



A L G O N Q U I N

Village of Algonquin

Located in McHenry and Kane Counties, Illinois

Fiscal Year 2009-2010

Annual Budget

A Glimpse into Algonquin's History...

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

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

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

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

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

Algonquin's population as of a special census in 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 2009-2010 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.



View of the Fox River from Riverfront Park in historic downtown Algonquin.



THIS PAGE INTENTIONALLY LEFT BLANK.

VILLAGE OF ALGONQUIN
FISCAL YEAR 2009-2010 BUDGET
TABLE OF CONTENTS

<u>Document</u>	<u>Page Number</u>
Government Finance Officers Association Recognition	1
Budget Ordinance.....	3
Budget Message	5
Supplement 1: Discussion of Funds, Trends, and Influences on the Budget	13
Supplement 2: Capital Improvement Project Funds.....	21
Supplement 3: Implementation of the Guiding Principles	37
Supplement 4: Conservation Community Efforts	41
The Budget Process	49
Revenue Assumptions and Trends	55
Debt Management Policy	75
Financial Policies	81
Revenue & General Obligation Bonds	89
Budget Summary	91
Summary of Estimated Financial Sources and Uses	93
Fund Balance Projections	95
Organizational Chart	96
Personnel Summary	97
 GENERAL OPERATING FUND	
General Fund Totals	99
Revenues	100
General Fund Summary Charts	102
General Services Administration Program Description	103
General Services Administration Expenditures.....	107
Police Program Description.....	109
Police Expenditures	113
Community Development Program Description	115
Community Development Expenditures	117
Public Works Administration Program Description.....	119
Public Works Administration Expenditures	121
Public Works Streets Division Program Description	123
Public Works Streets Division Expenditures	125
Public Works Parks and Forestry Division Program Description	127
Public Works Parks and Forestry Division Expenditures	129
Multidepartmental Expenditures	130
General Fund - Insurance Revenues.....	131
General Fund - Insurance Expenditures	132
 WATER & SEWER OPERATING FUND	
Public Works Water and Sewer Division Program Description.....	133
Water and Sewer Operating Fund Revenues	138
Water and Sewer Operating Fund Expenditure Totals	139
Water and Sewer Operating Fund Expenditures - Water Division.....	140
Water and Sewer Operating Fund Expenditures - Sewer Division	141
 INTERNAL SERVICE FUND	
Public Works Internal Services Division Program Description	143
Vehicle Maintenance Service Fund Revenues	146
Vehicle Maintenance Service Fund Expenditures	147
Building Services Fund Revenues.....	148
Building Services Fund Expenditures	149

CAPITAL AND INFRASTRUCTURE MAINTENANCE FUNDS

Motor Fuel Tax Program Description	151
Motor Fuel Tax Fund Revenues	152
Motor Fuel Tax Fund Expenditures	153
Street Improvement Program Description	155
Street Improvement Fund Revenues.....	157
Street Improvement Fund Expenditures	158
Park Fund Program Description	159
Park Fund Revenues	160
Park Fund Expenditures	161
Water and Sewer Improvement and Construction Fund Program Description	163
Water and Sewer Improvement and Construction Fund Revenues	164
Water and Sewer Improvement and Construction Fund Expenditures	165
Village Construction Fund Revenues	166

DEBT FUNDS

Debt Service Fund Schedule	167
Water and Sewer Bond and Interest Fund Schedule	168
Debt Service Fund Revenues.....	169
Debt Service Fund Expenditures	170

OTHER FUNDS

Cemetery Fund Program Description	171
Cemetery Fund Revenues	172
Cemetery Fund Expenditures	173
Swimming Pool Program Description	175
Swimming Pool Fund Revenues	177
Swimming Pool Fund Expenditures	178
Special Revenue Fund Revenues.....	179
Special Revenue Fund Expenditures	180
Police Pension Fund Revenues.....	181
Police Pension Fund Expenditures	182

SUPPLEMENTAL DOCUMENTS

Statistical Information	
Community Statistics	183
Historical Demographic Profile.....	184
Department Highlights	185
Population and Housing	186
Business and Employment	187
Glossary.....	189
Glossary of Acronyms.....	205



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Algonquin
Illinois**

For the Fiscal Year Beginning

May 1, 2008

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, 2008. 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.



THIS PAGE INTENTIONALLY LEFT BLANK.

ORDINANCE NO. 2009-O-03
AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN
ANNUAL BUDGET FOR FISCAL YEAR 2009-2010

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 2009-2010, 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: *TRUSTEES STEGERT, SMITH, GLOGOWSKI, SOSINE, DIANIS, SPELLA*

Voting Nay: *NONE*
Absent: *NONE*
Abstaining: *NONE*

Approved:

John C. Schmitt
John C. Schmitt, Village President



Gerald S. Kautz
Gerald S. Kautz, Village Clerk

Passed: APRIL 7 2009
Approved: APRIL 7 2009
Published: APRIL 8 2009

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



THIS PAGE INTENTIONALLY LEFT BLANK.



Village of Algonquin

The Gem of the Fox River Valley

BUDGET MESSAGE

APRIL 7, 2009

The Village of Algonquin Residents,
President and Board of Trustees

SUBJECT: Fiscal Year 2009–2010 Annual Budget

Honorable President and Board of Trustees:

Transmitted herewith is the Village of Algonquin Annual Budget for fiscal year 2009-2010. The annual budget represents the single most important policy adopted each year in any municipal organization. This is particularly true in a village such as Algonquin, which offers a multitude of services and programs to its residents. The budget provides information that guides Village decision makers in making allocation choices based on anticipated revenue projections. The budget document is a planned program of expenditures based 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 demonstrates relationships among several 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 2009-2010 Guiding Principles

The Guiding Principles were originally established as part of the fiscal year 2005-2006 budget process. They have been refined for the 2009-2010 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 is 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 Algonquin Corporate Campus, 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 **multi-year plans**, including neighborhood capital improvements.
- c. Continue to develop and refine the Village's **transportation** network in order to provide accessibility and mobility via the Village's roadway and trail systems.

(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 level off or are reduced in the Village, and the needs of the citizenry fluctuate, differing 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 groundwater, wetlands, and natural water bodies.
- b. Promote and enforce the Village's **water conservation program**, and continue 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.

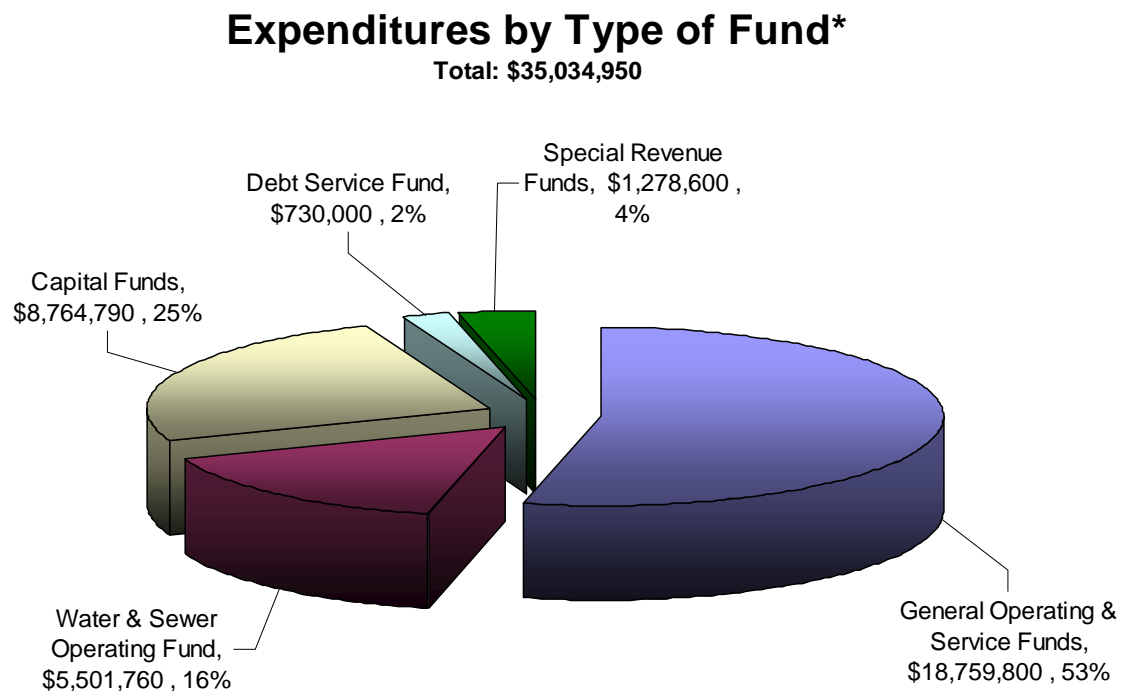
In addition to maintenance and advancement of services provided to our citizens during these difficult economic conditions as noted above, the proposed General Fund budget is on course to maintain at least a four-month cash reserve throughout the fiscal year.

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 2009-2010 on April 7, 2009.

The budget for the Village is comprised of several funds. The principal operating funds are the General Fund and the Water and Sewer Operating Fund. There are several other funds that can be classified as capital improvement project (CIP) funds, debt service funds, service funds, and special funds. Each fund has specific purposes, as defined throughout the budget document.

The 2009-2010 budget of the Village of Algonquin for all funds totals over \$36 million of expenditures, including transfers. The Village establishes a budget for fourteen separate funds. These funds can be further paired into five major funding groups as seen on the chart below.



** 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 million 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 constitute almost \$9 million to be allocated toward improvements of the street system, water and sewer system, and parks. The Water and Sewer Operating Fund serves as an Enterprise Fund; this fund consists of over \$5.5 million of expenditures and facilitates 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. Special Revenue Funds include a total of over \$1 million and allocate dollars for pensions, school donations, cemetery, and other purposes. The last category is the Debt fund, which is \$730,000 and is used to retire debt previously established by the Village.

The 2009-2010 budget, as the previous six budgets, utilized a “constraint budget process” (discussed in the next section) to ensure that expenditures do not exceed the projected revenues for the operating budget. Other funds, such as capital or debt funds, have reserves established to offset any shortfalls of revenue for any particular year 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 cash reserves in excess of 33% (four months). Once this contingency was established in the base budget of the expenditure guidelines, the constraint budgeting process required each department to submit their individual budget maintaining the current level of service provided to our residents. This includes the maintenance of a competitive compensation and benefit package. Using this method of budgeting, the General Fund and Water Sewer Operating Fund budgets support the largest assets of the Village - its employees. Despite the challenges related to the decline in the economy, as described in more detail later in this letter, the Village is able to maintain the high quality of life for residents.

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.

ECONOMIC FACTORS IMPACTING THE BUDGET

No budget discussion can be complete without addressing the international economic decline that began in 2008. According to a white paper produced by the International City/County Management Association (ICMA) entitled, “Navigating the Fiscal Crisis: Tested Strategies for Local Leaders” (January 2009), “This economic crisis is deeper and more severe than what we have experienced in the past 50 years.” Governments are seeing dramatically reduced revenues across the board. Fortunately, the Village of Algonquin has always operated in a fiscally conservative fashion. This practice, combined with employing a diverse revenue source and not overspending and over hiring during a high growth period in the late 1990s and early 2000s, has allowed Algonquin to weather this economic storm in a better fashion than might otherwise be assumed. In compiling this budget, the Budget Team made the following assumptions:

- The economic crisis may continue into future fiscal years.
- Illinois municipalities will continue to receive fair share of pass-through revenues, such as motor fuel tax, sales tax, and income tax, from the State of Illinois. Over the past five years, there have been several occasions, even more so recently, when the State has delayed payment to the Village, ranging from a few days late to falling over a month behind. In addition, legislation has been proposed that would increase the amount that the State withholds from municipalities to cover “administrative fees.”
- Sales tax revenue will decline on non-essential items as people have less disposable income.

The Village approached the impact of the economy on the budget in a strategic and collaborative fashion. The Village’s strategies for coping with the economic downturn are as follows:

- Pursue grants. Staff will look for opportunities to supplement revenues with grants and opportunities through the Federal Government’s economic stimulus/recovery program (The American Recovery and Reinvestment Act).
- Institute staffing guidelines. No new employees will be hired in this fiscal year. If a position opens, the Village will evaluate the need for that position and will either fill the position, eliminate the position, or delay the hiring process. At the time that the budget goes to print, the Village does not anticipate laying off any personnel. The salary ranges for each grade of the merit compensation program increased an average of 1.5% to accommodate a modest increase in cost of living. Merit raises are capped at 4%. Union employees have salary increases per their respective contracts.
- Continue with Capital Improvements and Purchases. Capital improvement projects will continue as a local economic stimulus measure. Cash reserves, as well as state and federal funding, will be

used to facilitate important street and water/sewer projects throughout the Village. Specialized equipment for road repair, snow plowing, park maintenance, park and play field maintenance, and water/sewer vehicles will be purchased with the idea of providing employees with tools for improved productivity in their respective fields.

- Modify Operations. Because we anticipate that the downturn may extend beyond the fiscal year, we are focusing on modifying operations rather than simply delaying purchases. We are not entering into lease agreements or long-term payment options for operating-related capital purchases such as vehicles.
- Delayed Purchases. Some purchases will be delayed until later in the fiscal year. At that time, the Village's financial condition will be assessed and the purchases made only if fiscally prudent.
- Maintain diverse revenue base and issue no debt. The Village will continue to pursue and maintain a diverse revenue base, and will not issue debt during the 2009-2010 fiscal year.
- Evaluate pricing and fees. We are conducting review of municipal code fees and pricing structures for recreation and other programs, and adjusting as appropriate. This may mean reducing or stabilizing fees or increasing them to ensure that programs are fully funded and consistent with fees charged by other area municipalities.
- Educate the public. The Village has developed a set of resources for residents and businesses that may be struggling financially due to the economic decline. This program ranges from an assistance guide handout to on-line resources to funding assistance for recreation programs for qualified families.
- Pursue strategic planning. Strategic planning on a department level will take place this fiscal year to identify critical services, assess if and how we are providing those services, and determine how to allocate scarce resources. Performance measures are being developed to track level of service as well as monitor quality of service provision.
- Foster innovation. Staff will explore and employ creative solutions to maintain high levels of service at the most efficient cost. For example, a new road rehabilitation technique that is estimated to save time and dollars and extend the life of the roadway will be demonstrated on two streets in the Village.
- Financial Analysis. Recently purchased upgraded financial software will allow Village management to more closely and accurately monitor spending and compliance with the budget. Management will vigilantly monitor both financial and economic trends and keep staff and the community constantly apprised of the Village's financial condition.
- Financial reserves/vehicle replacement policy. We are maintaining a four month cash reserve level. In addition, we are utilizing some of the funds set aside over the past few years for vehicle replacement to purchase a much-needed dump truck with a plow.

Other economic influences are as follows:

- Although Algonquin's foreclosure rate is lower than other area municipalities, we do anticipate that foreclosures will have an impact, not only on property tax revenues (modest), but also on demand for services.
- 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 equalized assessed valuation (EAV) continues to grow, and the Village's portion of residents' overall tax rate is maintained at approximately the same rate even though Village total property tax receipts increase due to new assessed values from new development.
- Income tax revenues distributed by the State of Illinois were stagnant and even lagged on occasion over the past five years. While receipts improved recently on a per capita basis, and we witnessed some additional growth due to population increases from the 2007 Special Census, statewide trends indicate that this revenue source has peaked and will drop due to high unemployment rates and economic challenges state-wide.
- 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 police pension as well as 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.

The article on the fiscal crisis referenced above also asserts that “local leaders can turn crisis into opportunity, if the organization is well managed and takes the long view.” We view this as an opportunity to reinforce our core services, and to take the time to ensure that we are operating as efficiently and effectively as possible.

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 No. 3. Expansion of the plant to include the deep well is in design this fiscal year.
- Promotion and development of both the Village’s **Algonquin Corporate Campus and the Old Town District** 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.
- The **Decennial Census** will take place in 2010; however, additional revenue due to modest residential growth is not anticipated until the 2010-2011 fiscal year.
- 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**.
- Recent increases in costs for fuel, electricity, gas, and other operational items continue to negatively impact the balance of revenues and expenditures in the water and sewer operating fund. Thus, the Village contracted with an engineering firm to update the Village’s existing 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). 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 second increase as part of this program is slated for this fiscal year.
- The Village’s **municipal court** was officially launched in fall 2008. This program has proven to 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 has also been successful in accelerating resolution of property maintenance violations. This program is able to pay for itself with support from the traffic light enforcement program. The Board approved the implementation of **Traffic Light 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. Initially, 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. Last year, 10% of home rule sales tax receipts were dedicated to road improvement projects slated in the Street Improvement Fund. This fiscal year,

66.7% of home rule sales tax receipts are dedicated to the Water and Sewer Improvement and Construction Fund, and 33.3% is allocated to 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 have added a financial burden through the NPDES storm water permit process.
- Changes in pension regulations have resulted in more funding being dedicated to funding pensions.

Conclusion

The ICMA article referenced above identifies the following “characteristics of organizations that cope well with fiscal stress: leadership, resiliency, and a long view...” The combined leadership of the elected officials, support of the public, and experience and skills of Village staff will allow the Village of Algonquin to focus on the importance of delivering uninterrupted, high quality services to the public during these challenging fiscal times. Projected revenues and expenditures are conservative, yet realistic. 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 and federal mandates, tax caps, declining revenue sources, escalating insurance costs, and other demands for new or improved services from our residents and businesses.

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,



William J. Ganek
Village Manager/Budget Officer

WJG:jrk



THIS PAGE INTENTIONALLY LEFT BLANK.

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

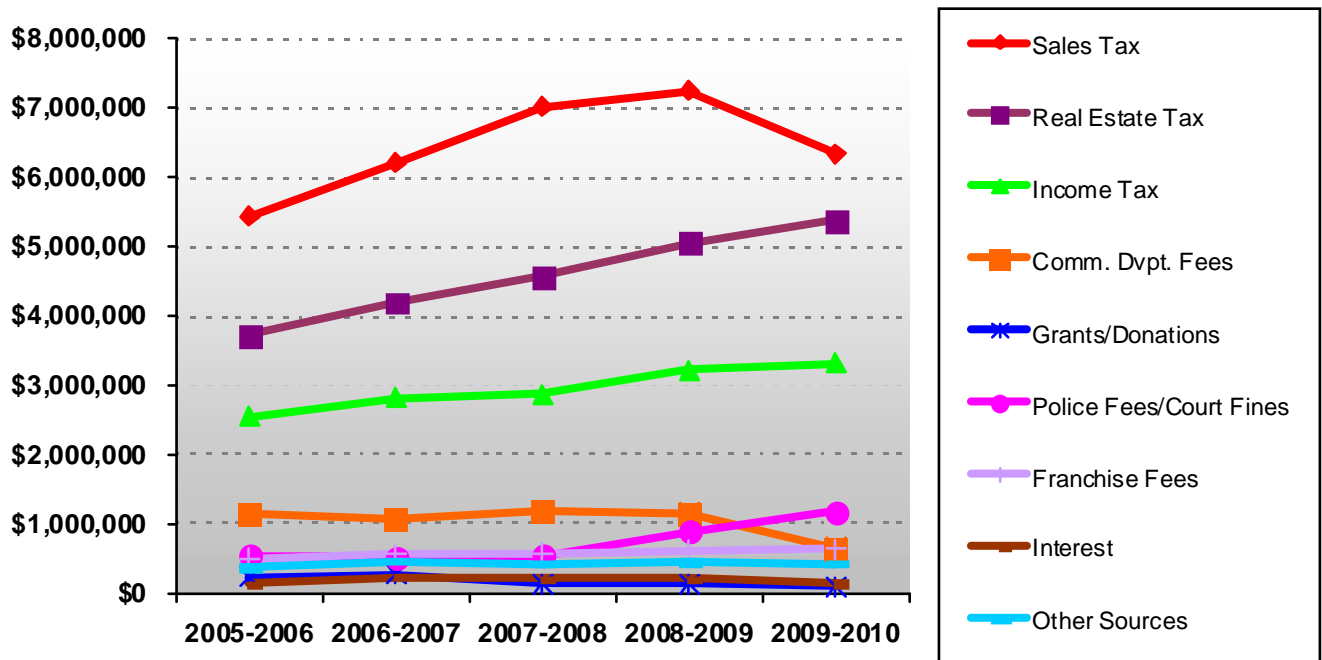
GENERAL FUND BUDGET OVERVIEW

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 2009-2010 General Fund budget projects a 4% decrease in revenues and expenditures as compared to the budget for fiscal year 2008-2009.

GENERAL FUND ANTICIPATED REVENUE - \$18,189,800 - There are many sources of revenue needed to fund an \$18 million General Fund budget. Some of the revenue accounts are predictable based on past trends, while other revenues are more difficult to predict during the financial downturn. This section will address the larger revenue accounts and those revenue accounts involving various assumptions and deviations from the 2008-2009 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 - \$6,350,000 – Commercial development activities have decreased dramatically over the previous year within the Village due to the economic downtown. Projected sales tax contributes approximately 35% of the total anticipated revenue for the General Fund and is, by far, the largest

revenue source in the General Fund. Projected sales tax is estimated to decrease approximately 12% from the budget projection for fiscal year ending 2009. The reduction of sales tax is the principal reason for the declining revenue in the General Fund.

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 - \$3,314,000 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. The events of the past years have slowed the growth of the income tax revenue collected by the State. However, completion of a special census in 2007 allowed for a modest increase in the income tax revenues to offset the stagnant economy. The income tax revenue is projected at a 2% increase from the budget projection for fiscal year ending 2009. Income tax revenue consists of 18% of the total revenue for the General Fund.

COMMUNITY DEVELOPMENT FEES - \$665,000 – The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. The Village has experienced a significant decline in residential building permits and slower commercial development. Accordingly, a 46% decrease from the current budget in overall community development fees is projected. Community development fees account for 4% of the General Fund revenue in this budget (down from 6% for FYE 2009).

POLICE AND COURT FINES - \$1,177,500 – 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 132%. Police and court fines account for 6.5% of the General Fund revenue (increased from 5% in FYE 2009).

FRANCHISE FEES - \$635,000 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This stable revenue source accounts for approximately 3.5% of the revenue in the General Fund and shows 3% growth from the 2009-2010 budget.

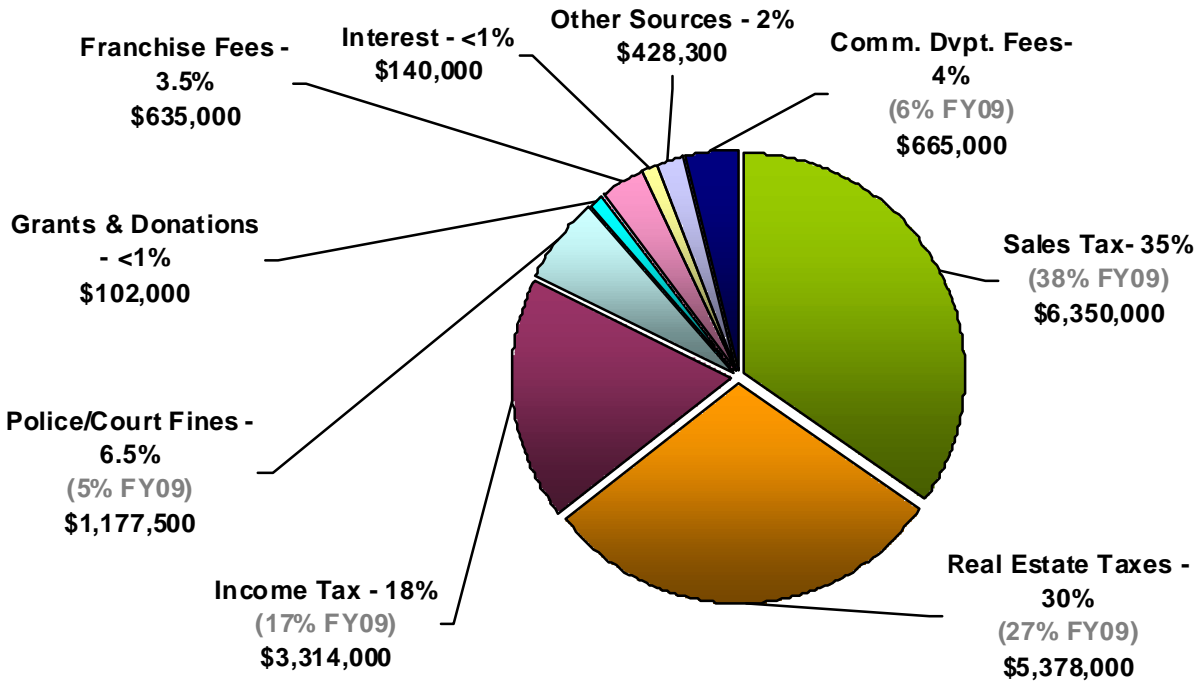
INTEREST - \$140,000 – These revenue line items include interest received from the various investment institutions utilized by the Village. With stable cash reserves so far, and very low interest rates, this revenue source has decreased by 31%. Interest income accounts for less than 1% of the General Fund revenue.

GRANTS AND DONATIONS - \$102,000 – 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 less than 1% of the General Fund revenues.

REAL ESTATE TAXES - \$5,378,000 – The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 30% to the General Fund Budget (versus 27% in FYE 2009) and is the second largest source of revenue next to sales tax. Due to the growth of developed commercial properties and property reassessments, this revenue source has increased 7% from current year projections. Property assessments are expected to decrease because of the downturn in the real estate market.

OTHER REVENUE - \$428,300 – Nineteen other revenue sources account for the balance of the total revenue stream for the General Fund. An 11% decrease in recreation program revenues is projected based on trends in recreational participation. Other revenue sources are planned with a 5% decrease from the previous fiscal year. All of the smaller revenue accounts together make up 2% of the General Fund revenue.

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



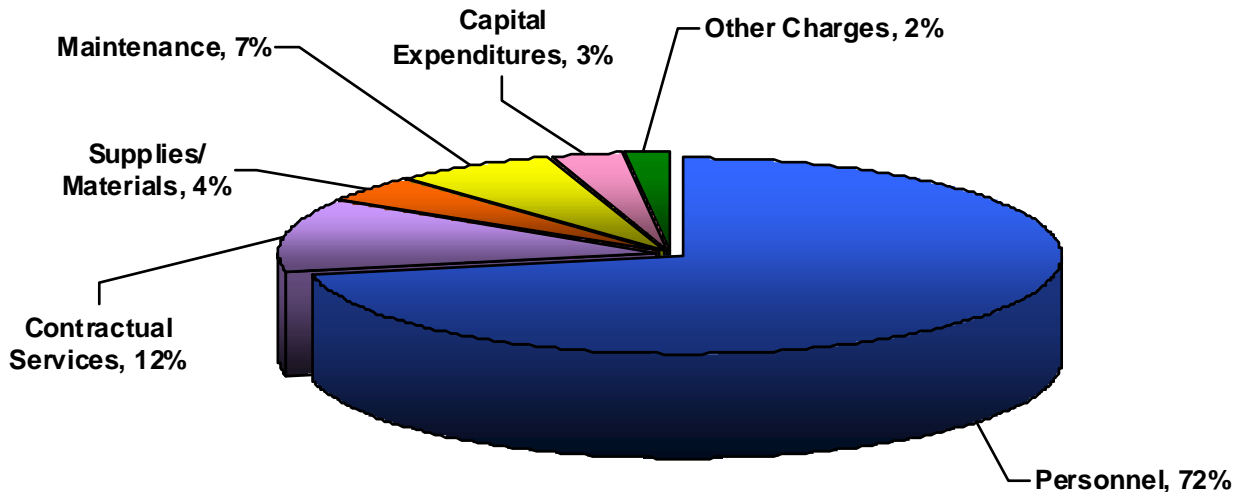
GENERAL FUND EXPENDITURES

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. Insurance has also been added to the General Fund this year, but it is not reflected in the charts below.

General Fund Expenditures by Department

General Services Administration	\$2,812,760	15%
Police	\$8,500,200	47%
Community Development	\$1,298,000	7%
Public Works Administration	\$660,400	4%
Streets	\$2,267,000	12%
Parks and Forestry	\$1,897,400	11%
Multidepartmental	\$754,040	4%
Total:	\$18,189,800	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

No new full time employees have been added to the personnel complement this year due to budget constraints and the need to be conservative due to the condition of the economy. This fiscal year focuses on providing improved efficiency through streamlining operations and purchasing much needed equipment rather than the hiring of additional personnel.

The General Fund budget suggests modest salary increases for current personnel. The Village Board will be considering whether there will be any increases to the merit compensation plan for nonunion employees, which is examined annually. The plan provides that the department heads, with the advice and consent of the Village Manager, will review all nonunion employees for possible merit increases. Each department establishes a merit pool, so the proposed raises can reflect job performance rather than automatic across-the-board pay increases. For budget purposes, an approximate 4% 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 fiscal year 2009-2010.

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 fiscal year 2009-2010, including the fourth year of funding a vehicle replacement program, first full year for both the municipal court as well as the traffic light enforcement program, 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 2009-2010 Water and Sewer Operating Fund budget is proposed to be balanced at \$5,051,760 (1% decrease from the fiscal year 2008-2009 budget). The budget accommodates an increase in water and sewer rates effective in February 2010. 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 - \$5,501,760 – Over \$5 million is expected to be generated from water and sewer fees. This source alone accounts for 95% 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 - \$5,501,760 – 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 two Divisions' 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 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 – \$1,095,250 - 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 (chain saws, weed whips, etc.) that comprise the Village's fleet. The Vehicle Maintenance Service Fund is proposed with a 2% increase in expenditures from the current fiscal year.

BUILDING SERVICES FUND – \$669,900 – 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 supplies and maintenance. All equipment, supplies and labor incurred with the maintenance of municipal buildings are estimated and then allocated to each department based on the facilities used by each department or division. 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. The Building Services Fund is proposed with a 13% decrease from the previous fiscal year.

CAPITAL IMPROVEMENT PROJECT FUNDS

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

DEBT FUND

The Village has five bond series with covenants that require debt service. Two of the bonds are related to the Water and Sewer Utility as follows:

- The 2001A Series refunded the 1993 Series which had been issued to finance extensions and improvements in the water and sewer systems.
- Series 2005A partially financed the Phase 6 expansion of the Sewer Treatment Plant.

All of the Water and Sewer bonds were covered under the Water & Sewer Operating and Water & Sewer Improvement & Construction funds.

The remaining bonds pertain to construction of Village Hall and the Public Works Facility, as follows:

- Series 2001B refunded a portion of the 1995 Series which financed the construction of Village Hall. The final payment on this series will be made in fiscal year 2009-2010.
- Series 2002A was issued to finance the construction and equipping of the Public Works Facility.
- Series 2005B refunded Series 2002B which was also issued to finance the construction and equipping of the Public Works Facility.

The debt service on the Village Hall and Public Works facilities is the only bond issuance addressed here.

DEBT SERVICE

The Debt Service Fund is used for the payment of principal and interest related to the 2001B, 2002A, and 2005B bond series. As previously mentioned, the final payment for series 2001B will be made in fiscal year 2009-2010. Future scheduled payments will increase the amount of principal and interest of the 2002A and 2005B series, so the overall budget will remain consistent.

The revenues of \$747,000 include a \$612,000 transfer from the General Fund and investment income of \$135,000. Expenditures for debt service include \$465,000 for reduction of principal, \$262,000 for payment of interest expense, and \$3,000 for payment of bond fees or total expenditures of \$730,000.

PENSION TRUST

POLICE PENSION

Revenues for the Police Pension Fund total \$1,434,000 including employee contributions of \$390,000, investment income of \$275,000 and employer contributions of \$769,000. Expenditures for pension benefits/contribution refunds are \$240,000 and administration expenses are \$75,000 for total expenditures of \$315,000.

SPECIAL REVENUE FUND

This new fund accommodates line items for the Hotel Tax, School Donations, Cul De Sac, and Community Development revolving loan, described below:

The *Community Development revolving loan* is for development of small business. There are no loans at present and the only revenue is investment income of \$2,000. There are no loans proposed at this time.

School Donation revenues are budgeted at \$603,000 including \$600,000 for impact fees (per ordinance) and investment income of \$3,000. The expenditures for this fund include impact fee payments to the two school districts totaling \$600,000 and \$3,000 for administration of the account. Please note that the amount collected and released is dependent on construction and is a direct reflection of development fees. For budgeting purposes, the amounts included here are consistent with the current fiscal year, but we estimate that these amounts are on the high end based on recent decline in construction in the Village.

Cul De Sac revenues are due to investment income of \$15,000. Expenditures of \$22,000 are for contract snow plowing.

