increase the hydraulic capacity of the facility as well as achieving a level of effluent quality 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 (160 miles) and the sanitary sewer collection system (134 miles), as well as the Village's sanitary sewer lift stations (10). 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. We currently perform approximately 400 JULIE locates per month.

The Water Treatment operation is responsible for providing water for residential and commercial use, as well as for fire fighting capabilities. Water treatment process includes pressure filtration, softening, or membrane filtration. We currently operate and maintain three water treatment facilities. Average day usage is approximately 3.01 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.

Personnel Summary	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
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	3	3	3	3
Environmental Compliance Officer					1	1
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	5	5	5	5	5	5
Maintenance Worker I 100% Sewer	1	1	1	1	1	1
Maintenance Worker I 100% Water	1	1	1	1	1	1
Water and Sewer - Part-Time Summer 50% Water, 50% Sewer	5	5	5	5	5	5
Total Full-Time Employees	20	20	21	21	22	22
Total Part-Time Employees	5	5	5	5	5	5
Total Employees	25	25	26	26	27	27

Explanation of New Positions: No new employees are being sought in this fiscal year.

FY2007-2008 Accomplishments:

Utilities

- This department responded to thirty-one water distribution system leaks this fiscal year. Seventeen of those were water main breaks, two were main line water valves, eight water service lines, four resident service leaks.
- In an effort to reduce the amount of water main break in our most troubled areas we have installed a water hammer suppression unit. This will reduce the frequency and severity of water main breaks.
- Repaired over 96 buffalo boxes.
- Repaired, adjusted, and/or rehabilitated 22 sanitary sewer manholes as part of our ongoing efforts to reduce inflow and infiltration (I&I) in the sanitary sewer-system.
- Serviced 167 fire hydrants (which include preventative maintenance and repair).
- Contracted out the sandblasting and painting of 106 fire hydrants.
- Completed the painting of 156 fire hydrants using in house staff.
- Operated 2,490 fire hydrants during our hydrant flushing program. (The goal is to flush each hydrant at least once per year.)
- Created and installed 1,565 fire hydrant identification tags.
- Created and implemented a fire hydrant data base. This was completed using in house staff. This will aid in tracking hydrant repairs and inspections.
- Flushed 35,091 feet of sanitary sewer main.
- Completed 9 scheduled water main shut downs for developers and water main extensions.
- Worked with Village staff and consultants to complete a valve exercise program in the water distribution system. This is completed on a four year cycle.
- Provided personnel and equipment to collect data for the Village's GIS program.
- Continued to monitor areas with the use of Flow Totes to asses' problem areas for sewer replacement.
- Coordinated a system-wide distribution leak detection program between Village staff and consultants.
- Completed an average of 400+ JULIE utility locates per month, thus protecting our infrastructure from excavating damage.
- Assisted with relocation and installation art work for the Villages art program.
- 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.
- Brendan McAlpin took first place in a statewide JULIE sponsored locating competition. The top honors earned him a trip to Atlanta to compete nationally.

Water Treatment

- Ensured a high standard of water quality by meeting or exceeding standards set by the USEPA or IEPA.
- Worked with Spon Water Consulting to observe, and participate in our operations to make sure we are properly dosing our well water for pristine quality water.
- Chemically treated the filtration system at WTP #1 to control or eliminate the influence of iron into the water system.
- Employees attended a wide range of technical training seminars that included water tank inspections, cross connections, various equipment operations and maintenance, as well as other topics relative to our operations.
- Implemented a Well Head Protection ordinance that will protect the aquifers from hazardous contamination.

- Hosted 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 was 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 was an excellent opportunity for the many professionals within the water treatment industry.
- Members of the Water Department participated in various competitions; including Dave Bruno in Meter Madness, and Mike Bania in a competition for the best tasting water in Kane County.
- Continued improving and enhancing efficiency of the SCADA system.
- Hired a second Maintenance-1 worker to increase productivity and the efficiency of our meter department and overall daily operations.
- We are reading 92.75% of all our residential and business meter accounts automatically.

Wastewater Treatment Facility

- Realization of the Phase 6 improvements. These improvements will increase the hydraulic capacity of the Wastewater Facility from 3.00 MGD to 5.00 MGD. The expansion of the Facility is the largest Public Works project in the Village's history.
- Met the challenges to maintain a wastewater system that met EPA standards.
- Received a Certificate of Recognition for our participation in and successful compliance with the DMR QA/QC study - the sixth consecutive year for the Village's Lab Technician.
- Further developed a professional, cohesive team.
- Continued participated again in a voluntary Fox River water study intended to determine the overall health of the river. The Village of Algonquin received a certificate of recognition for their participation in the water study.
- Successful installation and start up of a Dystor gas holder on Digester #1 following a failure in December 2006.
- To increase management skill levels and promote team building, our Chief Wastewater Operator attended a week long school sponsor by the American Public Works Association. The Illinois Public Service Institute proved to be an invaluable experience. This was the second year of a three year program.
- To further our base of knowledge and to view the latest technologies in the field of wastewater treatment, our Utilities Superintendent attended WEFTEC '07, held in San Diego, California.
- The Utilities Division welcomed Steve Fiepke as the new Chief Wastewater Operator.
- The election of Steve Fiepke to Secretary-Treasurer for the Fox Valley Operators Association.

Budget Highlights:

Utilities

- Continue to refine a fire hydrant data base used by our in house staff.
- Complete generator preventive maintenance work at the lift stations in accordance with the budgeted amount.
- Commit to the collection of data that will provide reliable and accurate information for the GIS program.
- Continue the 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.

Water Treatment

- Provide extensive training for the operators that will enable proficient operation and maintenance of the treatment facilities.
- Continued improvement of water quality by evaluating present chemical suppliers.

- Continue to work to achieve 100% change over to radio read meter system from the phone read system. (As of January 2008, staff had changed over approximately 49% of the system to radio read.)
- Replace the electrical cables used to supply power to Well Number 13. Failing electrical conductors has reduced operator confidence in the power supply and the reliability of the well.

Wastewater Treatment Facility

- Upgrade the digester gas safety controls, including flow meters for the measurement of digester gas produced and utilized through the overall system.
- Continue the development of overall plan to create a “green” facility including the potential use of rain gardens and native landscaping.
- Work to achieve perfect effluent compliance. “Plant of the Year” requires a minimum of three years of perfect effluent compliance.
- Participation in another year of the Fox River Water Study.
- Continue to refine an Industrial Pre-treatment Program.
- Continue to refine a food establishment program to address grease and oils discharged to the sanitary sewer system through the use of best management practices.
- Rehabilitation of heat exchanger #2. The heat exchanger will have receive new fire tubes, main gas burner, and control valves. This unit was initially installed in 1990.
- Utilize plant staff to rebuild primary clarifiers #3 and #4.
- Successful completion of the installation and start up of the Dystor gas holder system on Digester #2 after the failure of the digester in February 2007.
- Successful completion of the installation of a new fixed roof system on Digester #3.
- Attendance at the annual WEFTEC '08 show in Chicago.
- Provide a host facility for the Fox Valley Operators Association.
- Obtaining greater familiarity with GIS, using it to its full capabilities.

Future Goals and Objectives:

Utilities

- Commit to the collection of data that will provide reliable and accurate information for the GIS program.
- Complete the installation of fire hydrant tags thus providing a greater detail of tracking repairs and water quality.
- Create and implement a structured sanitary sewer flushing program that puts the entire town on a scheduled cleaning cycle.
- Strive to identify and improve the paint system of all fire hydrants in town.
- Continue providing education for 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.
- Reduce water loss and unaccounted for water through leak surveys and documentation of water usage.
- Reduce I/I into sanitary sewer system through aggressive monitoring of the system, identification of sources of I/I and elimination of these sources.
- Provide continuous inspections and maintenance to sanitary sewer system thus avoiding the possibility of backups.

Water Treatment

- Meet or exceed all current and future standards that are established by both the USEPA and the IEPA.
- Continue to provide safe and reliable water for the residential and business communities.
- Develop deep and shallow wells to provide adequate resources of water.
- Maintain back-flow prevention monitoring and inspection program.

- Strive to ensure efficient and reliable operation of each of the water treatment facilities. Review current methods of treatment of Well #10 water so that it may be modified in a manner that would permit reliable use of the deep well aquifer without diminishing water quality.
- Modification of the filtration process at WTP#2 that would ensure operators are performing proper backwash procedures in the same fashion as performed at WTP #1.

Wastewater Treatment Facility

- Comply with copper and phosphorous permit limits.
- Continue development of a well-organized maintenance program.
- Comply with a lock out/tag out program.
- Develop an "in house" education program to prepare potential operators for license examinations and provide for continuing education units to maintain operator certifications.
- Improve the SCADA system with the ability to control the operation of equipment, remotely.
- Realize production of Class A sludge.
- Research the potential of use of digester gas as a fuel source for generator power, used to shave electrical usage during peak hours.
- Research alternatives for effluent re-use, such as expanding contractor use or groundwater recharge.
- Work to establish a facility with a DAF (design average flow) rated at 6.00 MGD.
- Organize facility records and procedures to earn an ISO rating.
- Expand our program of distributing treated effluent for contractor use. Seek continued support of this program from IEPA and local environmental organizations.
- Realization of a "green" Facility.
- Receive a nomination for "Plant of the Year".
- Creation of a public education program to include presentations to local schools and site tours to various organizations.

Departmental Performance Indicators:

<u>Year</u>	<u>Water Produced</u>	<u>Wastewater Treated</u>
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
2004/2005	1043.42 Million Gallons	1048.36 Million Gallons
2005/2006	1097.99 Million Gallons	1034.33 Million Gallons
2006/2007	1081.06 Million Gallons	1264.89 Million Gallons

REVENUES
Water and Sewer Operating Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Water & Sewer Operating Fund							
07.31210	Interest	\$ 1,774.81	\$ 4,782.09	\$ 5,288.11	\$ 1,540.46	\$ 7,000.00	\$ 2,000.00
07.31240	Interest - Illinois Funds	168.00	50.75	46.24	23.11	100.00	100.00
07.31426	Donations-Operating-W&S	5,000.00	3,200.00	1,090.49	45,467.91	0.00	0.00
07.34100	Water Fees	1,900,310.82	2,283,475.49	2,340,588.36	1,279,624.05	2,501,500.00	2,614,000.00
07.34200	Sewer Fees	1,802,685.28	2,147,909.75	2,206,910.74	1,190,522.99	2,336,000.00	2,441,000.00
07.34300	Service Charge	1,087.43	(15.82)	101.46	513.32	1,000.00	1,000.00
07.34400	Late Charges	46,201.66	55,965.13	51,674.31	28,255.96	55,000.00	54,000.00
07.34500	Administrative Fees	10,879.14	7,912.94	12,092.50	9,246.00	12,000.00	18,000.00
07.34700	Fines/Penalties	6,500.00	17,700.00	4,200.00	3,500.00	7,500.00	3,500.00
07.36300	Rental Income*	0.00	41,388.23	42,869.88	81.43	58,450.00	60,000.00
07.38100	Meter Sales	234,550.00	189,675.00	90,993.00	23,575.00	105,000.00	114,000.00
07.39100	Transfer from Bond Reserve	10,000.00	11,429.51	270,578.00	0.00	0.00	0.00
07.39113	Transfer from Bond Depreciation	4,000.00	6,348.58	2,137.75	0.00	0.00	0.00
07.39119	Transfer from W&S Bond/Interest	0.00	0.00	61,732.00	0.00	0.00	0.00
07.39900	Other Revenue	3,185.00	2,105.00	1,450.72	3,097.72	10,000.00	6,000.00
07.39901	Capital Contribution**	0.00	0.00	105,000.00	96,098.46	0.00	225,000.00
07.39904	Sale of Surplus Property***	(39,814.00)	(33,795.00)	10,358.80	300.30	0.00	11,000.00
Water & Sewer Operating Fund Subtotal		\$ 3,986,528.14	\$ 4,738,131.65	\$ 5,207,112.36	\$ 2,681,846.71	\$ 5,093,550.00	\$ 5,549,600.00
Capitalized Assets							
07.39108	Transfer from W&S Improvements	\$ 7,478,029.16	\$ 7,441,901.83	\$ 7,943,516.98	\$ -	\$ -	\$ -
Capitalized Assets Subtotal		\$ 7,478,029.16	\$ 7,441,901.83	\$ 7,943,516.98	\$ -	\$ -	\$ -
Water & Sewer Operating Fund Total		\$ 11,464,557.30	\$ 12,180,033.48	\$ 13,150,629.34	\$ 2,681,846.71	\$ 5,093,550.00	\$ 5,549,600.00
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.							
**One-time insurance payment for replacement of Dystor digester cover at the wastewater treatment plant.							
***The Sale of Surplus Property is generated from the sale of vehicles replaced. Vehicles and anticipated sale values include: vehicle #809 - \$2,500, vehicle #814 - \$2,500, and John Deere skid steer loader - \$6,000.							

EXPENDITURES
Water and Sewer Operating Fund
TOTALS

	ACTUAL DOLLARS			07-08 BUDGET	2008-2009 Budget
Village of Algonquin	4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water and Sewer					
Total	\$ 9,387,896.21	\$ 15,708,639.96	\$ 7,023,854.99	\$ 5,048,900.00	\$ 5,495,670.00

EXPENDITURES
Public Works - Water Division

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water and Sewer Operating Fund						
Personnel						
07.700.103	IMRF	\$ 50,879.77	\$ 59,334.00	\$ 70,804.46	\$ 68,190.00	\$ 83,950.00
07.700.104	FICA	45,338.03	50,644.52	59,162.68	56,715.00	69,700.00
07.700.105	Unemployment Tax	3,322.35	3,893.04	2,839.86	4,405.00	2,770.00
07.700.106	Health Insurance	88,910.16	96,869.83	116,313.44	110,675.00	134,050.00
07.700.110	Salaries	579,296.16	653,084.59	762,136.30	721,230.00	890,000.00
07.700.155	Overtime	25,682.48	29,882.88	34,371.97	31,585.00	37,000.00
Total		\$ 793,428.95	\$ 893,708.86	\$ 1,045,628.71	\$ 992,800.00	\$ 1,217,470.00
Contractual Services						
07.700.210	Telephone	\$ 5,554.57	\$ 4,964.12	\$ 4,857.05	\$ 4,970.00	\$ 5,645.00
07.700.211	Natural Gas	11,663.85	32,410.98	32,674.51	33,050.00	33,050.00
07.700.212	Electric	230,315.54	246,740.60	230,350.97	398,960.00	354,405.00
07.700.215	Alarm Lines	0.00	0.00	0.00	700.00	635.00
07.700.225	Bank Processing Fees	9,061.44	8,993.92	10,856.70	15,000.00	15,600.00
07.700.230	Legal Services	10,035.17	3,748.93	0.00	6,000.00	4,000.00
07.700.231	Audit Services	3,700.05	2,932.50	3,021.75	3,075.00	4,000.00
07.700.232	Engineering Services	30,838.97	4,028.45	3,146.25	21,000.00	14,000.00
07.700.234	Professional Services	104,405.42	59,817.35	75,395.04	94,200.00	97,115.00
07.700.236	Insurance	87,471.94	75,361.39	84,799.74	103,100.00	80,625.00
07.700.237	Publications	1,107.84	1,048.57	1,679.55	2,150.00	1,550.00
07.700.238	Printing & Advertising	5,793.74	9,680.54	6,843.50	6,900.00	9,350.00
07.700.250	Equipment Rental	912.50	2,977.72	1,211.48	3,100.00	2,600.00
07.700.255	Physical Exams	70.20	322.93	0.00	700.00	385.00
Total		\$ 500,931.23	\$ 453,028.00	\$ 454,836.54	\$ 692,905.00	\$ 622,960.00
Supplies & Materials						
07.700.308	Office Supplies	\$ 1,406.84	\$ 1,728.09	\$ 1,959.11	\$ 1,800.00	\$ 1,800.00
07.700.309	Materials	8,372.84	3,455.84	9,855.72	11,970.00	16,770.00
07.700.316	Chemicals	138,452.33	148,738.76	135,754.58	147,500.00	163,100.00
07.700.317	Postage	23,924.92	24,457.69	28,215.42	29,700.00	28,000.00
07.700.319	Building Supplies	6,450.81	4,658.89	8,336.58	1,000.00	500.00
07.700.320	Tools, Equipment & Supplies	20,888.42	22,143.46	24,259.30	12,960.00	16,895.00
07.700.321	Fuel	18,376.79	25,219.93	26,461.51	30,400.00	43,145.00
07.700.322	Lab Supplies	2,913.68	4,412.40	4,080.79	7,430.00	8,050.00
07.700.332	Office Furniture & Equipment	13,920.00	4,836.90	7,066.77	10,960.00	26,700.00
07.700.340*	Meters & Meter Supplies	0.00	147,383.20	90,019.95	80,940.00	83,190.00
Total		\$ 234,706.63	\$ 387,035.16	\$ 336,009.73	\$ 334,660.00	\$ 388,150.00
Maintenance						
07.700.404	Wells	\$ 59,578.50	\$ 44,345.29	\$ 19,450.12	\$ 49,570.00	\$ 145,245.00
07.700.410	Booster Station	7,151.60	22,063.58	21,478.76	22,330.00	22,350.00
07.700.411	Maintenance Storage Facility	2,619.36	12,349.72	14,311.98	24,090.00	10,945.00
07.700.412	Treatment Facility	36,047.77	23,625.98	35,561.91	25,540.00	39,530.00
07.700.415	Distribution System	46,150.08	33,701.05	105,194.01	36,550.00	44,250.00
07.700.420	Vehicle Maintenance (S)	64,276.43	37,320.81	37,740.38	32,450.00	38,000.00
07.700.421	Equipment Maintenance (S)	5,786.70	4,759.07	4,938.59	26,600.00	33,000.00
07.700.422	Radio Maintenance	67.99	0.00	0.00	300.00	200.00
07.700.423	Building Services (R)	6,439.72	11,441.70	12,767.80	87,290.00	79,900.00
07.700.424	Grounds Maintenance (R)	8,659.87	12,410.84	11,970.44	8,320.00	0.00
07.700.426	Office Equipment Maintenance	679.44	394.42	597.44	700.00	800.00
Total		\$ 237,457.46	\$ 202,412.46	\$ 264,011.43	\$ 313,740.00	\$ 414,220.00
Capital Expenditures						
07.700.550	Meters & Meter Supplies	\$ 109,592.55	\$ -	\$ -		
07.700.590	Capital Purchase	0.00	0.00	0.00	11,500.00	39,000.00
Total		\$ 109,592.55	\$ -	\$ -	\$ 11,500.00	\$ 39,000.00
Transfers						
07.700.610	Transfer to W&S Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
07.700.620	Transfer to W&S Bond & Interest**	235,212.50	58,000.00	44,500.00	245,975.00	237,900.00
Total		\$ 235,212.50	\$ 58,000.00	\$ 44,500.00	\$ 245,975.00	\$ 237,900.00

EXPENDITURES
Public Works - Water Division

Other Charges						
07.700.740	Travel/Training/Dues	\$ 8,236.50	\$ 7,998.26	\$ 7,219.74	\$ 9,750.00	\$ 11,160.00
07.700.760	Uniforms & Safety Items	7,435.06	7,763.29	7,376.53	7,300.00	7,000.00
Total		\$ 15,671.56	\$ 15,761.55	\$ 14,596.27	\$ 17,050.00	\$ 18,160.00
Water Subtotal		\$ 2,127,000.88	\$ 2,009,946.03	\$ 2,159,582.68	\$ 2,608,630.00	\$ 2,937,860.00
Less Capitalization of Fixed Assets		\$ (175,000.00)	\$ -	\$ -		
Water Total		\$ 1,952,000.88	\$ 2,009,946.03	\$ 2,159,582.68	\$ 2,608,630.00	\$ 2,937,860.00
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
Public Works - Sewer Division

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Village of Algonquin						
Water and Sewer Operating Fund						
Personnel						
07.800.103	IMRF	\$ 56,610.77	\$ 57,148.26	\$ 60,854.69	\$ 73,610.00	\$ 78,625.00
07.800.104	FICA	50,656.45	48,279.13	51,153.72	61,410.00	65,200.00
07.800.105	Unemployment Tax	3,685.43	3,689.74	2,638.35	4,680.00	2,475.00
07.800.106	Health Insurance	86,144.33	83,897.66	88,348.62	108,240.00	105,100.00
07.800.110	Salaries*	653,302.57	624,805.40	658,000.48	775,205.00	829,000.00
07.800.155	Overtime	31,868.05	29,793.31	32,568.48	34,930.00	36,400.00
Total		\$ 882,267.60	\$ 847,613.50	\$ 893,564.34	\$ 1,058,075.00	\$ 1,116,800.00
Contractual Services						
07.800.210	Telephone	\$ 5,361.39	\$ 5,419.19	\$ 8,016.07	\$ 4,870.00	\$ 8,335.00
07.800.211	Natural Gas	20,293.24	19,546.83	20,251.27	27,900.00	27,200.00
07.800.212	Electric	169,044.60	200,855.46	209,117.39	205,990.00	200,990.00
07.800.215	Alarm Lines	0.00	633.00	633.00	700.00	1,425.00
07.800.225	Bank Processing Fees	9,061.46	8,993.88	10,856.74	15,000.00	15,600.00
07.800.230	Legal Services	11,547.91	3,748.90	2,380.00	7,000.00	4,000.00
07.800.231	Audit Services	3,700.05	2,932.50	3,021.75	3,075.00	4,000.00
07.800.232	Engineering Services	33,458.52	8,356.06	29,862.63	46,000.00	9,000.00
07.800.234	Professional Services	74,048.01	58,326.67	67,009.64	81,225.00	104,590.00
07.800.236	Insurance	76,497.62	69,764.99	74,998.82	87,175.00	74,875.00
07.800.237	Publications	862.42	709.92	807.20	1,600.00	1,600.00
07.800.238	Printing & Advertising	795.39	5,674.97	3,299.12	3,650.00	5,600.00
07.800.250	Equipment Rental	6,667.78	3,402.37	6,368.13	2,600.00	2,600.00
07.800.255	Physical Exams	23.40	139.17	0.00	700.00	385.00
07.800.262	Sludge Removal	45,406.00	57,737.00	107,442.07	61,500.00	65,000.00
Total		\$ 456,767.79	\$ 446,240.91	\$ 544,063.83	\$ 548,985.00	\$ 525,200.00
Supplies & Materials						
07.800.308	Office Supplies	\$ 1,245.90	\$ 986.26	\$ 1,454.09	\$ 1,500.00	\$ 1,500.00
07.800.309	Materials	6,895.95	4,423.60	15,245.68	12,600.00	13,200.00
07.800.316	Chemicals	50,638.28	66,774.01	64,428.18	83,000.00	84,500.00
07.800.317	Postage	20,944.52	22,833.93	22,524.88	27,200.00	25,000.00
07.800.319	Building Supplies	6,777.28	4,614.32	5,991.62	2,000.00	1,000.00
07.800.320	Tools, Equipment & Supplies	22,362.31	25,011.20	28,041.11	19,660.00	20,585.00
07.800.321	Fuel	10,548.68	16,717.15	18,676.33	22,200.00	18,535.00
07.800.322	Lab Supplies	3,889.09	3,739.12	3,122.86	4,100.00	4,100.00
07.800.332	Office Furniture & Equipment	11,548.57	7,351.84	6,631.72	13,010.00	26,500.00
07.800.340	Meters & Meter Supplies*	0.00	147,411.67	90,010.84	80,940.00	83,190.00
Total		\$ 134,850.58	\$ 299,863.10	\$ 256,127.31	\$ 266,210.00	\$ 278,110.00
Maintenance						
07.800.412	Treatment Facility	\$ 75,422.88	\$ 53,705.21	\$ 49,279.94	\$ 53,650.00	\$ 120,900.00
07.800.414	Lift Station Maintenance	45,302.12	14,515.52	30,233.91	34,725.00	36,975.00
07.800.416	Collection System Maintenance	6,643.92	2,196.22	14,125.54	13,950.00	14,500.00
07.800.420	Vehicle Maintenance (S)	29,111.88	40,048.99	34,452.97	45,300.00	53,425.00
07.800.421	Equipment Maintenance (S)	11,571.19	21,519.37	31,050.24	29,920.00	39,000.00
07.800.422	Radio Maintenance	18.00	0.00	0.00	300.00	200.00
07.800.423	Building Services (R)	18,545.15	14,030.38	18,217.58	86,360.00	64,490.00
07.800.424	Grounds Maintenance (R)	5,912.29	7,834.90	15.50	570.00	0.00
07.800.426	Office Equipment Maintenance	788.96	378.31	567.86	1,100.00	800.00
Total		\$ 193,316.39	\$ 154,228.90	\$ 177,943.54	\$ 265,875.00	\$ 330,290.00
Capital Expenditures						
07.800.550	Meters & Meter Supplies*	\$ 109,534.80	\$ -	\$ -	\$ -	\$ -
07.800.590	Capital Purchase**	0.00	0.00	0.00	30,000.00	49,000.00
07.800.599	Lease Payments	0.00	0.00	0.00	3,800.00	0.00
Total		\$ 109,534.80	\$ -	\$ -	\$ 33,800.00	\$ 49,000.00
Transfers						
07.800.620	Transfer to W&S Bond & Interest**	\$ 235,212.50	\$ 58,000.00	\$ 44,500.00	\$ -	\$ 237,900.00
07.800.635	Transfer to W&S Improvement	0.00	8,886,718.51	0.00	0.00	0.00
Total		\$ 235,212.50	\$ 8,944,718.51	\$ 44,500.00	\$ 245,975.00	\$ 237,900.00

EXPENDITURES
Public Works - Sewer Division

Other Charges						
07.800.740	Travel/Training/Dues	\$ 6,754.22	\$ 7,102.83	\$ 4,782.58	\$ 13,550.00	\$ 12,810.00
07.800.760	Uniforms & Safety Items	16,468.51	9,745.90	8,411.67	7,800.00	7,700.00
07.800.881	Bond Interest Expense	(1,086.50)	73,696.28	12,268.04	0.00	0.00
07.800.884	Amortization Expense	27,464.44	0.00	0.00	0.00	0.00
07.800.960	Depreciation Expense	5,549,345.00	2,915,484.00	2,922,611.00	0.00	0.00
Total		\$ 5,598,945.67	\$ 3,006,029.01	\$ 2,948,073.29	\$ 21,350.00	\$ 20,510.00
Sewer Subtotal						
		\$ 7,610,895.33	\$ 13,698,693.93	\$ 4,864,272.31	\$ 2,440,270.00	\$ 2,557,810.00
Less Capitalization of Fixed Assets						
		\$ (175,000.00)	\$ -	\$ -		
Sewer Total						
		\$ 7,435,895.33	\$ 13,698,693.93	\$ 4,864,272.31	\$ 2,440,270.00	\$ 2,557,810.00
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.						