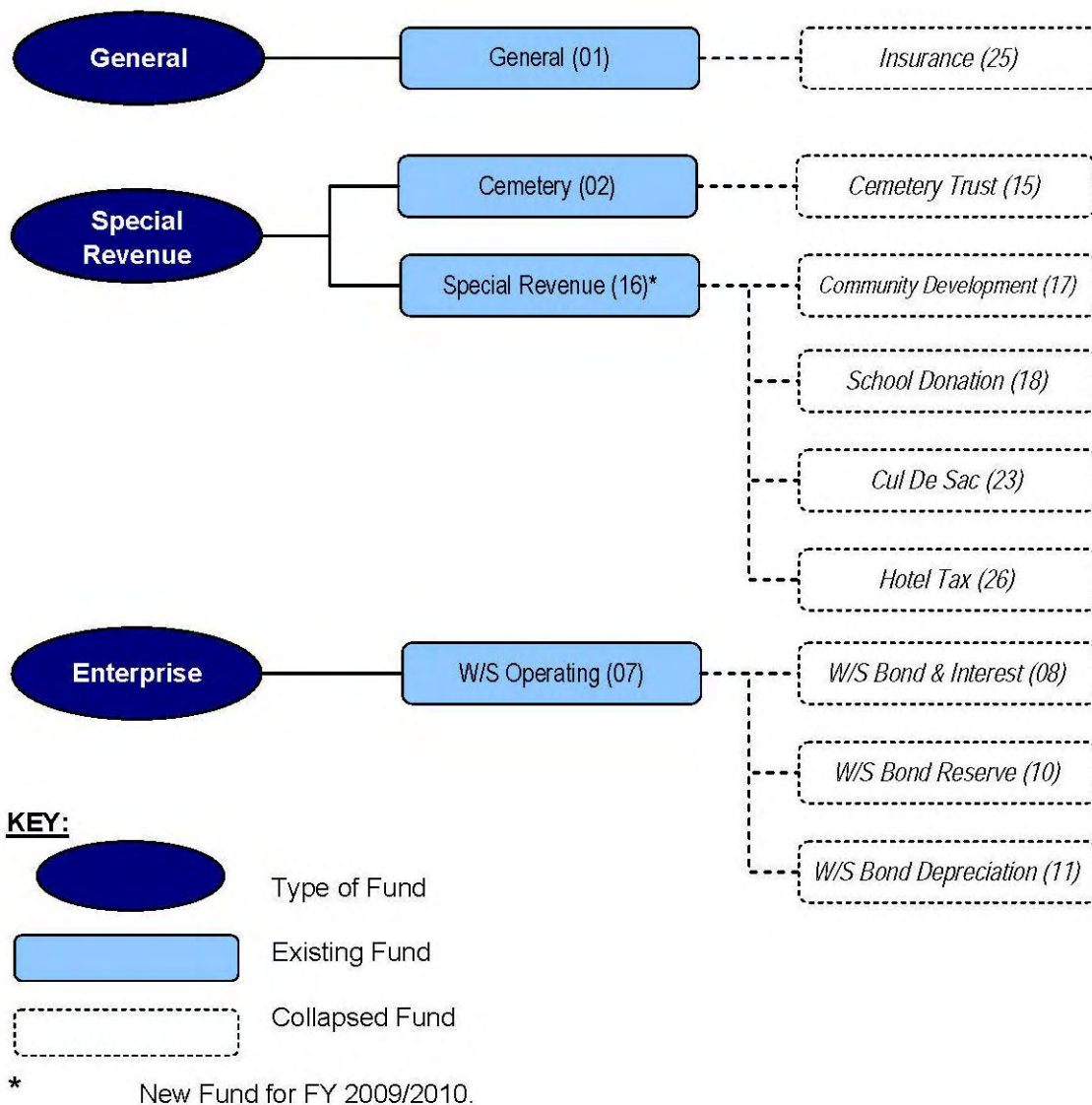
Hotel Tax revenues result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues includes hotel tax receipts of \$90,000 and investment income of \$5,000.

Expenditures are \$90,000 including \$45,000 for regional marketing and a transfer to the Village Construction Fund of \$45,000. The total revenues and expenditures for this new Special Revenue Fund are balanced at \$715,000.

EXPLANATION OF FUND ADJUSTMENTS

Upon recommendation of the Village Auditor and in accordance with accepted accounting practices, several funds were combined for fiscal year 2009-2010. The Insurance line item, primarily used for payment of liability insurance premiums, is now part of the General Fund. The Cemetery Trust account has been consolidated into the Cemetery Fund. As previously discussed, a Special Revenue Fund has been created to accommodate line items for the Hotel Tax, School Donations, Cul De Sac, and Community Development revolving loan. Finally, the Water and Sewer Operating Fund now accommodates the Water and Sewer Bond & Interest, Water and Sewer Bond Reserve, and Water and Sewer Bond line items.

These changes are represented graphically below:





THIS PAGE INTENTIONALLY LEFT BLANK.

SUPPLEMENT 2:

CAPITAL IMPROVEMENT PROJECT FUNDS

The 2009-2010 budget continues the Village's focus on important infrastructure improvements throughout the community. This effort is critical, particularly during an economic crisis such as one that our nation is currently facing, for the following reasons:

- Capital projects can serve as a local "stimulus," bringing work and jobs to the community.
- It is necessary to maintain infrastructure; postponing important capital projects only places an additional burden on future budgets. In addition, the projects can become more costly if the infrastructure is allowed to decline.

The Village accumulates cash reserves in capital funds in order to save money over several years to fund more expensive projects as well as to have funding available during times of slow or declined revenue collection.

Capital improvements over the past several years have been accelerated to satisfy the multi-year capital plans for streets, parks, and water and sewer improvements. As these plans are reviewed and updated each year, it was determined that the improvements are beginning to exceed our capabilities to provide necessary funding. In 2006, upon analysis of the Village's detailed updated five-year capital plan for streets, water and sewer facilities, and parks, the Village Board enacted a home rule sales tax of three quarters of a percent to be applied towards capital facilities and infrastructure identified in the capital plans. To offset the impact of the sales tax on our residents, the utility tax for natural gas was reduced from 4% to 1%.

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 2009-2010 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. 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.

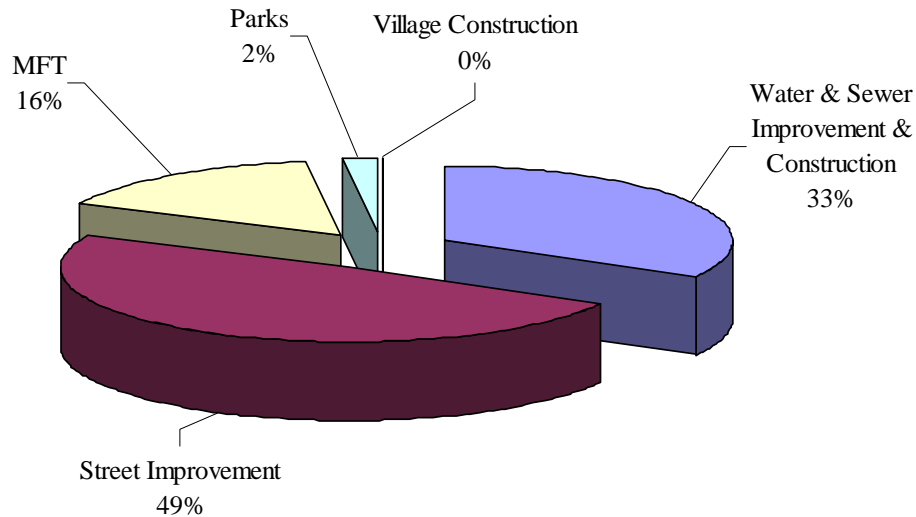
Infrastructure Maintenance – Infrastructure maintenance involves materials or contract expenditures for the repair and upkeep of the entity's roads, bridges, water and/or sewer systems.

The chart below summarizes capital fund spending for fiscal year 2009-2010.

	Water & Sewer Improvement & Construction Fund	Motor Fuel Tax Fund	Street Improvement Fund	Park Fund	Village Construction Fund	Totals
Expenditures	\$2,896,000	\$1,389,190	\$4,309,100	\$170,500	\$0	\$8,764,790
Revenues	\$3,035,000	\$852,000	\$2,730,000	\$230,000	\$151,000	\$5,998,000
Difference*	\$1,390,000	(\$537,190)	(\$1,579,100)	\$59,500	\$151,000	(\$515,790)
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	Transfers from the General Fund and Hotel Tax Fund, and developer donations	

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

Major Capital Project Spending By Type



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. There are modest reserves within the MFT fund to continue accelerating road improvements. The Street Improvement Fund has also built some cash reserves, allowing expenditures to exceed revenues for this year. The revenue for these two funds is estimated at \$3.6 million dollars. The expenditures proposed for engineering and road construction projects covered by the two funds total almost \$5.7 million, utilizing the limited cash reserves in both funds to ensure fully funded projects.

For this fiscal year, the Motor Fuel Tax Fund has anticipated expenditures in excess of anticipated proposed revenues of \$537,190. During the past fiscal year, cash reserves were accumulated to fund a larger project this year, rehabilitation of roads in the Old Oak subdivision. A demonstration project utilizing a thermal scarification process to reclaim the existing worn asphalt into a new riding surface will also be completed this year. If successful, this project 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 shows proposed expenditures exceeding projected revenues by \$1,579,100 due to significant cash reserves accumulated in previous years. In addition, a larger percentage of the home rules sales tax (33.3% versus 10% in previous fiscal year) is allocated to the Street Improvement Fund to facilitate completion of important road projects. The larger projects within the Street Improvement Fund include work on the Ratt Creek Tributary, five Local Area Pavement Preservation (LAPP) projects, Arrowhead Subdivision Road Reconstruction, and Hanson Road Reconstruction Section 2.

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. To close out Phase VI B of the expansion to the Wastewater Treatment Plant, \$150,000 is budgeted for final construction costs and site grading. Other major expenditures include engineering costs, painting of two water towers (Hanson Tower and Jacobs Tower), SCADA system improvements, Well No. 14 construction, abandoning Well No. 6, Sanitary Sewer Rehabilitation, Well No. 14 raw water line, Arrowhead Water Main Replacement, and a grease removal system for the primary clarifiers at the Wastewater Treatment Plant.

Due to slower development, the major source of revenue for the Water and Sewer Improvement and Construction Fund (76%) is derived from the home rule sales tax. This percentage is reduced from last year (which was 84%) because a smaller percentage of home rule sales tax revenue (66.6%) is being allocated to this fund; 33.3% is now allocated to the Street Improvement Fund (versus 10% last fiscal year). Revenues from water and sewer tap-on fees remain a lower percentage of the fund (21%) 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 routine costs for reforestation, wetland mitigation, and maintenance of open space. Funds are also included for the final closeout expenses for the Spella Community Park Wetland Mitigation Plan (paid from the Target Shopping Center wetland mitigation fee). The Yellowstone and Countryside detention naturalization projects are ongoing natural area improvement projects that can be funded by the revenue restricted for this purpose and collected from previous developments. Also, funding is available to naturalize the Gaslight Park detention basin into a Bird and Butterfly Sanctuary.

VILLAGE CONSTRUCTION FUND

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 \$151,100 include interest of \$1,100, donations for Municipal Facility Fees of \$5,000 and transfers of \$100,000 and \$45,000 from the General Fund and the Special Revenue Fund respectively. The transfers are intended 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.

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 2009-2010 budget. In most cases, capital spending in the general fund less than previous years. This is directly related to the budget decrease (4%) related to the economic decline and increased material costs.

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 \$244,040. \$60,000 of this total accounts for phase 3 of the new finance platform, which mainly accounts for a new permit tracking system. Implementation of this new system has been a major undertaking, requiring a significant amount of staff time to implement over the course of approximately 3 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.

Vehicle Replacement Fund (\$100,000). Funds have been set aside for the fourth 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. Funding for vehicle replacement has been reduced this year (from \$257,500) in order to accommodate purchase of a 5-yard dump truck with a plow.

General Fund - General Services Administration

The General Services Administration Department has no capital items budgeted.

Impact on Operations: not applicable (n/a)

General Fund - Police

The Police Department will purchase the following capital items:

- Remote radio receiver site (\$36,000). This equipment will allow police officers on patrol to have much improved radio access in areas of town that are not currently covered by the system.
- Three squad cars with computers (\$81,060).

Impact on Operations: These purchases will not have an impact on the operating budget other than an initial decline in vehicle maintenance costs by eliminating older, poor performing vehicles. The purchase of the receiver site will greatly improve efficiencies and public safety via improved communications.

General Fund - Community Development

The Community Development Department has no capital items budgeted.

Impact on Operations: n/a

General Fund - Public Works

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

- GPS Equipment Replacement (\$15,000). This purchase will replace an older, less efficient system that is used to collect data, such as locations of fire hydrants and trees, for the Village's GIS system via GPS (global positioning system).

Impact on Operations: Existing equipment is obsolete and unreliable. This piece of equipment will provide much greater accuracy, increasing the utility of the GIS. The only on-going cost related to this purchase is a data phone.

Streets Division. The Streets Division has no capital items budgeted.

Parks & Forestry Division. This division has three capital purchases planned for the 2009-2010 fiscal year.

- Replacement Vehicle for Foreman (\$14,500). The existing vehicle incurs high maintenance costs and is inefficient. A smaller, more fuel efficient vehicle will be purchased.
- Brush Chipper (\$43,000). With the onset of Emerald Ash Borer, the slow down in the reliability of our existing chipper, and changes in programs, the Division is in need of an additional brush chipper. The addition of this unit to the fleet will increase efficiency on a day to day basis, add productivity during peak periods, provide less down time, and most importantly, serve as a tool to help defend against quickly mounting forestry pressures.
- 5-Yard Dump Truck with Plow (\$150,000). This is a proposed replacement of a divisional 5-yard dump truck unit. The current unit is one of the oldest, most costly to maintain, in the fleet. It is past due for replacement. New unit will mirror the existing unit including dump box, plow, and salt spreader.

Impact on Operations: These equipment purchases 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. The only on-going costs are related to vehicle maintenance and upkeep.

Water and Sewer Operating Fund

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

- Vehicle (\$41,000). This is a four-wheel drive pickup truck with a plow attachment that will be replaced to eliminate high maintenance costs.
- Replacement camera equipment (\$22,000). The software for the Village's current camera system, which is used for televising utility lines, will be replaced. This will allow staff to record to DVD (instead of VHS tapes) and view them on computers.

Impact on Operations: These capital purchases will replace existing equipment, resulting in efficiencies and reduced maintenance costs.

Vehicle Maintenance and Building Services Funds

No capital items are budgeted for these funds.

Impact on Operations: n/a

WATER AND SEWER IMPROVEMENT AND CONSTRUCTION

Painting Hanson Water Tower: \$90,000 (close out costs)

Painting Jacobs Water Tower: \$320,000

Design and Oversight for Jacobs Water Tower: \$30,000

These projects include sandblasting clean, priming, painting, and spot repair of two major water towers that serve the Village. The tanks, originally built and painted over twenty years ago, are displaying signs of metal and paint coating system failure. This work is essential to protect and maintain these critical water towers.

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

Scada System Improvements: \$75,000

This project involves upgrading the software used to manage towers, standpipes, valves, pumps, lift stations, and other functions and equipment related to water and sewer operations.

Impact on Operations: These improvements will provide for better technology, greater monitoring capabilities, enhanced screen development, and remote access and control.

Construct Well No. 14: \$695,000

Abandon Well No. 6: \$30,000

Well No. 14 Raw Water Line: \$170,000

Well 14 will be a new shallow well to augment the supply of water to Water Treatment Plant No. 1, which serves Zone 4. Well No. 6 will be abandoned, filled, and capped once Well No. 14 is in service. The water line is necessary to connect the well with the water treatment plant.

Arrowhead Water Main Replacement: \$325,000

Construction Oversight: \$15,000

Funding is provided to replace the water main in the Arrowhead Subdivision due to repeated failures of these old, existing lines. The work is being done in conjunction with critical roadway improvements in this neighborhood.

Impact on Operations: The impact on the neighborhood and their quality of life will be positive, as will the impact on operations of the water division that spent a lot of time managing the old system in this neighborhood.

Waste Water Treatment Plant Expansion Phase 6B – CLOSE OUT

Construction: \$50,000

Site Grading and Landscaping: \$100,000

Grease Removal System – Primary Clarifiers: \$85,000

Engineering Services: \$16,000

These projects include finalization of any punch list construction items for closing out this project.

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.

Design of Well No. 12: \$35,000

Well 12 will be a deep well located at Water Treatment Plant No. 3, supplying zone 5.

MFT/STREETS

Arrowhead Subdivision Road Reconstruction:**Construction Oversight: \$100,000 and Construction: \$2,000,000**

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.

Old Oak Section Two:**Engineering and Construction Oversight: \$59,100, and Construction: \$630,000**

Streets will be rehabilitated in the Old Oak subdivision, located east of Longwood Road and north of Algonquin Road. The project involves grinding of existing surface and binder, repair of failed subbase, patching of curb and gutter, replacement of driveway aprons as necessary, replacement of failed sidewalk, repair of storm sewer structures, and installation of a new asphalt driving surface.

Impact on Operations: Improved streets in this area will reduce the demand for crack filling and pothole repair.

Local Area Pavement Preservation (LAPP) Initiatives**Sandbloom Road (Bolz to Algonquin): \$136,000****Square Barn Road (Algonquin to Kelliher Park): \$150,000****Square Barn Road (Kelliher to Village Limits): \$98,000****Huntington Drive (Golden Eagle to Stonegate): \$137,000****Hanson Road (Huntington to Algonquin): \$42,000****Construction Oversight: \$135,000**

The Village received STP funds to accomplish several projects in various locations around the Village. The construction ready projects were approved for funding support by the McHenry County Council of Mayors and will be funded at the 80% level with a 20% match from the Village.

Impact on Operations: The projects will be simple grind and overlay projects. The identified areas are in dire need of maintenance and will have a positive impact on the motoring public.

Providence/Butterfield Road Rehab Demonstration-CLOSE OUT:

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

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: \$50,000

Ratt Creek Tributary Restoration Phase 2: \$480,000

Construction Oversight: \$33,000

Due to the record flooding events in August 2007, the restoration work on Phase I of the 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 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

Design of Spring Creek Road Reconstruction (Sections 2 and 3):

Design Costs: \$162,100

This project involves complete road rehabilitation in the Spring Creek subdivision.

Hanson Road (Edgewood to Huntington) Phase 2:

Construction Costs: \$560,000 and Construction Oversight: \$140,000

This project will receive 80% FAU funding for construction costs and services through the McHenry County Council of Mayors. It involves reconstruction of Hanson Road to an urban cross section between Edgewood and Huntington Drive. 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.

Algonquin Hills Phase 4:

Bidding Services: \$5,000

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.

Edgewood Drive FAU:

Phase I Engineering: \$155,000

Indian Shores:

Phase I Engineering: \$53,500

Royal Hill Rehabilitation Section I:

Phase I Engineering: \$26,600

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 (\$8,000), Countryside Detention Naturalization (\$1,500) and Gaslight Park Bird and Butterfly Sanctuary & Detention Naturalization (\$35,000)

Money is provided for the maintenance of the Yellowstone and Countryside Detention basins. In order to ensure the correct establishment of the native plantings, selective herbiciding, vegetation removal and mowing will need to be done. Supplemental seeding will also be performed. Also, the Gaslight Detention basin will be naturalized. This basin is currently an open ditch connected to a weedy detention area overrun by invasive species. By planting a 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 allowing for more ground water infiltration. The native prairie plantings will be geared toward specific birds and butterflies that are uncommon due to habitat loss.

Impact on Operations: Currently, the Gaslight Detention basin is difficult to maintain; this upgrade will significantly decrease the maintenance requirements for this parcel as well as improve the ecological significance of this site.

Open Space Maintenance:

Arbor Hills Wetland-Stonegate Drive (\$5,000), Arbor Hills Wetland & Upland-Oakleaf Drive (\$3,000) 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 Phase 2 – COMPLETION:

Construction: \$75,000

Money is provided this fiscal year to finish planting 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.

Multi-Year Planning

The following tables 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

Fiscal Year 2008-2009	
<ul style="list-style-type: none"> Demo: Providence Drive & Butterfield Drive Road Rehabilitation Huntington Hill Wall Failure Arrowhead Subdivision Road Reconstruction – Year 1 Hanson Road Reconstruction – Section 1 Ratt Creek Tributary Restoration Ratt Creek Tributary Repair 	
Projected Cost:	\$3,942,600

Fiscal Year 2009-2010	
<ul style="list-style-type: none"> Old Oak - Section 2 Hanson Road Reconstruction – Section 2 Arrowhead Subdivision Road Reconstruction – Year 2 	
Projected Cost:	\$5,598,290

Fiscal Year 2010-2011	
<ul style="list-style-type: none"> Algonquin Hills – Section 4 High Hill Farms - Section 3 Spring Creek - Section 2 	
Projected Cost:	\$5,233,257

Fiscal Year 2011-2012	
<ul style="list-style-type: none"> Spring Creek - Section 3 Huntington Drive North & Randall Road Intersection Road Rehabilitation 	
Projected Cost:	\$3,241,997

Fiscal Year 2012-2013	
<ul style="list-style-type: none"> Sandbloom Road Reconstruction Edgewood Drive (FAU) Copper Oaks - Section 1 	
Projected Cost:	\$5,327,942

PROJECTED COST OF MFT/STREET IMPROVEMENT CAPITAL IMPROVEMENT PLAN

Subtotal:	\$23,344,086
Engineering and Other Costs:	\$2,702,680
Projected Total:	\$26,046,766
Estimated Revenue:	\$18,954,403
Projected Shortfall:	\$(7,092,363)

PARK FUND CAPITAL IMPROVEMENT PLAN PROJECTS

Fiscal Year 2008-2009	
<ul style="list-style-type: none">• Cornish Park Improvements• Gaslight Park Site Improvements• High Hill Park Site Improvements• Presidential Park Site Improvements• Towne Park Site Improvements• Tunbridge Park Site Improvements• Yellowstone Park Site Improvements• Bicycle Path Maintenance	
Projected Cost:	\$282,600

Fiscal Year 2009-2010	
<ul style="list-style-type: none">• Braewood Park Improvements• Gaslight Park Improvements• High Hill Park Improvements• Algonquin Lakes Tot Lot Development• Stoneybrook Park Site Improvements• Tennis Court Maintenance• Bicycle Path Maintenance	
Projected Cost:	\$170,500

Fiscal Year 2010-2011	
<ul style="list-style-type: none">• Holder Field Site Improvements• Pondview Park Development• Stoneybrook Park Site Improvements• Tennis Court Maintenance• Willoughby Farms Park Site Improvements• Woods Creek Trail Improvements• Bicycle Path Maintenance	
Projected Cost:	\$248,200

Fiscal Year 2011-2012	
<ul style="list-style-type: none">• Holder Field Improvements• Presidential Park Site Improvements• Bicycle Path Maintenance	
Projected Cost:	\$263,600

Fiscal Year 2012-2013	
<ul style="list-style-type: none">• Willoughby Farms Park Improvements• Bicycle Path Maintenance	
Projected Cost:	\$214,370

PROJECTED COST OF PARK CAPITAL PLAN

Projected Total	\$1,179,220
Estimated Revenue:	\$986,000
Projected Shortfall:	\$(193,220)

WATER AND SEWER IMPROVEMENT AND CONSTRUCTION FUND CAPITAL IMPROVEMENT PLAN

Fiscal Year 2008-2009	
<ul style="list-style-type: none"> • Hanson Road Utilities • Wastewater Treatment Plant (WWTP) Phase 6B • Route 62 Bridge Water Main 	
Projected Cost:	\$2,154,500

Fiscal Year 2009-2010	
<ul style="list-style-type: none"> • Painting – Hanson Water Tower • Painting – Jacobs Water Tower • Arrowhead Water Main • Well No. 14 • Well No. 14 Raw Water Line • Wastewater Treatment Plant (WWTP) Grading and Landscape • SCADA Upgrades 	
Projected Cost:	\$2,896,000

Fiscal Year 2010-2011	
<ul style="list-style-type: none"> • Well No. 12 • Algonquin Lakes Elevated Tank 	
Projected Cost:	\$2,300,000

Fiscal Year 2011-2012	
<ul style="list-style-type: none"> • Well No. 16 • Cary Booster Improvements • Water Treatment Plant (WTP) No. 3 Expansion – Year 1 	
Projected Cost:	\$2,745,000

Fiscal Year 2012-2013	
<ul style="list-style-type: none"> • Water Treatment Plant (WTP) No. 3 Expansion – Year 2 • Well No. 16 Raw Water Line 	
Projected Cost:	\$3,025,000

PROJECTED COST OF WATER AND SEWER CAPITAL PLAN

Subtotal:	\$13,120,500
Bond Payment:	\$1,910,000
Engineering and Other Costs:	\$2,988,500
Projected Total:	\$18,019,000
Estimated Revenue:	\$22,171,290
Projected Surplus:	\$4,152,290

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 \$0.75 per \$100.00 of goods purchased.

This year, the home rule sales tax will be dedicated for capital needs and infrastructure improvements, with 66.7% allocated to the Water and Sewer Improvement and Construction Fund, and 33.3% 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 2005-2006) in the amount of \$9 million to partially fund the expansion of the Wastewater 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.

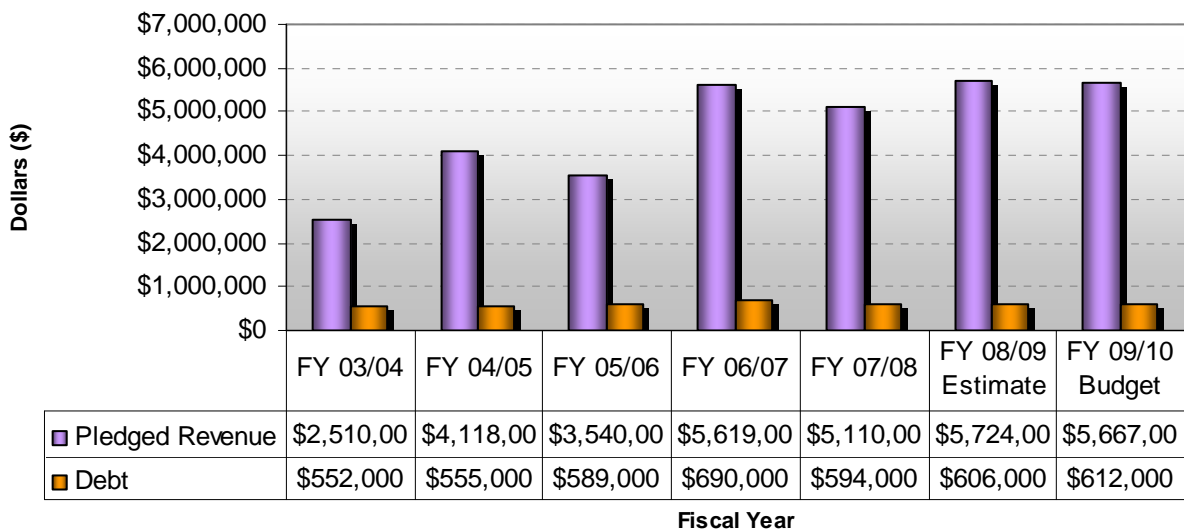
Water and Sewer Tap-On Fee Changes

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, specifically the 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, which began in February 2008 and will continue through February 2013. The sewer tap-on fee increased 20% in February 2008, and will increase 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 year 2003-2004 to fiscal year 2009-2010 is shown below:

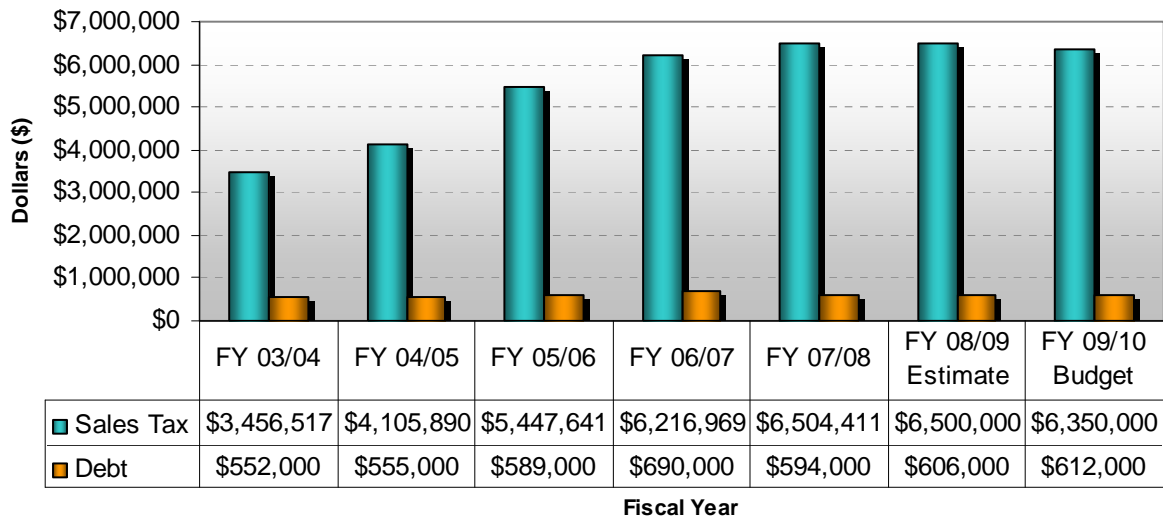
Water & Sewer Pledged Revenues vs Debt Requirement



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 fiscal year 2003-2004 to fiscal year 2009-2010 is as follows:

Sales Tax Revenue vs Debt Requirement



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.



THIS PAGE INTENTIONALLY LEFT BLANK.

SUPPLEMENT 3: IMPLEMENTATION OF THE GUIDING PRINCIPLES & PLANNING PROCESSES

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. This process was particularly useful this fiscal year, since the general fund revenues were down 4% due to the economic downturn and costs were increasing.

Planning and Evaluation Efforts

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.

In addition to our informal goal setting, we have three formal processes planned for fiscal year 2009-2010, as follows:

- **Performance Measurement Program.** In January 2009, Chuck Schwabe from ICMA conducted an introductory session on performance measures with Department Heads. After this kick-off session, Department Heads worked with their staff to develop two to five measures as part of a performance measurement pilot study. Monitoring and tracking of the measures will begin in May 2009, and a report will be included in the 2010-2011 budget document.
- **Recreation Program Evaluation.** In April 2009, a team was formed to work with an outside consultant to undertake an in-depth study of the Village's Events and Recreation program. A formal recreation and events program began in the Village in 2002. Since that time, we have produced fifteen comprehensive recreation brochures offering over 4,500 program sessions. The overall goal of the program has been to produce quality programs, at competitive prices, that pay for themselves (excluding salaries of administrative staff). To date, we have been successful in this effort. To assist in setting the course for the future of Algonquin's events and recreation programming, and to ensure that we are offering the right programs and meeting the needs of the public under current operating parameters, staff proposes to initiate a high-level analysis of the Village's events and recreation program. This will involve significant public input in the form of focus groups and a community survey. Funding for this effort is included in the budget.
- **Internal Strategic Planning.** Funding has also been allocated to conduct an internal strategic planning process with all departments.

These processes will aid in budget development for many years to come. 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.

Guiding Principles

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 2009-2010 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. Algonquin eNews (electronic newsletter) was launched in spring 2009 as an additional means for residents to get information on what is going on in their community
 - d. 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
 - e. Mosquito and wildlife control
 - f. Summer concert series and public art program
 - g. Provision of JULIE utility location services
 - h. Continue to fund the Senior Bus program
 - i. 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
 - j. Provide funds for reimbursing non-resident fees for Village residents that participate in NISRA programming
 - k. Fund the Historic Commission and their various community services
 - l. Conduct a formal evaluation of the recreation program, including gathering public input through focus groups and a community survey
 - m. Launched GIS on-line services for residents and local businesses to look up property information, find restaurants, locate parks and trails, and more
 - n. The Parks & Forestry Division will purchase a brush chipper to aid in tree trimming and mulching; demand on these services are likely to increase due to infestation of the emerald ash borer
 - o. The exercise stations at Presidential Park will be replaced in the spring, enhancing the appearance and functionality of these special features at this high-traffic park
- (2) CONTINUE TO PROMOTE AND FOSTER ECONOMIC DEVELOPMENT
 - a. Enhanced Algonquin Corporate Campus marketing program
 - b. Business retention program

- c. Retail marketing program
 - d. Downtown revitalization
- (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 aerials and planimetrics for planning of capital projects
 - c. Street sign program
 - d. Curb and sidewalk repair
 - e. Crack sealing program
 - f. Lake Braewood spillway will be rehabilitated.
- (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. Continue to build the Village's working capital reserve
 - d. Continue to set aside funds for vehicle replacement
 - e. Continue to implement the retail marketing program and business park marketing
 - f. 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)
 - g. 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, electric, and LED signal upgrade, plus installation of a system to monitor red light violations at four intersection-approaches 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 additional radar activated speed limit signs
 - f. Continue to fund the emergency call out system
 - g. A new snow plow truck along with replacement plows and salt dispensing equipment will be purchased to aid in snow removal efforts
 - h. Purchase of essential public safety training and field tools, such as evidence supplies, a much-needed remote radio receiver site, and three replacement vehicles
 - i. Promote and support community efforts associated with the National Night Out program

- (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. Initiate programs as part of the Cool Cities and Greenest Region Compact programs
 - j. Complete the carbon emissions inventory and develop initiatives to reduce emissions
 - k. Compile a recycling toolkit for businesses
 - l. Finalize and implement Village's Environmental Action Plan

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. In the fall of 2008, the Village of Algonquin formed a committee of staff members dedicated to improving and coordinating our environmental initiatives to collaboratively work towards a common goal. These individuals have been designated as liaisons for their respective departments to ensure implementation of prioritized initiatives Village-wide. This collaborative approach allows for many approaches, but with one common vision. During fiscal year 2009-2010, these individuals will solidify the Village's Environmental Action Plan and prioritize specific tasks to complete throughout the year. Outlined below is a summary of some of the major environmental initiatives that the Village is currently working towards:

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. This includes the Village conducting a global warming emissions inventory, developing a plan to outline means of reducing emissions while lowering energy costs for municipal operations, and implement and monitor progress of the plan. 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 has been working with the school to implement the program during 2008 and 2009.

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 has a full time staff member who, as one of their 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 storm water detention basins into naturalized basins. We have completed four and have plans to convert the remaining two 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 storm water management best management practices such as dry wells, infiltration trenches and bio-swales. All of these methods help clean the storm water 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 storm water 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 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 replaced hot seat police V8 engines with more fuel efficient V6 models as well as replaced three Superintendent vehicles gas engines with three Hybrid 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 “Woodscreek Wakes Up,” “Pioneer Park’s Natural Wonders,” “Fall Colors,” and “Hibernation and Migration.”

VILLAGE OF ALGONQUIN

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 2009-2010 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 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. With the fiscal challenges that emerged in 2008 and continue to this day, our regular practice of following constraint budgeting has allowed us to continue to budget effectively and “weather the storm” so to speak.

The constraint budgeting methodology allows department heads to know in advance their bottom-line budget amount. This gives them the flexibility to prioritize their needs, with items that were cut or postponed placed on their enhanced budget request. We feel that, in the words of the ICMA article authors MacReynold and Fuhrer, “the system is simple, promotes fiscally responsible behavior, and is an effective aid in the decision-making process.”

Guiding Principles

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

Preparation for Government Finance Officer's Association Budget Awards Program

Each year, the budget team sets out to improve a specific section of the budget document, often to respond to recommendations made by GFOA reviewers as well as to changes in the financial industry and best practices. The Village was originally awarded GFOA's Distinguished Budget Presentation Award for the 2004-2005 budget, and has been honored to receive this distinction for the fiscal years ending 2006, 2007, 2008, and 2009. The requirements of the award program are significant, requiring additional input from department heads and the Budget Team. Adding information to our budget as required by GFOA also enriches it as a communications tool with elected officials and residents. More improvements are underway, specifically development of performance measures and budgeting for a Village-wide strategic planning effort. Both of these improvements will take time to develop, and the results will be incorporated into the budget document over the course of the next few years.

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 (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, 2008

- *Initial Budget Meetings – Budget Officer, Finance Director, and Assistant Village Manager:* These preparatory meetings took place from August to October 2008, in order to assess the budget process, consider altering it to meet the Village's financial situation as well as the global financial crisis, and determine a method for implementing the budget process.

November 2008

- *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 2008. At this time, the Budget Team recognized that we would see a decline in revenues due to the declining economy. Through much dialogue, several budget parameters were set to guide staff through the budget process; guidelines were developed to assist department heads in defining realistic budgets in response to decreased revenues. These parameters included such measures as no new personnel.

- *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 2008.
- *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 2009

- *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 2009.

January to February 2009

- *Review of Submittals and Budget Meetings:* The Budget Officer, Finance Director, and Assistant Village Manager 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 2009.
- *Board Review:* The Committee of the Whole met on January 27, 2009, 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 10, 2000, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

March 2009

- *Board Review:* On March 10, 2009, 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 17, 2009, to allow for citizen comment on the budget document. No comments were received.

April 2009

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2008-2009 budget on April 7, 2009.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April/May 2009. 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 2009

- *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, 2009 to April 30, 2010, 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. The Village’s new financial system, MUNIS from Tyler Technologies, will be critical in meeting this goal.

A summary of the budget calendar in table format appears on the following page.

Summary Calendar

Budget Task	Responsible Party*	Aug 2008	Sept 2008	Oct 2008	Nov 2008	Dec 2008	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	June 2009	July 2009
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												
Performance Measure Workshop Held to Kickoff Effort***	BO, AVM, FD, DH												
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												
Preliminary Performance Measures Due***	DH												
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
AVM=Assistant Village Manager
COTW=Committee of the Whole

FD=Finance Director
VB=Village Board
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.

***The Village initiated a performance measurement exercise this year; we are conducting a pilot program and will be evaluating its usefulness and incorporation into the budget in the future.



THIS PAGE INTENTIONALLY LEFT BLANK.

VILLAGE OF ALGONQUIN

REVENUE ASSUMPTIONS AND TRENDS – FISCAL YEAR 2009/2010

Budgeted Revenues – All Funds

Budgeted revenue in all funds for fiscal year (FY) 09/10 is \$36,172,010 which is a decrease of \$2,063,790 (5.4%) from the comparable budget for FY 08/09. The decrease is attributable to Sales Tax, Building Permits and Platting Fees in the General Fund. In other funds, revenues earmarked for capital projects have decreased 6.5% from FY 08/09, but expenditures are higher as fund balances are being utilized where necessary. Investment income in all funds is projected to decrease due to decline in the federal funds rate since last year which impacts the yield on certificates of deposit and other interest bearing accounts. The following discussion of revenue assumptions and trends represents 95.9% of the total revenue budget.

Common Assumptions

1. Interest Income Rate – 0.5% in the state investment pool and 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.

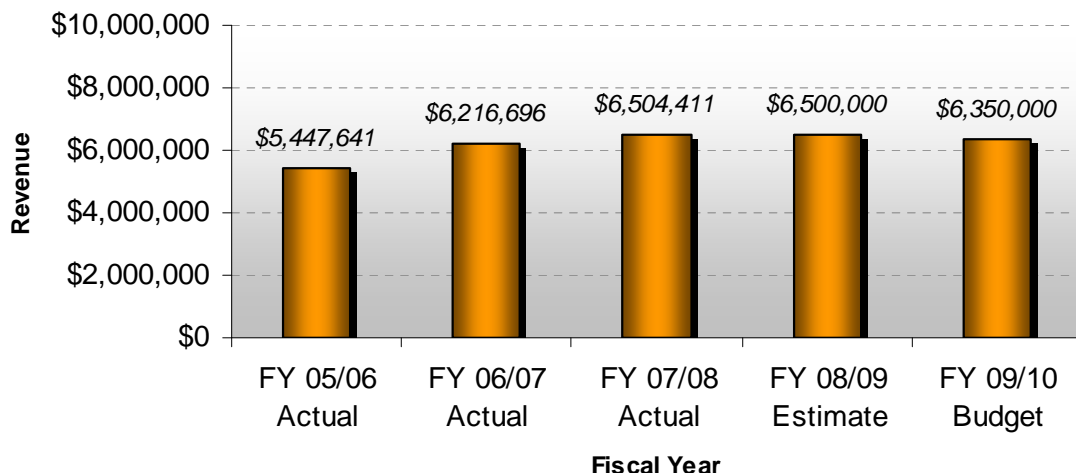
General Fund

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 the Village on point of sales basis.

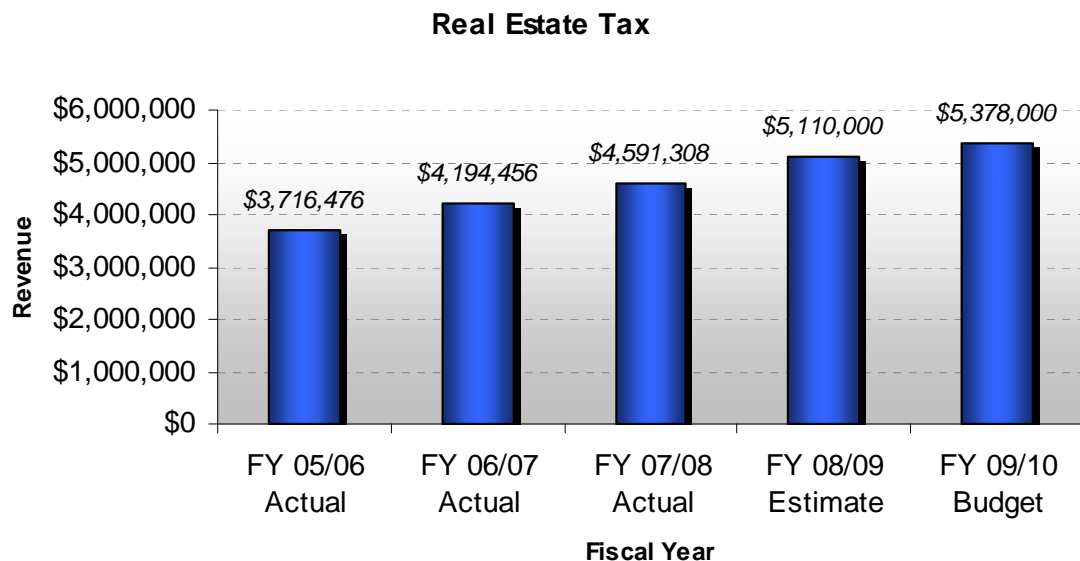
The FY 09/10 projection for sales tax is \$6,350,000 or 14% less than the FY 08/09 budget and 2.6% less than the FY 08/09 estimated actual. The nation's economy has impacted the Village as evidenced by the softening of sales tax receipts and the increasing level in unemployment rates in the village. The 2008 unemployment rate in the village averaged 5.1% and continues to rise this year. For comparison, the 2007 average was 4.0%. Residential and commercial construction in the Village has softened substantially since FY 06/07.

Sales Tax



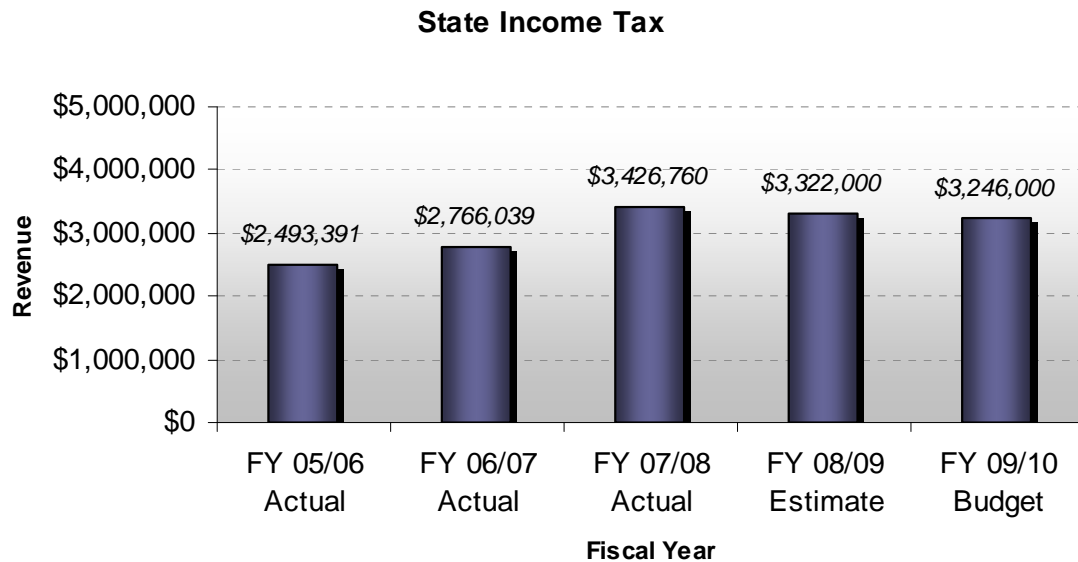
2. Real Estate Tax

The FY 09/10 budget for real estate taxes in the General Fund is \$5,378,000. Assumptions for the 2008 Tax Levy were to maintain the 2007 Village Blended Tax Rate of 0.470 while using an estimate of \$1,191,771,000 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 FY 09/10 budget is 6% higher than FY 08/09 estimated actual of \$5,110,000 due to an estimated 5% increase in EAV, primarily from the commercial sector. The budget reflects continued emphasis on police protection due to traffic/accident issues related to commercial growth. Algonquin has experienced significant 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 2007 rate of 0.470. During this period, EAV has increased from \$0.463 Million to \$1.116 Billion, or an increase of 141%. The Village attained home rule status in FY 03/04 and the Property Tax Limitation Act no longer inhibits the tax extensions.



3. State Income Tax

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 FY 09/10 is \$3,246,000 using per capita estimates determined by the Illinois Municipal League (IML) of \$106.50 per capita and a population of 30,482. The FY 09/10 per capita estimate is 2% less than the FY 08/09 estimated actual but 3% higher than the FY 08/09 budget. The per capita distribution previously peaked at \$89.21 in FY 00/01 and was followed by a sharp decline over three years to \$69.64. There was subsequent slow growth until the recent improvement in FY 06/07. The 2003 Special Census resulted in a population of 27,885 which was an increase of 16% over the 2000 Decennial Census. The partial census conducted in 2007 was an increase of 9%.



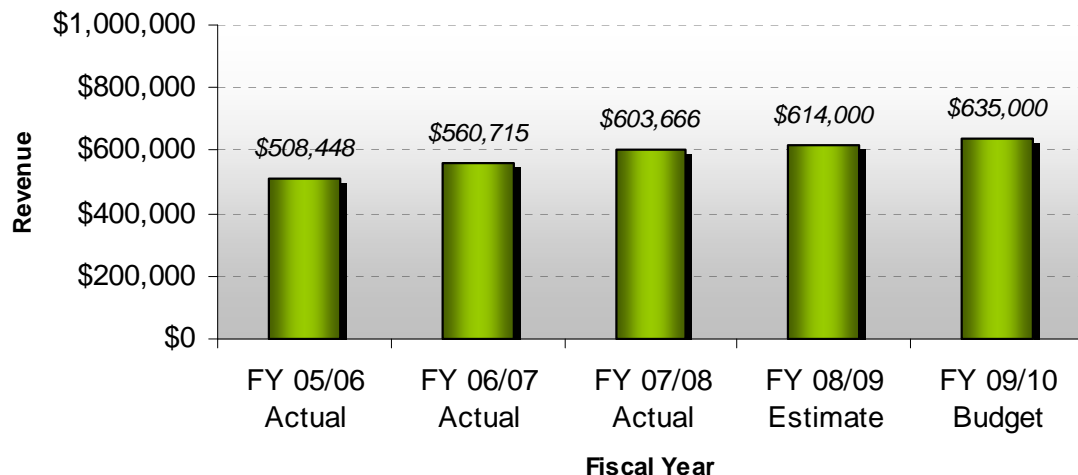
4. Franchise & Telecommunication Fees

Video Television Franchise Fees are based on 5% of the gross revenues collected by the local cable service provider and new video service provider. For FY 09/10 \$360,000 is projected for Cable Television Franchise Fees reflecting historical receipts but threatened by competition from satellite television providers (there are no franchise taxes collected). The FY 08/09 estimated actual of \$360,000 will exceed the FY 08/09 budget and FY 07/08 by approximately 3%. This budget is equal to the estimated actual for FY 08/09 due to uncertainty of the economy.

Natural Gas Franchise Fees were budgeted at \$65,000 pursuant to an expired agreement with NICOR with an annual payment based on a formula that includes past therm billing value and village population. The four year trend for this franchise tax has been year-to-year increases of 29%, 1%, 9%, and 4% due to the population increase and fluctuating energy costs. The new agreement is presently being negotiated.

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 FY 05/06. It appears that competition is reducing pricing but there is no information available for analysis. The current budget of \$210,000 is 5% higher than the budget and estimated actual for FY 08/09.

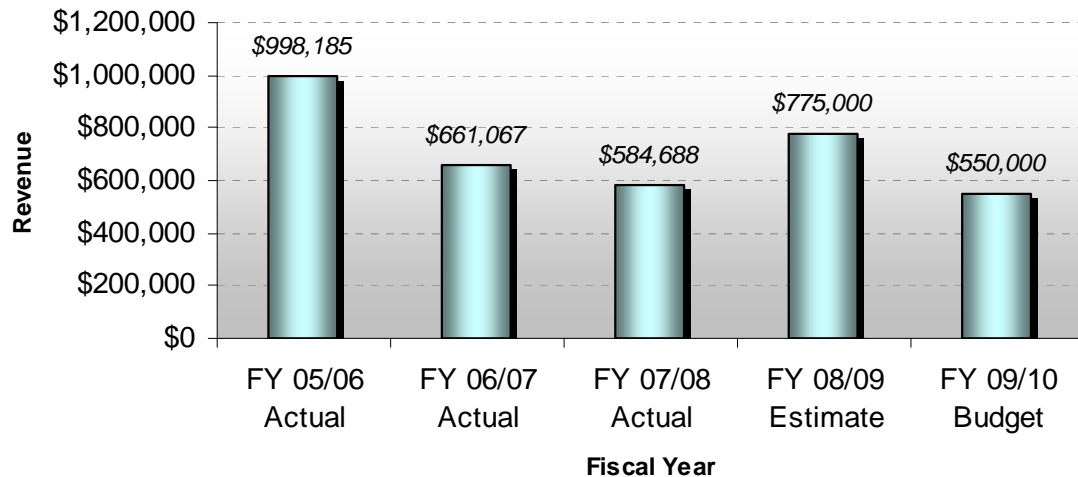
Franchise & Telecommunication Fees



5. Building Permit Fees

Permit fees, which are largely from new home and commercial permits, were estimated at \$550,000 using our building fee schedule and anticipated growth. The FY 08/09 estimated actual for building permits is \$775,000 or 9% less than budget due to a slowing of permit issuance for residential and commercial developments. The FY 09/10 budget is 29% less than the FY 08/09 estimated actual as it appears that developers are still experiencing difficulty in obtaining necessary credit lines from their lenders.

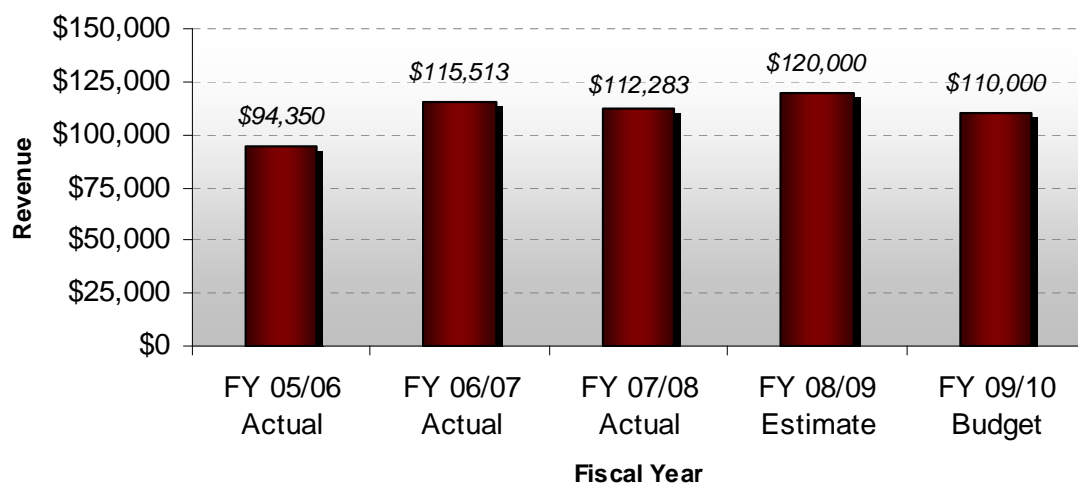
Building Permit Fees



6. Liquor License Fees

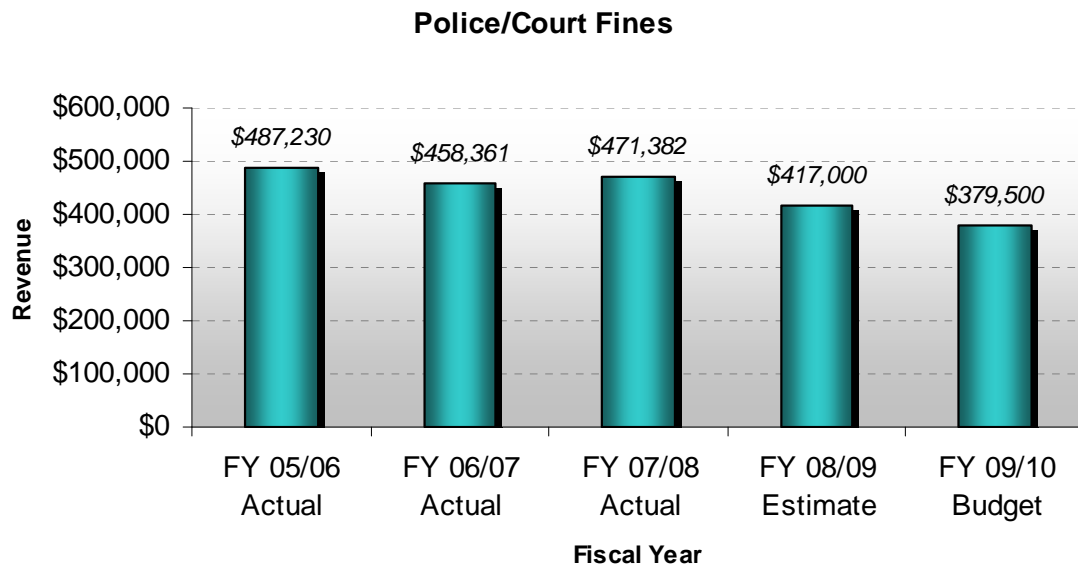
The FY 09/10 budget of \$110,000 for liquor licenses reflects the fee schedules associated with the authorized licenses as well as fees for new owners. This is 8% less than the estimated actual for FY 08/09, but equal to the FY 08/09 budget.

Liquor License Fees



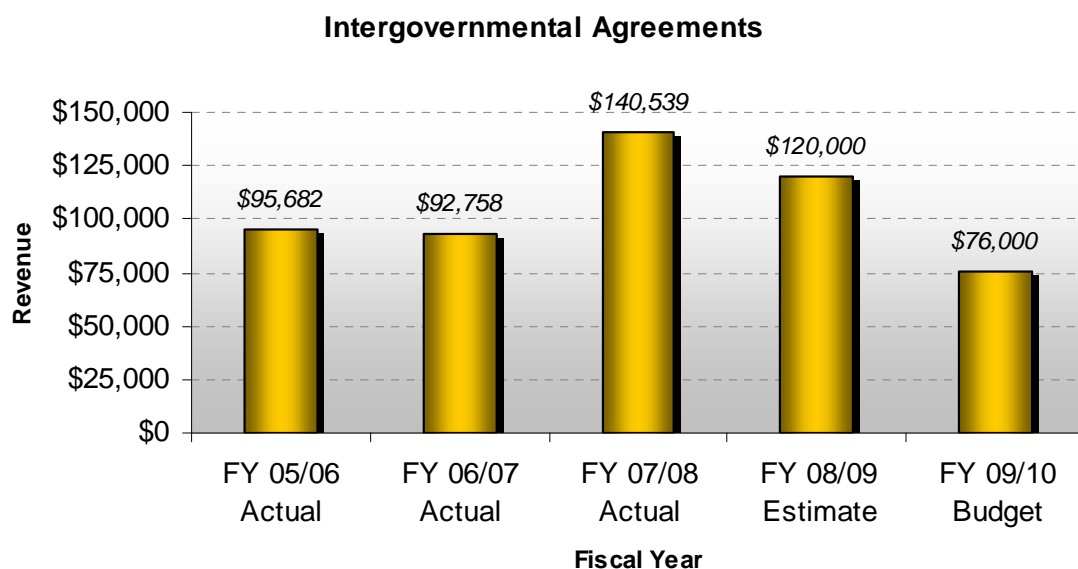
7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on ticket violations issued by the Village. The FY 09/10 budget of \$359,500 is 29% less than the FY 08/09 budget and 14% less than estimated actual.



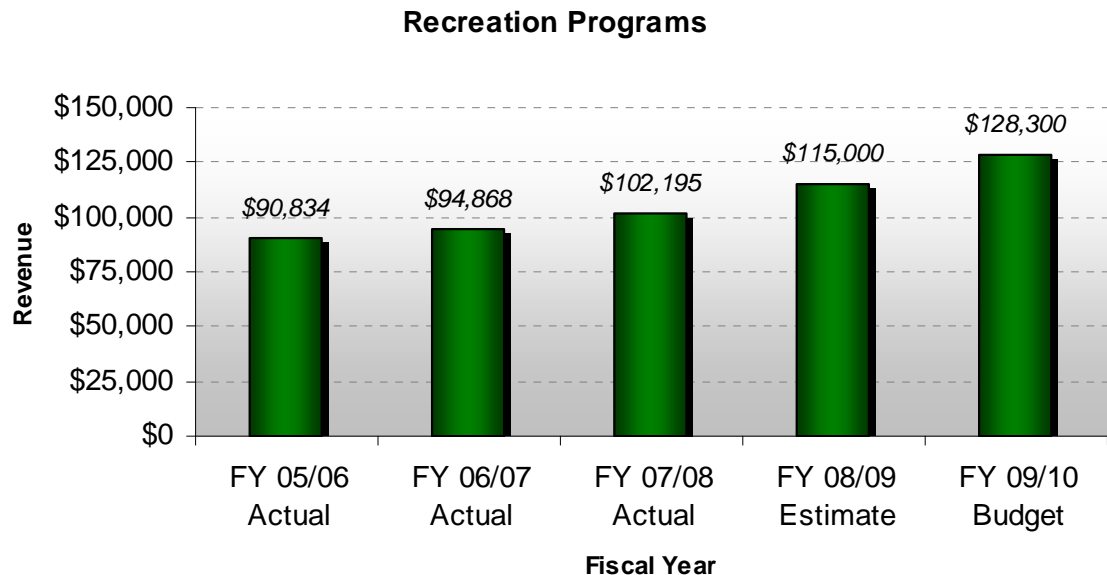
8. Intergovernmental Agreements

This line item accounts for payments received from other units of government pursuant to agreements for the use of police officers from the Algonquin Police Department. This includes a liaison officer assigned to Community Unit School District 300. Pursuant to this agreement, \$76,000 has been budgeted for FY 09/10. The estimated actual for FY 08/09 is \$120,000 which is 9% over the FY 08/09 budget. However, the part-time assignment of a police civilian employee at Southeast Emergency Communication (SEECOM), the dispatching agency, has ended as well as the assignment of an officer to the North Central Narcotics Task Force.



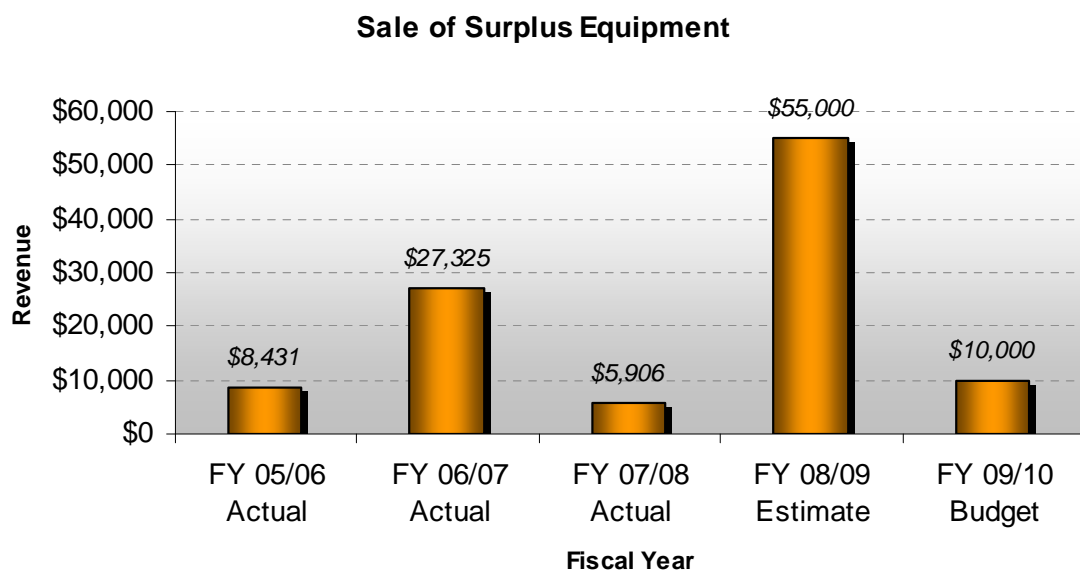
9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$128,300 which is 11% less than the budget for FY 08/09 but 11% higher than the estimated actual for FY 08/09. Program development continues for this relatively new program with changes each year.



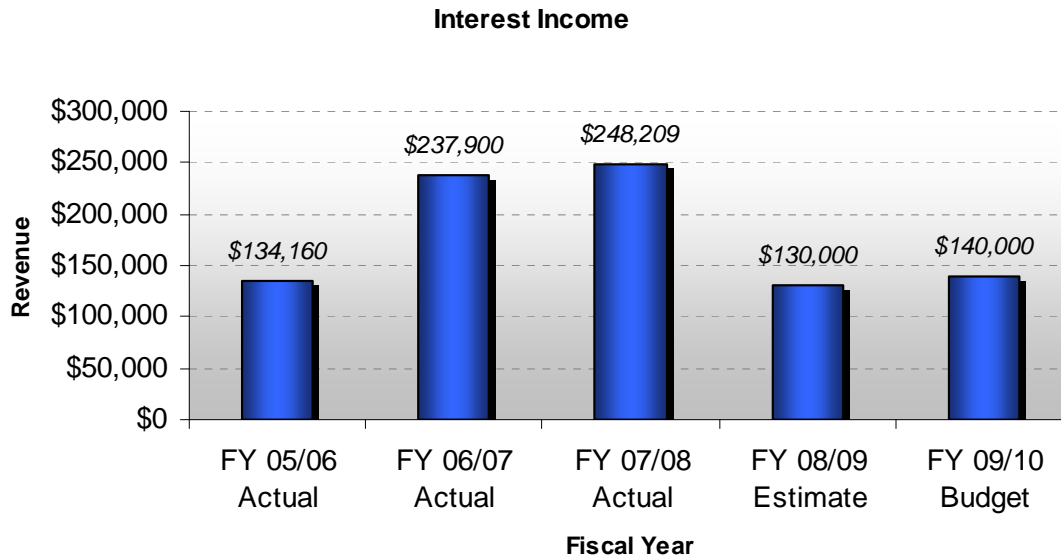
10. Sale of Surplus Equipment

Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$10,000 is projected to be received in FY 09/10 which is equal to the FY 08/09 budget but substantially less than the estimated actual of \$55,000 in FY 08/09 which came from the sale of a mower and bucket truck that had not been anticipated when budgeting for FY 08/09.



11. Interest Income

Interest income in the General Fund is budgeted at \$140,000 which is 43% less than the FY 08/09 budget due to the lowering of the Federal Funds Rate which unfavorably impacts our investment yield rate for certificates of deposit and other interest bearing accounts. The FY 08/09 estimated actual is 7% less than the FY 09/10 budget.



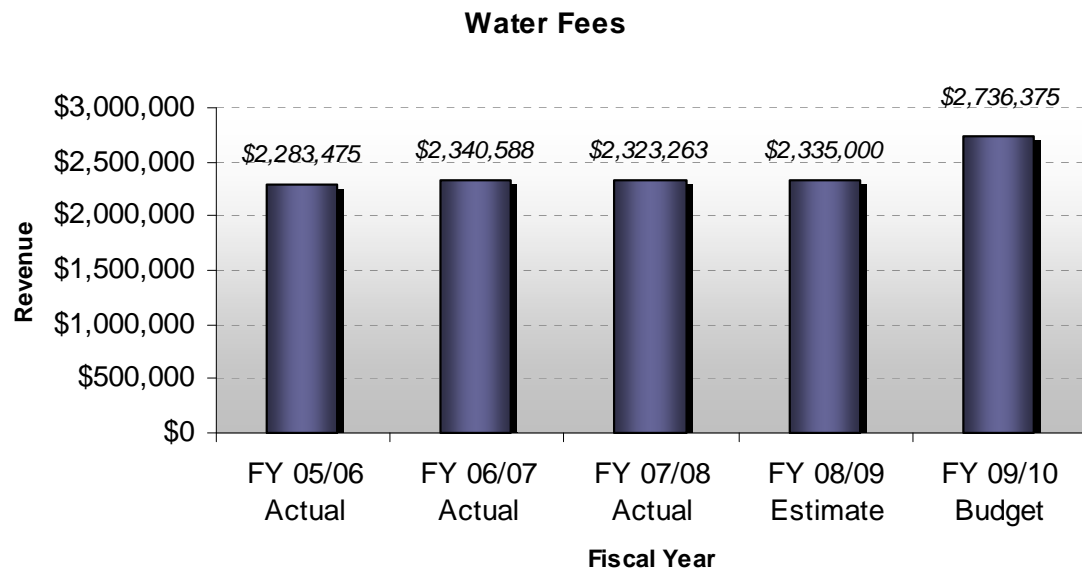
12. Traffic Light Enforcement

This is a new red light camera enforcement program designed to improve public safety at intersections with a history of high accident and traffic light violations. Citations are issued based on camera and video evidence of violations that exceed the standard set by the Police Department. The program was initiated in FY 08/09 later than originally planned and the estimated actual revenues of \$160,000 will be 45% less than the FY 08/09 budget. A full year with four intersections being monitored results in a FY 09/10 budget of \$700,000.

Water and Sewer Fund

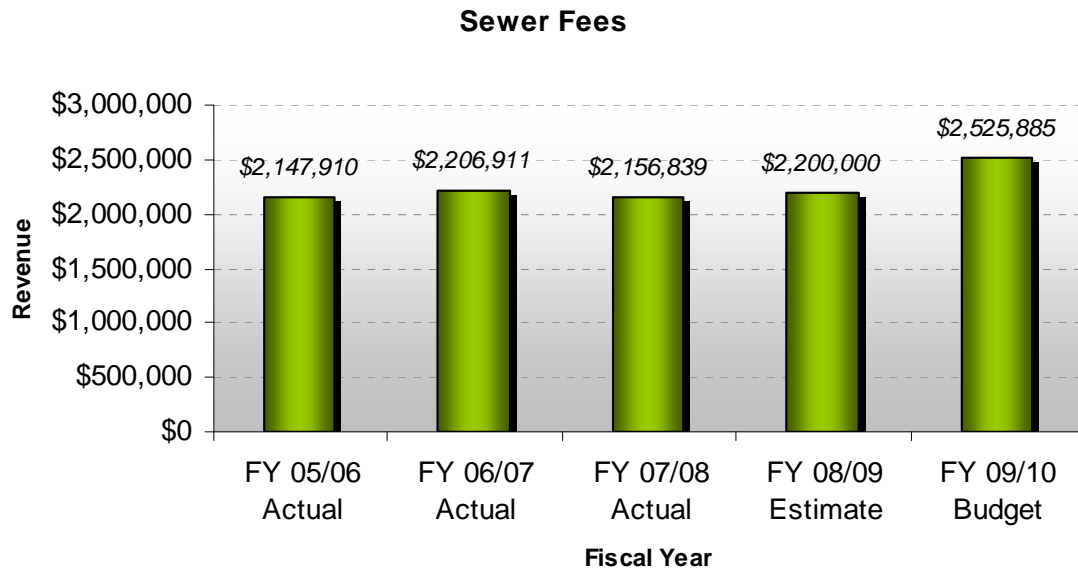
1. Water Fees

The current rate of \$3.06 per 1,000 gallons became effective on February 1, 2009 and is an increase of 7% over the previous rate. The rate is scheduled to increase again by 7% on February 1, 2010 as step 2 of a 5 step scheduled rate adjustment. The FY 09/10 budget of \$2,736,375 is 4.7% higher than the FY 08/09 budget while the estimated actual for FY 08/09 is 10% less than the FY 08/09 budget. The decrease is believed to be attributable to new residential construction being substantially down in recent years. This contributes to a decline in outdoor water use for watering of sod as well as conservation of water usage being emphasized in the summer months. In addition, the slowing economy's impact on family budgets and some home foreclosures have resulted in lower water usage in the Village.