Public Works Department Internal Services Division

Department/Program Description

Internal Services Division has completed its first year operating independently as an Internal Service Fund, consolidating oversight of both fleet and facilities. This Division serves internal customers for Fleet and Facilities. Internal Services Division is responsible for the nearly 300 pieces of vehicle assets as well as direct care of seven primary municipal facilities and a shared responsibility for an additional 21 facilities; this includes growing responsibility for maintenance of emergency warning sirens. Public Works senior management envisioned expansion of the invoicing process used for Fleet Maintenance for the purposes of greater accountability for all stakeholders, gathering information, identifying weaknesses, finding money and/or time saving opportunities and further migrating central purchasing into one area, the stock room, as well as improving customer service/satisfaction, ultimately providing better service. This business model approach will allow senior management to answer questions about productivity, inventory life cycles, inventory value, asset lifecycles, resource allocation, department performance and value.

Personnel Summary Vehicle Maintenance	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Internal Services Supt.*	0	0	1	.5	.5
Senior Fleet Mechanic	1	1	1	1	1
Stock Coordinator*	.5	.5	.5	.5	.5
Fleet Mechanic	1	1	1	2	2
Service Technician	1	1	1	0	1
Total Full-Time Employees	3.5	3.5	4.5	4	5
Total Part- Time Employees	0	0	0	0	0
Total Employees	3.5	3.5	4.5	4	5

**The Internal Services Superintendent and Stock Coordinator positions are full time positions, with funding of salaries split evenly between the Vehicle Maintenance Division budget and the Building Services budget.*

Personnel Summary Building Services	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Internal Services Supt.*	0	0	0	.5	.5
Senior Facility Technician	0	0	0	1	1
Stock Coordinator*	0	0	0	0	.5
Facility Technician (MW II)	0	0	0	1	1
Service Technician (MW I)	0	0	0	1	1
Total Full-Time Employees	0	0	0	3.5	4
Total Seasonal Employees	0	0	0	1	1
Total Employees	0	0	0	4.5	5

**The Internal Services Superintendent and Stock Coordinator positions are full time positions, with funding of salaries split evenly between the Vehicle Maintenance Division budget and the Building Services budget.*

Explanation of New Positions

In the past two years the business model that Vehicle Maintenance has used has been identified as a model for increasing accountability, promoting a better use of resources, improving productivity, and managing resources and inventory. To date, we have been limited to providing minimal setup in CFA (computerized fleet analysis, the software used to manage services performed on vehicles, mileage, and other pertinent data). Staff has requested the addition of a Service Writer who would assist both other departments and within Internal Services to allow the Superintendent and the Stock Coordinator the time

to bring all willing departments up to speed to achieve the accountability, usability, and level of service that senior management will need to answer intelligently the questions about productivity and accountability. This position is not funded in this budget, and will be reconsidered in future budgets.

We understand that we are living in a volatile era in which change happens very quickly, especially concerning energy, technology, government regulation as well as environmental change. Fleets, as well as facilities, are some of the largest consumers of all types of energy. The attention to detail in the management and consumption of these resources has the potential to impact our Village in significant ways. Careful planning can have significant impact in our community's economic development, independence from conventional energy sources, and environmental health. This should successfully move this community into an era beyond carbon based fuel dependency. The efforts needed to move in this direction will require significant due diligence, analysis, and model development and planning. Staff aims to utilize top notch personnel to continue serving the various departments and divisions as well as help develop other departments in the business model.

The following new/reinstated position is included in the 2008-2009 budget:

MI Service Technician;

1. Primary function will be to perform oil sampling and lubrication on additional 21 generators. This effort will reduce outsourced cost to Patten Industries, expand internal operations, and give control over Village owned assets. This will also extend equipment lifecycles and improve reliability. The service and maintenance of these pieces would consume significant amounts of total available time.
2. This position will also be a fully accounted for full time position that can be used to support snow plow service.

FY2007-2008 Accomplishments

- Reduced diesel fuel consumption in excess of 2000 gallons by supplementing with used vegetable oil.
- Maintained Blue Seal Certification.
- Began CFA migration for other divisions.
- Maintained 98% fleet availability.
- Maintained inventory loss at 1% or less.
- Established routine maintenance program for most Village building assets.
- Replaced entire carpeting in Village Hall and Police Department.
- Begin on line auction service for fully utilized assets.
- Successful Lions Armstrong Pool season.
- Building Services personnel received technical training in electrical and boiler operations.
- Vehicle Maintenance personnel began on line training.
- Became in house warranty facility for Chrysler.
- Launched Building Service Fund in collaboration with Village Hall Administration.
- Document and account for \$550,000.00 in Internal Service requests expenses in 6 months.
- Reduce budget adjustment requests with increased coding accuracy and account management.
- At 6 months, fuel budget is within 4% accuracy.
- Identify diseconomies of scale and formulate corrective plans.

Future Goals and Objectives

- Reduce Lions Armstrong Pool expense by 25%.
- Fine tune the Buildings Services database and streamline data entry.
- Increase productivity in Internal Services by 10-15 %.
- Improve Internal Service communications with all users/stakeholders.
- Improve report usability.
- Completely integrate CFA into all divisions as needed.

Divisional Performance Indicators and Statistics Fleet				
Year	Total Vehicles	Total Repair Orders	Total Jobs Performed	Total Yearly Cost
1999/2000	280	383	1281	\$202,047.30
2000/2001	284	840	2376	\$385,111.20
2001/2002	288	2009	4408	\$598,468.49
2002/2003	293	1989	3510	\$533,413.79
2003/2004	299	2200	3500	\$550,000.00
2004/2005	304	1350	2800	\$500,000.00
2005/2006	305	1922	4,214	\$438,295.00
2006/2007	302	3128	5826	\$640,960.00
2007/2008	301	1716	4531	\$603,333.50*

**Statistics presented for 2007/2008 are projected based on the first six months of the year.*

Divisional Performance Indicators and Statistics Buildings				
Year	Total Facilities	Total Repair Orders	Total Jobs Performed	Total Yearly Cost
2007/2008	28	1266	2396	\$443,260.00*

**Statistics presented for 2007/2008 are projected based on the first six months of the year.*

REVENUES
Vehicle Maintenance Service Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Vehicle Maintenance Service Fund							
29.39102	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29.39300	Maintenance Billings	688,816.19	674,265.51	704,289.63	309,811.57	665,725.00	751,600.00
29.39310	Warranty Billings	0.00	0.00	0.00	1,934.08	0.00	0.00
29.39320	Fuel	156,343.25	224,965.93	260,674.95	141,488.84	252,815.00	276,500.00
29.39321	Fire District Fuel	32,673.84	43,320.61	45,617.48	27,889.78	48,300.00	46,500.00
29.39904	Sale of Surplus Property	0.00	58.75	504.56	178.60	0.00	0.00
Veh. Maint. Service Fund Total		\$ 877,833.28	\$ 942,610.80	\$ 1,011,086.62	\$ 481,302.87	\$ 966,840.00	\$ 1,074,600.00

EXPENDITURES
Vehicle Maintenance Service Fund

		ACTUAL DOLLARS			06-07 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2007	Board Approved
Vehicle Maintenance Service Fund						
Personnel						
29.900.103	IMRF	\$ 18,283.77	\$ 20,332.77	\$ 22,780.49	\$ 19,350.00	\$ 25,350.00
29.900.104	FICA	16,187.62	17,210.70	18,868.76	16,050.00	21,000.00
29.900.105	Unemployment Tax	1,079.91	1,508.39	936.61	1,050.00	775.00
29.900.106	Health Insurance	19,475.44	26,299.08	47,009.21	41,425.00	62,525.00
29.900.110	Salaries	191,393.19	214,368.56	242,285.24	201,175.00	264,500.00
29.900.155	Overtime	21,008.07	12,222.71	9,518.27	8,000.00	9,000.00
Total		\$ 267,427.10	\$ 291,942.21	\$ 341,398.58	\$ 287,050.00	\$ 383,150.00
Contractual Services						
29.900.210	Telephone	\$ 3,894.05	\$ 3,263.13	\$ 3,765.92	\$ 2,710.00	\$ 3,550.00
29.900.211	Natural Gas	6,496.69	7,970.07	7,142.88	10,500.00	10,500.00
29.900.212	Electric	(911.35)	0.00	0.00	0.00	0.00
29.900.234	Professional Services	8,824.23	4,182.04	4,217.91	6,800.00	7,000.00
29.900.237	Publications	1,441.17	1,144.52	1,983.38	700.00	5,450.00
29.900.238	Printing & Advertising	4,772.94	268.45	221.84	960.00	1,140.00
29.900.250	Equipment Rental	955.96	828.97	742.27	1,640.00	1,760.00
29.900.255	Physical Exams	426.51	0.00	0.00	350.00	350.00
Total		\$ 25,900.20	\$ 17,657.18	\$ 18,074.20	\$ 23,660.00	\$ 29,750.00
Supplies & Materials						
29.900.308	Office Supplies	\$ 1,185.84	\$ 1,128.38	\$ 2,621.52	\$ 1,200.00	\$ 600.00
29.900.317	Postage	20.02	88.07	57.17	200.00	200.00
29.900.319	Building Supplies	7,067.13	6,388.36	5,815.52	0.00	100.00
29.900.320	Tools, Equipment & Supplies	31,427.39	20,919.06	9,842.59	14,570.00	7,000.00
29.900.321	Fuel	3,112.30	3,449.50	4,932.69	8,000.00	8,500.00
29.900.328	Fleet Parts/Fluids	228,881.03	203,859.53	266,318.31	192,830.00	214,300.00
29.900.329	Fuel - Cost of Sales	203,130.93	256,524.94	300,156.70	299,200.00	323,000.00
29.900.332	Office Furniture & Equipment	2,817.80	1,849.00	9,161.51	7,150.00	1,600.00
Total		\$ 477,642.44	\$ 494,206.84	\$ 598,906.01	\$ 523,150.00	\$ 555,300.00
Maintenance						
29.900.420	Vehicle Maintenance	\$ (1,994.55)	\$ 4,426.45	\$ 7,647.87	\$ 5,000.00	\$ 5,000.00
29.900.421	Equipment Maintenance	1,256.95	3,963.70	3,625.91	1,500.00	4,000.00
29.900.422	Radio Maintenance	59.98	0.00	0.00	150.00	0.00
29.900.423	Building Services (S)	11,813.83	10,842.86	21,373.83	48,470.00	48,620.00
29.900.424	Grounds Maintenance ®	0.00	0.00	0.00	30.00	210.00
29.900.425	Outsourced Vehicle & Equip. Maint.	110,000.12	56,264.85	34,867.20	45,000.00	31,460.00
29.900.426	Office Equipment Maintenance	116.88	722.63	886.35	300.00	720.00
Total		\$ 121,253.21	\$ 76,220.49	\$ 68,401.16	\$ 100,450.00	\$ 90,010.00
Capital Expenditures						
29.900.590	Capital Purchase	\$ -	\$ 47,014.00	\$ -	\$ 14,000.00	\$ -
Total		\$ -	\$ 47,014.00	\$ -	\$ 14,000.00	\$ -
Other Charges						
29.900.740	Travel, Training & Dues	\$ 2,192.08	\$ 6,683.61	\$ 5,771.56	\$ 12,250.00	\$ 9,500.00
29.900.760	Uniforms & Safety Items	6,106.79	6,087.31	7,315.78	6,280.00	6,890.00
29.900.955	Fuel Inventory Variance	(11,332.63)	11,761.61	5,260.44	0.00	0.00
29.900.956	Parts/Fluid Inventory Variance	(11,355.91)	(8,962.45)	(34,041.11)	0.00	0.00
Total		\$ (14,389.67)	\$ 15,570.08	\$ (15,693.33)	\$ 18,530.00	\$ 16,390.00
Vehicle Maintenance Service Fund Total		\$ 877,833.28	\$ 942,610.80	\$ 1,011,086.62	\$ 966,840.00	\$ 1,074,600.00

REVENUES
Building Services Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Building Services Fund							
28.39300	Building Services Billings	\$ -	\$ -	\$ -	\$ -	\$ 618,800.00	\$ 777,700.00
28.39904	Sale of Surplus Property	0.00	0.00	0.00	0.00	0.00	0.00
Veh. Maint. Service Fund Total		\$ -	\$ -	\$ -	\$ -	\$ 618,800.00	\$ 777,700.00

EXPENDITURES
Building Service Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2007	Board Approved
Building Service Fund						
Personnel						
28.900.103	IMRF				\$ 18,565.00	\$ 23,325.00
28.900.104	FICA				15,460.00	13,050.00
28.900.105	Unemployment Tax				1,205.00	450.00
28.900.106	Health Insurance				32,825.00	30,600.00
28.900.110	Salaries				185,840.00	245,750.00
28.900.155	Overtime				10,000.00	10,000.00
Total		\$ -	\$ -	\$ -	\$ 263,895.00	\$ 323,175.00
Contractual Services						
28.900.210	Telephone				\$ 1,970.00	\$ 2,480.00
28.900.211	Natural Gas				6,750.00	7,000.00
28.900.212	Electric				0.00	0.00
28.900.234	Professional Services				200.00	300.00
28.900.237	Publications				750.00	850.00
28.900.238	Printing & Advertising				460.00	460.00
28.900.250	Equipment Rental				2,130.00	2,630.00
28.900.255	Physical Exams				350.00	400.00
28.900.281	Grounds Services	New Line Item			0.00	24,940.00
Total		\$ -	\$ -	\$ -	\$ 12,610.00	\$ 39,060.00
Supplies & Materials						
28.900.308	Office Supplies				\$ 600.00	\$ 400.00
28.900.317	Postage				200.00	300.00
28.900.319	Building Supplies(R)				59,600.00	76,600.00
28.900.320	Tools, Equipment & Supplies				450.00	1,000.00
28.900.321	Fuel				6,500.00	4,000.00
28.900.332	Office Furniture & Equipment				0.00	1,800.00
Total		\$ -	\$ -	\$ -	\$ 67,350.00	\$ 84,100.00
Maintenance						
28.900.420	Vehicle Maintenance				\$ 5,500.00	\$ 6,000.00
28.900.421	Equipment Maintenance				2,500.00	2,500.00
28.900.422	Radio Maintenance				150.00	200.00
28.900.423	Building Maintenance (R)				0.00	0.00
28.900.424	Grounds Maintenance ®				20.00	250.00
28.900.425	Outsourced Building Maintenance				210,925.00	270,150.00
28.900.426	Office Equipment Maintenance				300.00	300.00
Total		\$ -	\$ -	\$ -	\$ 219,395.00	\$ 279,400.00
Capital Expenditures						
28.900.590	Capital Purchase	\$ -	\$ -		\$ 41,000.00	\$ 41,315.00
Total		\$ -	\$ -	\$ -	\$ 41,000.00	\$ 41,315.00
Other Charges						
28.900.740	Travel, Training & Dues				\$ 12,100.00	\$ 8,200.00
28.900.760	Uniforms & Safety Items				2,450.00	2,450.00
28.900.956	Parts Cost of Sales Variance				0.00	0.00
Total		\$ -	\$ -	\$ -	\$ 14,550.00	\$ 10,650.00
Building Service Fund Total		\$ -	\$ -	\$ -	\$ 618,800.00	\$ 777,700.00

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 disbursements 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, which funds these important street projects. The Village aims to improve approximately 1% of municipal streets through this fund each year.