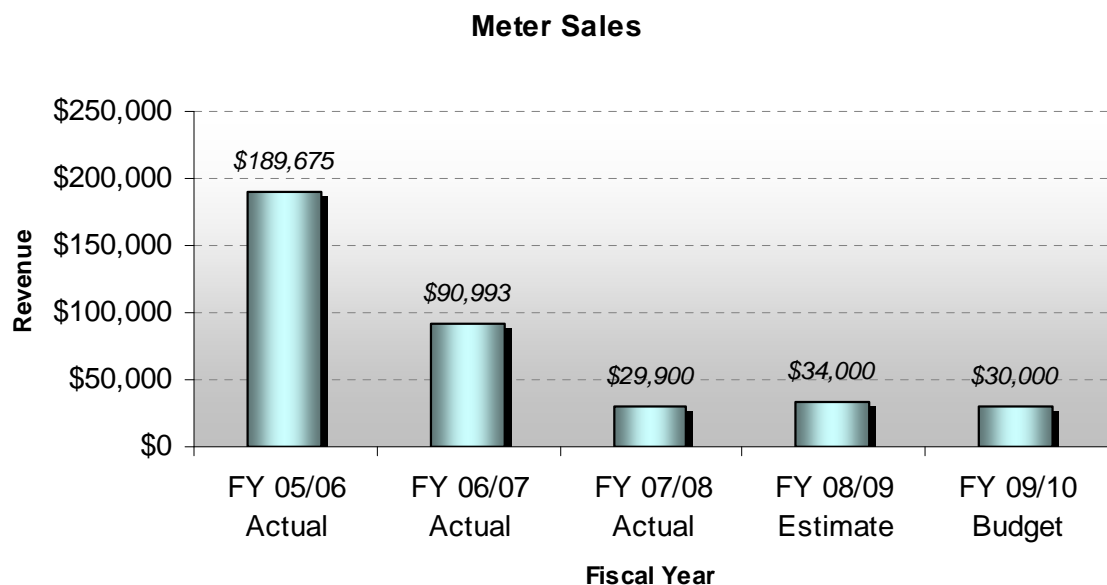
2. Sewer Fees

The current rate of \$2.90 per 1,000 gallons is an increase of 7% over last year's rate. The rate is scheduled to increase again by 7% on February 1, 2009 as step 2 of a scheduled 5 step rate adjustment. The FY 09/10 budget for sewer fees of \$2,525,885 is 3.5% higher than the FY 08/09 budget while FY 08/09 estimated actual is 10% less than the FY 08/09 budget for the same reasons explained for water fees.



3. Meter Sales

The FY 09/10 budget of \$30,000 in the Water & Sewer Operating Fund is approximately the same as the estimated actual for FY 08/09 and is based on new building permits issued and the appropriate fee schedule. FY 08/09 estimated actual will be approximately 30% of FY 08/09 budget as construction permits are slowing from previous levels.



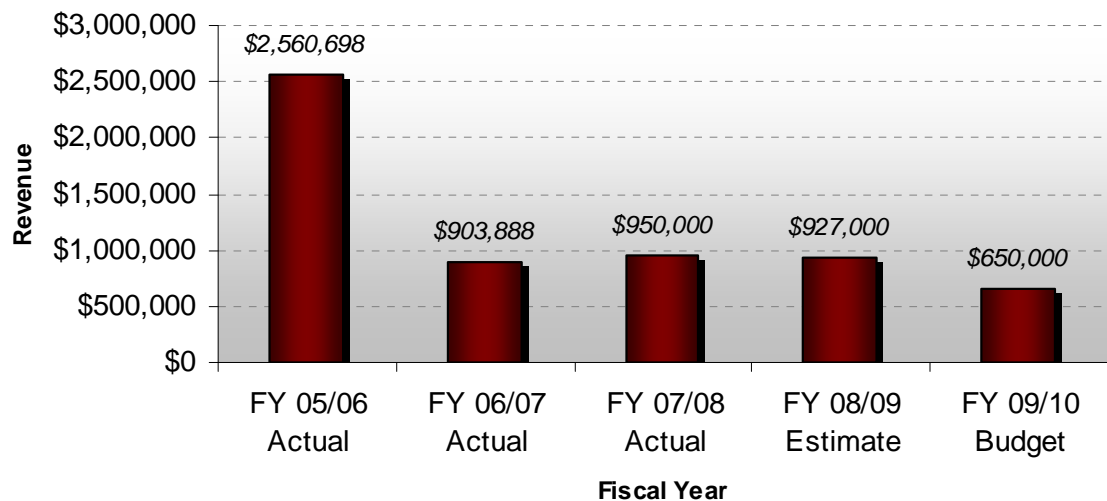
Water and Sewer Improvement and Construction Fund

1. Connection Fees

Water Tapping Fees for final plats approved after February 1, 2009 for 1 or 2, and 3 or 4 bedrooms are \$6,229 and \$6,615 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 and \$6,000 respectively per dwelling unit. The FY 09/10 budget of \$350,000 in the Water & Sewer Improvement and Construction Fund is equal to the FY 08/09 budget but 32% less than the FY 08/09 estimated actual of \$515,000. The reduction is primarily due to fewer commercial permits and reflects the modest level of building activity expected in residential subdivisions.

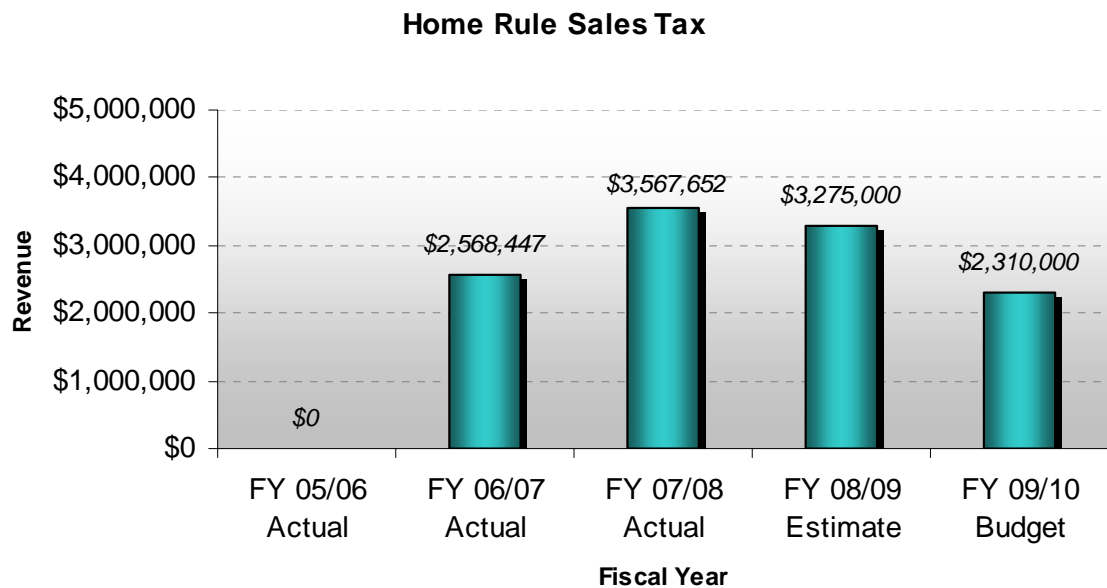
Sewer Tapping Fees for final plats approved after February 1, 2009 for 1 or 2, and 3 or 4 bedrooms are \$5,645 and \$6,300 respectively per dwelling unit. Tapping Fees for final plats approved before February 5, 2008 are \$4,480.00 and \$5,000.00 respectively per dwelling unit. The FY 09/10 budget of \$300,000 in the Water & Sewer Improvement and Construction Fund is equal to the FY 08/09 budget but 27% less than estimated actual. The reduction is primarily due to fewer commercial permits and reflects the modest level of building activity expected in residential subdivisions.

Connection Fees



2. Home Rule Sales Tax

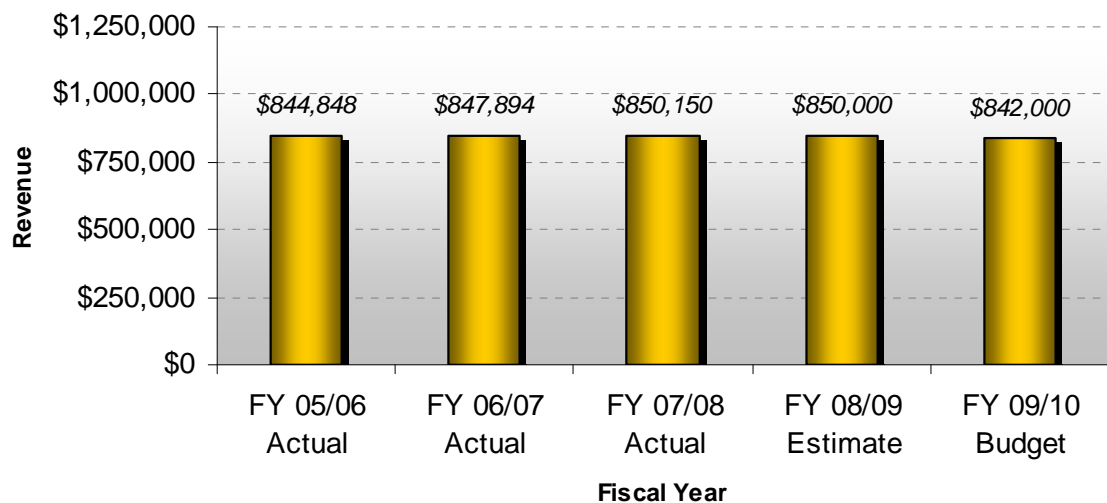
The Village of Algonquin is a home rule municipality. State statutes allow home rule municipalities the ability to impose an additional sales tax on all retail sale items except certain food, drugs and licensed vehicles. As of July 1, 2006, a home rule sales tax of 0.75% was implemented in the Village. For FY 09/10, a portion of these revenues will be allocated to the Water & Sewer Improvement and Construction Fund to partially finance the completion of the expansion of the Sewer Treatment Plant and other capital projects. The FY 09/10 budget for Home Rule Sales Tax of \$2,310,000 is 35% less than the FY 08/09 budget as the portion of the Home Rule Sales Tax allocated this fund is being reduced from 90% to 66.7% as other fund's infrastructure projects are being emphasized.



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 department also provides local governments with a per capita estimate of the future distributions for their planning purposes. The FY 09/10 per capita amount has been estimated at \$26.30 which is 9% less than the FY 08/09 budget. The Village also participates in the state's High Growth City Distribution which will result in additional funds of approximately \$40,000 and total budgeted distributions of \$842,000. This would be a decrease of 8% from the FY 08/09 budget and 1% less than estimated actual for FY 08/09.

Motor Fuel Tax Fund

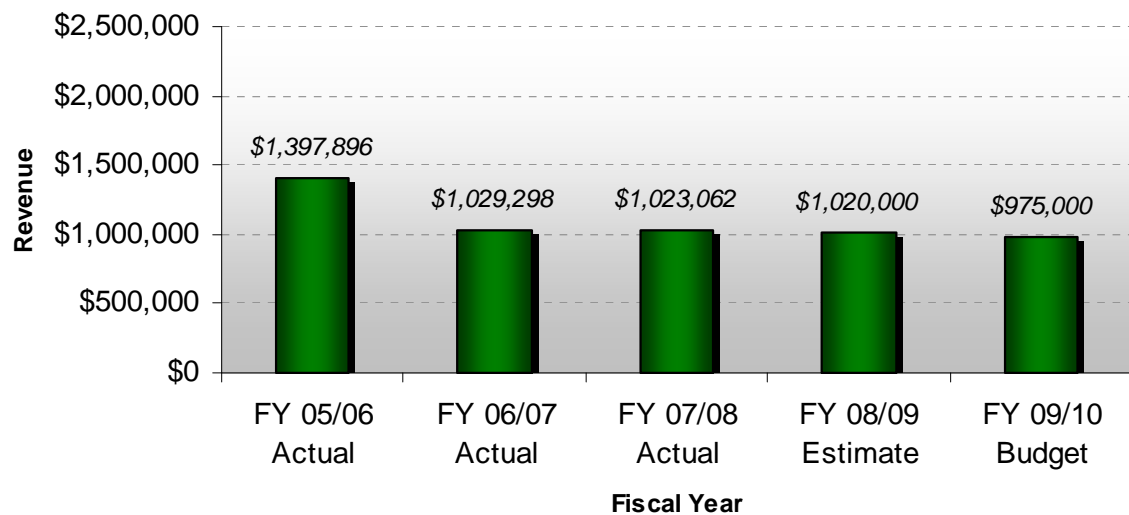


Street Improvement Fund

1. Utility Tax Receipts

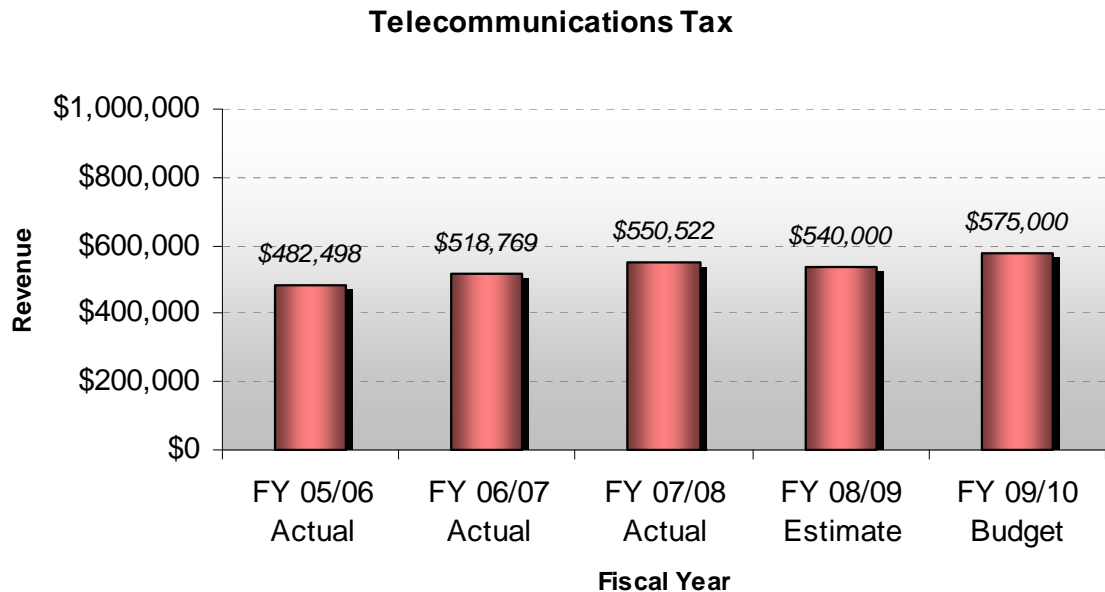
The FY 09/10 budget for Utility Tax is \$975,000 attributable to the 4% tax on electric kilowatt usage and a 1% use tax billed on natural gas therm usage. Since growth in the Village has slowed, changes in the Utility Tax revenues depend on energy usage by existing customers and extreme temperatures. The utility tax budget is 6.5% higher than estimated actual and 28% higher than the budget for FY 08/09.

Utility Tax Receipts



2. Telecommunications Tax

The Telecommunications Tax has been administered by the State of Illinois Department of Revenue since January 1, 2003 as part of the Simplified Municipal Telecommunications Tax. The tax is collected by the state and remitted only to the participating municipalities. The receipts have been flat or slowly increasing since FY 04/05. The FY 09/10 budget of \$575,000 is 6.5% over the estimated actual for FY 08/09 and 28% over the FY 08/09 budget. There is no information available for analysis at the municipal level.

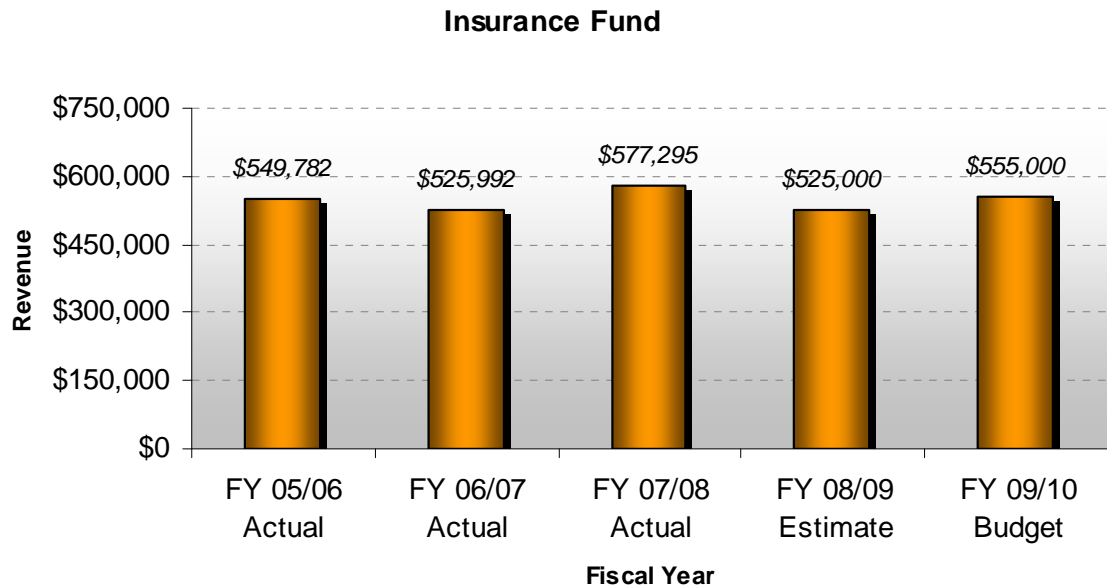


3. Home Rule Sales Tax

Home Rule Sales Tax allocated to this fund in FY 09/10 is 33.3% of receipts or \$1,150,000. The allocation in FY 08/09 was 10% and there was no allocation in FY 07/08. The FY 09/10 total fund revenues of \$2,730,000 are 50% higher than FY 08/09 and are attributable to the increase in Home Rule Sales Tax revenue.

Insurance Fund

The real estate tax budget of \$555,000 is 6% higher than the FY 08/09 budget and estimated actual. As previously discussed, the Village is a home rule community and there are no reductions to the tax levy for tax limitation purposes. These revenues provide for the liability insurance of the Village.



Police Pension Fund

The major revenues in this fund fall into three categories: Employer Contributions, Investment Income, and Employee Contributions. The total FY 09/10 revenue budget of \$1,434,000 is a decrease of 14% from the FY 08/09 budget and attributable to market conditions in the financial industry. Losses in estimated investment income for FY 08/09 are expected to offset the employee and employer contributions.

1. Employer Contribution

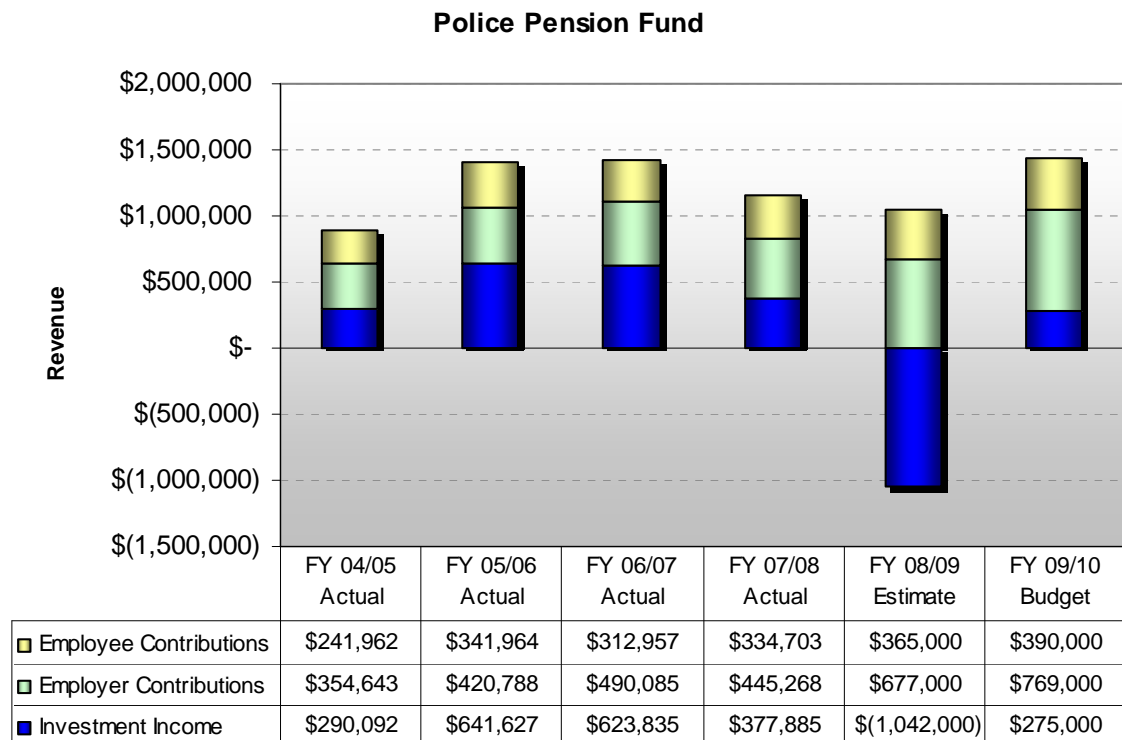
The employer contribution of \$769,000 is determined by an annual independent actuarial study. This amount is the basis of the tax levy which becomes the employer contribution to the Pension Fund. The FY 09/10 budget is 13% higher than the FY 08/09 budget and estimated actual.

2. Investment Income Total

Investment income of \$275,000 is estimated by an analysis of existing investments and anticipated improvement in current market conditions which influence the expected return on investment. The budget is 55% lower than the FY 08/09 budget due to the market conditions. The FY 08/09 estimated loss is attributable to the recession conditions and marking the investment value of assets in a falling asset market.

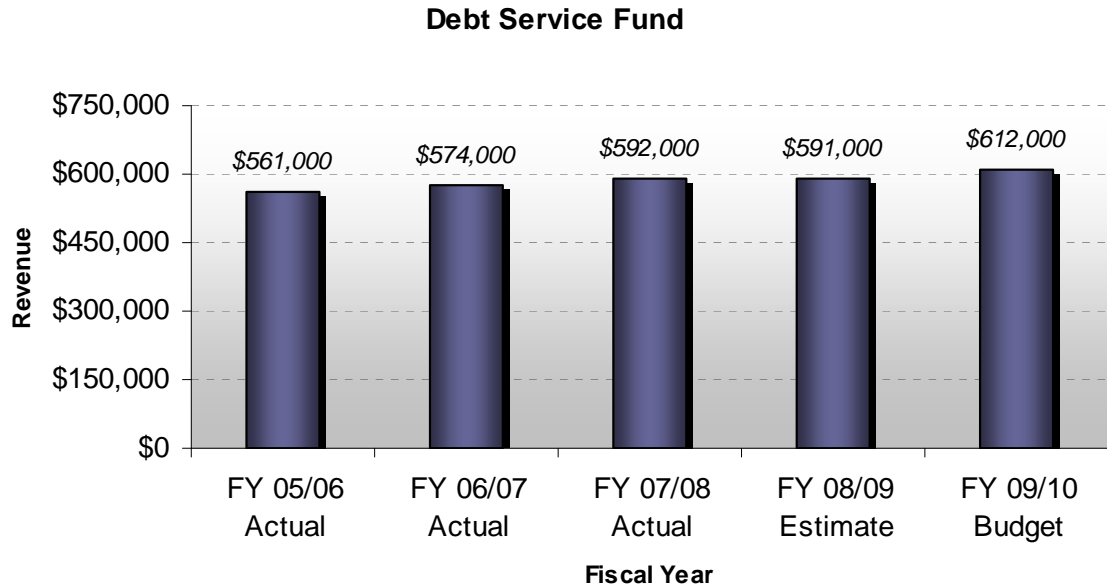
3. Employee Contributions

The final major revenue of \$390,000 is contributions from officer salaries at 9.91% which is set by state statute. The FY 09/10 budget is 7% higher than the FY 08/09 budget and estimated actual due to general increases in police salaries and all positions being filled.



Debt Service Fund

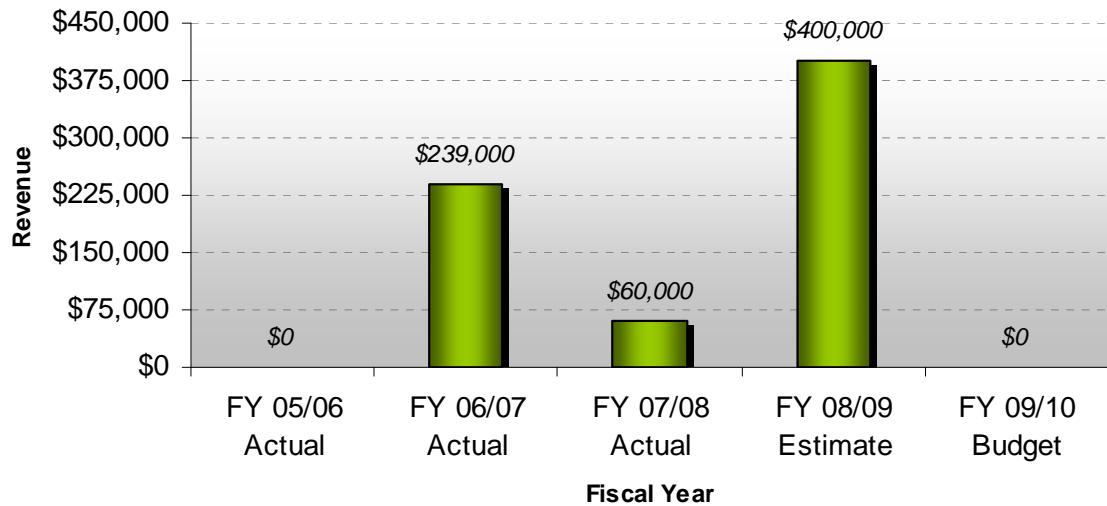
The Village has one debt service fund which is used for the retirement of debt issued for construction of buildings in the general fund. Inter-fund transfers fund all expenditures in the Debt Service Fund. The budgeted debt service transfer from the General Fund in FY 09/10 is \$612,000 which is 1% higher than the FY 08/09 budget and 3.6% higher than estimated actual for FY 08/09. Debt service payments for water & sewer bond issues are now reported in the Water & Sewer Operating Fund.



Park Grants

There are no grants presently budgeted in this fund. The \$400,000 grant associated with Spella Park construction has been received and represents the estimated actual for FY 08/09.

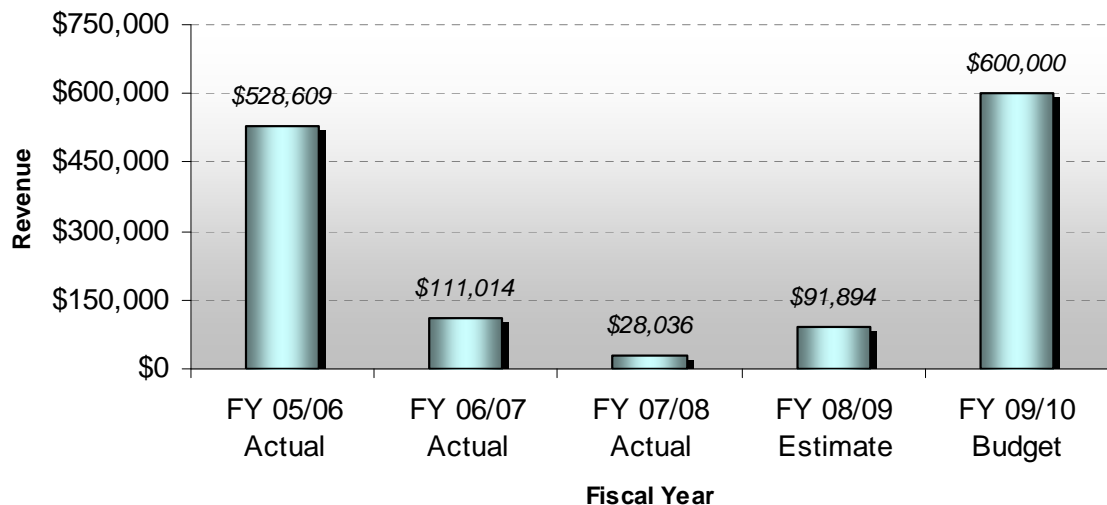
Park Grants



School Donation Impact Fees

School Donation Impact Fees are collected by the Village according to our ordinances and paid to the school districts upon request. The FY 09/10 budget of \$600,000 is equal to the FY 08/09 budget. However the estimated actual for FY 08/09 is \$95,000 reflecting the slow down in the residential and commercial areas.

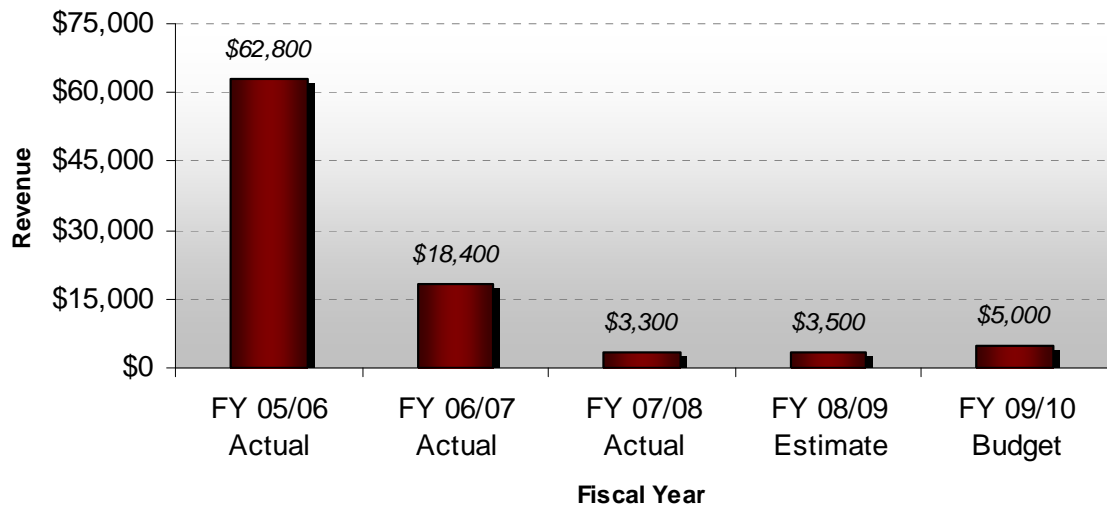
School Donation Impact Fees



Municipal Facility Fee

There is no construction planned in this fund during FY 08/09. The FY 09/10 budget for Municipal Facility Fees is \$5,000 or the same amount as FY 08/09. Estimated actual for FY 08/09 is \$3,500 reflecting fewer permits for new homes. Transfers have been budgeted in FY 09/10 from the General Fund and the Hotel Tax Fund totaling \$145,000 which will augment cash reserves for the expansion of Village Hall when necessary.

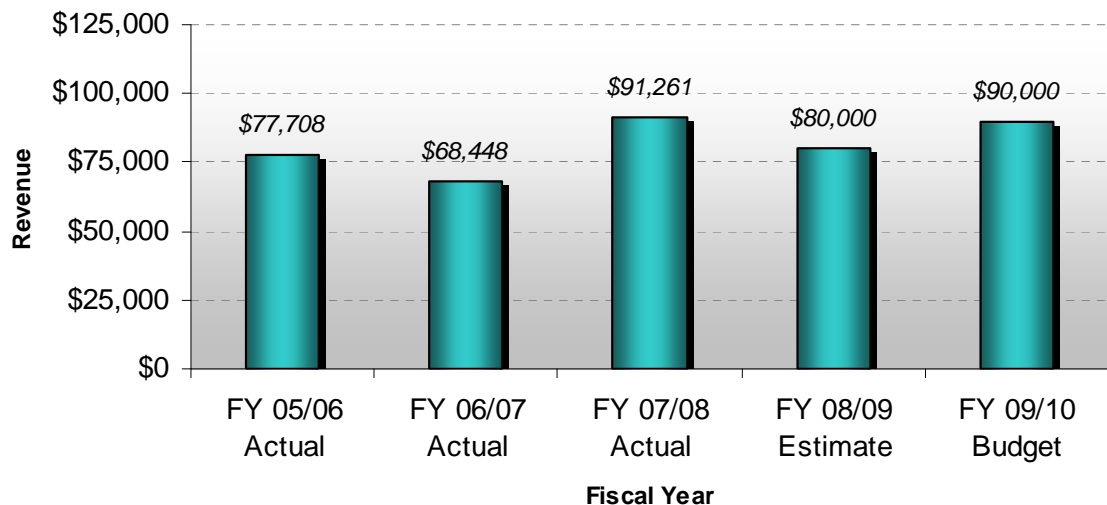
Municipal Facility Fees



Hotel Tax Fund

The hotel tax is 5% of hotel room billings and the FY 09/10 budget is \$90,000 which is 12% higher than the FY 08/09 budget and estimated actual. These revenue receipts have been continuing a consistent level in spite of the general economic conditions.

Hotel Tax Receipts



Village of Algonquin Debt Management Policy

I. PURPOSE

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

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

II. DEBT LIMITATIONS

A. Legal Authority

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

B. Types of Debt

- i. Long-Term Debt
 1. Long-term debt may be used when final maturities of bond are no less than thirteen (13) months and no greater than twenty (20) levy years.
 2. The Village may issue such debt which may include, but not limited to general obligation (GO) bonds, revenue bonds, tax increment bonds, alternate revenue bonds, special assessment bonds, debt certificates, and leasing in lieu of a debt issue.
 3. The Village may issue long-term debt when appropriate assessment of the need and priority of the capital improvement project has been performed; current resources are insufficient to finance the project; and when debt issuance is the optimal structure given the Village's outlook pertaining to the long range financial plan.
 4. Long-term debt shall not be used for operating costs or routine maintenance.
 5. Long-term debt shall be structured as to not exceed the expected useful life of the projects financed or twenty (20) years, whichever comes first.
- ii. Short-Term Debt
 1. Short-term debt may be used when maturities of bond are less than thirteen (13) months.
 2. The Village may issue such debt which may include, but not limited to bond anticipation notes (BANs), tax anticipation notes (TANs), revenue anticipation notes (RANs), grant anticipation notes (GANs), tax and revenue anticipation notes (TRANs), and tax-exempt commercial paper (TECP).
 3. The Village may issue short-term debt to provide interim financing which will be refunded with the proceeds of long-term obligations or to provide for

the temporary funding of operational cash flow deficits or anticipated revenues.

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

iii. Variable Rate Debt

1. The Village may choose to issue bonds that pay a rate of interest that varies depending on market conditions, consistent with state laws and covenants of pre-existing bonds. Such market conditions include, but are not limited to:
 - a. High Interest Rate Environment
 - i. Current interest rates are above historic average trends.
 - b. Variable Revenue Stream
 - i. The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication or revenues allows capacity for variability.
2. The Village shall have financing structure and budgetary safeguards in place to prevent adverse impacts from interest rate shifts. Such structures may include, but are not limited to, interest rate swaps, interest rate caps, and the matching of assets and liabilities.
3. The Village shall have no more than fifteen (15) percent of its outstanding general obligation debt in variable term debt.

C. Capital Improvement Plan

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

D. Financial Limit Ratios

i. Direct Debt

1. The Village's General Obligation Bonded Debt to population ratio shall not exceed \$1,000 per capita, which shall be reviewed annually to ensure compliance.
2. The Village's General Obligation Bonded Debt to Equalized Assessed Value (EAV) ratio shall not exceed the threshold set forth by the Illinois State Statutes for non-home rule municipalities at 8.625%.
3. The Village's General Obligation Bonded Debt to Total Budget Expenditures ratio shall not exceed ten (10) percent.
4. The weighted average maturity of General Obligation Bonded debt shall not exceed fifteen years.

ii. Revenue Debt

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

III. DERIVATIVES

A. Use

- i. The Village may choose to use derivative products including, but not limited to, interest rate swaps, options on swaps, and other hedging mechanisms.
- ii. Use of derivative products shall only be used to increase the Village's financial flexibility, provide opportunities for interest rate savings, alter pattern of debt service payments, create variable rate exposure, change variable rate payments to fixed rate, and otherwise limit or hedge variable rate payments.
- iii. The use of derivative products shall only be considered upon the advice of the Village's Financial Advisor.

B. Policy

- i. Derivative products shall not be used for speculation, but only to manage risks associated with the Village's assets or liabilities.
- ii. Use of derivative products shall be consistent with the Village's financial policies that reflect the current risk tolerances and management capabilities of the Village.

IV. DEBT STRUCTURING

A. Maximum Term

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

B. Debt Service Pattern

- i. Increasing Principal Debt Service
 1. When prudent and feasible, General Obligation Bonds should have an increasing principal debt service structure to realize the additional financial capacity of the Village during periods of robust growth.
- ii. Even Annual Debt Service
 1. When prudent and feasible, General Obligation Bonds should have a level debt service structure to simplify the budgeting process in future years.
- iii. Even Annual Principal Debt Service
 1. When prudent and feasible, the Village should structure debt service to obtain lower interest payments over life of debt.

C. Call Provisions

- i. Village securities may contain a call feature, which shall be no later than ten years from the date of delivery of the bonds.
- ii. The Village shall avoid the sale of non-callable bonds absent careful evaluation by the Village of the value of the call option.
- iii. The Village shall minimize call premiums to a level not to exceed three percent.

D. Credit Enhancements

- i. Bond Insurance
 1. The Village may purchase Bond Insurance when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.
 2. The feasibility of Bond Insurance is less likely as long as the Village maintains a bond rating of AA or higher.
 3. The said provider shall be the bidder with the most cost-effective bid consistent with the Village's specifications.
- ii. Letters of Credit
 1. The Village may purchase Letters of Credit when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.

2. Only financial institutions with long-term ratings greater than or equal to the Village's, and short-term ratings of "strong credit quality" as indicated by a rating of A-1 by Standard & Poor's or VMIG 1 by Moody's Investor Service shall be considered for providing letters of credit.

E. Capital Leasing

- i. Capital Leasing may be considered for equipment costing less than \$500,000.
- ii. Leasing shall not be considered when existing funds are available or could be made available for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the existing funds available or unless it is warranted by prudent and feasible financial management.
- iii. Tax-exempt rates shall be obtained when leasing through a private entity.
- iv. Leases arranged with a government or other tax-exempt entity shall obtain an explicitly defined taxable rate so that the lease will not be counted in the Village's total annual borrowing subject to arbitrage rebate.
- v. Lease agreement shall permit the Village to refinance the lease at no more than reasonable cost should the Village decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.
- vi. The Village shall obtain at least three competitive proposals for any major lease financing. The net present value of competitive bids shall be compared, taking into account whether payments are in advance or in arrears, and how frequently payments are made.
- vii. The advice of the Village's Bond Counsel shall be sought in any capital leasing arrangement and when federal tax forms are prepared to ensure that all federal tax laws are obeyed.

V. DEBT ISSUANCE

A. Sale Method

- i. Competitive
 1. When economically feasible, the Village shall pursue a debt issue through a competitive sale. Village bonds shall be awarded to the bidder providing the lowest true interest cost (TIC) as long as the bid adheres to the requirements set forth in the official notice of sale (NOS).
- ii. Negotiated
 1. A negotiated sale may be pursued in such scenarios where the size of the issue may limit the number of potential bidders; a complex debt structure that requires a significant pre-marketing effort; a volatile interest rate market in which the Village would be best served with more flexibility.
- iii. Private Placement
 1. When economically feasible, the Village may privately place its debt. This method may be used for small debt issues or as recommended by the Village's Financial Advisor.

B. Refunding

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

C. Financial Advisor Selection

- i. When deemed necessary by Village staff, the Village may retain a Financial Advisor to assist in its debt issuance and debt administration process.
- ii. The financial advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.

- iii. Unless an existing professional relationship exists, the Financial Advisor shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
- iv. Criteria to select a financial advisor may include, but is not limited to: overall experience, capability, fees, insurance, and access to current market information.

D. Underwriter Selection

- i. Competitive Sale
 - 1. The Village shall retain an outside Financial Advisor prior to undertaking competitive debt financing.
 - 2. The underwriter shall be selected based upon the lowest true interest cost (TIC) as long as the bid adheres to the requirements set forth in the official notice of sale (NOS).
- ii. Negotiated Sale
 - 1. The Village shall retain an outside Financial Advisor prior to undertaking negotiated debt financing.
 - 2. The Financial Advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.
 - 3. Unless an existing professional relationship exists, the Underwriter shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
 - 4. Criteria to select an Underwriter in a negotiated sale may include, but is not limited to: overall experience, capability, marketing philosophy, financial statements, underwriter's discount, and access to market information.

E. Bond Counsel Selection

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

F. Ratings

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

VI. DEBT ADMINISTRATION

A. Investment

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

B. Arbitrage

- i. The Village shall minimize the cost of arbitrage rebate and yield restriction while maintaining full compliance with the law.
- ii. The Village shall not issue debt except for projects identifiable in the CIP with likely prospects of timely initiation. Debt shall be issued as closely in time as feasible to the time any contracts are expected to be awarded so that the debt proceeds are spent quickly.
- iii. Bond Counsel may be retained to consult on any arbitrage rebate regulations.

- iv. Bond proceeds shall be spent before Village cash reserves.
- v. The Finance Director, or designee, shall be responsible for monitoring the amount of unspent debt proceeds including interest which is on hand and for ensuring that, to the extent feasible, the oldest proceeds on hand are spent first.

C. Law Compliance

- i. The Village and any retained counsel shall ensure compliance with the Tax Reform Act of 1986 (TRA) with respect to interest on tax-exempt securities.
- ii. The Village shall remain in compliance with Securities and Exchange Commission (SEC) Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders by October 30 each year.

D. Market and Investor Relations

- i. Rating Agencies and Investors
 - 1. The Village Finance Director, or designee, shall be responsible for maintaining the Village's relationship with Standard & Poor's and Moody's Investors Service.
 - 2. Communication with credit analysts from the aforementioned agencies shall be conducted at least once each fiscal year.
 - 3. Prior to any competitive or negotiated sale, the Finance Director, or designee, shall contact agency analysts with respect to the planned sale.
- ii. Village Board
 - 1. As appropriate, the Finance Director, or designee, shall forward communications from rating agencies and/or investors to the Village Manager regarding the Village's financial strengths and weaknesses, providing recommendations for addressing any weaknesses. Subsequently, information shall be communicated to the Village Board.

E. Policy Review

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

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 high cost vehicle purchases with annual monies set aside to provide funds for replacement of vehicles as follows:

- a. The vehicle replacement schedule with values will be determined by the Internal Services Superintendent.
- b. The funding source will not increase tax rates or debt burden.
- c. The funding will come from unencumbered cash surpluses that exceed the requirements for a 25% operating cash reserve. The FY10 transfer budget is \$100,000.
- d. Funds for purchases will come from the Vehicle Replacement Cash Reserve.

The Village will maintain a Water and Sewer Operating Fund cash reserve of at least 25% of the total Water and Sewer Operating Fund annual budgeted expenditures less debt service.

The Village will maintain a Village Construction Fund operating cash reserve for the construction of village facilities other than water & 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 FY10 transfer budget is \$100,000. 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 FY10 expenditure budget contains a \$310,000 working capital contingency designed to provide funding in the event of emergency needs or to maintain/increase 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 Illinois has improved in recent years based on the per capita allocation of state income tax in FY07 through mid-year FY09, the State continues to manage its cash flow matters by delaying payment of the income tax allocations to municipalities. The contingency may be necessary in the event that the delay in payment of 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 in excess of expenditures for operating expenses and/or a cash reserve exists to offset large capital expenses.

6. Revenue Policies

The Village endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn.

- a. Through the Village's economic development program, the Village will strive to strengthen its revenue base.
- b. Each existing and potential revenue source will be reexamined annually.
- c. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- d. The Village will oppose State and/or Federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.
- e. The Village follows a "cost of service" approach which results in user fees, rates and customer charges being sufficient to cover the cost of providing the service. Each year the Village will establish user fees, rates and charges at a level related to the cost of providing the service and to adjust for the effects of inflation.
- f. The Village will set fees and user charges for each enterprise fund, such as Water and Sewer, at a level that fully supports the total direct and indirect cost of the activity.
- g. The Village will not use one-time revenue for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources. The identification of new, but one-time revenue opportunities (i.e. state and federal grants) will be used to fund one-time expenses such as capital equipment, purchases and small capital projects not involving on-going operating expenses.

7. Expenditure Policies

- a. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
- b. Expenditures will be within the confines of generated revenue and/or cash reserves.
- c. The Village will maintain expenditure categories according to state statute and administrative regulation.
- d. Services will parallel and adjust to the Village's inelastic revenue sources in order to maintain the highest level of service. During period of economic upturn, long term expansion of core services will be limited to the anticipated increase of those sources.
- e. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.
- f. Annual operating budgets should provide for adequate design, construction, maintenance and replacement of the Village's capital plant and equipment.
- g. A performance based employee compensation package consistent with sound economic policies of the Village of Algonquin is maintained to recruit and to retain qualified employees.

8. Cash Management

- a. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
- b. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
- c. In order to maximize interest earnings, the Village commingles the cash of all funds with the exception of the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance 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
Liability Insurance

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) Special Revenue Fund - 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 home rule sales tax, utility taxes and the telecommunications tax, and 9) Cemetery Fund – to account for the operations of the Village owned cemetery with funding from fees, donations, and Cemetery Trust cash and transfers from the General Fund.

Debt Service Funds – Debt Service 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 were collapsed into the Water & Sewer Operating Fund in FY09. Debt service for Series 2005A is accounted for in the Water and Sewer Improvement and Construction Fund while debt service and related costs for other village properties are accounted for in a separate Debt Service Fund.

Capital Project Funds – Village expansion projects are accounted for in the Village Construction Fund and are financed by cash reserves, debt issuance, the allocation of the home rule sales tax and/or development fees. Village expansion projects in the enterprise fund are accounted for in the Water and Sewer Improvement and Construction Fund with

funding from debt issuance, developer tapping fees, and 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 water and sewer services to the residents and businesses of the Village. The activities necessary to provide such services are accounted for in this fund and include administration, water and sewer operations, maintenance, financing, related debt service and billing and collection.

Internal Service Funds – The Vehicle Maintenance Fund accounts for the fueling, repair and maintenance of Village vehicles and equipment. The Building Maintenance Services Fund accounts for the maintenance of the buildings, equipment and fixtures (plumbing, heating, etc.). Activities necessary to provide such services include, but are not limited to, administration, operations, maintenance, financing, and related billing and collection.

Fiduciary Funds – Trust Funds are used to account for assets held by the Village in a trustee capacity. The Police Pension Fund is a pension trust fund that was established to account for benefits to be provided to Police Officers.

10. Basis of Accounting

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

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

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

accounting used in proprietary funds does not report these transactions in operations while the opposite is true under our budgetary basis of accounting. The cash basis treatment of debt service principal payments will result in lower fund balance/retained earnings while the cash basis treatment of debt proceeds will result in higher fund balance/retained earnings.

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

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

11. Debt Administration

As of May 1, 2009, the Village has six (6) General Obligation/Alternate Bonds outstanding with a principal total of \$18,746,888. The following objectives are used in managing debt:

- a. The Village will confine long-term borrowing to capital improvements that cannot be financed from current revenues or reserves.
- b. The Village will target long-term borrowing for construction of long-lived capital assets only, with the remainder financed on a pay-as-you-go basis.
- c. Long-term debt will not be used for operations.
- d. The Village will maintain good communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
- e. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

12. Outstanding Debt

The outstanding debt is comprised of the following bond issues:

- a. 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, 2009 is \$1,230,000.
- b. 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, 2009 is \$325,000.
- c. 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, 2009 is \$2,985,000.
 - d. 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, 2009 is \$2,455,203. Funds for the call are in escrow.
 - e. 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 partially 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 home rule sales tax providing funds for the debt service. The principal balance as of May 1, 2009 is \$8,940,000.
 - f. 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, 2009 is \$2,935,000.

Village of Algonquin Revenue & General Obligation Bonds

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-2010	\$ 950,000	\$ 671,722	\$ 1,621,722
2010-2011	955,000	630,494	1,585,494
2011-2012	1,000,000	589,548	1,589,548
2012-2013	1,060,000	545,916	1,605,916
2013-2014	1,125,000	501,216	1,626,216
2014-2015	1,200,000	453,742	1,653,742
2015-2016	1,561,160	626,232	2,187,392
2016-2017	1,577,123	607,113	2,184,236
2017-2018	1,603,973	585,413	2,189,386
2018-2019	1,685,843	571,743	2,257,586
2019-2020	1,723,664	543,612	2,267,276
2020-2021	1,005,125	443,825	1,448,950
2021-2022	775,000	134,950	909,950
2022-2023	800,000	103,562	903,562
2023-2024	850,000	71,162	921,162
2024-2025	875,000	36,312	911,312
Total	\$ 18,746,888	\$ 7,116,562	\$ 25,863,450

Village of Algonquin
Long-Term Debt

Legal Debt Margin	2005	2006	2007	2008	2009
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>	
Assessed Valuation - 2008					<u>\$ 1,155,076,386</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 71,970,220	\$ 81,686,663	\$ 89,613,023	\$ 96,245,581	\$ 99,625,338
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 9,107,882</u>	<u>\$ 20,548,530</u>	<u>\$ 20,054,767</u>	<u>\$ 19,401,888</u>	<u>\$ 18,870,204</u>
Legal Debt Margin	<u>* \$ 62,862,338 *</u>	<u>\$ 61,138,133 *</u>	<u>\$ 69,558,256 *</u>	<u>\$ 76,843,693</u>	<u>\$ 80,755,134</u>

*The 2003 Special Census established the Village as Home Rule; therefore, the Village is not subject to debt limit and the legal debt margin is no longer applicable. The information above demonstrates how the Village is currently managing existing debt.

**VILLAGE OF ALGONQUIN
BUDGET SUMMARY
FISCAL YEAR 2009-2010**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>SURPLUS (DEFICIT)</u>
GENERAL			
General	18,189,800	18,189,800	-
Insurance	570,000	570,000	-
TOTAL	<u>18,759,800</u>	<u>18,759,800</u>	<u>-</u>
CAPITAL PROJECTS			
MFT	852,000	1,389,190	(537,190) 1
Park	230,000	170,500	59,500
Street Improvement	2,730,000	4,309,100	(1,579,100) 2
Water & Sewer Improvement & Construction	3,035,000	2,896,000	139,000
Village Construction	151,100	-	151,100
TOTAL	<u>6,998,100</u>	<u>8,764,790</u>	<u>(1,766,690)</u>
ENTERPRISE			
Water & Sewer Operating	5,501,760	5,501,760	-
TOTAL	<u>5,501,760</u>	<u>5,501,760</u>	<u>-</u>
SPECIAL REVENUE			
Cemetery	42,500	39,600	2,900
Swimming Pool	209,000	209,000	-
Special Revenue	715,000	715,000	-
TOTAL	<u>966,500</u>	<u>963,600</u>	<u>2,900</u>
Debt			
Debt Service	747,000	730,000	17,000
TOTAL	<u>747,000</u>	<u>730,000</u>	<u>17,000</u>
INTERNAL SERVICE			
Vehicle Maintenance	1,095,250	1,095,250	-
Building Services	669,900	669,900	-
TOTAL	<u>1,765,150</u>	<u>1,765,150</u>	<u>-</u>
PENSION TRUST			
Police Pension	1,434,000	315,000	1,119,000
TOTAL	<u>1,434,000</u>	<u>315,000</u>	<u>1,119,000</u>
TOTAL ALL FUNDS	<u>36,172,310</u>	<u>36,800,100</u>	<u>(627,790)</u>

1 - MFT projects are being partially funded from fund balance

2 - Street projects are being partially funded from fund balance



THIS PAGE INTENTIONALLY LEFT BLANK.

Village of Algonquin
2008-2010 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2008 Actual	* 2009 Budgeted	* 2010 Budgeted	2008 Actual	* 2009 Budgeted	* 2010 Budgeted
Financial Sources:						
Property Tax	\$ 5,168,603	\$ 5,581,000	\$ 5,933,000	\$ -	\$ -	\$ -
Sales Tax	6,504,411	7,250,000	6,350,000	-	-	-
Other Taxes	4,099,023	3,841,300	3,949,000	1,745,742	2,795,000	3,632,000
Licenses and Permits	716,764	985,000	685,000	-	-	-
Intergovernmental, Grants, Contributions	213,957	127,000	102,000	1,111,248	660,000	825,000
Charges for Services & Uses	542,814	606,100	396,300	153,251	178,200	158,050
Fines, Fees and Forfeitures	567,449	900,800	1,169,500	48,000	12,000	-
Interest	267,882	216,500	155,000	171,892	95,250	76,150
Miscellaneous	43,641	17,000	17,000	31,153	32,350	32,900
Total Estimated Financial Sources	\$ 18,124,544	\$ 19,524,700	\$ 18,756,800	\$ 3,261,286	\$ 3,772,800	\$ 4,724,100
Expenditures:						
General Government	\$ 3,747,329	\$ 4,009,560	\$ 4,054,260	\$ 271,501	\$ 913,400	\$ 893,600
Public Safety	6,784,724	8,124,750	8,398,140	-	-	-
Public Works	673,820	675,850	645,400	-	-	-
Streets Department	2,165,997	2,216,530	2,267,000	2,172,138	1,051,600	2,680,290
Culture and Recreation	1,469,033	1,564,200	1,857,500	128,068	90,600	95,500
Debt Service	195,099	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-
Miscellaneous	-	1,092,760	507,440	-	-	-
Capital Outlay	964,498	830,650	263,660	1,551,546	3,117,000	3,115,000
Total Budget:	\$ 16,000,500	\$ 18,514,300	\$ 17,993,400	\$ 4,123,253	\$ 5,172,600	\$ 6,784,390
Excess of revenues or (expenditures)	2,124,044	1,010,400	763,400	(861,967)	(1,399,800)	(2,060,290)
Transfers In/Out	(1,079,798)	(1,010,400)	(763,400)	452,798	9,400	6,400
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,044,246	-	-	(409,169)	(1,390,400)	(2,053,890)
Fund Balance - May 1	\$ 6,695,261	\$ 7,739,507	\$ 7,739,507	\$ 4,886,829	\$ 4,477,660	\$ 3,087,260
Fund Balance - April 30	\$ 7,739,507	\$ 7,739,507	\$ 7,739,507	\$ 4,477,660	\$ 3,087,260	\$ 1,033,370

* The Fund Balance was determined by using budgeted figures for 2009 and 2010

Village of Algonquin
2008-2010 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2008 Actual	* 2009 Budgeted	* 2010 Budgeted	2008 Actual	* 2009 Budgeted	* 2010 Budgeted
Financial Sources:						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	3,567,652	3,575,000	2,310,000	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental, Grants, Contributions	54,641	225,000	26,000	783,271	1,046,900	1,164,000
Charges for Services & Uses	5,460,002	5,879,000	6,006,260	1,576,728	1,852,300	1,765,150
Fines, Fees and Forfeitures	76,737	76,500	83,500	-	-	-
Interest	230,995	63,100	80,000	398,545	26,000	136,100
Miscellaneous	323,617	17,000	6,000	142,065	620,100	275,000
Total Estimated Financial Sources	\$ 9,713,644	\$ 9,835,600	\$ 8,511,760	\$ 2,900,609	\$ 3,545,300	\$ 3,340,250
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	276,286	298,000	315,000
Public Works	-	-	-	1,612,285	1,810,985	1,765,150
Streets Department	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service	470,397	1,252,000	928,000	709,448	608,000	730,000
Water & Sewer	(1,771,587)	5,561,870	5,701,760	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	8,901,987	1,230,500	1,743,000	-	41,315	-
Total Budget:	\$ 7,600,797	\$ 8,044,370	\$ 8,372,760	\$ 2,598,019	\$ 2,758,300	\$ 2,810,150
Excess of revenues or (expenditures)	2,112,847	1,791,230	139,000	302,590	787,000	530,100
Transfers In/Out	-	-	-	627,000	392,000	757,000
Financing Sources	-	-	-	-	-	-
Capital Contributions	465,381	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	2,578,228	1,791,230	139,000	929,590	1,179,000	1,287,100
Fund Balance - May 1	\$ 74,580,692	\$ 77,158,920	\$ 78,950,150	\$ 11,657,681	\$ 12,587,271	\$ 13,766,271
Fund Balance - April 30	\$ 77,158,920	\$ 78,950,150	\$ 79,089,150	\$ 12,587,271	\$ 13,766,271	\$ 15,053,371

* The Fund Balance was determined by using budgeted figures for 2009 and 2010

Village of Algonquin
Fiscal Year 2009 - 2010 Annual Budget
Fund Balance Projections

	* Projected Fund Balance at 05/01/09	FY 2010 Revenues	FY 2010 Expenditures	Projected Fund Balance at 04/30/10
General Fund**	9,430,272	18,759,800	18,759,800	9,430,272
Cemetery Fund***	262,083	42,500	39,600	264,983
Motor Fuel Fund	883,479	852,000	1,389,190	346,289
Street Improvement Fund	3,279,506	2,730,000	4,309,100	1,700,406
Swimming Pool Fund	7,987	209,000	209,000	7,987
Park Fund	287,445	230,000	170,500	346,945
W & S Operating Fund****	76,907,874	5,501,760	5,501,760	76,907,874
W & S Improvement & Construction Fund	1,813,078	3,035,000	2,896,000	1,952,078
Village Construction Fund	85,150	151,100	-	236,250
Special Revenue Fund*****	1,567,968	715,000	715,000	1,567,968
Building Services Fund	22,056	669,900	669,900	22,056
Vehicle Maint. Service Fund	93,889	1,095,250	1,095,250	93,889
Police Pension Fund	8,436,235	1,434,000	315,000	9,555,235
Debt Service Fund	3,970,457	747,000	730,000	3,987,457
TOTALS	107,047,479	36,172,310	36,800,100	106,419,689

*Projected Fund Balance at 05/01/09 is estimated actual

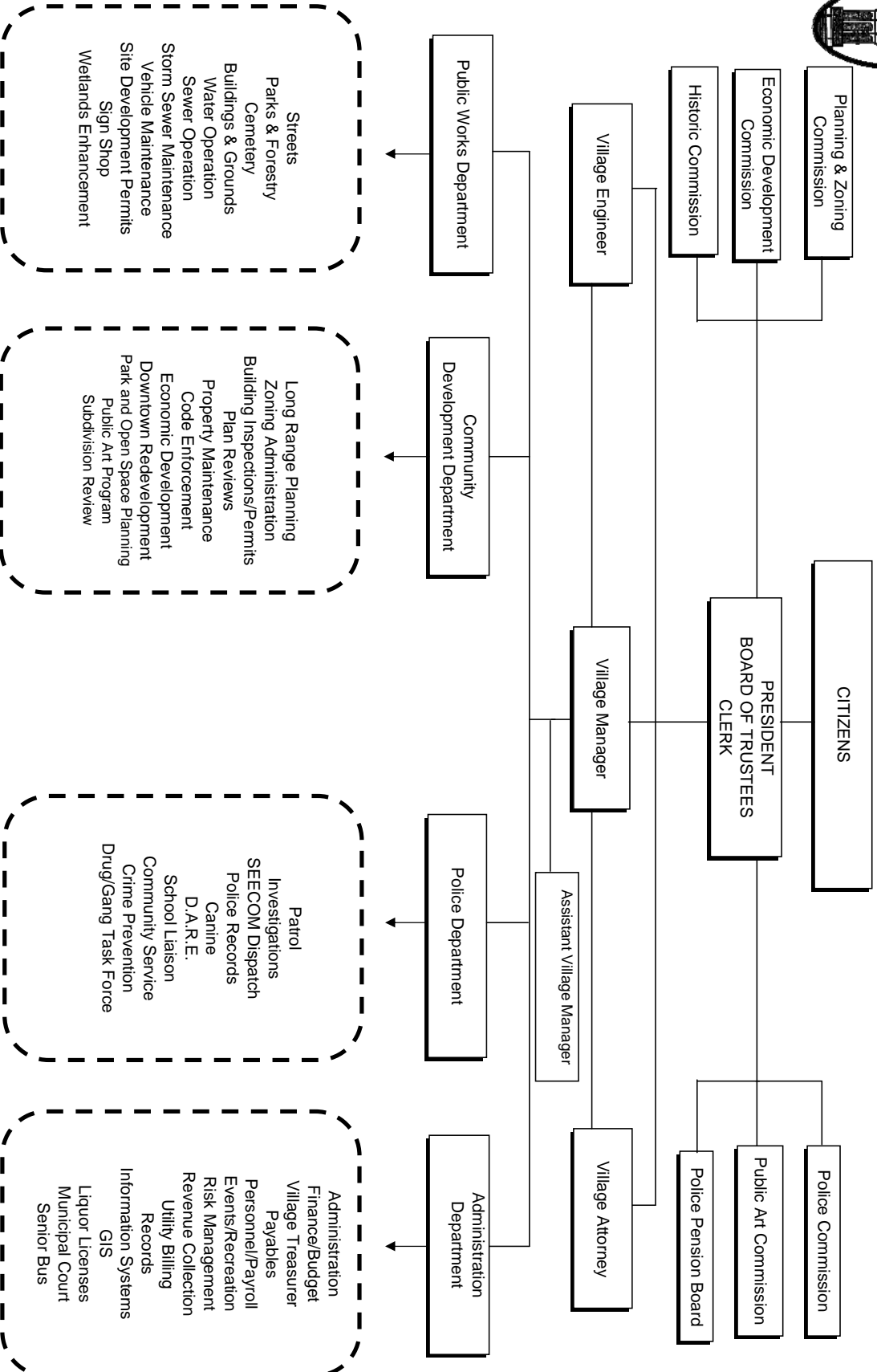
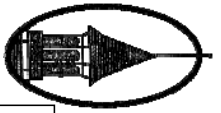
**Insurance Fund was collapsed into the General Fund

***Cemetery Trust Fund was collapsed into the Cemetery Fund

****W & S Bond Interest Fund, W & S Bond Reserve Fund, and W & S Depreciation Fund were collapsed into the W & S Operating Fund

*****Community Development Fund, School Donation Fund, Cul De Sac Fund, and Hotel Tax Fund were collapsed into the Special Revenue Fund

VILLAGE OF ALGONQUIN 2009/2010 ORGANIZATIONAL CHART



Revised September 9, 2008

Village of Algonquin 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 2006- 2007	FY 2007- 2008	FY 2008- 2009	FY 2009- 2010	Change FYE10 vs. FYE09
Administration					
Full Time Employees	18	18	19	19	0
Part Time Employees	5	5	5	6	+1
Police					
Full Time Employees	55	60	60	60	0
Part Time Employees	4	4	4	4	0
Community Development					
Full Time Employees	12	12	12	12	0
Part Time Employees	1	1	1	1	0
Public Works Administration					
Full Time Employees	9.5	7.5	7	7	0
Part Time Employees	2	2	2	2	0
Streets					
Full Time Employees	14	15	15	15	0
Part Time Employees	3	3	4	4	0
Parks and Forestry					
Full Time Employees	14	15	15	15	0
Part Time Employees	8	8	8	8	0
Water and Sewer Operating					
Full Time Employees	21	22	22	22	0
Part Time Employees	5	5	5	5	0
Vehicle Maintenance					
Full Time Employees	4.5	4	5	5	0
Part Time Employees	0	0	0	0	0
Building Services					
Full Time Employees	0	3.5	4	4	0
Part Time Employees	0	1	1	0	-1
Swimming Pool					
Full Time Employees	0	0	0	0	0
Part Time Employees	35	35	36	36	0
Total Full-Time Employees	148	157	159	159	0
Total Part-Time Employees	63	64	66	66	0
Grand Total	211	221	225	226	0



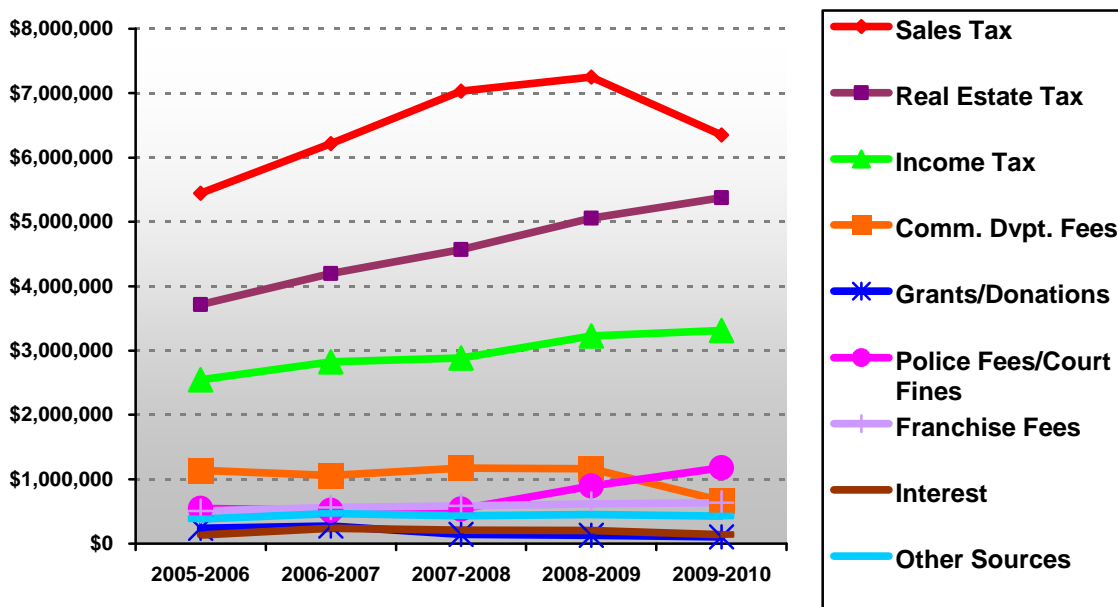
THIS PAGE INTENTIONALLY LEFT BLANK.