FY2007-2008 Accomplishments

- Completed Huntington Drive North road reconstruction project.
- Completed Phase 2 engineering design for the Arrowhead Subdivision road reconstruction project.

Budget Highlights

- Will complete the Phase 1 engineering of the Old Oak Section 2 road reconstruction project.
- Will begin design and engineering of the Spring Creek road reconstruction project.
- Will complete demo road re-surfacing project on Providence Drive and Butterfield Drive.

Future Goals and Objectives

- Construct the Old Oak Section 2 road reconstruction project.
- Continue to purchase salt through the State of Illinois competitive bid process in order to provide effective and efficient snow and ice control services.
- Continue to provide projects that correspond with the traffic objectives and downtown improvements set forth by the Village Board, as well as continue 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 (actual)	1%
2006/2007	.5	\$231,000 (actual)	.8%
2007/2008	.65	\$908,600 (actual)	.8%
2008/2009	.25	\$50,000 (estimate)	.3%

REVENUES
Motor Fuel Tax Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2004	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Motor Fuel Tax Fund							
03.31210	Interest	\$ 0.90	\$ 1.89	\$ -	\$ -	\$ -	\$ -
03.31240	Interest - Illinois Funds	13,488.24	8,791.33	28,070.55	23,378.09	25,000.00	25,000.00
03.33100	MFT Allotments	858,643.79	844,848.37	847,893.53	398,139.52	831,000.00	915,000.00
03.39900	Miscellaneous Revenue*	0.00	8,365.99	0.00	0.00	0.00	0.00
Motor Fuel Tax Fund Total		\$ 872,132.93	\$ 862,007.58	\$ 875,964.08	\$ 421,517.61	\$ 856,000.00	\$ 940,000.00
*Miscellaneous revenue for fiscal year ending 4/30/2006 accounts for funds from the Forest Preserve District for salt.							
MFT revenues for FYE 4/30/2009 consist of allotments of \$28.70 per capita, or \$875,000, and a high growth city allotment of \$40,000.							
The balance is interest income. The current population of 30,500 is based on the special census held in summer 2007.							

EXPENDITURES
Motor Fuel Tax Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Motor Fuel Tax Fund						
Nondepartmental						
03.900.232	Engineering/Design Services	\$ 149,519.16	\$ 63,645.07	\$ 28,805.17	\$ 141,000.00	\$ 140,800.00
03.900.309	Materials	79,519.08	97,519.03	117,385.26	120,800.00	150,800.00
03.900.320	Tools, Equipment, & Supplies	895,813.36	0.00	0.00	0.00	0.00
03.900.345	Infrastructure Maintenance	0.00	651,108.51	231,103.13	908,600.00	50,000.00
03.900.593	Capital Improvements	286,459.61	899.87	0.00	5,000.00	5,000.00
Motor Fuel Tax Fund Total		\$ 1,411,311.21	\$ 813,172.48	\$ 377,293.56	\$ 1,175,400.00	\$ 346,600.00

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 taxes, utility taxes, and home rule sales tax. 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 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 in which the primary source of water is from draining our roadway system. This allows us to provide natural solutions to creek maintenance issues.

FY2007-2008 Accomplishments

- Completed construction of the Harnish Drive and Stonegate Drive resurfacing project.
- Completed the Circle Drive Ravine Drainage Improvement Project.
- Completed engineering and bidding for the Hanson Road reconstruction project. This is the portion from County Line Road to Edgewood Road.
- Completed Phase 1 and Phase 2 engineering design for Ratt Creek Tributary Phase 2 Streambank Stabilization project.
- Purchased and installed speed feedback signs in the Manchester Lakes subdivision.

Budget Highlights

- Will construct the Arrowhead Subdivision road reconstruction project (Phase I).
- Will complete construction on the Ratt Creek Tributary Phase 2 Streambank Stabilization project.
- Will repair flood damage to Ratt Creek Tributary Phase 1 project.
- Will complete construction of the Hanson Road project from County Line Road to Edgewood Road.
- Will continue through the paperwork and preparation of engineering drawings for the FAU funded Hanson Road project for the portion from Edgewood Road to Huntington Drive.
- Will fix the failed retaining wall on Huntington Drive.

Future Goals and Objectives

- Finish construction of Hanson Road improvements to include the section from Edgewood Road to Huntington Drive.
- Construct the Algonquin Hills Phase 4 Road Reconstruction project to upgrade North Harrison Street to an urban collector with proper provisions for storm sewerage.
- 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>
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%
2006/2007	.73	\$533,000 (actual)	.8%
2007/2008	.81	\$860,000 (actual)	.7%
2008/2009	1.22	\$1,500,000 (estimate)	1%

REVENUES Street Improvement Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Street Improvement Fund							
04.31011	Home Rule Sales Tax	\$ -	\$ -	\$ 273,646.55	\$ -	\$ -	\$ 400,000.00
04.31190	Telecommunications Tax	530,188.06	482,497.81	518,768.87	266,993.34	525,000.00	450,000.00
04.31210	Interest	2,151.84	1,315.80	2,165.91	2,692.32	1,000.00	3,000.00
04.31240	Interest - Illinois Funds	5,697.78	6,215.82	30,351.56	28,621.48	10,000.00	20,000.00
04.31421	Donations - Capital - Public Works	1,892.72	1,482.30	87,148.70	0.00	0.00	0.00
04.31429	Donations - Operating - Public Works	0.00	3,250.00	14,816.00	4,000.00	0.00	0.00
04.31495	Utility Tax Receipts	1,145,222.26	1,397,896.13	1,029,297.64	488,547.34	950,000.00	950,000.00
04.39900	Miscellaneous Revenue	24,352.21	0.00	0.00	0.00	0.00	0.00
Street Improvement Fund Total		\$ 1,709,504.87	\$ 1,892,657.86	\$ 1,956,195.23	\$ 790,854.48	\$ 1,486,000.00	\$ 1,823,000.00

On March 7, 2006, the Village Board approved two ordinances. The first eliminated the utility tax on natural gas and delivery charges for Village residents and businesses. The 4% utility tax related to natural gas no longer applied as of July 1, 2006. A use tax fee of \$0.0103 was implemented as a charge per therm. The second ordinance established a home rule retailers' occupation tax and service occupation tax of three-quarters percent (3/4%). This tax applies to retail and service sales and was effective on July 1, 2006. It does not apply to sales of food for human consumption off the premises where it is sold (i.e. groceries), prescription and non-prescription medicines, or other medical supplies. In addition, it does not apply to sales of tangible personal property that is titled or registered with an agency of this State's government (e.g. cars, trucks, motorcycles, etc.). For the 2008-2009 fiscal year, 10% of the home rule sales tax receipts will be allocated to the Street Improvement Fund.

Utility tax receipts come from natural gas (Nicor) and electricity (ComEd). ComEd is based on KW hours, and Nicor is based on therms, so both are not rate-driven. The budget assumes a growth rate of 2 1/2 to 3% per year. Telecommunications tax revenues are beginning to soften and we anticipate a 14% decrease from the FY 2008 budget.

EXPENDITURES
Street Improvement Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Street Improvement Fund						
Nondepartmental						
04.900.230	Legal Services	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 13,000.00
04.900.232	Engineering/Design Services	4,260.25	180.00	58,196.57	232,000.00	613,000.00
04.900.320	Small Tools and Supplies	92,958.69	0.00	0.00	18,000.00	0.00
04.900.345	Infrastructure Maintenance		0.00	0.00	813,000.00	50,000.00
04.900.521	Right of Way Improvements	0.00	17,934.60	0.00	0.00	0.00
04.900.564	Algonquin Hills	215,521.54	31,950.99	0.00	0.00	0.00
04.900.568	Downtown Improvements	176,292.47	134,455.83	0.00	0.00	0.00
04.900.569	South Algonquin	1,050,088.51	1,503,384.59	0.00	0.00	0.00
04.900.580	Drainage Improvements	0.00	254,553.99	0.00	0.00	0.00
04.900.593	Capital Improvements	117,287.57	25,952.46	613,064.95	170,000.00	2,920,000.00
Street Improvement Fund Total		\$ 1,656,409.03	\$ 1,968,412.46	\$ 671,261.52	\$ 1,234,000.00	\$ 3,596,000.00

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. Revenues are obtained through developer donations and grants along with tree preservation ordinance fees, Woods Creek ecosystem maintenance donations, and wetland mitigation donations. The fund may also cover capital items solely used for maintenance of park parcels.

FY 2007-2008 Accomplishments

- Completed the construction of Spella Park Phase I.
- Began the Ted Spella Park Wetland planting installation.
- Completed naturalization of the Yellowstone Detention Basin and enhancement to the adjacent native woodland savannah.
- Completed naturalization of the Countryside Detention Basin.
- Performed major enhancements to the wetlands in the Arbor Hills Nature Preserve.

Budget Highlights

- Will complete installation the Ted Spella Park Wetland Mitigation.
- Will use wetland mitigation money collected through the Kane County Stormwater Ordinance to continue to monitor progress on the Yellowstone and Countryside Naturalized Detentions.*
- Will use wetland mitigation money to design a naturalization plan for the Blue Ride Detention.*
- Will continue to monitor progress on the Arbor Hills Nature Preserve wetland enhancements.
- Will begin to perform extensive maintenance activities on the Woods Creek Riparian Corridor.
- Will design an enhancement plan for the Winding Creek Riparian Corridor in order to apply for grant money for construction.

* Please note that these projects cannot be completed without reimbursing the wetland mitigation fund once the Spella Park Grant reimbursement is received.

Future Goals and Objectives

- Continue to plan for and research funding of future park development opportunities throughout the Village of Algonquin.
- Continue to install and replace parkway trees per our ongoing program.
- Continue to enhance, create and maintain the Village's wetland and riparian areas with funds collected from the Woods Creek Ecosystem Fee and the Kane County Wetland Mitigation Fee.

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
Cornish Park	\$1,855,000.00	06-07
Spella Park Phase 1	\$1,034,000.00	07-08

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
2005	267	\$48,000	Approx \$180	114
2006	135	\$27,000	Approx. \$200	100
2007	100	\$18,100	Approx. \$180	46

**REVENUES
Park Fund**

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Park Fund							
06.31210	Interest	\$ 5,210.79	\$ 6,641.41	\$ 11,432.63	\$ 6,284.15	\$ 1,000.00	\$ 1,000.00
06.31240	Interest - Illinois Funds	22,510.73	66,543.15	38,974.31	7,349.26	20,000.00	5,000.00
06.31421	Donations-Capital-Public Works	818,015.00	737,189.00	128,904.00	3,489.00	300,000.00	50,000.00
06.31429	Donations-Oper-Public Works	0.00	0.00	733.79	2,266.28	0.00	0.00
06.31436	Donations - Ecosystem Maint.	0.00	0.00	0.00	10,709.00	0.00	10,000.00
06.31437	Donation - Ted Spella Park	0.00	0.00	0.00	0.00	0.00	0.00
06.31438	Donation - Forestation	35,350.00	0.00	200.00	0.00	0.00	0.00
06.31439	Donations - Wetland Mitigation	0.00	0.00	0.00	45,300.00	0.00	0.00
06.31457	Grants-Capital-Public Works*	400,000.00	0.00	239,000.00	60,000.00	400,000.00	0.00
06.36300	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
06.39102	Transfer from Gen. Fd.	0.00	0.00	12,090.00	0.00	0.00	0.00
Park Fund Total		\$ 1,281,086.52	\$ 810,373.56	\$ 431,334.73	\$ 135,397.69	\$ 721,000.00	\$ 66,000.00

*Note: The \$400,000 is reimbursement from an IL DNR grant for Ted Spella Park.

**EXPENDITURES
Park Fund**

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Park Fund						
Nondepartmental						
06.900.232	Engineering/Design Services	\$ -	\$ -	\$ 160.00	\$ 38,000.00	\$ 8,000.00
06.900.234	Professional Services	10,357.80	974.95	7,705.30	5,000.00	3,000.00
06.900.320	Small Tools & Supplies	0.00	0.00	7,023.00	0.00	0.00
06.900.345	Infrastructure Maintenance	line item added 11/24/07		2,916.06	0.00	0.00
06.900.402	Reforestation*	16,649.20	19,722.00	21,532.00	20,000.00	20,000.00
06.900.408	Wetland Mitigation*	0.00	0.00	14,195.50	180,000.00	15,600.00
06.900.425	Maintenance-Open Space*	0.00	0.00	0.00	28,300.00	44,000.00
06.900.590	Capital Purchase	40,948.00	0.00	0.00	0.00	0.00
06.900.593	Park Development	776,962.22	755,701.07	1,462,390.37	1,290,000.00	192,000.00
Parks Fund Total		\$ 844,917.22	\$ 776,398.02	\$ 1,515,922.23	\$ 1,561,300.00	\$ 282,600.00
<i>*These are all restricted funds.</i>						

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 and the home rule sales tax.