Fiscal Year 2009-2010 Budget GENERAL FUND TOTALS

	<u>2009-2010 figures</u>
<u>Revenue</u>	\$ 18,189,800.00
 <u>Expenditures By Department</u>	
Administration	\$ 2,812,760.00
Police	\$ 8,500,200.00
Community Development	\$ 1,298,000.00
Public Works Administration	\$ 660,400.00
Streets	\$ 2,267,000.00
Parks & Forestry	\$ 1,897,400.00
Multidepartmental	\$ 754,040.00
TOTAL:	\$ 18,189,800.00
<hr/>	
Difference	\$ -

RESULT = A BALANCED BUDGET

Revenue Trends 2005-2010



REVENUES

General Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
General Fund							
Sales Tax							
01000500	31010	Sales Tax	\$ 5,447,461.43	\$ 6,216,696.20	\$ 6,504,411.39	\$ 7,250,000.00	\$ 6,350,000.00
Total			\$ 5,447,461.43	\$ 6,216,696.20	\$ 6,504,411.39	\$ 7,250,000.00	\$ 6,350,000.00
Income Tax							
01000100	31020	Income Tax	\$ 2,493,391.09	\$ 2,766,038.84	\$ 3,426,759.50	\$ 3,158,300.00	\$ 3,246,000.00
01000500	31590	Personal Prop. Repl. Tax - Twp.	6,121.90	7,850.91	7,437.00	8,000.00	8,000.00
01000500	31591	Personal Prop. Repl. Tax - St.	49,350.54	53,624.27	61,159.82	60,000.00	60,000.00
Total			\$ 2,548,863.53	\$ 2,827,514.02	\$ 3,495,356.32	\$ 3,226,300.00	\$ 3,314,000.00
Community Development Fees							
01000100	32100	Building Permits	\$ 998,185.09	\$ 661,067.36	\$ 584,682.20	\$ 850,000.00	\$ 550,000.00
01000100	32101	Site Development Fee	7,400.00	4,750.00	5,375.00	10,000.00	5,000.00
01000100	32102	Public Art Impact Fee	532.53	6,006.00	5,220.00	6,600.00	3,000.00
01000100	35012	Building Permit Fines	31,053.00	17,199.00	11,050.00	20,000.00	12,000.00
01000100	32070	Planning/Zoning/Annex.	12,750.00	160,379.80	32,698.40	75,000.00	20,000.00
01000100	34105	Platting Fees	88,749.05	210,782.00	184,681.50	200,000.00	75,000.00
Total			\$ 1,138,669.67	\$ 1,060,184.16	\$ 823,707.10	\$ 1,161,600.00	\$ 665,000.00
Police/Court Fines							
01000200	35060	County-DUI Fines	\$ 3,311.00	\$ 3,524.00	\$ 4,574.00	\$ 5,000.00	\$ 4,000.00
01000200	35061	County-DARE Fines	600.00	100.00	400.00	500.00	500.00
01000200	35062	County Court Fines	480,619.85	451,511.83	449,790.67	500,000.00	350,000.00
01000200	35063	County Drug Fines	1,075.00	1,359.00	513.75	1,400.00	1,000.00
01000200	35064	County Prosecution Fees	1,623.65	1,866.00	2,076.00	2,000.00	4,000.00
01000200	35065	County Vehicle Fines	0.00	0.00	14,027.00	0.00	20,000.00
01000200	34022	Alarm Lines	11,123.64	2,400.00	0.00	0.00	0.00
01000200	35050	Police Fines	39,174.90	41,908.00	67,026.56	45,000.00	50,000.00
01000200	35085	Towing & Storage	0.00	0.00	5,810.00	4,000.00	4,000.00
01000200	35090	Traffic Light Enforcement	0.00	0.00	0.00	292,800.00	700,000.00
01000100	35095	Municipal Court	0.00	0.00	0.00	16,200.00	20,000.00
01000200	34020	Police Accident Reports	5,021.50	5,595.68	4,596.90	5,500.00	4,000.00
01000200	34025	Police Training Reimbursement	3,972.31	8,751.88	22,961.99	23,000.00	20,000.00
Total			\$ 546,521.85	\$ 517,016.39	\$ 571,776.87	\$ 895,400.00	\$ 1,177,500.00
Franchise & Telecommunication Fees							
01000500	31180	Cable Franchise	\$ 282,686.34	\$ 321,113.73	\$ 348,118.19	\$ 350,000.00	\$ 360,000.00
01000500	31185	Natural Gas Franchise	47,303.62	47,720.39	51,929.85	65,000.00	65,000.00
01000500	31190	Telecommunications Tax	178,458.10	191,881.36	203,617.82	200,000.00	210,000.00
Total			\$ 508,448.06	\$ 560,715.48	\$ 603,665.86	\$ 615,000.00	\$ 635,000.00
Real Estate Taxes							
01000500	31500	Real Estate Tax General	\$ 1,797,982.23	\$ 1,501,623.58	\$ 1,599,099.24	\$ 1,500,000.00	\$ 1,610,000.00
01000500	31510	Real Estate Tax Police	624,753.52	1,251,349.98	1,349,721.31	1,740,000.00	1,810,000.00
01000500	31520	Real Estate Tax IMRF	169,989.38	190,426.76	255,093.66	270,000.00	325,000.00
01000500	31530	Real Estate Tax R&B	296,865.71	320,376.34	338,722.14	339,000.00	332,000.00
01000500	31540	Real Estate Tax GOBI	112,367.54	113,995.50	124,866.01	0.00	0.00
01000500	31550	Real Estate School Crossing	4,880.31	6,446.61	13,368.60	20,000.00	20,000.00
01000500	31570	Real Estate Tax FICA	283,969.18	313,705.74	455,964.91	500,000.00	500,000.00
01000500	31580	Real Estate Tax Police Pension	420,787.71	490,084.87	445,268.48	677,000.00	769,000.00
01000500	31575	Real Estate Tax ESDA	4,880.30	6,446.61	9,203.18	10,000.00	12,000.00
Total			\$ 3,716,475.88	\$ 4,194,455.99	\$ 4,591,307.53	\$ 5,056,000.00	\$ 5,378,000.00
Donations							
01000300	33052	Donations-Capital-Public Works	\$ 14,000.00	\$ 30,719.55	\$ -	\$ -	\$ 10,000.00
01000200	33031	Donations-Operating-Public Safety	21,147.20	9,980.00	5,329.08	0.00	0.00
01000300	33032	Donations-Operating-Public Works	3,586.30	27,171.88	29,043.78	0.00	0.00
01000100	33030	Donations-Operating-General Govt.	48,000.00	30,960.00	13,270.39	0.00	0.00
01000100	33100	Donation-Makeup Tax	21,709.04	14,631.86	15,120.64	22,000.00	22,000.00
01000300	33150	Donation-Ecosystem Maintenance	13,700.00	16,909.13	0.00	5,000.00	0.00
Total			\$ 122,142.54	\$ 130,372.42	\$ 62,763.89	\$ 27,000.00	\$ 32,000.00
Grants							
01000100	33230	Grants-Operating General Govt.	\$ 45,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
01000200	33231	Grants-Operating Public Safety	69,020.58	112,897.18	106,662.62	100,000.00	70,000.00
01000300	33232	Grants-Operating Public Works	0.00	27,163.58	44,530.11	0.00	0.00
Total			\$ 114,020.58	\$ 145,060.76	\$ 151,192.73	\$ 100,000.00	\$ 70,000.00

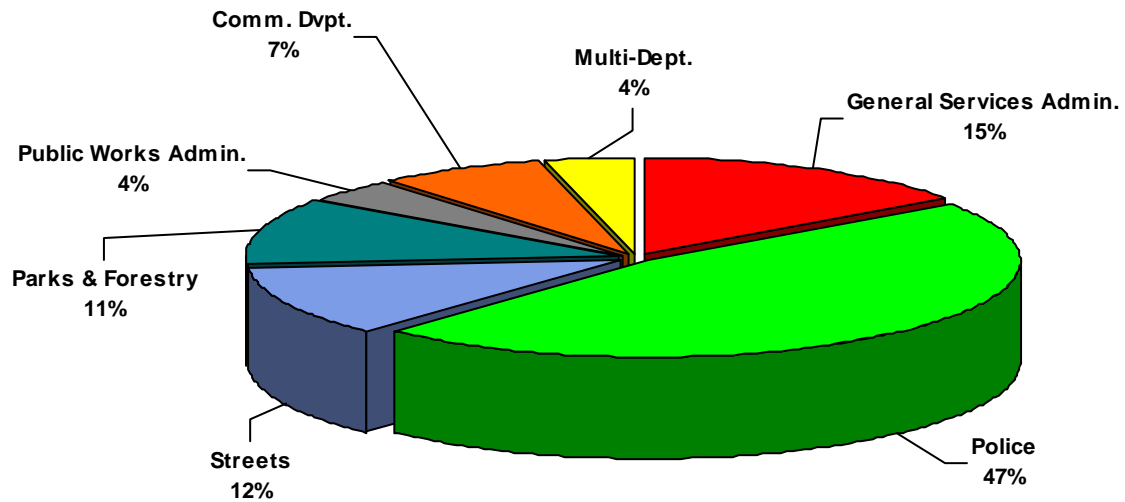
REVENUES

General Fund

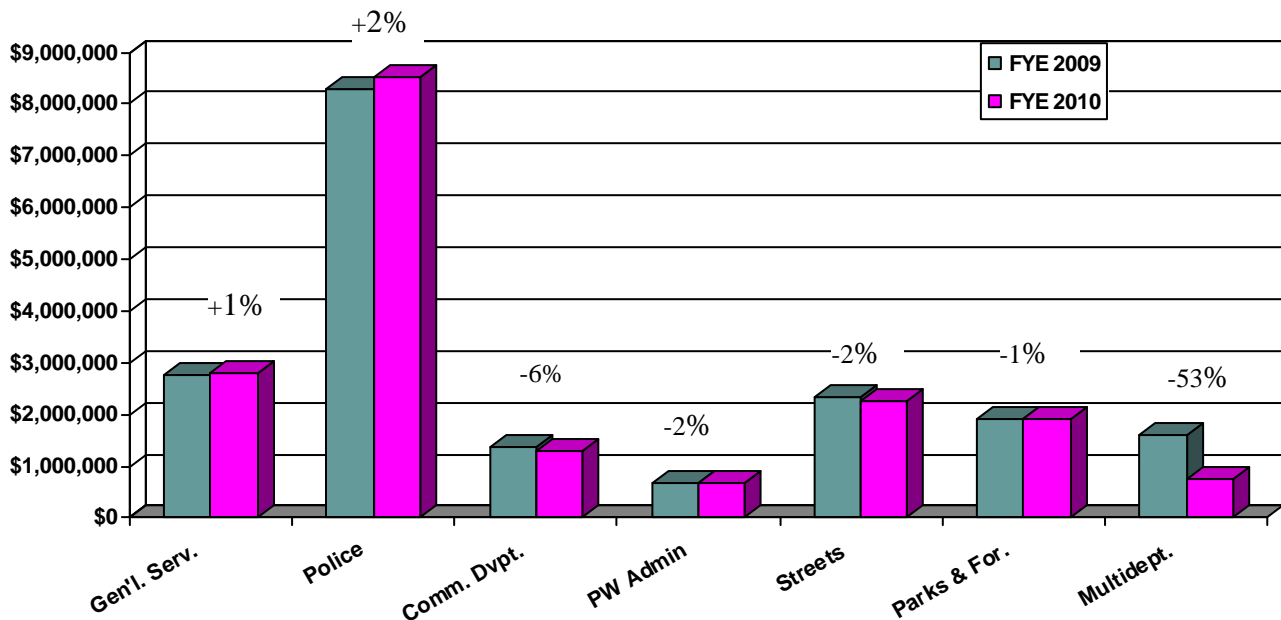
			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
General Fund							
Interest							
01000500	36001	Interest - Vendor Claims	\$ 4,511.46	\$ 12,823.35	\$ 14,379.87	\$ 4,500.00	\$ 10,000.00
01000500	36003	Interest - GO Bond	1,425.50	1,950.04	1,745.08	0.00	0.00
01000500	36020	Interest - Invest. Pools	128,222.28	223,129.81	232,084.23	200,000.00	130,000.00
Total			\$ 134,159.24	\$ 237,903.20	\$ 248,209.18	\$ 204,500.00	\$ 140,000.00
Other							
01000100	32080	Liquor Licenses	\$ 94,350.00	\$ 115,513.00	\$ 112,283.25	\$ 110,000.00	\$ 110,000.00
01000100	32085	Licenses	19,332.50	22,121.15	19,798.66	25,000.00	25,000.00
01000200	35080	Forfeited Funds	0.00	0.80	198.24	200.00	500.00
01000200	33010	Intergovernmental Agreements-Police	95,682.46	92,758.40	140,538.53	110,000.00	76,000.00
01000100	34010	Historical Commission	1,007.00	1,365.00	678.50	1,000.00	1,000.00
01000300	33012	Intergovernmental Agreements-PW	0.00	0.00	8,073.75	0.00	0.00
01000100	34012	Reports/Maps/Ordinances	1,421.75	3,672.53	1,597.21	2,000.00	2,000.00
01000300	34102	Park Usage	5,547.60	15,060.00	15,981.25	15,250.00	15,000.00
01000300	34108	Snow Plowing Fees	7,108.20	19,500.00	0.00	3,000.00	3,000.00
01000300	34232	Public Works Misc. Billings	835.06	55.00	21.50	1,000.00	1,000.00
01000100	34720	Administrative Fees	67.69	322.26	919.35	1,200.00	1,000.00
01000100	34100	Rental Income	4,022.07	40,164.80	15,465.21	0.00	40,000.00
01000500	38016	Transfer from Special Revenue Fund	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01000500	37900	Miscellaneous Revenue	23,501.64	578.15	2,784.70	1,000.00	1,000.00
01000500	37110	Insurance Claims	0.00	8,146.06	34,731.47	5,000.00	0.00
01000300	34230	Subdivision Signs	15,079.59	16,459.03	6,202.02	15,000.00	5,000.00
01000200	37100	Restitution - Court Cases	3,544.18	267.50	2,567.98	500.00	1,000.00
01000100	37905	Sale of Surplus Equipment	8,430.64	27,325.46	5,906.33	10,000.00	10,000.00
01000100	34101	Maintenance Fee	3,050.00	2,655.00	2,500.00	1,500.00	1,500.00
01000100	34410	Recreation Programs	90,833.85	94,868.22	102,194.99	144,250.00	128,300.00
01000100	34400	Senior Bus	3,186.20	2,315.48	2,743.00	3,000.00	4,000.00
Total			\$ 380,000.43	\$ 466,147.84	\$ 478,185.94	\$ 451,900.00	\$ 428,300.00
General Fund Total			\$ 14,656,763.21	\$ 16,356,066.46	\$ 17,530,576.81	\$ 18,987,700.00	\$ 18,189,800.00

General Fund Expenditures Summary Charts

General Fund Expenditures By Department



Department Expenditures Fiscal Year 2008-2009 versus Fiscal Year 2009-2010



General Services Administration Department

Department/Program Description

The General Services Administration (GSA) 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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
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	1	1	1	1
Accountant	2	1	1	1	1
Administrative Analyst	0	0	0	1	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)	2	2	2	3	3
Secretary/Account Clerk	3	3	3	2	2
Utility Billing	2	2	2	2	2
IT Technician	1 PT	1	1	1	1
Account Clerk				1PT	1PT
Intern	1 PT	2 PT	2 PT	1 PT	2PT
Senior Van Drivers	3 PT	3 PT	3 PT	3 PT	3PT
Total Full-Time Employees	17	18	18	19	19
Total Part-Time Employees	5	5	5	5	6
Total Employees	22	23	23	24	25

Explanation of New Positions

In fiscal year 2008-2009, a part-time temporary employee was promoted to a part-time regular employee. This change is reflected in the chart above. This person is responsible for assisting with customer service response and supporting finance department staff.

In the past, the GSA Department has had two part-time interns; this was reduced to one in 2006, and is brought back to two for this fiscal year. This intern will assist with records management as well as a variety of recreation projects and events. Although not reflected above, the recreation division has inclusion aides and interpreters on staff in case an aide is needed to assist during a recreation program; this is on an as-needed basis. Additionally, there are some recreation instructors on staff to teach classes, such as dance and babysitters training courses, in lieu of contracting out these programs.

FY 2008-2009 Accomplishments

- Received GFOA's Distinguished Budget Presentation Award for the FY 2008-2009 budget, the fifth year in a row that the Village has received such an award.

- The 2009 calendar was distributed to every household in the Village in January 2009. The calendar focused on how Algonquin promotes and fosters a healthy environment.
- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended April 30, 2008, the fifth year in a row that the Village has received this honor.
- Led initial phase of a performance measure program.
- Added a kiosk/computer terminal to the lobby of the Village Hall as an additional customer service tool for residents to pay their water bills, view Village news, and access other municipal information. Also launched eNews, a new tool for communicating with the public on a timely basis via e-mail.
- Launched the Village's new office of adjudication. Municipal Court is held at Village Hall once per month; this is a more efficient and accessible means for the public to appeal tickets received for parking, red light, and other municipal code violations.
- Continued implementation of the various modules relating to our new MUNIS financial software. Implemented the Financial Management, Accounts Receivable, and Purchasing modules for use beginning May 1, 2008. Implemented the Utility Billing module in October 2008. Implemented the Payroll module beginning January 1, 2009. Implemented the GASB 34 module in April 2009.
- Continued the process of implementing GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions.
- Installed and implemented a new, comprehensive recreation software program.
- Granted funding for eleven children to participate in various activities offered by the Events and Recreation Division through the Village's Youth Fee Assistance Program.
- Began phase one of the Recreation Study and Analysis.
- Worked with the Internal Services Division to update Historic Village Hall with fresh paint, wood flooring, and mirrors to accommodate growing dance classes and other programs.
- Added a horseback riding program and tumbling programs to recreation offerings to great popularity and participation.
- Printed and distributed two full-color recreation and event brochures and four Village newsletters and distributed them to all households in the Village.
- To enhance Village operations and communication, the Information Systems Division brought off-site municipal locations online and placed on the network for increased security.
- To allow for seamless GIS (Geographic Information Systems) data-entry, network security and remote applications have been deployed on tablet PCs for use by field employees.
- Received Grant Award for ESRI and Xplore Technologies Mobile Government Demonstration Project Program in the amount of over \$9,000 to deploy software, hardware, and training for field use of GIS.
- Implemented GIS web page on the Village web site, including interactive mapping features. The web page is intended to enhance customer service and communications, streamline operations, and support mobile applications.
- Continued to provide 100% of GIS implementation including data collection and development, map development, systems support, user training and support, and asset maintenance system development with in-house staff. Also, provided 100% of routine network and help desk assistance through the IS Division with in-house staff, eliminating dollars spent on outside consulting.

Budget Highlights

- A new line item has been added to pay for part-time recreation instructors conducting in-house programs (dance classes, babysitter courses, etc.).

- An environmental action plan was developed in spring 2009. This plan will be presented to the Village Board, and environmental programs outlined and approved in the plan will be implemented for the community as funding and time allow.
- Funding has been allocated for conducting strategic planning on a department level for the organization.
- The implementation of the Recreation Study will continue. A formal report will be presented, which will outline areas of focus for the recreational programming of the Village and future goals and objectives for the division.
- To reduce overhead costs, increase accountability, and improve customer service, a few select recreation programs will be conducted by in-house staff in lieu of contractors, specifically in the area of dance programming.

Future Goals and Objectives

- Evaluate the recreation program in response to the recreation study report that will be finalized this year. This includes creation of a comprehensive/strategic plan for recreation facilities and programming.
- Provide added convenience for the public by launching an on-line registration service for recreation programs and adding an on-line credit card payment option for both recreation programs and payment of municipal court fines and tickets.
- Actively assist Village departments to utilize the GIS program for planning, resource management, collaboration, and cost-benefit analysis.
- Implement simple mobile mapping tool for field operation users.
- Assist and educate public users to exploit GIS mapping tools to get around and find information.
- Finalize GIS data maintenance policy.
- 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.

Performance Indicators

Recreation Statistics for 9/1/2008-2/1/2009*

	Athletics	Dance	General Art	Early Child-hood	Nature & Science	Special Events	Special Trips	Totals
Number of Participants	305	74	43	80	85	223	104	914
Number of Sessions Offered	74	18	17	21	18	12	8	168
Total Revenues	\$20,605	\$8,552	\$1,567	\$10,404	\$2,426	\$3,279	\$3,420	\$50,253
Number of Cancelled Classes	26	18	7	13	4	4	2	74
Number of Classes Full/Wait Listed	0	1	1	1	2	3	3	11

*In future budgets, this data will be presented as totals only for an entire year.

Administrative Court Statistics for 9/1/08-2/28/09

Total number of cases before the court: 102.

Number of dismissed cases: six (6).

Number of cases nonsuited: seven (7).

(These numbers do not reflect red light violations.)

Total fines levied: \$20,580

Total fines collected: \$14,855 (72%)

Cases which were judged liable:

Theft	24
Overnight parking	19
Minor consumption of alcohol	8
Trespassing	7
Curfew violation	7
Fighting/battery	6
Property damage	5
Unacceptable vehicle storage	3
Accumulation of debris	3
Noxious plants	2
Missing window	2
Noise	1
Miscellaneous parking	2

EXPENDITURES

General Services Administration Department

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
General Services Administration							
Personnel							
01100100	41103	IMRF	\$ 68,966.18	\$ 74,522.01	\$ 79,396.34	\$ 90,975.00	\$ 105,700.00
01100100	41104	FICA	61,331.97	63,771.16	71,730.07	83,075.00	87,800.00
01100100	41105	Unemployment Tax	4,316.65	2,797.92	3,295.28	4,025.00	4,600.00
01100100	41106	Health Insurance	100,406.49	111,940.69	124,445.89	129,475.00	136,950.00
01100100	41110	Salaries	826,715.33	861,299.28	934,132.37	1,031,590.00	1,092,900.00
01100100	41113	Salaries-Recreation Instructors	0.00	0.00	0.00	0.00	8,410.00
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
01100100	41140	Overtime	3,727.68	1,570.40	2,095.27	8,000.00	3,650.00
Total			\$ 1,122,464.30	\$ 1,172,901.46	\$ 1,272,095.22	\$ 1,404,140.00	\$ 1,497,010.00
Contractual Services							
01100100	42210	Telephone	\$ 18,754.45	\$ 19,466.92	\$ 27,498.74	\$ 25,560.00	\$ 26,380.00
01100100	42211	Natural Gas	11,342.15	10,709.84	11,054.00	13,000.00	13,000.00
01100100	42230	Legal Services	100,996.87	104,130.47	94,833.02	87,400.00	86,700.00
01100100	42231	Audit Services	17,135.00	17,656.50	16,334.13	26,000.00	25,650.00
01100100	42234	Professional Services	30,882.61	34,682.69	31,282.42	58,470.00	82,150.00
01100100	42242	Publications	2,030.75	2,401.09	2,647.71	4,075.00	5,480.00
01100100	42243	Printing & Advertising	6,652.14	8,904.40	7,199.76	22,500.00	13,700.00
01100100	42245	Village Newsletter	21,232.70	25,441.05	23,270.39	34,700.00	35,000.00
01100100	42270	Equipment Rental	1,935.00	2,580.00	2,580.00	2,700.00	2,700.00
01100100	42272	Lease Payments	9,820.00	10,960.68	10,396.51	6,525.00	3,500.00
01100100	42305	Municipal Court	0.00	0.00	0.00	17,400.00	40,100.00
Total			\$ 220,781.67	\$ 236,933.64	\$ 227,096.68	\$ 298,330.00	\$ 334,360.00
Supplies & Materials							
01100100	43308	Office Supplies	\$ 12,137.76	\$ 14,123.19	\$ 11,537.62	\$ 16,660.00	\$ 17,300.00
01100100	43317	Postage	5,811.33	3,867.89	5,841.02	9,000.00	9,000.00
01100100	43319	Building Supplies	4,767.69	8,576.72	0.00	500.00	500.00
01100100	43320	Tools, Equipment & Supplies	51,209.38	2,188.40	1,095.96	3,300.00	3,000.00
01100100	43332	Office Furniture & Equipment	20,968.14	22,404.42	30,567.81	42,100.00	24,900.00
01100100	43340	Fuel	7,064.90	6,070.72	8,677.71	9,690.00	6,330.00
Total			\$ 101,959.20	\$ 57,231.34	\$ 57,720.12	\$ 81,250.00	\$ 61,030.00
Maintenance							
01100100	44420	Vehicle Maintenance(S)	\$ 18,143.49	\$ 11,507.91	\$ 20,046.75	\$ 11,000.00	\$ 16,510.00
01100100	44423	Building Services(S)	25,219.35	36,930.39	82,664.00	123,040.00	101,180.00
01100100	44424	Grounds Maintenance (S)	4,038.71	4,617.19	5,161.54	0.00	0.00
01100100	44426	Office Equipment Maintenance	3,581.76	3,933.85	4,347.72	8,500.00	9,750.00
Total			\$ 50,983.31	\$ 56,989.34	\$ 112,220.01	\$ 142,540.00	\$ 127,440.00
Capital Expenditures							
01100100	45590	Capital Purchase	\$ 41,144.81	\$ 101,147.94	\$ 335,242.63	\$ 31,000.00	\$ -
Total			\$ 41,144.81	\$ 101,147.94	\$ 335,242.63	\$ 31,000.00	\$ -
Transfers							
01100500	48002	Transfer to Cemetery Fund	\$ 1,147.36	\$ -	\$ -	\$ -	\$ -
01100500	48099	Transfer/Debt Service Fund	561,000.00	574,000.00	592,000.00	606,000.00	612,000.00
Total			\$ 562,147.36	\$ 574,000.00	\$ 592,000.00	\$ 606,000.00	\$ 612,000.00
Other Charges							
01101100	47701	Recreation Programs	\$ 102,227.47	\$ 91,780.93	\$ 118,415.39	\$ 150,250.00	\$ 119,680.00
01100100	47740	Travel/Training/Dues	17,751.34	22,764.81	24,778.48	42,230.00	41,040.00
01100100	47741	Elected Officials - Expenses	407.20	22.01	114.00	700.00	500.00
01100100	47742	Special Census	0.00	100,197.00	37,882.66	0.00	0.00
01100100	47743	Environmental Programs*	0.00	0.00	0.00	8,500.00	16,000.00
01100100	47745	President's Expenses	77.66	277.85	515.84	3,000.00	1,000.00
01100100	47750	Historic Commission	2,063.39	4,869.95	8,461.76	2,900.00	2,700.00
Total			\$ 122,527.06	\$ 219,912.55	\$ 190,168.13	\$ 207,580.00	\$ 180,920.00
General Services Administration Total			\$ 2,222,007.71	\$ 2,419,116.27	\$ 2,786,542.79	\$ 2,770,840.00	\$ 2,812,760.00
*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.							



THIS PAGE INTENTIONALLY LEFT BLANK.

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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Technical Services Manager	0	0	1	1	1
Patrol Sergeants/Traffic	5	6	6	6	6
Traffic Sergeant	1	1	1	1	1
Investigative Sergeant	1	1	1	1	1
Investigators	5	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)	26	26	28	28	28
Strategic Traffic Enforcement	2	2	2	2	2
Telecommunicators – Full-Time Part-Time	8	0	0	0	0
Secretary	2	2	2	2	2
Records/Clerk	2	2	3	3	3
Community Service Officer	3	3	4	4	4
Crossing Guard (7.5 Hours/Day X 180 Days) – Part-Time	4	4	4	4	4
Total Full-Time Employees	62	55	60	60	60
Total Part-Time Employees	4	4	4	4	4
Total Employees	66	59	64	64	64

Explanation of New Positions

There are no new full time positions in the Police Department for fiscal year 2009-2010.

FY 2008-2009 Accomplishments

- Chief Russell B. Laine was installed as the President of the International Association of Chiefs of Police.
- Conducted a full inventory of evidence vault, evidence garage, and other property storage areas, and increased the capacity of the evidence vault by installing an additional shelving system.
- Completed Rapid Deployment training for all patrol officers and investigators. Rapid Deployment is a tactical response process to be utilized for police calls involving active violence.

- Instituted a TASER program and deployed TASERS in the patrol division. This process included policy development, instructor training and user training.
- Integrated the use of Veri-Pic into department operations. Veri-Pic is a software program that allows for the secure storage of evidentiary photographs and protects photograph integrity.
- Developed and adopted a policy and procedure for response to calls involving persons with mental disabilities.
- Implemented an automatic red light enforcement camera program. The cameras were installed in intersections that have high incidents of automobile crashes.
- Sgt. Wisnauski continued to serve on the 22nd Judicial District Council on Domestic Violence Steering Committee. Sgt. Wisnauski also instructed/co-instructed on a variety of domestic violence topics at various seminars and symposiums around Illinois.
- Sgt. Wisnauski was appointed to the McHenry County Mental Health Board for the 2009 term.
- Sgt. Wisnauski was appointed to a special Illinois Attorney General's committee to develop a statewide policy approach to the recently passed Cindy Bischof Law. This legislation requires threat assessment and GPS monitoring of persons who violate orders of protection in domestic violence cases.
- Sgt. Salazar successfully completed the Northwestern University School of Police Staff and Command.
- The Algonquin Police Department won first place in the National Chiefs' Traffic Challenge at the International Association of Chiefs of Police Annual Conference.
- Technical Services Manager, Art Weber, through his involvement with the McHenry County ETSB, participated in a multi-million dollar project that selected a new vendor for a county-wide records management system. This new system will enhance police communications, records management and police report writing.
- Police department command staff completed federally required Incident Command System Training (ICS 300). The training provides the knowledge and skills to conduct planning during a disaster or emergency situation.
- The department resurrected the Neighborhood Watch Program. Two officers were trained in Crime Prevention through Environmental Design. These officers have the ability to assist homeowners and business owners in techniques to make their properties less attractive as targets to criminals.
- Implemented a pilot performance tracking system for the patrol division.
- Officer Pelayo was assigned to the Northwest Narcotics Task Force in the position of Inspector.

Budget Highlights

- The Police Department is at full staffing levels.
- All personnel will maintain their levels of expertise through ongoing training and mentoring.
- Three squad cars with high mileage and high on-going maintenance costs will be replaced.
- A new radio receiver site will be purchased and installed on the west side of the Village. This will permit in-building communication and portable radio communication between officers and between officers and the communications center.
- Funding for the new red light traffic enforcement program is included in this budget.

Future Goals and Objectives

- Complete the installation of a new repeater site by the Lakewood tower to meet the demands on the police radio capabilities from community growth.

- Migrate from the current ALECS system to LEADS 2000. These systems provide police personnel access to vital national and state databases while conducting contacts with people and working criminal investigations. This migration will save the police department money.
- Complete 50% of the ILEAP accreditation process by May 2010.
- Develop a department-wide training plan. This plan should identify training that is re-occurring and required for recertification, as well as training that is necessary for the career development of department personnel.
- Develop a training plan for defensive tactics that will utilize 17 hours each year.
- Develop and implement two performance goals as requested by Village Administration.
- Participate in a table top exercise involving the response to an emergency with organizations that are considered response partners.
- Complete the requirements for NIMS compliance for 2009.
- Review the pilot performance tracking program and modify as necessary to make it a permanent process in department operations and explore the implementation of a similar system in the investigations division and the records division.
- Develop response plans to handle emergencies at individual schools in Algonquin.
- Offer Gang Awareness and Recognition Training for the staff members of all schools within the Village.
- Conduct in-house gang training for all APD officers that were hired after 2006 and have not received this training.
- Propose a new Village Ordinance which, if adopted, will prohibit persons from engaging in gang related activities.
- Develop and implement a process to take advantage of the Village's Administrative Towing Ordinance.
- Change the strategy and become proactive with the Neighborhood Watch Program and schedule meetings with various property owners' associations.
- Develop a program where victims of burglary are contacted and offered a security survey of their property. These can either be conducted by an Algonquin Police Department officer, or a packet can be given to the property owner giving them guidance on how to conduct their own survey.
- Develop a process where Village of Algonquin citizens will be notified by an e-mail message containing general information about criminal activities in their neighborhoods.
- Develop an inventory of community education programs that Algonquin Police Department personnel have the ability to present and post on the website so that Algonquin citizens are aware exists and can request for their organizations.

Departmental Performance Indicators and Statistics

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Traffic Accidents**							
Fatal	0	1	0	1	2	1	0
Hit/Run Property Damage						61	73
Hit/Run Personal Injury						3	0
Property Damage	561	577	886	799	871	781	710
Personal Injury	134	123	116	131	100	79	73
Private Property	58	85	137	310	207	300	282
Part I Crimes	428	480	589	610	888	624	735
Part II Crimes	1,463	1,456	1,368	1,974	2,380	1,686	1618
Services or Activities	9,329	9,802	9,458	*	11,022	11,925	11988

* 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			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Police Department							
Personnel							
01200200	41103	IMRF	\$ 45,255.79	\$ 28,938.10	\$ 36,565.58	\$ 44,000.00	\$ 49,950.00
01200200	41104	FICA	279,105.51	297,763.10	318,998.44	364,400.00	382,625.00
01200200	41105	Unemployment Tax	13,773.46	11,019.90	10,277.46	11,430.00	11,725.00
01200200	41106	Health Insurance	358,134.29	392,705.64	424,606.42	482,225.00	508,850.00
01200200	41110	Salaries	476,569.78	334,566.68	398,675.47	464,250.00	492,000.00
01200200	41120	Salary-Sworn Officers	2,770,717.27	3,173,036.93	3,398,956.24	3,756,625.00	3,981,700.00
01200200	41122	Salary - Crossing Guards	15,499.00	14,630.00	12,039.00	18,250.00	18,250.00
01200200	41140	Overtime	402,544.41	470,509.47	470,787.03	521,950.00	509,750.00
Total			\$ 4,361,599.51	\$ 4,723,169.82	\$ 5,070,905.64	\$ 5,663,130.00	\$ 5,954,850.00
Contractual Services							
01200200	42210	Telephone	\$ 42,685.09	\$ 41,322.49	\$ 57,141.33	\$ 45,000.00	\$ 45,000.00
01200200	42211	Natural Gas	14,034.24	12,404.05	12,483.18	16,000.00	14,000.00
01200200	42215	Repeater Lines	6,486.93	8,152.54	11,764.65	11,760.00	16,000.00
01200200	42230	Legal Services	67,201.40	67,563.54	66,762.58	60,000.00	60,000.00
01200200	42234	Professional Services	3,985.14	7,630.42	5,249.34	18,800.00	10,000.00
01200200	42242	Publications	3,056.75	2,127.65	1,968.37	2,500.00	2,500.00
01200200	42243	Printing & Advertising	7,133.80	10,694.84	3,555.12	10,000.00	10,000.00
01200200	42250	SEECOM	355,453.00	415,390.32	524,584.00	585,000.00	600,000.00
01200200	42260	Physical Exams - Non-sworn	0.00	140.00	749.00	770.00	800.00
01200200	42270	Equipment Rental	19,136.76	8,501.44	9,523.95	15,920.00	10,920.00
01200201	42272	Lease Payments	4,752.00	3,541.00	3,996.00	4,000.00	6,000.00
01200200	42300	Traffic Light Enforcement	0.00	0.00	0.00	238,050.00	243,000.00
Total			\$ 523,925.11	\$ 577,468.29	\$ 697,777.52	\$ 1,007,800.00	\$ 1,018,220.00
Supplies & Materials							
01200200	43308	Office Supplies	\$ 8,429.68	\$ 10,671.22	\$ 9,586.81	\$ 9,500.00	\$ 9,540.00
01200200	43309	Materials	19,211.88	13,827.98	21,427.45	48,575.00	45,000.00
01200200	43317	Postage	3,203.04	3,203.68	2,983.91	3,500.00	3,500.00
01200200	43319	Building Supplies	8,804.77	14,259.53	0.00	0.00	0.00
01200200	43320	Tools, Equipment & Supplies	98,813.10	19,618.07	34,201.77	28,970.00	20,000.00
01200200	43332	Office Furniture & Equipment	19,164.50	47,320.45	48,640.91	43,705.00	35,000.00
01200200	43340	Fuel	90,437.69	99,843.67	108,525.05	108,620.00	87,550.00
01200200	43364	D.A.R.E./Community Programs	1,430.00	335.75	1,643.75	4,000.00	4,000.00
Total			\$ 249,494.66	\$ 209,080.35	\$ 227,009.65	\$ 246,870.00	\$ 204,590.00
Maintenance							
01200200	44420	Vehicle Maintenance(S)	\$ 142,731.79	\$ 142,562.60	\$ 113,688.75	\$ 134,500.00	\$ 136,760.00
01200200	44421	Equipment Maintenance (S)	16,244.66	4,741.79	12,834.53	27,400.00	29,000.00
01200200	44422	Radio Maintenance	11,340.47	4,634.60	5,452.90	9,000.00	12,000.00
01200200	44423	Building Services(S)	42,105.83	37,083.34	72,889.53	199,920.00	142,240.00
01200200	44424	Grounds Maintenance (S)	5,028.32	4,965.93	4,967.10	0.00	0.00
01200200	44426	Office Equipment Maintenance	5,179.00	4,857.67	8,918.59	11,350.00	12,890.00
Total			\$ 222,630.07	\$ 198,845.93	\$ 218,751.40	\$ 382,170.00	\$ 332,890.00
Capital Expenditures							
01200200	45590	Capital Purchase	\$ 102,946.00	\$ 133,948.00	\$ 186,939.40	\$ 162,265.00	\$ 102,060.00
01200200	45597	Capital Lease Payments	33,669.07	35,800.95	38,067.76	6,575.00	0.00
Total			\$ 136,615.07	\$ 169,748.95	\$ 225,007.16	\$ 168,840.00	\$ 102,060.00
Other Charges							
01200200	47720	Board of Police Commissioners	\$ 12,008.44	\$ 11,519.85	\$ 10,662.54	\$ 21,175.00	\$ 12,890.00
01200200	47725	Pension Contribution Expense	420,787.71	490,084.87	445,268.48	677,000.00	769,000.00
01200200	47730	Emergency Service Disaster	7,338.61	9,505.47	7,743.50	9,650.00	10,450.00
01200200	47740	Travel/Training/Dues	53,341.81	56,467.20	56,384.58	60,000.00	51,500.00
01200200	47760	Uniforms & Safety Items	39,670.46	46,343.64	50,220.06	56,900.00	43,750.00
01200600	47790	Interest Expense	6,084.45	3,952.62	1,685.80	55.00	0.00
Total			\$ 539,231.48	\$ 617,873.65	\$ 571,964.96	\$ 824,780.00	\$ 887,590.00
Police Total			\$ 6,033,495.90	\$ 6,496,186.99	\$ 7,011,416.33	\$ 8,293,590.00	\$ 8,500,200.00

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



THIS PAGE INTENTIONALLY LEFT BLANK.

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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Community Development Director	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	2
Planning Assistant	1	1	1	1	0
Property Maintenance/Building Inspector	2	2	2	2	2
Secretary/Clerk	2	2	2	2	2
Intern	0	1 PT	1 PT	1 PT	1 PT
Total Full-Time Employees	12	12	12	12	12
Total Part-Time Employees	0	1	1	1	1
Total Employees	12	13	13	13	13

Explanation of New Positions

No new positions are requested. In fiscal year 2008-2009, the Village Planner was promoted to Senior Planner. In addition, a new Community Development Director was hired at the Department Head level instead of Assistant Manager level. These changes are reflected in the table above.

FY 2008-2009 Accomplishments

- Thoroughly trained staff in implementation of updated Building and Fire Codes.
- Reviewed, permitted and opened Famous Dave's, Dania Furniture, Sonic Drive Inn, Wal-Mart Expansion, Esplanade Phase 2, RSR Warehouse, Men's Wearhouse, JCPenney, Toys R'Us, and many other new retail and restaurant venues.
- Reviewed and updated the Subdivision Ordinance to correct problems related to incomplete and/or unsatisfactory development.
- Continued and Implemented Fourth Year of the Village's Public Arts Program.
- Completed Downtown Streetscape improvements with TEA-21 Grant.
- Adopted and implemented Administrative Adjudication program.
- Managed an extremely high level of nuisance abatements due to foreclosures and vacant homes.
- Created and Adopted the Parks, Trails, and Open Space Plan.
- Updated the Comprehensive Plan.
- Implemented GIS-based Businesses and Home Occupations listing.
- Created a Master Park and Open Space spreadsheet (which will be maintained by PW);
- Updated Zoning Ordinance to regulate Home Occupations and Adult Uses.
- Adopted Old Town Streetscape Enhancement Master Plan.
- Implemented GIS-based listing of Recapture Agreements.
- Started GIS-based listing of Annexation Agreements, PUD's and SUP's.
- Implemented and trained staff on MUNIS, new financial and permitting software.

Budget Highlights

- Overall expenditures cut 6.25% from last fiscal year.
- Non-personnel items reduced by nearly 35%.
- High quality plan review and inspection services will continue.
- Downtown Revitalization will continue.
- Retail and Business Park marketing will continue.
- Public Art Program will continue.
- Staff training will be emphasized as will maintenance of certifications.
- Internal staff capabilities will be relied upon for most planning or programmed projects.

Future Goals and Objectives

- Review Zoning Ordinance for compatibility with plans and policies, update as needed.
- Review Sign Ordinance for compatibility with plans and policies, update as needed.
- Investigate creation of Rental Housing Inspection Program.
- Investigate vacant/abandoned building registration program.
- Conduct Plan Review and Inspection Services for the Esplanade Phase 2, Galleria and other ongoing projects.
- Continue recruiting new business to the Algonquin Corporate Campus.
- Continue Downtown Revitalization activities.
- Continue Retail Marketing activities.
- Complete certification of building inspectors in their areas of expertise, with particular emphasis on the International Building Code.
- Develop a strategic implementation plan and continue promoting the Conservation Community Program.
- Begin training and educational requirements to enable economic development staff to become certified in the next four years.
- Maintain existing Staff certifications and training levels.

Departmental Performance Indicators and Statistics

Indicator	2003	2004	2005	2006	2007	2008
Building Inspections	9,871	11,864	10,621	7,553	4,545	5109
Property Maintenance Inspections	1,084	1,165	1,850	2,291	2,101	3940
Residential Occupancy Permits Issued	260	230	293	189	38	11
Commercial Occupancy Permits Issued	18	49	86	61	66	55
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.	365,844
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			08-09 BUDGET	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Community Development Department							
Personnel							
01300100	41103	IMRF	\$ 60,467.85	\$ 65,988.57	\$ 68,443.29	\$ 74,500.00	\$ 81,800.00
01300100	41104	FICA	50,935.59	54,692.08	56,757.66	62,300.00	62,700.00
01300100	41105	Unemployment Tax	3,731.46	2,195.10	2,072.44	2,275.00	2,400.00
01300100	41106	Health Insurance	76,062.80	78,044.44	79,870.17	90,225.00	107,925.00
01300100	41110	Salaries	668,158.27	725,955.91	757,211.83	802,925.00	810,000.00
01300100	41132	Salary - Planning/Zoning	1,645.00	2,890.00	2,185.00	3,000.00	3,000.00
01300100	41140	Overtime	12,337.41	4,624.70	2,889.53	5,000.00	6,000.00
Total			\$ 873,338.38	\$ 934,390.80	\$ 969,429.92	\$ 1,040,225.00	\$ 1,073,825.00
Contractual Services							
01300100	42210	Telephone	\$ 8,302.88	\$ 6,537.64	\$ 8,502.98	\$ 9,820.00	\$ 8,300.00
01300100	42211	Natural Gas	5,052.30	4,465.43	4,493.91	3,300.00	3,300.00
01300100	42212	Electric	0.00	0.00	0.00	80.00	0.00
01300100	42230	Legal Services	9,855.00	5,125.00	17,234.25	10,000.00	15,000.00
01300100	42234	Professional Services	155,739.53	132,358.73	142,859.99	108,325.00	54,700.00
01300100	42242	Publications	2,382.77	1,229.52	683.53	3,000.00	3,000.00
01300100	42243	Printing & Advertising	5,754.34	3,961.39	2,826.88	6,800.00	6,800.00
01300100	42270	Equipment Rental	0.00	162.40	0.00	0.00	0.00
Total			\$ 187,086.82	\$ 153,840.11	\$ 176,601.54	\$ 141,325.00	\$ 91,100.00
Supplies & Materials							
01300100	43308	Office Supplies	\$ 4,185.84	\$ 4,561.20	\$ 4,162.85	\$ 4,000.00	\$ 4,100.00
01300100	43317	Postage	2,500.61	3,276.75	3,613.36	4,000.00	4,000.00
01300100	43319	Building Supplies	2,583.07	4,427.20	0.00	0.00	0.00
01300100	43320	Tools, Equipment & Supplies	2,810.34	165.73	1,202.95	2,000.00	2,000.00
01300100	43332	Office Furniture & Equipment	13,246.12	7,450.94	14,365.36	7,100.00	12,400.00
01300100	43340	Fuel	8,165.49	8,718.45	10,052.02	9,690.00	6,325.00
01300100	43362	Public Art	0.00	1,534.18	7,460.88	14,000.00	14,000.00
Total			\$ 33,491.47	\$ 30,134.45	\$ 40,857.42	\$ 40,790.00	\$ 42,825.00
Maintenance							
01300100	44420	Vehicle Maintenance(S)	\$ 15,239.96	\$ 14,851.15	\$ 10,597.25	\$ 19,820.00	\$ 14,780.00
01300100	44423	Building Services (S)	12,216.55	7,764.68	40,849.78	47,500.00	41,670.00
01300100	44424	Grounds Maintenance (S)	1,807.61	1,787.72	1,788.16	0.00	0.00
01300100	44426	Office Equipment Maintenance	639.29	5,099.85	6,875.55	3,550.00	7,000.00
Total			\$ 29,903.41	\$ 29,503.40	\$ 60,110.74	\$ 70,870.00	\$ 63,450.00
Capital Expenditures							
01300100	45590	Capital Purchase	\$ 41,458.00	\$ 18,038.00	\$ 34,400.00	\$ 44,750.00	\$ -
Total			\$ 41,458.00	\$ 18,038.00	\$ 34,400.00	\$ 44,750.00	\$ -
Other Charges							
01300100	47710	Economic Development	\$ 8,007.43	\$ 36,113.99	\$ 62,917.33	\$ 28,000.00	\$ 10,000.00
01300100	47740	Travel/Training/Dues	9,464.90	10,174.04	12,309.31	15,710.00	15,000.00
01300100	47750	Commission Support Material	42.36	76.77	308.60	300.00	300.00
01300100	47760	Uniforms & Safety Items	997.12	998.59	1,167.49	1,500.00	1,500.00
Total			\$ 18,511.81	\$ 47,363.39	\$ 76,702.73	\$ 45,510.00	\$ 26,800.00
Community Development Total			\$ 1,183,789.89	\$ 1,213,270.15	\$ 1,358,102.35	\$ 1,383,470.00	\$ 1,298,000.00

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



THIS PAGE INTENTIONALLY LEFT BLANK.

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. 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 a 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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
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	0	0	0
Building Maintenance Assistant* (previously Custodian)	1	1	0	0	0
Maintenance Worker 1	1	1	1	1	1
Stock Coordinator**	½	½	½	0	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	7 ½	7	7
Total Part-Time Employees	2	2	2	2	2
Total Employees	11 ½	11 ½	9 ½	9	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).

FY 2008-2009 Accomplishments

- Purchased a flat panel TV with a PC link for the Public Works conference room.
- Purchased a large-format scanner to be utilized by staff at public works for archiving and generating engineering plans electronically.
- Completed the 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 American Public Works Association (APWA).
- Upgraded the reception area and front storage office to a more usable and staff friendly space. With the conversion to electronic filing, we have now eliminated several filing cabinets and made this area a more formalized staff mail section, including work areas for staff using the multi-functional copy device and the scanning equipment.
- 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.

- Conducted training of staff in Personal Protective Equipment, Confined Space Entry, Fall Protection and other OSHA-required regulations.
- Purchased and installed three picnic benches for the outdoor employee lunch area so that the crews can enjoy lunch outside in clement weather.
- Purchased and installed 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 providing a place for employees to sit during breaks or lunch.

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.
- Replace laptops for the GIS assistant and the PW Secretary.
- Replace GPS equipment to facilitate further collection of Village assets.

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.
- Improve service to our residents by continuing to affect change in our work forces so that extraordinary public service in Algonquin becomes second nature.
- Continue the Self Assessment process as outlined by the APWA for better efficiency and effectiveness throughout public works.

Departmental Performance Indicators and Statistics

Item	# Completed in 2002	# Completed in 2003	# Completed in 2004	# Completed in 2005	# Completed In 2006	# Completed In 2007	# Completed in 2008
PW Project Engineering Reviews	16	12	9	5	7	5	3
Developer Engineering Reviews	18	22	27	12	15	17	10
Site Development Permits Issued	15	17	24	9	9	13	9

EXPENDITURES

Public Works Administration

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	Dept. Proposed	Board Approved
Public Works Administration							
Personnel							
01400300	41103	IMRF	\$ 39,590.05	\$ 42,759.17	\$ 38,627.45	\$ 37,475.00	\$ 41,750.00
01400300	41104	FICA	33,879.08	35,332.63	32,658.54	31,000.00	32,590.00
01400300	41105	Unemployment Tax	2,824.17	1,601.58	1,322.26	2,000.00	1,500.00
01400300	41106	Health Insurance	54,007.64	49,817.12	30,794.37	31,450.00	32,600.00
01400300	41110	Salaries	436,318.58	466,667.36	427,419.12	395,700.00	415,700.00
01400300	41140	Overtime	22,675.21	18,268.04	12,726.83	10,500.00	9,000.00
Total			\$ 589,294.73	\$ 614,445.90	\$ 543,548.57	\$ 508,125.00	\$ 533,140.00
Contractual Services							
01400300	42210	Telephone	\$ 7,787.22	\$ 6,574.23	\$ 8,039.83	\$ 7,030.00	\$ 6,710.00
01400300	42211	Natural Gas	6,610.83	5,000.04	7,618.73	6,000.00	6,000.00
01400300	42212	Electric	0.00	0.00	0.00	0.00	0.00
01400300	42230	Legal Services	4,510.00	9,257.50	4,501.25	8,500.00	7,000.00
01400300	42232	Engineering Services	0.00	4,041.00	1,355.00	1,000.00	1,000.00
01400300	42234	Professional Services	2,294.70	3,961.16	4,021.22	5,850.00	4,100.00
01400300	42242	Publications	597.01	682.96	549.05	630.00	530.00
01400300	42243	Printing & Advertising	481.68	380.14	171.88	4,250.00	2,250.00
01400300	42260	Physical Exams	0.00	0.00	0.00	500.00	400.00
01400300	42270	Equipment Rental	111.24	113.51	421.20	385.00	150.00
01400300	42280	Building Services	119,075.22	125,523.23	0.00	MOVED TO BUILDING SERVICES FUND	
01400300	42281	Grounds Services	11,984.79	11,749.85	12,010.40	MOVED TO BUILDING SERVICES FUND	
Total			\$ 153,452.69	\$ 167,283.62	\$ 38,688.56	\$ 34,145.00	\$ 28,140.00
Supplies & Materials							
01400300	43308	Office Supplies	\$ 2,878.39	\$ 1,978.39	\$ 4,494.28	\$ 3,100.00	\$ 2,600.00
01400300	43317	Postage	1,773.31	2,032.94	1,808.31	2,000.00	2,000.00
01400300	43319	Building Supplies	40,939.94	60,277.85	0.00	300.00	200.00
01400300	43320	Tools, Equipment & Supplies	6,117.39	7,219.29	3,852.00	5,500.00	1,300.00
01400300	43332	Office Furniture & Equipment	9,203.11	13,727.05	7,601.99	12,920.00	7,250.00
01400300	43340	Fuel	9,523.41	8,136.33	10,077.67	27,500.00	6,350.00
Total			\$ 70,435.55	\$ 93,371.85	\$ 27,834.25	\$ 51,320.00	\$ 19,700.00
Maintenance							
01400300	44420	Vehicle Maintenance (S)	\$ 23,191.97	\$ 11,053.26	\$ 4,585.95	\$ 8,000.00	\$ 17,360.00
01400300	44421	Equipment Maintenance (S)	95.45	1,210.65	87.28	0.00	0.00
01400300	44422	Radio Maintenance	0.00	0.00	0.00	0.00	0.00
01400300	44423	Building Services (S)	6,513.96	19,353.64	52,226.41	53,250.00	29,480.00
01400300	44424	Grounds Maintenance (S)	372.08	309.86	31.37	0.00	0.00
01400300	44426	Office Equipment Maintenance	266.81	413.92	603.34	700.00	700.00
Total			\$ 30,440.27	\$ 32,341.33	\$ 57,534.35	\$ 61,950.00	\$ 47,540.00
Capital Expenditures							
01400300	45590	Capital Purchase	\$ 46,171.85	\$ 62,045.10	\$ 9,561.00	\$ -	\$ 15,000.00
01400300	45597	Capital Lease Payments	4,740.52	0.00	0.00	0.00	0.00
Total			\$ 50,912.37	\$ 62,045.10	\$ 9,561.00	\$ -	\$ 15,000.00
Other Charges							
01400300	47740	Travel, Training & Dues	\$ 9,409.64	\$ 8,602.52	\$ 15,567.03	\$ 17,960.00	\$ 14,480.00
01400300	47760	Uniforms & Safety Items	3,647.57	3,182.96	2,657.72	2,350.00	2,400.00
Total			\$ 13,057.21	\$ 11,785.48	\$ 18,224.75	\$ 20,310.00	\$ 16,880.00
Contra Account							
01400300	47798	Grounds Services Redistribution	\$ (162,178.59)	\$ (192,287.99)	\$ (12,010.41)	\$ -	\$ -
Total			\$ (162,178.59)	\$ (192,287.99)	\$ (12,010.41)	\$ -	\$ -
Public Works Admin. Total			\$ 745,414.23	\$ 788,985.29	\$ 683,381.07	\$ 675,850.00	\$ 660,400.00

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



THIS PAGE INTENTIONALLY LEFT BLANK.

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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Street Superintendent	1	1	1	1	1
Foreman – Streets/Signage	1	2	2	2	2
Maintenance Worker II – Streets/Signage	3	2	2	2	2
Maintenance Worker I – Streets/Signage	9	9	10	10	10
Streets – Part-Time Summer	3	3	3	4	4
Total Full-Time Employees	14	14	15	15	15
Total Part-Time Employees	3	3	3	4	4
Total Employees	17	17	18	19	19

Explanation of New Positions

No new positions are requested for this fiscal year.

FY 2008-2009 Accomplishments:

- Completed street sign conversion for entire Village one year ahead of schedule.
- Completed key landscape maintenance at Grand Reserve, Stonegate Wetlands, and Compton Drive.
- Major patchwork completed on Huntington, Souwanas, Squarebarn, Hanson and Bunker Hill roads.
- Principal drainage projects completed on Pioneer, Arquilla and Fairway View roads, eliminating flooding issues which have plagued these areas for years.
- Completed all the curb work on Butterfield Drive and various concrete jobs throughout the Village.
- Accumulated and entered all sign data for the entire Village in GIS.

Budget Highlights

- Increase funding for asphalt in the MFT fund to allow for in-house grind and overlay projects such as Terrace Drive, Country Lane, Eagle Ridge and Huntington Hill at Route 31.
- Funding is provided for a power broom and sickle attachment which can be used in downtown clean-up after a snow storm; the sickle attachment can be use for weeding and de-thatching the wetlands and open space.
- Old and corroded salt dispersing equipment will begin to be replaced. Most equipment is reaching or has reached its life expectancy and should be replaced before total failure occurs.

- Lake Braewood spillway will be modified to establish a safe and efficient method of releasing water during a storm event.
- Two radar-activated speed monitoring signs will be purchased in this budget to enhance the Village's speed and traffic enforcement programs.

Future Goals and Objectives

- The Street Department will continue cleaning and inspection of all storm structures, with the ultimate goal of establishing a cycle in which structures are cleaned every four years.
- 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.
- Continue our effort to establish a sidewalk and curb repair program.
- Complete large drainage projects in areas prone to constant flooding and icing problems.

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 is 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.

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Concrete Poured	7,212 sq. ft/105 cubic yards	1500 Sq.Ft./45 cubic yards	980SqFt. Sidewalk 266 Lin. Ft curb
Asphalt Used	192 tons	762 tons	703 tons
Pipe Installed	1,200 linear feet	1,350 linear ft.	750 linear ft.
Structures Set	13	11	7
Street Light Work Orders	20	36	34
Other Work Orders	140	155	163
Striping Completed	Equivalent to 4 miles of roadway	6 miles Double Yellow & 2 Miles of white (crosswalks and stop bars)	6 miles Double Yellow, 14,600 Ft. 4" white,52 stop bars,32 crosswalks
Split Rail Fence Installed	400 linear feet	700 linear feet	1,200 installed 1,000 removed
Snow Fence Installed	6,500 linear feet	9,400 linear feet	11,000 ft.
Handicapped Signs Made and Distributed	212	576	27 @ \$625.00 acquired revenue
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	Completed all signs south of county line thus completing project

EXPENDITURES

Public Works - Streets Division

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Streets Department							
Personnel							
01500300	41103	IMRF	\$ 57,527.90	\$ 64,347.51	\$ 73,524.55	\$ 81,575.00	\$ 86,775.00
01500300	41104	FICA	50,066.09	54,121.67	61,941.83	68,600.00	67,375.00
01500300	41105	Unemployment Tax	4,215.69	2,671.59	2,523.04	3,000.00	2,800.00
01500300	41106	Health Insurance	119,322.63	155,191.41	158,859.37	173,750.00	181,600.00
01500300	41110	Salaries	635,119.86	679,144.61	726,914.12	858,500.00	831,000.00
01500300	41140	Overtime	35,516.24	47,454.43	102,996.74	42,600.00	50,000.00
Total			\$ 901,768.41	\$ 1,002,931.22	\$ 1,126,759.65	\$ 1,228,025.00	\$ 1,219,550.00
Contractual Services							
01500300	42210	Telephone	\$ 4,608.75	\$ 4,174.93	\$ 4,976.96	\$ 4,605.00	\$ 6,280.00
01500300	42211	Natural Gas	6,760.75	6,503.72	9,780.06	7,000.00	7,000.00
01500300	42212	Electric	364,645.16	372,584.05	397,585.68	415,000.00	439,000.00
01500300	42230	Legal Services	0.00	0.00	0.00	1,000.00	1,000.00
01500300	42232	Engineering Services	14,622.59	3,342.50	7,894.98	12,000.00	3,000.00
01500300	42234	Professional Services	10,048.82	13,578.75	17,159.98	9,935.00	17,760.00
01500300	42236	Insurance Claims	1,238.79	0.00	0.00	0.00	0.00
01500300	42242	Publications	24.00	96.34	0.00	400.00	200.00
01500300	42243	Printing & Advertising	1,225.35	479.84	510.30	4,150.00	1,150.00
01500300	42260	Physical Exams	97.30	0.00	0.00	385.00	400.00
01500300	42264	Snow Removal	6,048.08	3,260.52	726.77	3,500.00	3,500.00
01500300	42270	Equipment Rental	3,640.83	7,312.79	1,401.38	1,600.00	2,350.00
Total			\$ 412,960.42	\$ 411,333.44	\$ 440,036.11	\$ 459,575.00	\$ 481,640.00
Supplies & Materials							
01500300	43308	Office Supplies	\$ 1,155.22	\$ 1,397.79	\$ 535.05	1,000.00	\$ 500.00
01500300	43309	Materials	33,125.61	58,351.75	49,493.35	57,200.00	34,300.00
01500300	43317	Postage	25.00	16.32	0.00	50.00	100.00
01500300	43319	Building Supplies	4,474.24	5,454.58	503.00	500.00	200.00
01500300	43320	Tools, Equipment & Supplies	14,241.66	25,522.89	46,428.81	47,340.00	41,500.00
01500300	43332	Office Furniture & Equipment	3,477.87	0.00	0.00	6,500.00	7,100.00
01500300	43340	Fuel	43,405.12	61,661.95	97,164.59	45,810.00	82,250.00
01500300	43366	Sign Program	32,924.43	35,668.19	37,675.67	37,700.00	25,000.00
01500300	43370	Infrastructure Maintenance	10,591.44	0.00	0.00	0.00	0.00
Total			\$ 143,420.59	\$ 188,073.47	\$ 231,800.47	\$ 196,100.00	\$ 190,950.00
Maintenance							
01500300	44420	Vehicle Maintenance(S)	\$ 154,446.80	\$ 180,150.04	\$ 148,127.36	\$ 147,000.00	\$ 155,900.00
01500300	44421	Equipment Maintenance (S)	60,598.55	72,746.42	119,059.77	59,310.00	70,960.00
01500300	44422	Radio Maintenance	631.17	0.00	0.00	0.00	0.00
01500300	44423	Building Maintenance(S)	9,624.62	10,548.49	33,208.96	67,550.00	56,900.00
01500300	44424	Grounds Maintenance (S)	194.69	1,109.24	950.62	0.00	0.00
01500300	44426	Office Equipment Maintenance	394.43	597.54	827.10	700.00	720.00
01500300	44427	Curb & Sidewalk Program	32,765.77	21,035.60	6,525.16	8,000.00	5,000.00
01500300	44428	Street Maintenance	106,226.61	35,340.75	32,906.39	22,500.00	38,500.00
01500300	44429	Street Lights	18,363.99	10,480.50	3,504.12	6,000.00	6,000.00
01500300	44430	Traffic Signal Maintenance	8,292.23	4,824.55	12,178.65	9,240.00	28,000.00
Total			\$ 391,538.86	\$ 336,833.13	\$ 357,288.13	\$ 320,300.00	\$ 361,980.00
Capital Expenditures							
01500300	45590	Capital Purchase	\$ 227,872.00	\$ 84,612.00	\$ 286,857.50	\$ 104,340.00	\$ -
01500300	45597	Capital Lease Payments	18,255.93	19,411.86	20,640.96	3,570.00	0.00
Total			\$ 246,127.93	\$ 104,023.86	\$ 307,498.46	\$ 107,910.00	\$ -
Other Charges							
01500300	47740	Travel/Training/Dues	\$ 2,519.69	\$ 2,689.83	\$ 2,455.57	\$ 4,900.00	\$ 4,230.00
01500300	47760	Uniforms & Safety Items	7,741.83	8,842.05	7,657.30	7,600.00	8,650.00
01500600	47790	Interest Expense	3,299.10	2,143.17	914.06	30.00	0.00
Total			\$ 13,560.62	\$ 13,675.05	\$ 11,026.93	\$ 12,530.00	\$ 12,880.00
Streets Total			\$ 2,109,376.83	\$ 2,056,870.17	\$ 2,474,409.75	\$ 2,324,440.00	\$ 2,267,000.00

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



THIS PAGE INTENTIONALLY LEFT BLANK.

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	2005- 2006	2006- 2007	2007- 2008	2008- 2009	2009- 2010
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	4	4	4
Maintenance Worker I – Parks and Forestry	9	9	9	9	9
Parks – Part-Time Summer	6	8	8	8	8
Total Full-Time Employees	14	14	15	15	15
Total Part-Time Employees	6	8	8	8	8
Total Employees	20	22	23	23	23

Explanation of New Positions

No new personnel will be added this fiscal year. As we continue this challenging year to assess our tasks and processes, we will work to perform with no increase in staffing.

FY 2008-2009 Accomplishments

- Completed Spella Park Phase I.
- Bid and began construction of Yellowstone Park play lot.
- Continued downtown team task consistency and expansion.
- Secured new divisional aerial lift device.
- Emerald Ash Borer program and policies were adopted and implemented.
- Full inventory of Village owned right-of-way trees was completed.

Budget Highlights

- Staffing levels will be maintained.

- Environmental accountability will be increased through open space maintenance and consideration of a carry in/carry out program at our parks and other sites.
- Replace Village Arboretum signage.
- Divisional Foreman will graduate from the Illinois Public Service Institute.
- Continue our right size/right vehicle program.
- Several capital purchases are planned to improve or maintain high customer service levels, including: purchase of more fuel-efficient vehicles for the foreman and supervisor; purchase of a brush chipper, and replacement of the Village's oldest 5-yard dump truck with a plow.

Future Goals and Objectives

- Performance assessment and refinement will be a focus.
- Customer service will continue to increase.
- Intensify implementation of the in-house training program.
- Develop phase two of Spella Park.

Departmental Performance Indicators and Statistics

Due to new inventory and data collections, figures have been changed to reflect revised totals.

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Developed Park Acreage	212.5 acres	215 acres	221 acres	154.5
Open Space with Potential for Development	193.75 acres	191.25 acres	185.25 acres	Subjective
Open Space/Detention	126 acres	126 acres	126 acres	666.5
Parkway Trees	approximately 18,500	approximately 18,500	Approximately 19,000	17,775
Park Sites	19	20	21	21
Playgrounds	16	17	18	18
Tennis Courts	7	7	9	9
Baseball Fields	13	13	13	13
Soccer Fields	12	12	12	12
Basketball Courts	11	11	12	12
# of Trees Pruned			800	2600
# of Tree Replacements			412 (100 new installations)	378
# of Arborists Certified Through the ISA			6	5

EXPENDITURES

Public Works - Parks Forestry Division

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Parks & Forestry Division							
Personnel							
01600300	41103	IMRF	\$ 56,557.12	\$ 62,744.96	\$ 68,697.33	\$ 75,700.00	\$ 82,950.00
01600300	41104	FICA	49,510.58	53,866.66	59,348.72	65,625.00	66,150.00
01600300	41105	Unemployment Tax	4,254.86	3,114.53	3,529.70	3,550.00	3,725.00
01600300	41106	Health Insurance	87,249.90	94,344.06	100,812.64	100,375.00	112,450.00
01600300	41110	Salaries	635,166.23	675,579.42	729,076.31	824,800.00	831,500.00
01600300	41140	Overtime	18,845.58	35,982.19	54,794.96	34,000.00	33,000.00
Total			\$ 851,584.27	\$ 925,631.82	\$ 1,016,259.66	\$ 1,104,050.00	\$ 1,129,775.00
Contractual Services							
01600300	42210	Telephone	\$ 4,911.90	\$ 4,626.88	\$ 5,805.41	\$ 5,680.00	\$ 7,000.00
01600300	42211	Natural Gas	8,327.11	6,189.33	9,234.33	7,300.00	7,400.00
01600300	42212	Electric	161.89	63.69	0.00	0.00	0.00
01600300	42230	Legal Service	0.00	0.00	0.00	500.00	500.00
01600300	42232	Engineering Services	5,247.87	0.00	6,593.32	500.00	500.00
01600300	42234	Professional Services	17,391.43	18,871.72	24,148.50	53,300.00	54,120.00
01600300	42242	Publications	0.00	429.55	368.07	500.00	500.00
01600300	42243	Printing & Advertising	71.35	814.53	1,922.47	4,650.00	2,795.00
01600300	42253	Community Events	5,784.26	7,166.81	6,352.13	1,500.00	1,500.00
01600300	42260	Physical Exams	0.00	0.00	735.00	385.00	400.00
01600300	42270	Equipment Rental	4,550.14	1,537.40	4,862.73	4,100.00	2,600.00
Total			\$ 46,445.95	\$ 39,699.91	\$ 60,021.96	\$ 78,415.00	\$ 77,315.00
Supplies & Materials							
01600300	43308	Office Supplies	\$ 709.72	\$ 1,023.71	\$ 469.32	\$ 500.00	\$ 300.00
01600300	43309	Materials	16,234.86	21,430.49	32,370.27	21,400.00	26,050.00
01600300	43317	Postage	16.62	8.44	24.14	50.00	50.00
01600300	43319	Building Supplies	3,545.98	6,163.68	0.00	500.00	200.00
01600300	43320	Tools, Equipment & Supplies	18,922.66	42,444.36	25,496.94	14,750.00	27,400.00
01600300	43332	Office Furniture & Equipment	3,896.03	0.00	5,399.22	0.00	7,600.00
01600300	43340	Fuel	29,867.79	35,854.57	44,778.49	29,100.00	43,280.00
01600300	43360	Park Upgrades	11,212.41	28,149.22	0.00	30,300.00	1,000.00
Total			\$ 84,406.07	\$ 135,074.47	\$ 108,538.38	\$ 96,600.00	\$ 105,880.00
Maintenance							
01600300	44402	Tree Planting	\$ 49,933.66	\$ 25,428.88	\$ 47,952.01	\$ 26,500.00	\$ 39,700.00
01600300	44403	Tree Trimming/Removal	1,400.00	0.00	1,400.00	13,000.00	3,000.00
01600300	44420	Vehicle Maintenance(S)	80,375.38	82,378.34	89,374.13	74,000.00	85,400.00
01600300	44421	Equipment Maintenance (S)	73,147.34	62,795.88	68,265.67	68,000.00	79,820.00
01600300	44422	Radio Maintenance	0.00	0.00	0.00	0.00	0.00
01600300	44423	Building Services (S)	9,707.84	11,489.04	46,429.39	69,350.00	67,460.00
01600300	44424	Grounds Maintenance (S)	181.08	16.96	15.27	0.00	0.00
01600300	44425	Maintenance-Open Space	0.00	23,140.00	15,841.12	15,000.00	15,000.00
01600300	44426	Office Equipment Maintenance	378.38	567.95	797.83	700.00	720.00
Total			\$ 215,123.68	\$ 205,817.05	\$ 270,075.42	\$ 266,550.00	\$ 291,100.00
Capital Expenditures							
01600300	45590	Capital Purchase	\$ 54,782.00	\$ 36,308.00	\$ 93,584.00	\$ 209,400.00	\$ 207,500.00
01600300	45593	Park Development	0.00	14,339.34	17,913.55	95,000.00	14,000.00
01600300	45597	Capital Lease Payment	7,622.02	8,104.63	8,617.78	1,470.00	0.00
Total			\$ 62,404.02	\$ 58,751.97	\$ 120,115.33	\$ 305,870.00	\$ 221,500.00
Transfers							
01600500	48005	Transfer to Pool	\$ 8,956.84	\$ 27,991.29	\$ 54,795.60	\$ 54,400.00	\$ 54,400.00
01600500	48006	Transfer to Park Fund	0.00	12,090.00	357,797.00	0.00	0.00
Total			\$ 8,956.84	\$ 40,081.29	\$ 412,592.60	\$ 54,400.00	\$ 54,400.00
Other Charges							
01600300	47740	Travel/Training/Dues	\$ 7,668.18	\$ 7,745.57	\$ 5,243.93	\$ 9,800.00	\$ 9,230.00
01600300	47760	Uniforms & Safety Items	7,139.96	8,413.30	8,893.19	7,300.00	8,200.00
01600600	47790	Interest Expense	1,377.43	894.77	381.64	15.00	0.00
Total			\$ 16,185.57	\$ 17,053.64	\$ 14,518.76	\$ 17,115.00	\$ 17,430.00
Parks Total			\$ 1,285,106.40	\$ 1,422,110.15	\$ 2,002,122.11	\$ 1,923,000.00	\$ 1,897,400.00

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

EXPENDITURES

Multidepartmental

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Multidepartmental							
Personnel							
01900100	43333	Computer Network	\$ 72,176.32	\$ 56,561.33	\$ 53,453.34	\$ 85,260.00	\$ 97,440.00
01900100	45590	Capital Purchase	0.00	0.00	0.00	173,750.00	146,600.00
01900100	47900	Working Capital	0.00	0.00	0.00	750,000.00	310,000.00
01900100	47910	Vehicle Replacement	0.00	0.00	0.00	257,500.00	100,000.00
01900500	48024	Transfer to Village Construction	0.00	0.00	0.00	350,000.00	100,000.00
Total			\$ 72,176.32	\$ 56,561.33	\$ 53,453.34	\$ 259,010.00	\$ 754,040.00

REVENUES

General Fund - Insurance

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
General Fund - Insurance							
01000500	36002	Interest	\$ 2,534.68	\$ 19,433.27	\$ 19,672.44	\$ 12,000.00	\$ 15,000.00
01000500	31560	Real Estate Tax	549,781.51	525,992.20	577,295.21	525,000.00	555,000.00
Insurance Fund Total			\$ 552,316.19	\$ 545,425.47	\$ 596,967.65	\$ 537,000.00	\$ 570,000.00

EXPENDITURES

General Fund - Insurance

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Insurance Fund							
Nondepartmental							
01900100	42234	Professional Services	\$ 4,666.59	\$ 8,237.70	\$ 6,180.19	\$ 12,000.00	\$ 8,200.00
01900100	42236	Insurance	467,582.23	495,473.99	504,692.49	525,000.00	561,800.00
01900100	47769	Miscellaneous Expense	80,000.00	(52,996.85)	0.00	0.00	0.00
Insurance Fund Total			\$ 552,248.82	\$ 450,714.84	\$ 510,872.68	\$ 537,000.00	\$ 570,000.00
Note: Professional Services includes \$ for EAP program and \$ for Hepatitis Shots. The remaining amounts are budgeted in Fund 07.							