FY2007-2008 Accomplishments

- Completed design and construction of the Route 62 Bridge water main replacement.
- Began design of the Water Treatment Plant No. 3 Ion Exchange Expansion.
- Completed expansion of the Wastewater Treatment Plant Phase 6A.
- Began construction of the Wastewater Treatment Plant Phase 6B project.
- Completed construction of Well 13.

FY2008/2009 Budget Highlights

- Complete sanitary sewer investigation for capacity issues in the Historic Downtown area.
- Install sanitary extension on Hanson Road as part of the road improvement project.
- Finalize design of the Water Treatment Plant No. 3 Ion Exchange Expansion.
- Design new well (14) in order to augment the capacity of water being fed to Water Treatment Plant No. 1.
- Finalize drawings and bid plans for Well 12, which is the new deep well that will serve Water Treatment Plant No. 3.
- Complete sanitary sewer point repairs, manhole rehabs and total replacements as part of the SSES Phase IX program.
- Clean, prime, and paint the Hanson Water Tower.

Future Goals and Objectives

- Construct the ion exchange expansion at Water Treatment Plant #3.
- Begin the design of the WWTF Phase 7 expansion to add additional treatment capacity to the wastewater plant to ensure that our infrastructure is ready for future development throughout the Village.
- Begin to look at the future water storage needs on the northwest and east portions of the community to make certain that our customers have adequate and dependable supplies of potable water for domestic and fire prevention needs.

REVENUES
Water and Sewer Improvement and Construction Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Water & Sewer Improvement & Construction Fund							
12.31011	Home Rule Sales Tax	\$ -	\$ -	\$ 2,568,446.62	\$ 1,674,164.05	\$ 3,809,500.00	\$ 3,575,000.00
12.31210	Interest	95,379.90	92,700.54	219,166.58	77,079.19	10,000.00	0.00
12.31240	Interest - Illinois Funds	65,409.54	119,172.69	257,520.71	67,580.48	40,000.00	10,000.00
12.31423	Donations - Capital W&S	499,279.95	179,541.00	0.00	465,380.10	0.00	0.00
12.31426	Donations - Operating W&S	0.00	0.00	0.00	9,172.50	0.00	0.00
12.36100	Water Tap-On Fees	2,189,551.21	1,375,810.00	484,810.00	218,850.00	825,000.00	350,000.00
12.36200	Sewer Tap-On Fees	1,688,715.19	1,184,888.00	419,078.00	177,580.00	675,000.00	300,000.00
12.39100	Transfer from Bond Reserve	0.00	0.00	25,000.00	0.00	25,000.00	20,000.00
12.39101	Transfer - W&S Operating	0.00	0.00	0.00	0.00	0.00	0.00
12.39106	Transfer From W&S Construction	410,711.27	0.00	0.00	0.00	0.00	0.00
12.39113	Transfer from Bond Depreciation	0.00	0.00	7,200.00	0.00	7,500.00	6,000.00
12.39200	Bond Proceeds	0.00	8,886,718.51	0.00	0.00	0.00	0.00
12.39900	Miscellaneous Revenue	0.00	0.00	0.00	25.00	0.00	0.00
Water & Sewer Imp. & Const. Fund Total		\$ 4,949,047.06	\$ 11,838,830.74	\$ 3,981,221.91	\$ 2,689,831.32	\$ 5,392,000.00	\$ 4,261,000.00
<p>An ordinance establishing a home rule retailer's occupation tax and service occupation tax of three-quarters percent (3/4%) was passed by the Village Board on March 7, 2006. This tax applies to retail and service sales and was implemented as of July 1, 2006. It does not apply to sales of food for human consumption off the premises where it is sold (i.e. groceries), prescription and non-prescription medicines, or other medical supplies. In addition, it does not apply to sales of tangible personal property that is titled or registered with an agency of this State's government (e.g. cars, trucks, motorcycles, etc.). 90% of home rule sales tax revenues will be allocated to this fund this fiscal year.</p>							

EXPENDITURES
Water Sewer Improvement and Construction Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water & Sewer Improvement & Construction Fund						
Nondepartmental						
12.900.230	Legal Services	\$ -	\$ 8,536.00	\$ 5,425.00	\$ 10,000.00	\$ 20,000.00
12.900.232	Engineering Services	768,044.52	3,728.59	17,460.00	285,000.00	330,000.00
12.900.234	Professional Services	1,800.00	0.00	6,395.62	0.00	0.00
12.900.345	Infrastructure Maintenance	0.00	3,989.80	0.00	0.00	280,000.00
Total		\$ 769,844.52	\$ 16,254.39	\$ 29,280.62	\$ 295,000.00	\$ 630,000.00
Capital Expenditures						
12.900.512	Water Tower	\$ 1,095,852.60	\$ -	\$ -	\$ -	\$ -
12.900.514	Booster Station Improvements	390.47	0.00	0.00	0.00	0.00
12.900.516	Lift Station Improvements	1,314,315.21	0.00	0.00	0.00	0.00
12.900.518	Well Improvements	428,823.50	0.00	0.00	12,000.00	0.00
12.900.520	Water Treatment Plant	2,568,789.94	(26,000.00)	0.00	0.00	0.00
12.900.526	Wastewater Collection	1,057,679.61	26,000.00	0.00	0.00	145,000.00
12.900.539	Sewer System Evaluation	80,468.28	0.00	0.00	50,000.00	150,000.00
12.900.560	Seismic Work/Test Drilling	114,732.75	0.00	0.00	0.00	0.00
12.900.565	Water Main	156,798.53	0.00	0.00	520,000.00	100,000.00
12.900.570	Sewer Treatment Plant Expansion	27,249.66	0.00	0.00	6,470,000.00	467,500.00
12.900.596	Real Property Acquisition	17,000.00	0.00	0.00	0.00	0.00
Total		6,862,100.55	0.00	0.00	7,052,000.00	862,500.00
Transfers and Debt Service						
12.900.615	Transfer to W & S Operating	\$ -	\$ 7,441,901.83	\$ 7,943,516.98	\$ -	\$ -
12.900.620	Transfer to W&S Bond & Interest	0.00	0.00	383,000.00	392,080.00	0.00
12.900.647	Transfer to Debt Service	0.00	463,359.33	0.00	0.00	0.00
12.900.880	Bond Principal	0.00	0.00	0.00	0.00	25,000.00
12.900.881	Bond Interest Expense	0.00	0.00	0.00	0.00	356,000.00
12.900.882	Bond Fees	0.00	0.00	0.00	0.00	1,000.00
Total		\$ -	\$ 7,905,261.16	\$ 8,326,516.98	\$ 392,080.00	\$ 382,000.00
Water & Sewer Imp. & Const. Fund Total		\$ 7,631,945.07	\$ 7,921,515.55	\$ 8,355,797.60	\$ 7,739,080.00	\$ 1,874,500.00
Actual figures have been adjusted to reflect capitalization of fixed assets, per auditor.						

Village of Algonquin
Long-Term Debt
Debt Service Fund Schedule

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, 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

	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

	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
Series 2005B **	-	2,935,000	-	2,935,000
Total	\$ 6,877,882	\$ 3,040,648	\$ 345,000	\$ 9,573,530

	Balance May 1, 2006	Additions	Retirements	Balance April 30, 2007
General Obligation Bonds				
Series 2001B, Refunding	1,445,000	-	360,000	1,085,000
Series 2002A	3,090,000	-	15,000	3,075,000
Series 2002B *	2,103,530	111,237	-	2,214,767
Series 2005B **	2,935,000	-	-	2,935,000
Total	\$ 9,573,530	\$ 111,237	\$ 375,000	\$ 9,309,767

	Balance May 1, 2007	Additions	Retirements	Balance April 30, 2008
General Obligation Bonds				
Series 2001B, Refunding	1,085,000	-	370,000	715,000
Series 2002A	3,075,000	-	40,000	3,035,000
Series 2002B *	2,214,767	117,121	-	2,331,887
Series 2005B **	2,935,000	-	-	2,935,000
Total	\$ 9,309,767	\$ 117,121	\$ 410,000	\$ 9,016,887

	Balance May 1, 2008	Additions	Retirements	Balance April 30, 2009
General Obligation Bonds				
Series 2001B, Refunding	715,000	-	390,000	325,000
Series 2002A	3,035,000	-	50,000	2,985,000
Series 2002B *	2,331,887	123,316	-	2,455,203
Series 2005B **	2,935,000	-	-	2,935,000
Total	\$ 9,016,887	\$ 123,316	\$ 440,000	\$ 8,700,203

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

** Series 2005B is a G.O. Refunding Bond for the 2002B Capital Appreciation Bond.

REVENUES
Debt Service Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Debt Service Fund							
99.31210	Interest	\$ 13,307.75	\$ 56,013.39	\$ 162,253.86	\$ 21,565.97	\$ 145,000.00	\$ 24,000.00
99.39102	Transfer From General Fund	513,289.20	561,000.00	574,000.00	592,000.00	593,800.00	606,000.00
99.39118	Transfer From Village Const. Fd.	0.00	0.00	0.00	0.00	0.00	0.00
99.39200	Bond Proceeds	0.00	2,935,000.00	0.00	0.00	0.00	0.00
99.39900	Miscellaneous Revenue	0.00	3,451.93	0.00	0.00	0.00	0.00
Debt Service Fund Total		\$ 526,596.95	\$ 617,013.39	\$ 736,253.86	\$ 613,565.97	\$ 738,800.00	\$ 630,000.00
This fund covers debt service for Village Hall and the Public Works facility.							

EXPENDITURES
Debt Service Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Debt Service Fund						
99.900.880	Bond Principal	\$ 320,000.00	\$ 345,000.00	\$ 375,000.00	\$ 410,000.00	\$ 440,000.00
99.900.881	Bond Interest	235,105.02	244,221.11	314,781.28	298,500.00	166,000.00
99.900.882	Bond Fees	428.00	642.00	1,016.50	5,000.00	2,000.00
99.900.885	Bond Issuance Costs	0.00	38,790.93	0.00	0.00	0.00
99.900.886	Bond Discount	0.00	24,873.60	0.00	0.00	0.00
99.900.887	Payment to Escrow - Bonds	0.00	0.00	0.00	0.00	0.00
Debt Service Fund Total		\$ 555,533.02	\$ 653,527.64	\$ 690,797.78	\$ 713,500.00	\$ 608,000.00
Debt service on Series 2001B, 2002A, and 2005B.						

Village of Algonquin
 Long-Term Debt
 Water & Sewer Bonds Schedule

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, 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
Series 2005A	-	9,000,000	-	9,000,000
Total	<u>\$ 2,795,000</u>	<u>\$ 9,000,000</u>	<u>\$ 365,000</u>	<u>\$ 11,430,000</u>

	Balance May 1, 2006	Additions	Retirements	Balance April 30, 2007
Revenue Bonds				
Series 2001A, Refunding	\$ 1,750,000	\$ -	\$ 170,000	\$ 1,580,000
Series 2002, Refunding	680,000	-	220,000	460,000
Series 2005A	9,000,000	-	25,000	8,975,000
Total	<u>\$ 11,430,000</u>	<u>\$ -</u>	<u>\$ 415,000</u>	<u>\$ 11,015,000</u>

	Balance May 1, 2007	Additions	Retirements	Balance April 30, 2008
Revenue Bonds				
Series 2001A, Refunding	\$ 1,580,000	\$ -	\$ 170,000	\$ 1,410,000
Series 2002, Refunding	460,000	-	235,000	225,000
Series 2005A	9,000,000	-	25,000	8,975,000
Total	<u>\$ 11,040,000</u>	<u>\$ -</u>	<u>\$ 430,000</u>	<u>\$ 10,610,000</u>

	Balance May 1, 2008	Additions	Retirements	Balance April 30, 2009
Revenue Bonds				
Series 2001A, Refunding	\$ 1,410,000	\$ -	\$ 180,000	\$ 1,230,000
Series 2002, Refunding	225,000	-	225,000	-
Series 2005A	8,975,000	-	35,000	8,940,000
Total	<u>\$ 10,610,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>	<u>\$ 10,170,000</u>

REVENUES
Water and Sewer Bond and Interest Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Water & Sewer Bond/Interest							
08.31210	Interest	\$ 5,550.77	\$ 11,040.02	\$ 53,491.59	\$ 16,234.28	\$ 30,000.00	\$ 25,000.00
08.39101	Transfer from W & S Operating*	481,080.00	419,000.00	89,000.00	422,000.00	491,950.00	475,800.00
08.39106	Transfer from W&S Impvt. and Const.	0.00	463,359.33	383,000.00	375,000.00	392,080.00	0.00
Water & Sewer Bond/Interest Total		\$ 486,630.77	\$ 893,399.35	\$ 525,491.59	\$ 813,234.28	\$ 914,030.00	\$ 500,800.00
Prior year actual restated to reflect cash flow/budgetary accounting.							

EXPENDITURES
Water and Sewer Bond/Interest Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water & Sewer Bond and Interest						
Nondepartmental						
08.900.615	Transfer to W&S Operating	line item added 11/24/07		\$ 61,732.00	\$ -	
Total		\$ -	\$ -	\$ 61,732.00	\$ -	\$ -
Long-Term Debt						
08.900.880	Bonds*	\$ 350,000.00	\$ 365,000.00	\$ -	\$ 430,000.00	\$ 440,000.00
08.900.881	Bond Interest	129,080.00	116,042.50	565,424.39	445,000.00	428,000.00
08.900.882	Bond Fees	428.00	428.00	802.50	10,000.00	2,000.00
Total		\$ 479,508.00	\$ 481,470.50	\$ 566,226.89	\$ 885,000.00	\$ 870,000.00
Water & Sewer B/I Total		\$ 479,508.00	\$ 481,470.50	\$ 627,958.89	\$ 885,000.00	\$ 870,000.00
Debt service for series 2001A, 2002, 2005A, and 2006.						
*Actual FYE figures restated per auditors.						

REVENUES
Water and Sewer Bond Reserve Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2006	4/30/2007	4/30/2007	10/31/2007	4/30/2008	Board Approved
Water & Sewer Bond Reserve							
10.31210	Interest	\$ 14,059.60	\$ 14,059.60	\$ 32,548.29	\$ 13,907.12	\$ 25,000.00	\$ 20,000.00
Water & Sewer Bond Reserve Total		\$ 14,059.60	\$ 14,059.60	\$ 32,548.29	\$ 13,907.12	\$ 25,000.00	\$ 20,000.00
This fund is required by Series 2002 ordinance.							

EXPENDITURES
Water and Sewer Bond Reserve Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water & Sewer Bond Reserve						
Nondepartmental						
10.900.615	Transfer to W&S Operating	\$ 10,000.00	\$ 11,429.51	\$ 295,578.00	\$ -	\$ -
10.900.635	Transfer to W&S Improvement	0.00	0.00	0.00	25,000.00	20,000.00
Water & Sewer Bond Reserve Fund Total		\$ 10,000.00	\$ 11,429.51	\$ 295,578.00	\$ 25,000.00	\$ 20,000.00

REVENUES
Water and Sewer Depreciation Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Water & Sewer Depreciation							
11.31210	Interest	\$ 2,937.65	\$ 4,173.55	\$ 9,498.46	\$ 4,118.95	\$ 7,500.00	\$ 6,000.00
Water & Sewer Depreciation Total		\$ 2,937.65	\$ 4,173.55	\$ 9,498.46	\$ 4,118.95	\$ 7,500.00	\$ 6,000.00
This fund is required by Series 2002 ordinance.							

EXPENDITURES
Water and Sewer Depreciation Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Water & Sewer Depreciation						
Nondepartmental						
11.900.615	Transfer to W & S Operating	\$ 4,000.00	\$ 6,348.58	\$ 2,137.75	\$ -	\$ -
11.900.635	Transfer to W & S Impvmt.	0.00	0.00	7,200.00	7,500.00	6,000.00
W & S Depreciation Total		\$ 4,000.00	\$ 6,348.58	\$ 9,337.75	\$ 7,500.00	\$ 6,000.00

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 site lease fees collected from cellular companies that lease space at the cemetery for their tower and equipment.

FY2007-2008 Accomplishments

- A new roof was put on the mausoleum.
- The cemetery was checked for settlement problems and anything found was filled and restored.
- Gravestones were repaired as part of our ongoing program to restore the site.

Budget Highlights

- Continue ongoing program to survey and repair all settlement within the cemetery in order to eliminate potential tripping and falling hazards.
- We will continue our ongoing process of rehabilitating old grave stones that have fallen into disrepair from either age or vandalism.
- We will complete the surveying of the south portion of the cemetery in order to get it on the GIS.

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>	<u>2006</u>	<u>2007</u>
<i># of monuments repaired</i>	35	23*	30	31	0**	25

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

**Grave stone repair was not funded in 2006.

**REVENUES
Cemetery Fund**

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Cemetery Fund							
02.31210	Interest	\$ 1.60	\$ 10.68	\$ 93.04	\$ 132.97	\$ 100.00	\$ 150.00
02.32100	Lots & Graves	3,200.00	4,610.00	8,540.00	3,870.00	9,000.00	8,000.00
02.32110	Grave Opening	8,962.00	9,876.00	8,339.00	6,125.00	7,000.00	8,500.00
02.36300	Rental Income	0.00	15,913.50	31,831.75	32,796.14	16,850.00	17,350.00
02.39102	Transfer from General Fund	15,644.17	1,147.36	0.00	0.00	0.00	0.00
02.39116	Transfer from Cemetery Trust Fund	6,000.00	26,078.27	0.00	0.00	6,000.00	5,200.00
Cemetery Fund Total		\$ 33,807.77	\$ 57,635.81	\$ 48,803.79	\$ 42,924.11	\$ 38,950.00	\$ 39,200.00
Rental Income includes the payment by T-Mobile for a ground lease at the cemetery for their tower and equipment.							

**EXPENDITURES
Cemetery Fund**

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Cemetery Fund						
Nondepartmental						
02.900.234	Professional Services	\$ 16,862.00	\$ 21,918.00	\$ 21,961.00	\$ 28,400.00	\$ 29,500.00
02.900.236	Insurance	2,139.65	1,465.13	1,284.58	1,450.00	1,500.00
02.900.239	Grave Opening	6,000.00	8,600.00	6,200.00	7,000.00	7,000.00
02.900.319	Supplies	2,474.71	1,093.12	558.40	1,800.00	1,200.00
02.900.320	Small Tools & Equipment	0.00	0.00	1,525.40	300.00	0.00
02.900.590	Capital Purchase	22,000.00	10,000.00	0.00	0.00	0.00
Cemetery Fund Total		\$ 49,476.36	\$ 43,076.25	\$ 31,529.38	\$ 38,950.00	\$ 39,200.00

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 serves 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 General Services Administration department (events and recreation).

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Total Full-Time Employees	0	0	0	0	0
Total Seasonal Employees	26	25	35	35	36
Total Employees	26	25	35	35	36

Explanation of New Positions

Personnel has been increased by one position to accommodate for growing swim lesson program. This position will be responsible for the instruction of private swim lessons.

FY2007-2008 Accomplishments

The focus of the 2007 operating season at the Lions-Armstrong Memorial Swimming Pool was to provide excellence in safety, customer service and program offerings.

Concessions/Office

- Signs: Updated rules and regulations signs created by Public Works Sign Department.
- Purchased Computer: Used to make pool passes; store data; check-in of patrons; etc.
- Purchased and Installed Wire Storage Racks: Used to store dry goods above working area.
- Purchased Glove Dispenser: Used to store gloves on the wall.
- Purchased Swim Lesson Equipment and Storage: Used for instructional swim lesson program.

Rentals and Groups

National Night Out Over 400 residents gathered together with local businesses, the Algonquin Police Department and Fire District, trustees, pool staff, public works staff, and administration for the first consolidated community National Night Out held at the Algonquin Swimming Pool.

Group Rates, Pool Parties & Private Parties Prior to the beginning of the season, the Village distributed flyers to local day camps and daycares advertising details about our facility regarding group rates and the many attractions now available for younger children. We found not only were groups booking reservation at the pool once per month, but some were booking their groups of thirty or more twice per week for a visit to the pool. Also, the implementation of a group form upon check-in provided minimal confusion for administrative invoicing.

Swimming Lessons

Morning swim lessons (Monday-Friday) were conducted all five days during the first week and the first three days of the second week each session. This was a more efficient way of conducting the program to allow for makeups in the event of inclement weather. The table below depicts the number of participants per program that were registered for swim lessons in the 2007 season.

<i>Swim Lesson Program</i>	<i>Age</i>	<i># of Participants</i>	<i># of Sessions</i>	<i>Ave. # Part. in Sessions</i>
Parent/Child	0-5 years with parent	109	7	16
Tiny Tot	3-6 years	321	30	11
Learn To Swim	5-12 years	682	20	34
Individual Swim Lessons	3 years-Adult	121	29	4

Budget Highlights

- In order to comply with State minimum wage guidelines and not increase our pass rates, the Village has moved to a sliding pay scale for employees depending on their required responsibilities (i.e. Lifeguard I only lifeguards. Lifeguard II lifeguards and teaches swim lessons. Lifeguard III lifeguards, teaches swim lessons, and teaches individual lessons).
- The swimming pool expenditures also have accounted for Building Services.
- A minimal increase in pool pass fees.
- Candy: Limited chocolate and candy for sale.
- Fresh Fruit & Veggies: Alternative healthy foods to sell in concessions.
- Locker Rooms: Baby Changing Stations: Two in women's, one in men's locker rooms as baby classes continue to expand.
- Swimming Pool: Purchase of Rescue Tubes and Swim Lesson Equipment

Future Goals and Objectives

A focus on increased safety, publicizing the pool and its programs, and increasing the awareness of our facility to the community will continue to be focal points in 2008. As we move into future seasons, alternate resources for revenues and the expansion of the swimming pool will be items that need to be considered.

Distribution of Swim Lesson Information

- Continue to send postcards to non-residents notifying them that registration is starting.
- Continue to publish and distribute swim lesson pamphlets to the public at area businesses, schools, at the swimming pool and the Village Hall.
- Work with Local Newspapers, American Red Cross & Oaklees Guide to promote programs.
- Continue to explore other avenues for marketing.

Registration Goals

- Purchase registration software that will interface directly with new accounting software and online registration.
- Add skills evaluation sessions back into the registration process.
- Continue to offer all six levels in each timeslot of Learn to Swim.

Program Goals

- Continue to improve and use innovative techniques for teaching our participants.
- Continue to offer safety skills prior to the start of water skills.
- Research offering a Masters Swim Club and Senior Arthritis programs.

Swim Lesson General Goals

- Require all instructors to attend a skills evaluation prior to Water Safety Instructor Aid certification to determine what level they should be teaching.
- Reduce the number of students in the Learn to Swim sessions to promote quality over quantity.
- Continue to adapt and foster a positive environment for all swim lesson participants.

Instruction of swim lessons Goals

- Offer swimming lessons when swim team is not in the water.
- Require all instructors to attend a skills evaluation prior to Water Safety Instructor Aid certification to determine what level they should be teaching.
- Reduce the number of students in the Learn to Swim sessions to promote quality over quantity.
- Continue to adapt and foster a positive environment for all swim lesson participants.

Daily Pool & Season Pass Sales Goals

- Increase awareness of special family days and special events.
- Increase awareness of Swimming Pool & Splashpad.

- Increase awareness of group rates and private rentals.

Employee Goals

- Improve CPR skills and accuracy.
- Attend the 2008 Lifeguard Games.
- Continue to improve the communication regarding maintenance, administrative and program concerns between the various departments in the Village.
- Improve pre-season trainings.
- Improve in-service trainings.
- Improve recognition program.

Special Events Goals

- Begin planning 2008 National Night Out in December 2007.
- Advertise group rates, pool parties and private rentals.
- Continue Christmas in July.

Trails Goals

- Work with Trails on fee increase for facility usage/rental.

Departmental Performance Indicators

The pool has been making strides in various areas to provide a safe, recreational, and educational opportunity for the residents in the Village of Algonquin. In seasons past, we have seen a strong response to our swim lesson program, but more specifically in 2007 we increased our revenues in a number of the line items for the facility including swim lessons, daily fees, annual passes, rentals, etc. It is anticipated that these fees will only increase as we continue to provide safe, quality programming and recreational opportunities at this facility.

	2003	2004	2005	2006	2007
Average Chlorine	2.7	3.0	3.0	3.0	3.0
Average Ph	7.4	7.4	7.2	7.4	7.4
Average Air Temp	72	68	84	71	77
Average Daily Attendance	167	126	358	289	301
Total Passes Purchased	156	188	309	301	321
Total Swim Lesson Registrants	N/A	830	919	1,000	1,233
Total Number of WSI/LGI Certified Staff	2	3	3	3	2

Performance Measures

- Work towards having less than 10% transfer from the general funds.
- Pursue both public and private funding/sponsorship sources.
- Decrease number of injuries (i.e. scraps, bumps, abrasions) in the diving well.
- Offer our expertise on managing a community pool to other agencies and organizations (i.e. publications).

REVENUES Pool Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Swimming Pool Fund							
05.31210	Interest	\$ 100.16	\$ 132.48	\$ 140.23	\$ 113.19	\$ 100.00	\$ 100.00
05.35100	Swimming Annual Fees	24,706.50	37,673.09	31,598.00	39,074.60	38,000.00	40,000.00
05.35200	Swimming Daily Fees	10,129.65	25,200.46	21,691.73	22,401.97	26,000.00	28,000.00
05.35300	Swimming Lesson Fees	41,064.25	42,203.25	55,151.74	62,832.93	66,580.00	65,000.00
05.35400	Concessions - Candy	7,948.19	10,637.48	10,857.44	11,729.46	15,000.00	15,000.00
05.35401	Concessions - Vending	1,786.89	2,714.92	1,955.82	1,343.40	4,000.00	1,500.00
05.35402	Concessions - Other	11.50	6.00	61.59	107.22	0.00	200.00
05.36300	Rental Income	2,669.16	4,507.00	8,398.75	14,022.13	12,000.00	25,000.00
05.39102	Transfer from General Fund	29,896.36	8,956.84	27,991.29	39,942.62	17,500.00	54,400.00
05.39112	Transfer from Park Fund	0.00	0.00	0.00	0.00	0.00	0.00
05.39900	Other Revenue	0.05	0.00	0.00	0.00	3,000.00	0.00
Swimming Pool Fund Total		\$ 118,312.71	\$ 132,031.52	\$ 157,846.59	\$ 191,567.52	\$ 182,180.00	\$ 229,200.00
Revenues are based on the following:							
Concessions has increased due to vending of food at Founders' Days Festival.							
Rental income will include Trails rental fee, AMS rental fee, District 300 rental fee, birthday parties, and splashpad parties.							
Daily fees includes a \$6,500 transfer from Recreation for summer camp swimming.							

EXPENDITURES Swimming Pool Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Village of Algonquin						
Swimming Pool Fund						
Nondepartmental Personnel						
05.900.104	FICA	\$ 5,022.92	\$ 6,076.75	\$ 6,238.30	\$ 7,750.00	\$ 8,800.00
05.900.105	Unemployment Tax	1,307.19	1,985.92	1,957.21	2,750.00	2,900.00
05.900.110	Salaries	65,659.70	79,434.28	81,545.56	108,680.00	115,500.00
Total		\$ 71,989.81	\$ 87,496.95	\$ 89,741.07	\$ 119,180.00	\$ 127,200.00
Contractual Services						
05.900.210	Telephone	\$ 88.63	\$ 21.76	\$ 75.16	\$ 50.00	\$ 75.00
05.900.211	Gas	3,812.35	1,964.62	2,684.17	2,200.00	4,500.00
05.900.212	Electric	5,415.48	5,671.21	6,030.10	7,000.00	7,000.00
05.900.234	Professional Services	1,200.00	0.00	357.75	0.00	0.00
05.900.236	Insurance	5,077.87	4,472.75	4,896.37	5,975.00	6,250.00
Total		\$ 15,594.33	\$ 12,130.34	\$ 14,043.55	\$ 15,225.00	\$ 17,825.00
Supplies & Materials						
05.900.308	Office Supplies	\$ 894.48	\$ 1,024.63	\$ 2,297.67	\$ 4,000.00	\$ 3,400.00
05.900.316	Chemicals	4,657.69	7,425.29	6,637.40	7,000.00	0.00
05.900.317	Postage	140.02	302.98	243.85	260.00	100.00
05.900.319	Building Supplies	1,157.75	849.23	592.14	1,250.00	1,000.00
05.900.320	Tools, Equipment & Supplies	3,920.11	4,447.99	1,650.38	900.00	900.00
05.900.332	Office Furniture & Equipment	0.00	334.26	0.00	465.00	0.00
Total		\$ 10,770.05	\$ 14,384.38	\$ 11,421.44	\$ 13,875.00	\$ 5,400.00
Maintenance						
05.900.406	Pool Maintenance	\$ 6,201.14	\$ 25,321.68	\$ 7,110.49	\$ 6,300.00	\$ -
05.900.423	Building Services ®	3,389.71	624.93	1,538.24	15,000.00	62,175.00
Total		\$ 9,590.85	\$ 25,946.61	\$ 8,648.73	\$ 21,300.00	\$ 62,175.00
Capital Expenditure						
05.900.590	Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
05.900.593	Capital Improvements	0.00	0.00	0.00	0.00	0.00
Total		\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges						
05.900.740	Travel/Training/Dues	\$ 1,286.08	\$ 1,349.50	\$ 894.91	\$ 1,000.00	\$ 1,000.00
05.900.760	Uniforms & Safety Items	2,605.52	2,830.55	1,906.80	3,600.00	3,600.00
Total		\$ 3,891.60	\$ 4,180.05	\$ 2,801.71	\$ 4,600.00	\$ 4,600.00
Concessions						
05.900.999	Concession Purchases	\$ 7,834.33	\$ 8,010.68	\$ 11,915.60	\$ 8,000.00	\$ 12,000.00
Total		\$ 7,834.33	\$ 8,010.68	\$ 11,915.60	\$ 8,000.00	\$ 12,000.00
Swimming Pool Fund Total		\$ 119,670.97	\$ 152,149.01	\$ 138,572.10	\$ 182,180.00	\$ 229,200.00

REVENUES
Village Construction Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Village Construction Fund							
24.31210	Interest	\$ 179.19	\$ 129.01	\$ 163.32	\$ 19.36	\$ 100.00	\$ 100.00
24.31240	Interest - Illinois Funds	1,551.92	1,579.28	2,853.85	1,734.31	2,500.00	1,900.00
24.31421	Donations - Capital - Public Works	68,200.00	0.00	0.00	0.00	0.00	0.00
24.31422	Donations - Capital - Gen. Govt.	28,500.00	62,800.00	18,400.00	2,800.00	20,000.00	5,000.00
24.31429	Donations - Operating - Public Works	0.00	0.00	0.00	0.00	0.00	0.00
24.39102	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	350,000.00
24.39121	Transfer from Hotel Tax Fund	0.00	0.00	0.00	0.00	0.00	42,000.00
24.39200	Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Village Construction Fund Total		\$ 98,431.11	\$ 64,508.29	\$ 21,417.17	\$ 4,553.67	\$ 22,600.00	\$ 399,000.00

REVENUES
Cemetery Trust Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Cemetery Trust Fund							
15.31210	Interest	\$ 4,386.09	\$ 4,478.62	\$ 13,695.82	\$ 8,052.03	\$ 10,000.00	\$ 6,000.00
15.32120	Perpetual Care	1,080.00	1,200.00	1,800.00	1,260.00	1,500.00	2,000.00
Cemetery Trust Fund Total		\$ 5,466.09	\$ 5,678.62	\$ 15,495.82	\$ 9,312.03	\$ 11,500.00	\$ 8,000.00

EXPENDITURES
Cemetery Trust Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Cemetery Trust Fund						
Transfers						
15.900.650	Transfer to Cemetery Fund	\$ 6,000.00	\$ 26,078.27	\$ -	\$ 6,000.00	\$ 5,200.00
Cemetery Trust Fund Total:		\$ 6,000.00	\$ 26,078.27	\$ -	\$ 6,000.00	\$ 5,200.00

REVENUES
Community Development Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Community Development Fund							
17.31210	Interest	\$ 2,741.64	\$ 5,356.69	\$ 7,028.80	\$ 3,334.15	\$ 7,000.00	\$ 4,000.00
17.31230	Interest - Loans	4,835.26	0.00	0.00	0.00	0.00	0.00
Community Development Fund Total		\$ 7,576.90	\$ 5,356.69	\$ 7,028.80	\$ 3,334.15	\$ 7,000.00	\$ 4,000.00
There are presently no loans.							

REVENUES
School Donation Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
School Donation Fund							
18.31210	Interest	\$ 5,624.77	\$ 5,532.11	\$ 3,413.21	\$ 1,112.27	\$ 3,000.00	\$ 2,000.00
18.31430	District 300 Donations	250,694.00	306,993.00	74,090.00	2,946.00	1,000,000.00	300,000.00
18.31431	District 158 Donations	568,352.00	221,616.00	36,924.00	19,230.00	1,000,000.00	300,000.00
School Donation Fund Total		\$ 824,670.77	\$ 534,141.11	\$ 114,427.21	\$ 23,288.27	\$ 2,003,000.00	\$ 602,000.00

EXPENDITURES
School Donation Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
School Donation Fund						
Nondepartmental						
18.900.611	Transfer to General Fund	\$ 4,080.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
18.900.910	Impact Fee Payment	1,028,631.44	489,269.66	337,915.35	2,000,000.00	600,000.00
School Donation Fund Total		\$ 1,032,711.44	\$ 492,269.66	\$ 340,915.35	\$ 2,003,000.00	\$ 603,000.00

REVENUES
Cul de Sac Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Cul De Sac Fund							
23.31210	Interest	\$ 16,430.39	\$ 18,755.36	\$ 50,349.73	\$ 18,336.86	\$ 40,000.00	\$ 22,000.00
23.31710	Cul De Sac Fees	18,000.00	6,000.00	54,000.00	48,000.00	0.00	12,000.00
Cul De Sac Fund Total		\$ 34,430.39	\$ 24,755.36	\$ 104,349.73	\$ 66,336.86	\$ 40,000.00	\$ 34,000.00

**EXPENDITURES
Cul De Sac Fund**

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Cul De Sac Fund						
Nondepartmental						
23.900.270	Snow Removal	\$ 22,400.00	\$ 11,277.00	\$ 36,572.00	\$ 32,000.00	\$ 34,000.00
23.900.320	Tools, Equipment & Supplies	3,409.52	8,102.00	6,179.00	0.00	0.00
23.900.590	Capital Purchase	57,462.48	0.00	0.00	82,500.00	0.00
Cul De Sac Fund Total		\$ 83,272.00	\$ 19,379.00	\$ 42,751.00	\$ 114,500.00	\$ 34,000.00

REVENUES
Insurance Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Insurance Fund							
25.31210	Interest	\$ 2,682.01	\$ 2,534.68	\$ 19,433.27	\$ 8,388.38	\$ 20,970.00	\$ 12,000.00
25.31560	Real Estate Tax	550,256.83	549,781.51	525,992.20	559,831.18	577,500.00	525,000.00
25.39102	Transfer From General Fund	0.00	0.00	0.00	0.00	0.00	0.00
25.39900	Miscellaneous Revenue	21,580.12	0.00	0.00	0.00	0.00	0.00
Insurance Fund Total		\$ 574,518.96	\$ 552,316.19	\$ 545,425.47	\$ 568,219.56	\$ 598,470.00	\$ 537,000.00

EXPENDITURES
Insurance Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Insurance Fund						
Nondepartmental						
25.900.234	Professional Services	\$ 3,826.17	\$ 4,666.59	\$ 8,237.70	\$ 7,600.00	\$ 12,000.00
25.900.236	Insurance	415,947.92	467,582.23	495,473.99	590,870.00	525,000.00
25.900.755	Miscellaneous Expense	0.00	80,000.00	(52,996.85)	0.00	0.00
Insurance Fund Total		\$ 419,774.09	\$ 552,248.82	\$ 450,714.84	\$ 598,470.00	\$ 537,000.00
Note: Professional Services includes \$ for EAP program and \$ for Hepatitis Shots.						
The remaining amounts are budgeted in Fund 07.						

REVENUES
Hotel Tax Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Hotel Tax Fund							
26.31210	Interest	\$ 100.71	\$ 516.54	\$ 7,222.05	\$ 4,709.11	\$ 6,000.00	\$ 7,000.00
26.31496	Hotel Tax Receipts	67,657.01	77,707.56	68,448.04	61,043.62	80,000.00	80,000.00
Hotel Tax Fund Total		\$ 67,757.72	\$ 78,224.10	\$ 75,670.09	\$ 65,752.73	\$ 86,000.00	\$ 87,000.00

EXPENDITURES
Hotel Tax Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Hotel Tax Fund						
Contractual Services						
26.900.233	Development Agreement	\$ 20,802.40	\$ 112.50	\$ -	\$ 76,000.00	\$ -
26.900.247	Regional/Marketing	0.00	0.00	500.00	10,000.00	45,000.00
26.900.648	Transfer to Village Const. Fund	0.00	0.00	0.00	0.00	42,000.00
Hotel Tax Fund Total		\$ 20,802.40	\$ 112.50	\$ 500.00	\$ 86,000.00	\$ 87,000.00

REVENUES
Police Pension Fund

		ACTUAL DOLLARS				07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	10/31/2007	4/30/2008	Board Approved
Police Pension Fund							
53.31145	Employee Contributions	\$ 241,962.15	\$ 341,964.00	\$ 312,957.46	\$ 135,078.99	\$ 357,590.00	\$ 365,000.00
53.31220	Investment Income Total	290,092.12	641,627.00	623,834.91	266,484.39	530,950.00	620,100.00
53.31146	Employer Contributions	354,643.12	420,788.00	490,084.87	418,263.02	444,960.00	676,900.00
Police Pension Fund Total		\$ 886,697.39	\$ 1,404,379.00	\$ 1,426,877.24	\$ 819,826.40	\$ 1,333,500.00	\$ 1,662,000.00

EXPENDITURES
Police Pension Fund

		ACTUAL DOLLARS			07-08 Budget	2008-2009 BUDGET
Village of Algonquin		4/30/2005	4/30/2006	4/30/2007	4/30/2008	Board Approved
Police Pension Fund						
53.900.700	Benefits & Refunds	\$ 65,627.00	\$ 264,925.00	\$ 133,233.74	\$ 228,000.00	\$ 228,000.00
53.900.400	Administration	6,049.00	37,403.00	53,244.11	44,000.00	70,000.00
Police Pension Fund Total		\$ 71,676.00	\$ 302,328.00	\$ 186,477.85	\$ 272,000.00	\$ 298,000.00

Village of Algonquin

Date of Incorporation

February 25, 1890

39 Votes Cast

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	154
Part Time	7
Temporary	58

Land Area

12.33 Square Miles

Bond Rating

“AA”

Registered Voters

McHenry County	13,333
Kane County	4,482

Schools Servicing Algonquin Residents

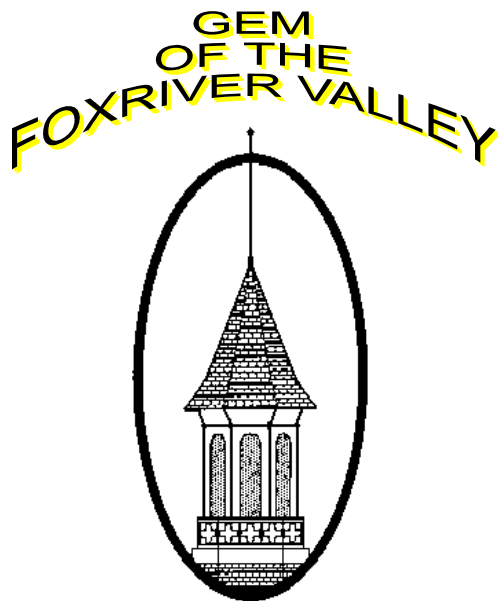
Elementary	6
Middle	3
High School	3

Community Libraries

2

Fire Stations

2



Historical Demographic Profile

	<u>1990</u>	<u>1993</u>	<u>1996</u>	<u>1998</u>	<u>2000</u>	<u>2003</u>	<u>2007</u>
Number of Persons	11,663	14,737	19,007	21,415	23,276	27,885	30,482
Number of Households	3,875		6,333	7,075	7,706	9,511	
Average Household Size	3.01		3	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		

Source: DAta from decennial and special censuses conducted in the Village of Algonquin by the US Bureau of the Census

Department Highlights

Community Development

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Amount of New Commercial Square Footage	600,000	800,000	600,000	339,000	84,230
Development Review Cases	27	27	15	42	21
Ordinance Updates	1	3	5	2	5
Certificates of Occupancy					
Commercial	16	111	105	48	66
Residential	268	241	331	189	38
Building Inspections	9,800	11,864	10,621	7,553	4545
Property Maintenance Inspections	954	1,165	1,850	2,291	2101
Property Maintenance Citations	63	70	82	85	64

Public Works

Parks and Forestry Division

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Park Sites	18	19	19	20	21
Developed Park Acreage	187.25	212.5	212.5	215	221
Open Space for Potential Development (acres)	180.75	193.75	193.75	191.25	185.25
Open Space/Detention Acreage	126	126	126	126	126
Parkway Trees	13,500	18,500	18,500	18,500	19,000
Playgrounds	17	16	16	17	18
Sites with Soccer Fields	10	12	12	12	12
Sites with Basketball Courts	10	11	11	11	12
Sites with Baseball Fields	9	13	13	13	13
Sites with Tennis Courts	3	6	6	6	9

Street Division

Miles of Roads within Village Limits	119	127	124.6	124.6	124.6
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Utilities Division

Water Treatment Facility Design Capacity (million gallons)	9.2	9.2	12	12	11
Water Storage Reservoir Capacity -7 Reservoirs (million gallons)	2.6	2.6	3.4	3.4	3.14
Miles of Water Main	130	150	160	160	160
Number of Fire Hydrants	1,650	2,050	2,180	2003	2,003
Wastewater Treatment Facility Design Average(million gallons)	3	3	3	3	3
Miles of Sanitary Sewer	112	127	140	135	135
Number of Sanitary Sewer Lift Stations	8	10	10	10	10

Police Department

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Part I Offense	480	589	610	888	624
Part II Offense	1,456	1,368	1974	2,380	1686
Traffic Services	1,554	1,566	Unavailable	Unavailable	Unavailable
Traffic Accidents	1,136	1,056	1241	1,180	1,225
Public Services	11,244	10,759	Unavailable	Unavailable	11,925

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

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 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
2007	30,482

Population Characteristics (2003)

Age	% of Population
Under 20 years	32.6
20 – 34	5.4
35 – 54	40
55 – 64	17.3
Over 65 years	4.7

Gender

Male	49.6
Female	50.4

Race/Ethnicity

White	93.3
Black, African American	1.2
Am. Indian, Alaska Native	0.1
Asian, Pacific Islander	2.7
Other	2.8

Education Level (2005 Estimate)

Grade Level	%
Elementary	1.9
Some High School	4.6
High School Graduate	23.7
Some College	26.2
Associates Degree	9
Bachelors Degree	26.1
Graduate	8.5

Housing (2003)

Owner Occupied

# of Units	14,939
Avg. Household Size	3

Renter Occupied

# of Units	1109
Avg. Household Size	2.25

Housing Costs

Avg. Single-Family Home

1996	\$167,384
1997	\$175,921
1998	\$186,740
2000	\$195,100
2005	\$245,100

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 – 2006	3,944

Income Characteristic (2002)

Income	%
\$0 – \$14,999	2.9
\$15,000 – \$34,999	8.7
\$35,000 – \$74,999	37.8
\$75,000 - \$149,999	42.2
\$150,000 +	8.4

Property Tax (2006 Payable in 2007 in %)

McHenry

County	0.7060
Algonquin Township	0.1677
Grafton Township	0.1016
Algonquin (Village)	0.4652
Algonquin LITH Fire District	0.5822
Huntley Fire District	0.6228
Cary Fire District	0.3724
School District #300	3.9864
School District #158	4.1910
McHenry Community College	0.2741
Elgin Community College	0.3458
Huntley Park District	0.2955
Barrington Park District	0.0268
Algonquin Library	0.3678
Barrington Library	0.1576
Huntley Library	0.2114
Conservation District	0.1425

Kane

County	0.3452
Dundee Township	0.1999
Algonquin (Village)	0.4644
Algonquin LITH Fire District	0.5413
Carpentersville Fire District	0.5711
School District #300	3.9788
Elgin Community College	0.3398
Dundee Park District	0.3898
Algonquin Library	0.3676
Dundee Township Library	0.1327
Kane County Forest Preserve	0.1747

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
- * Jewel

Retail Sales (2007)

Kane & McHenry Counties

<i>Category</i>	<i>% of Sales</i>
General Merchandise	17.90%
Food	12.01%
Drinking & Eating Places	9.59%
Apparel	8.72%
Furniture & H.H. & Radio	11.02%
Lumber, Bldg., Hardware	5.17%
Automotive & Filling Stations	17.57%
Drugs & Misc. Retail	13.20%
Agriculture & All Others	2.91%
Manufacturers	1.92%

Retail Sales \$ **659,905,453.00**

Sales Tax Revenue

<i>Fiscal Year End</i>	<i>Revenue</i>
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
2006	\$5,447,641
2007	\$6,216,969

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

Sales Tax Rate: 7.25%

Utility Tax Rates

Electricity	4.00%
Telephone	3.75%
Water	0.00%
Natural Gas (per therm)	1.03%

Resident Labor Force (2007 Estimate)

Employment		
Male		16,628
Female		16,971
Unemployment		790
Total		34,389
Unemployment Rate		2.4%

Resident Labor Force

Employment by

Occupation (2007 Estimate)

<i>Occupation</i>	<i>%</i>
Management/Professional	41.5
Service Occupations	9.1
Sales and Office	29.6
Construction/Maintenance	8.7
Production/Transportation	11.1

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.
Balanced Budget	A balanced budget exists when revenues are equal to or exceed expenditures for operating expenses and/or a cash reserve is present to offset large capital expenses.
Bond (General Obligation or Revenue)	Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects.

GLOSSARY

Bond Refunding	Refinancing of a previously issued bond.
Bonded Indebtedness	Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue.
Budget	Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.
Budget Calendar	Key dates followed in the process to prepare and adopt annual budget.
Budgetary Accounts	Special accounts used to achieve budgetary integration but not reported in the general –purpose external financial statements.
Budgetary Basis of Accounting	Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting.
Budgetary Fund Balance	The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting.
Budgetary Guidelines	The National Advisory Council on State and Local Budgeting recommendations on the budgeting process.
Budgetary Journal Entries	Journal entries that correspond to budgetary accounts.
Buffalo Box (B-Box)	Box at curb stop utilized to turn water off or on.
Business-Type Activities	Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs.
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,

GLOSSARY

structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis.

Capital Project Fund

Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities.

Capitalization

Statement of capital in the form of money, stock or long term debt.

Cash Basis of Accounting

Accounting system that recognizes transactions when actually received or dispersed.

Cash Equivalent

Highly liquid investments that are easily converted to cash or near maturity.

Cash/Cash Flow

Currency on hand and demand deposit accounts with banks or other financial institutions.

Census Enumerators

US Census Bureau employees, who visit each residence in a municipality to record demographic information.

Commingled

Dollars from separate funds are maintained in same account.

Comprehensive Annual Financial Report (CAFR)

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

Constraint Budgeting

Advance knowledge of bottom-line budget amounts.

Cost of Service

Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service.

Critical Incident Deployment

Dispatch of police or emergency assistance for

GLOSSARY

	<p>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.</p>
Current Financial Resources Measurement Focus	<p>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.</p>
Debt Service Fund	<p>Fund used to pay general long-term debt principal and interest.</p>
Deferred Revenue	<p>Unearned revenue or revenue that cannot be liquidated in the current fiscal period.</p>
Deficit	<p>Amount by which a sum of money falls short of expected amount.</p>
Depreciation	<p>Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.</p>
Designated Unreserved Fund Balance	<p>Funds which are expendable for which the Board or management staff has tentative plans.</p>
Disbursement	<p>Paying out of money to satisfy debt or expense.</p>
Economic Resources Measurement Focus	<p>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.</p>
Encumbrances	<p>Commitment to perform services or provide goods at a later time.</p>
Enterprise Fund	<p>Account used to report activity pertaining to goods and services provided for which a fee is charged.</p>
Equity	<p>Term for difference between assets and liabilities in a fund or column of the government-wide financial</p>

GLOSSARY

	statements.
Expenditure	Cost incurred in normal course of business.
Expense	Charges incurred for all facets of a business – 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.

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

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

GLOSSARY

	be preserved to a greater number of years than most capital assets (buildings, equipment, roads, water mains, etc).
Internal Service Fund	Proprietary fund that is used to report activity that provides goods or services to other funds, departments, or agencies on a cost-reimbursement basis.
Invested In Capital Assets Net Of Related Debt	The portion of net assets reflecting equity in capital assets.
Investing Activity	Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments.
Investment	Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain.
K-9 Unit	Unit in Police Department that employs use of dog for investigation.
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.

GLOSSARY

Merit Compensation Plan	Performance-based system for compensating non-union employees.
Modified Accrual Basis (Governmental Funds)	Revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
Money Market Investment	A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.
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

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	cemetery operations.
Pledged Revenues	Revenues minus Operation and Maintenance Costs.
Proprietary Funds	Enterprise and internal service funds – pertain to, 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

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	benefit those properties.
Surplus	Remainder of fund appropriated for a particular purpose.
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

AMS	Algonquin Middle School <i>Elementary school located at 520 Longwood Drive, Algonquin.</i>
APWA	American Public Works Association <i>An international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.</i>
AVL	Automatic Vehicle Locator <i>Global Positioning System for locating and tracking village vehicles to know location and collect data live.</i>
AWWA	American Water Works Association <i>An international nonprofit professional organization dedicated to the improvement of drinking water quality and supply.</i>
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**
A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.
- CPR** **Cardio-Pulmonary Resuscitation**
A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped.
- DARE** **Drug Abuse Resistance Education**
It is a drug abuse prevention program designed to equip elementary, middle, and high school children with knowledge about drug abuse, the consequences of abuse and skills for resisting peer pressure to experiment with drugs, alcohol, and tobacco.
- DMR QA/QC** **Discharge Monitoring Report Quality Assurance/Quality Control**
Annual participation in a laboratory testing program to provide assurance our testing methodology and practices are accurate. Required by IEPA.
- DNR** **Department of Natural Resources**
A governmental agency who's goal is to manage, protect and sustain Illinois' natural and cultural resources; provide resource-compatible recreational opportunities and to promote natural resource-related issues for the public's safety and education
- DUI** **Driving Under the Influence**
Term used to describe an individual who is under the influence of a mood or mind altering substance.
- E-911** **Emergency 911**
Universal telephone number established for the reporting of emergency situations. 911 calls automatically present the address of the caller to allow police officers to respond immediately.
- EAP** **Employee Assistance Program**
Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.
- EAV** **Equalized Assessed Value**
The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

EPA	Environmental Protection Agency <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>
EVOC	Emergency Vehicle Operators Course <i>Course that provides law enforcement personnel with the skills, knowledge, and behavior traits needed to safely and effectively operate their emergency vehicles under different traffic and weather conditions.</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 <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>

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 building.</i>

HTE	Sunguard HTE Software encompassing Report Manager, CAD (computer aided dispatch), MDB (mobile data browsers).
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>
ILGISA	Illinois Geographical Information Systems Association <i>Professional organization for Geographical Information System professionals.</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

The Illinois Park and Recreation Association is a not-for-profit organization and public interest group with the goal of providing quality park and recreation opportunities for the citizens of Illinois. Advocates for lifetime benefits of parks, recreation, and conservation.

ISO

Insurance Services Office

Provides statistical measurement for risk management.

IT

Information Technology

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

KW

Kilowatt

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

JULIE

Joint Utility Locating Information for Excavation

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

LEAP

Law Enforcement and Advocate Partnership

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

LGI

Life Guard Instructor

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

MCMRMA

McHenry County Municipal Risk Management Agency

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

MFT

Motor Fuel Tax

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel

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

MGD	Million Gallons Per Day <i>System of measurement for both the Village water and wastewater treatment facilities.</i>
NIMS	National Incident Management System <i>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.</i>
NPDES	National Pollution Discharge Elimination System <i>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.</i>
OSHA	Occupational Safety and Health Association <i>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.</i>
PIMS	Police Information Management System
PPE	Personal Protective Equipment <i>Safety equipment for laborers.</i>
PT	Part time <i>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.</i>
PVR	Pressure Reducing Valve

The EPA establishes standards for the amount of pressure allowable for water entering residential and commercial locations. There are two zones in a water system that are based on a gravity feeding system. This force creates a pressure higher than the EPA allowable standard. The pressure reducing valve is used to lower the pressure before it is distributed to homes and businesses.

PW **Public Works**

R (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 (S) **Service**
Service Fund (Internal Service Fund) is a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

SCADA **Supervisory Control and Data Acquisition**
System utilized by the Village for both production of drinking water and treatment of sanitary sewer. In the production of water, SCADA automatically turns pumps on or off, monitors water levels in storage tanks, monitors chemical feed rates, and notifies staff of failures. In the treatment of sanitary sewer SCADA monitors flow rates, controls pumps on/off, and notifies staff of failures. SCADA is also essential for data collection.

SEECOM **Southeast Emergency Communication**
This entity is a regionalized central communications center that provides 911 response and dispatch services. The center consolidates the 911 services for Algonquin, Cary, and Crystal Lake and other members..

SSES **Sanitary Sewer Evaluation Survey**
Data collection and engineering interpretation to determine such factors as sanitary sewer capacity, hydraulics, and the effects of inflow/infiltration on the system.

St **State**
One of the geographic subdivisions of the United States.

STP	Sewer Treatment Plant <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>
WEFTEC	Water Environment Federation Technical and Exhibition Conference <i>An annual, nationwide conference highlighting the wastewater industry.</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 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.</i>
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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