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. The **Wastewater Treatment operation** has the primary responsibility to treat 3 million gallons of sanitary sewer flow each day. The Phase 6 improvements to the treatment plant were largely completed in December 2008, and will increase the rated treatment capacity to 5 million gallons of sanitary flow each day. The innovative biological process used at the plant will increase the hydraulic capacity of the facility as well as achieve a level of effluent quality to meet 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 preventive maintenance. This operation has also been assigned the responsibility for all JULIE utility 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, water meter data collection, and customer service.

Personnel Summary	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
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	3	3	3	3	3
Environmental Compliance Officer				1	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	21	21	22	22	22
Total Part-Time Employees	5	5	5	5	5	5
Total Employees	25	26	26	27	27	27

Explanation of New Positions

At this time, current job descriptions are under review as well as evaluation of position roles and responsibilities. In an effort to work with greater efficiency, each job task is being considered. Because we believe each of us can work more efficiently, staff size will remain the same for fiscal year 2009-2010.

FY 2008-2009 Accomplishments:

Utilities

- Four employees acquired their EPA certification. Three earned a Collection System Operators certification. The Utilities Supervisor obtained a Class 3 & 4 Wastewater Treatment Works certification.
- This department responded to thirty-four water distribution system leaks this fiscal year and repaired over 115 buffalo boxes.
- Repaired, adjusted, and/or rehabilitated 27 sanitary sewer manholes as part of our ongoing efforts to reduce inflow and infiltration (I&I) in the sanitary sewer-system. This includes excavating and repairing the manholes between Kirkland and Hanson Roads in the wetland areas.
- Serviced 143 fire hydrants (including preventative maintenance and repair).
- Operated 2,021 fire hydrants during our hydrant flushing program. (The goal is to flush each hydrant at least once per year.)
- Completed creation and installation of fire hydrant tags. This allows accurate record keeping.
- Flushed 735,911 feet of sanitary sewer main. This year totals were established to provide a base line for structuring a detailed sanitary sewer flushing program.
- Completed 13 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. We have collected data on:
 - 5,167 Buffalo boxes;
 - 2,226 Sanitary manholes;
 - 2,024 Hydrants; and
 - 1,819 Valves.
- Continued to monitor areas with the use of Flow Totes to assess 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 of art work for the Village's public art program.
- 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.
- Installed four water sample stations. This allows the operators to collect routine Environmental Protection Agency (EPA) samples in a controlled environment.
- Contracted for and completed replacement of water main under the Route 62 Bridge.

Water Treatment

- Ensured a high standard of water quality by meeting or exceeding standards set by the United States EPA or Illinois EPA.
- Employees attended a wide range of technical training sessions.
- Members of the Water Division participated in various competitions; including Amanda DeMarre in Meter Madness, and Mike Bania in a competition for the best tasting water in Kane County.
- Continued improving and enhancing the efficiency of the SCADA system.
- Pressure filters at WTP #2 received maintenance, including cleaning existing equipment and the replacement of filter media.

- Chief Operator Jason Schutz was named “Groundwater Operator of the Year” by the Illinois Potable Water Operators Association.
- Jason Schutz was elected as Secretary-Treasurer for the North Suburban Water Association.

Wastewater Treatment Facility

- Completed Phase 6 Improvements to the wastewater treatment facility. These improvements increased the hydraulic capacity of the facility from 3.00 MGD (million gallons per day) to 5.00 MGD. The expansion of the facility is the largest Public Works project in the Village’s history.
- Met the challenge to maintain a wastewater system that met EPA standards.
- Received a Certificate of Recognition for our participation and successfully complied with the EPA’s Discharge Monitoring Report Quality Assurance Study Program – the seventh consecutive year for the Village’s Laboratory Technician.
- Continued participation 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.
- Successfully installed and started up a Dystor gas holder on Digester #2 following a failure in February 2007.
- To further our base knowledge and to view the latest technologies in the field of wastewater treatment, employees attended WEFTEC ’08 (Water Environment Federation Technical Exhibition and Conference) held in Chicago.
- The division hosted a monthly meeting of the Fox Valley Operators Association.
- Our Laboratory Technician successfully obtained a Class 1 Wastewater Treatment Works certification. This certification is the highest level offered by the Illinois EPA.
- The capacity to deliver effluent was increased with the installation of a new effluent reuse station. The station was designed, installed, and placed into service by staff. To keep costs down, a spare lift station pump, control panel, and hydrant were used. The capacity of the station increased from 150 GPM (gallons per minute) to 500 GPM.
- In conjunction with the Phase 6 Improvements, much of the site work was accomplished by staff. The Street Department installed sidewalks and driveway, the Parks and Forestry Department planted approximately 80 trees and provided final grade and grass seed. Utilities assisted in clean up, rough grading, and adjustment to structures.
- The Utilities Division welcomed Cathy White as the new Environmental Compliance Coordinator.

Budget Highlights:

Utilities

- Begin to upgrade our sewer camera system with the replacement of software and hardware devices to enable us to produce images from the sewer camera directly to DVD. The advantage to DVD is it universal acceptance, ease of using the images, and eventual inclusion into our GIS program.
- Addition of a vibration meter to the employee toolbox. The handheld device allows for improved troubleshooting ability and preventive maintenance measures in our ability to measure and trend vibration in a motor or pump.
- Addition of a circuit tester for a 4-20 ma signal. The low voltage is used in level transducers, flow meters, and control circuitry. The handheld device allows for greater troubleshooting ability and serves as an added preventive maintenance measure.

Water Treatment

- Preventive maintenance is scheduled for Wells #8 and #9, both shallow wells. Maintenance includes removal and inspection of the pump and motor, video inspection and cleaning of the well screen, re-installation. This work should be scheduled every 5 to 7 years.
- Preventive maintenance is scheduled for Well #10, the deep well. Maintenance includes video inspection of the motor and pump and well casing, and cleaning as needed.

- Replacement of vehicle #815 per the Fleet Manager's Vehicle Replacement Program.

Wastewater Treatment Facility

- Replacement of the roof system on Digester #3.
- Reconstruction of Primary Clarifiers #3 and #4, including the replacement of worn high density plastic chain, sprockets, and spool bearings.
- Installation of a new level sensor for Digester #4. Information provided by the level sensor will be included into the SCADA system for monitoring and alarming.
- Redevelopment of Local Discharge limits for industrial users. Local limits are incorporated into the Pretreatment Program and must re-develop due to the capacity of the wastewater facility increasing from 3.00 MGD to 5.00 MGD.

Future Goals and Objectives:

Utilities

- Commit to the collection of data that will provide reliable and accurate information for the GIS program.
- Keep the community well informed of upcoming maintenance that may affect their daily routine.
- 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 and 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.
- Continue development of a well-organized maintenance program.
- Develop a water meter testing program to identify water meter replacements on our schedule to ensure water meters are in proper working order.

Water Treatment

- Meet or exceed all current and future standards that are established by both the United States EPA and the Illinois EPA.
- Continue to develop safe and reliable drinking water for the residential and business communities.
- Maintain a back flow prevention monitoring and inspection program.
- Strive to ensure efficient and reliable operation of each of the water treatment facilities.
- Identify additional water sources for reliable and plentiful drinking water.
- Convert phone reading equipment to radio reading equipment for the entire accounting of water meters.
- Develop a 5, 10, and 20 year strategic plan for all sites, including planned replacements and system upgrades.

Wastewater Treatment Facility

- Continue to comply with copper and phosphorous permit limits.
- Continue development of a well-organized maintenance program.
- Continued implementation of Pretreatment and Grease Abatement Programs.
- Realize production of a Class A sludge.

- Research the potential use of digester gas as fuel source for generator power, used to shave electrical usage during peak hours.
- Research alternatives for effluent reuse, such as expanding contractor use or for groundwater recharge.
- Become a “green” facility.
- Receive a nomination for “Plant of the Year.”
- Create a public education program to include presentations to local schools and site tours to various organizations.
- Develop a 5, 10, and 20 year strategic plan for all sites, included planned replacements and system upgrades.

Departmental Performance Indicators:

<u>Fiscal 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
2007/2008	1123.06 Million Gallons	1361.75 Million Gallons

Accomplishments	FY 2007- 2008	FY 2008- 2009
Water Leaks - Main Breaks	17	14
Water Leaks - Main Line Valves	2	1
Water Leaks - System	8	10
Water Leaks - Residential	4	7
Fire Hydrants - Flushed	2,490	2,021
Fire Hydrants - Painted	156	
Fire Hydrants - Repaired	167	143
Fire Hydrants - Tagged	1,565	
B-boxes - Repaired		115
JULIE Locates	400	400
GIS Collection - B-boxes		5,167
GIS Collection - Sanitary Manholes		2,226
GIS Collection - Fire Hydrants		2,024
GIS Collection - Main Line Valves		1,819
Sanitary Manhole - Repaired	22	27
Sanitary Sewer - Flushed	35,091 ft.	735,911ft.

REVENUES

Water and Sewer Operating Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water & Sewer Operating Fund							
07000400	34100	Rental Income*	\$ 41,388.23	\$ 42,869.88	\$ 55,243.63	\$ 60,000.00	\$ 64,000.00
07000400	34700	Water Fees	2,283,475.49	2,340,588.36	2,323,263.16	2,614,000.00	2,736,375.00
07000400	34710	Sewer Fees	2,147,909.75	2,206,910.74	2,156,838.68	2,441,000.00	2,525,885.00
07000400	34720	Service Charge	(15.82)	101.46	2,020.19	1,000.00	1,000.00
07000400	34730	Late Charges	55,965.13	51,674.31	53,128.12	54,000.00	60,000.00
07000400	34740	Administrative Fees	7,912.94	12,092.50	20,108.97	18,000.00	20,000.00
07000400	34820	Meter Sales	189,675.00	90,993.00	29,900.00	114,000.00	30,000.00
07000400	35010	Fines/Penalties	17,700.00	4,200.00	3,500.00	3,500.00	2,500.00
07000400	33035	Donations-Operating-W&S	3,200.00	1,090.49	45,467.91	0.00	26,000.00
07000400	37905	Sale of Surplus Property**	(33,795.00)	10,358.80	3,440.80	11,000.00	6,000.00
07000500	36001	Interest	4,782.09	5,288.11	2,747.02	2,000.00	4,900.00
07000500	36020	Interest - Illinois Funds	50.75	46.24	37.42	100.00	100.00
07000500	37900	Other Revenue	2,105.00	1,450.72	4,676.29	6,000.00	0.00
07000500	37110	Capital Contribution	0.00	105,000.00	258,212.25	225,000.00	0.00
07.39100		Transfer from Bond Reserve	11,429.51	270,578.00	0.00	0.00	0.00
07.39113		Transfer from Bond Depreciation	6,348.58	2,137.75	0.00	0.00	0.00
07.39119		Transfer from W&S Bond/Interest	0.00	61,732.00	0.00	0.00	0.00
Water & Sewer Operating Fund Subtotal			\$ 4,738,131.65	\$ 5,207,112.36	\$ 4,958,584.44	\$ 5,549,600.00	\$ 5,476,760.00
Interest & Transfers							
07000500	36030	Interest-W&S Bond and Interest	\$ 11,040.02	\$ 56,491.59	\$ 49,448.53	\$ 25,000.00	\$ 6,000.00
07000500	36031	Interest-W&S Bond Reserve	14,059.60	32,548.29	27,561.83	20,000.00	15,000.00
07000500	36032	Interest-W&S Depreciation	4,173.55	9,498.46	8,020.92	6,000.00	4,000.00
07000500	38012	Transfer from W&S Improvements	7,441,901.83	7,943,516.98	9,197,066.00	0.00	0.00
Interest & Transfers Subtotal			\$ 7,471,175.00	\$ 8,042,055.32	\$ 9,282,097.28	\$ 51,000.00	\$ 25,000.00
Water & Sewer Operating Fund Total			\$ 12,209,306.65	\$ 13,249,167.68	\$ 14,240,681.72	\$ 5,600,600.00	\$ 5,501,760.00
Actual figures have been adjusted, per auditor.							
* Accounts for rental from Foresite Wireless and PrimeCo/US Cellular for tower rental fees.							
**The sale of surplus property is generated from the sale of vehicles replaced. Vehicle #812 is anticipated to be replaced.							
Funds 8, 10, and 11 were collapsed into this fund for the fiscal year ending 2010. Thus, the Interest line items are new, and the transfers will be phased out.							

EXPENDITURES

Water and Sewer Operating Fund

TOTALS

			ACTUAL DOLLARS			08-09 BUDGET	2009-2010 Budget
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water and Sewer Operating Fund							
07700400		Water Division Total	\$ 1,951,946.03	\$ 2,115,082.68	\$ 2,255,992.41	\$ 2,699,960.00	\$ 2,533,400.00
07800400		Sewer Division Total	1,764,795.14	1,884,893.27	1,909,554.64	2,319,910.00	2,425,360.00
07080400	46680	Bond Principal Payment	365,000.00	390,000.00	430,000.00	405,000.00	460,000.00
07080400	46681	Bond Interest Expense	189,738.78	577,692.43	469,594.69	70,800.00	55,000.00
07080400	46682	Bond Fees	428.00	802.50	802.50	0.00	3,000.00
07800400	47785	Depreciation Expense	2,915,484.00	2,922,611.00	2,910,577.00	0.00	0.00
07800500	48012	Transfer to W&S I&C Fund	0.00	0.00	0.00	0.00	25,000.00
Total			\$ 7,187,391.95	\$ 7,891,081.88	\$ 7,976,521.24	\$ 5,495,670.00	\$ 5,501,760.00
Please note that Fund 08, the Water & Sewer Bond and Interest Fund, was collapsed into this fund beginning in the 2009-2010 fiscal year.							
The Depreciation Expense, which is an adjustment made by the auditors each year, has been moved from the Sewer Division budget to this							

EXPENDITURES

Public Works - Water Division

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water and Sewer Operating Fund							
Personnel							
07700400	41103	IMRF	\$ 59,334.00	\$ 70,804.46	\$ 74,093.12	\$ 83,950.00	\$ 85,000.00
07700400	41104	FICA	50,644.52	59,162.68	61,598.93	69,700.00	65,500.00
07700400	41105	Unemployment Tax	3,893.04	2,839.86	2,410.90	2,770.00	3,500.00
07700400	41106	Health Insurance	96,869.83	116,313.44	119,050.72	134,050.00	128,500.00
07700400	41110	Salaries	653,084.59	762,136.30	793,810.43	890,000.00	823,500.00
07700400	41140	Overtime	29,882.88	34,371.97	53,878.73	37,000.00	35,000.00
Total			\$ 893,708.86	\$ 1,045,628.71	\$ 1,104,842.83	\$ 1,217,470.00	\$ 1,141,000.00
Contractual Services							
07700400	42210	Telephone	\$ 4,964.12	\$ 4,857.05	\$ 6,134.75	\$ 5,645.00	\$ 8,380.00
07700400	42211	Natural Gas	32,410.98	32,674.51	48,439.44	33,050.00	41,700.00
07700400	42212	Electric	246,740.60	230,350.97	318,569.05	354,625.00	344,200.00
07700400	42215	Alarm Lines	0.00	0.00	633.00	635.00	650.00
07700400	42225	Bank Processing Fees	8,993.92	10,856.70	14,617.51	15,600.00	16,400.00
07700400	42230	Legal Services	3,748.93	0.00	276.40	4,000.00	2,000.00
07700400	42231	Audit Services	2,932.50	3,021.75	2,795.44	4,000.00	4,400.00
07700400	42232	Engineering Services	4,028.45	3,146.25	0.00	14,000.00	4,000.00
07700400	42234	Professional Services	59,817.35	75,395.04	94,204.32	97,115.00	106,800.00
07700400	42236	Insurance	75,361.39	84,799.74	81,574.01	80,625.00	90,000.00
07700400	42242	Publications	1,048.57	1,679.55	661.00	1,550.00	2,380.00
07700400	42243	Printing & Advertising	9,680.54	6,843.50	8,745.77	9,350.00	7,600.00
07700400	42260	Physical Exams	322.93	0.00	0.00	385.00	400.00
07700400	42270	Equipment Rental	2,977.72	1,211.48	1,216.42	2,600.00	2,500.00
Total			\$ 453,028.00	\$ 454,836.54	\$ 577,867.11	\$ 622,960.00	\$ 631,410.00
Supplies & Materials							
07700400	43308	Office Supplies	\$ 1,728.09	\$ 1,959.11	\$ 819.69	\$ 1,800.00	\$ 700.00
07700400	43309	Materials	3,455.84	9,855.72	6,131.14	16,770.00	17,170.00
07700400	43317	Postage	24,457.69	28,215.42	23,101.28	28,000.00	27,200.00
07700400	43319	Building Supplies	4,658.89	8,336.58	5.78	500.00	500.00
07700400	43320	Tools, Equipment & Supplies	22,143.46	24,259.30	8,587.66	16,895.00	14,840.00
07700400	43332	Office Furniture & Equipment	4,836.90	7,066.77	3,702.30	26,700.00	13,150.00
07700400	43340	Fuel	25,219.93	26,461.51	25,840.46	43,145.00	18,900.00
07700400	43342	Chemicals	148,738.76	135,754.58	149,760.22	163,100.00	189,600.00
07700400	43345	Lab Supplies	4,412.40	4,080.79	6,397.60	8,050.00	7,850.00
07700400	43348	Meters & Meter Supplies	147,383.20	90,019.95	84,773.38	83,190.00	58,190.00
Total			\$ 387,035.16	\$ 336,009.73	\$ 309,119.51	\$ 388,150.00	\$ 348,100.00
Maintenance							
07700400	44410	Booster Station	\$ 22,063.58	\$ 21,478.76	\$ 8,692.74	\$ 22,350.00	\$ 20,930.00
07700400	44411	Maintenance Storage Facility	12,349.72	14,311.98	12,533.80	10,945.00	9,580.00
07700400	44412	Treatment Facility	23,625.98	35,561.91	26,371.07	39,530.00	20,040.00
07700400	44415	Distribution System	33,701.05	105,194.01	23,960.12	44,250.00	45,050.00
07700400	44418	Wells	44,345.29	19,450.12	41,720.08	145,245.00	130,830.00
07700400	44420	Vehicle Maintenance (S)	37,320.81	37,740.38	25,947.04	38,000.00	36,200.00
07700400	44421	Equipment Maintenance (S)	4,759.07	4,938.59	14,302.65	33,000.00	37,590.00
07700400	44422	Radio Maintenance	0.00	0.00	0.00	200.00	0.00
07700400	44423	Building Services (R)	11,441.70	12,767.80	43,719.60	79,900.00	71,400.00
07700400	44424	Grounds Maintenance (R)	12,410.84	11,970.44	8,219.42	0.00	0.00
07700400	44426	Office Equipment Maintenance	394.42	597.44	827.10	800.00	920.00
Total			\$ 202,412.46	\$ 264,011.43	\$ 206,293.62	\$ 414,220.00	\$ 372,540.00
Capital Expenditures							
07700400	45590	Capital Purchase	0.00	0.00	0.17	39,000.00	21,000.00
Total			\$ -	\$ -	\$ 0.17	\$ 39,000.00	\$ 21,000.00
Other Charges							
07700400	47740	Travel/Training/Dues	\$ 7,998.26	\$ 7,219.74	\$ 49,934.94	\$ 11,160.00	\$ 11,550.00
07700400	47760	Uniforms & Safety Items	7,763.29	7,376.53	7,934.23	7,000.00	7,800.00
Total			\$ 15,761.55	\$ 14,596.27	\$ 57,869.17	\$ 18,160.00	\$ 19,350.00
Water Total			\$ 1,951,946.03	\$ 2,115,082.68	\$ 2,255,992.41	\$ 2,699,960.00	\$ 2,533,400.00

EXPENDITURES

Public Works - Sewer Division

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water and Sewer Operating Fund							
Personnel							
07800400	41103	IMRF	\$ 57,148.26	\$ 60,854.69	\$ 64,341.73	\$ 78,625.00	\$ 83,300.00
07800400	41104	FICA	48,279.13	51,153.72	53,450.74	65,200.00	64,300.00
07800400	41105	Unemployment Tax	3,689.74	2,638.35	2,351.38	2,475.00	3,250.00
07800400	41106	Health Insurance	83,897.66	88,348.62	103,969.27	105,100.00	114,550.00
07800400	41110	Salaries*	624,805.40	658,000.48	688,419.58	829,000.00	808,000.00
07800400	41140	Overtime	29,793.31	32,568.48	46,065.13	36,400.00	37,000.00
Total			\$ 847,613.50	\$ 893,564.34	\$ 958,597.83	\$ 1,116,800.00	\$ 1,110,400.00
Contractual Services							
07800400	42210	Telephone	\$ 5,419.19	\$ 8,016.07	\$ 10,042.12	\$ 8,335.00	\$ 10,910.00
07800400	42211	Natural Gas	19,546.83	20,251.27	24,602.62	27,200.00	22,200.00
07800400	42212	Electric	200,855.46	209,117.39	264,397.04	200,990.00	335,550.00
07800400	42215	Alarm Lines	633.00	633.00	0.00	1,425.00	1,300.00
07800400	42225	Bank Processing Fees	8,993.88	10,856.74	14,617.45	15,600.00	16,400.00
07800400	42230	Legal Services	3,748.90	2,380.00	2,048.13	4,000.00	3,000.00
07800400	42231	Audit Services	2,932.50	3,021.75	2,795.43	4,000.00	4,400.00
07800400	42232	Engineering Services	8,356.06	29,862.63	31,776.20	9,000.00	4,000.00
07800400	42234	Professional Services	58,326.67	67,009.64	63,174.40	104,590.00	92,000.00
07800400	42236	Insurance	69,764.99	74,998.82	72,276.04	74,875.00	80,000.00
07800400	42242	Publications	709.92	807.20	553.57	1,600.00	2,200.00
07800400	42243	Printing & Advertising	5,674.97	3,299.12	4,899.76	5,600.00	3,800.00
07800400	42260	Physical Exams	139.17	0.00	183.75	385.00	400.00
07800400	42262	Sludge Removal	57,737.00	107,442.07	45,918.77	65,000.00	68,500.00
07800400	42270	Equipment Rental	3,402.37	6,368.13	7,379.59	2,600.00	3,500.00
07800400	42272	Lease Payments	0.00	0.00	0.00	0.00	3,220.00
Total			\$ 446,240.91	\$ 544,063.83	\$ 544,664.87	\$ 525,200.00	\$ 651,380.00
Supplies & Materials							
07800400	43308	Office Supplies	\$ 986.26	\$ 1,454.09	\$ 900.39	\$ 1,500.00	\$ 700.00
07800400	43309	Materials	4,423.60	15,245.68	10,874.98	13,200.00	13,700.00
07800400	43317	Postage	22,833.93	22,524.88	21,973.57	25,000.00	25,250.00
07800400	43319	Building Supplies	4,614.32	5,991.62	2,091.09	1,000.00	1,000.00
07800400	43320	Tools, Equipment & Supplies	25,011.20	28,041.11	20,702.21	20,585.00	23,090.00
07800400	43332	Office Furniture & Equipment	7,351.84	6,631.72	6,810.91	26,500.00	15,100.00
07800400	43340	Fuel	16,717.15	18,676.33	33,648.58	18,535.00	17,800.00
07800400	43342	Chemicals	66,774.01	64,428.18	49,238.05	84,500.00	103,000.00
07800400	43345	Lab Supplies	3,739.12	3,122.86	3,235.85	4,100.00	6,550.00
07800400	43348	Meters & Meter Supplies*	147,411.67	90,010.84	84,773.28	83,190.00	58,190.00
Total			\$ 299,863.10	\$ 256,127.31	\$ 234,248.91	\$ 278,110.00	\$ 264,380.00
Maintenance							
07800400	44412	Treatment Facility	\$ 53,705.21	\$ 49,279.94	\$ 32,420.24	\$ 120,900.00	\$ 154,200.00
07800400	44414	Lift Station Maintenance	14,515.52	30,233.91	27,403.16	36,975.00	16,780.00
07800400	44416	Collection System Maintenance	2,196.22	14,125.54	14,418.75	14,500.00	14,500.00
07800400	44420	Vehicle Maintenance (S)	40,048.99	34,452.97	30,531.77	53,425.00	47,750.00
07800400	44421	Equipment Maintenance (S)	21,519.37	31,050.24	18,590.46	39,000.00	38,120.00
07800400	44422	Radio Maintenance	0.00	0.00	0.00	200.00	0.00
07800400	44423	Building Services (R)	14,030.38	18,217.58	29,053.19	64,490.00	65,550.00
07800400	44424	Grounds Maintenance (R)	7,834.90	15.50	301.45	0.00	0.00
07800400	44426	Office Equipment Maintenance	378.31	567.86	1,507.01	800.00	1,020.00
Total			\$ 154,228.90	\$ 177,943.54	\$ 154,226.03	\$ 330,290.00	\$ 337,920.00
Capital Expenditures							
07800400	45590	Capital Purchase	\$ -	\$ -	\$ -	\$ 49,000.00	\$ 42,000.00
Total			\$ -	\$ -	\$ -	\$ 49,000.00	\$ 42,000.00
Other Charges							
07800400	47740	Travel/Training/Dues	\$ 7,102.83	\$ 4,782.58	\$ 8,635.52	\$ 12,810.00	\$ 11,380.00
07800400	47760	Uniforms & Safety Items	9,745.90	8,411.67	9,181.48	7,700.00	7,900.00
Total			\$ 16,848.73	\$ 13,194.25	\$ 17,817.00	\$ 20,510.00	\$ 19,280.00
Sewer Total			\$ 1,764,795.14	\$ 1,884,893.27	\$ 1,909,554.64	\$ 2,319,910.00	\$ 2,425,360.00



THIS PAGE INTENTIONALLY LEFT BLANK.

Public Works Department Internal Services Division

Department/Program Description

Internal Services Division has completed its second year operating independently as an Internal Service Fund, consolidating oversight of both fleet and facilities and serving internal customers. The Internal Services Division is responsible for nearly 300 pieces of vehicle and equipment assets as well as direct care of seven primary municipal facilities and 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	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Internal Services Supt.*	0	1	.5	.5	.5
Senior Fleet Mechanic	1	1	1	1	1
Stock Coordinator*	.5	.5	.5	.5	.5
Fleet Mechanic	1	1	2	2	2
Service Technician	1	1	0	1	1
Total Full-Time Employees	3.5	4.5	4	5	5
Total Part- Time Employees	0	0	0	0	0
Total Employees	3.5	4.5	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.*

Personnel Summary Building Services	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Internal Services Supt.*	0	0	.5	.5	.5
Senior Facility Technician	0	0	1	1	1
Stock Coordinator*	0	0	0	.5	.5
Facility Technician (MW II)	0	0	1	1	1
Service Technician (MW I)	0	0	1	1	1
Total Full-Time Employees	0	0	3.5	4	4
Total Seasonal Employees	0	0	1	1	0
Total Employees	0	0	4.5	5	4

**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

No new positions are proposed for fiscal year 2009-2010.

FY 2008-2009 Accomplishments

- Successfully completed facility wiring and instillation of remote door access for Historic Village Hall (HVH), Village Hall (VH), and the Public Works (PW) facility, saving thousands of dollars in outsourced installation costs and markup of vendor provided parts.
- Integrated PW HVAC control system through mechanical controls as well as to control chillers and heat systems to reduce energy use and provide stable climate control.
- Provided service to pool operations for uninterrupted operation
- Nearing completion of e-mail alert system for facility system failures as well as vehicle system failures in both facilities and fleet operations.
- Disassembled and reassembled Police Station for installation of new porcelain and VCT flooring throughout.
- Cleaned and seal coated the PW facility parking lot.
- Upfitted and launched GPS tracking system in eleven municipal vehicles.
- Maintained A.S.E. Blue seal certification in fleet operations.
- Nominated to 100 Best Fleet in North America for the 2nd straight year.
- Manufactured and installed gate mechanisms for the PW facility to save thousands in outsourced labor and parts costs.
- Launched a routine and ongoing preventative maintenance (PM) system for facilities mechanicals and nearly eliminated any mechanical system failures.
- Launched online training for Chrysler vehicles. All service technicians have received core level on-line training at work.
- Migrated to the new MUNIS financial system for fleet operations.
- Reduced Building overtime to 36% spent at mid season and Fleet overtime at 10.5% at mid season
- Despite record setting fuel prices, fuel budget is only 17.3% over and with recent market corrections appear to be falling back in line.
- Both budgets are within 2.9% of budgeted spending.
- Fleet-scheduled maintenance is at 95% with less than 1% break down.
- Generator services have successfully moved to an in-house service, saving the Village of Algonquin thousands in outsourced costs.

Future Goals and Objectives

- Complete building access and security system access.
- Train new personnel in Computerized Fleet Analysis (CFA) software as well as building controls.
- Conduct data collection to refine building operations, and develop a five-year plan for building lifecycles.
- Improve role clarity for work force.
- Explore with great intensity an alternative energy plan that integrates many possible solutions.
- Deploy more cost effective solutions to continue safeguarding and monitoring of Village-owned assets with minimal expense.

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	\$668,572.50
2008/2009	305	2024	5002	\$789,360.00*

**Statistics presented for 2008/2009 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*
2008/2009	28	1968	3602	\$689,055.84

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

REVENUES

Vehicle Maintenance Service Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Vehicle Maintenance Service Fund							
29900000	34900	Maintenance Billings	\$ 674,265.51	\$ 704,289.63	\$ 694,887.83	\$ 751,600.00	\$ 774,600.00
29900000	34910	Warranty Billings	0.00	0.00	2,454.54	0.00	0.00
29900000	34920	Fuel	224,965.93	260,674.95	336,485.88	276,500.00	263,400.00
29900000	34921	Fire District Fuel	43,320.61	45,617.48	63,066.00	46,500.00	57,250.00
29900000	37905	Sale of Surplus Property	58.75	504.56	556.60	0.00	0.00
Veh. Maint. Service Fund Total			\$ 942,610.80	\$ 1,011,086.62	\$ 1,097,450.85	\$ 1,074,600.00	\$ 1,095,250.00

EXPENDITURES

Vehicle Maintenance Service Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Vehicle Maintenance Service Fund							
Personnel							
29900000	41103	IMRF	\$ 20,332.77	\$ 22,780.49	\$ 17,833.63	\$ 25,350.00	\$ 27,800.00
29900000	41104	FICA	17,210.70	18,868.76	14,782.11	21,000.00	20,575.00
29900000	41105	Unemployment Tax	1,508.39	936.61	571.85	775.00	775.00
29900000	41106	Health Insurance	26,299.08	47,009.21	46,575.92	62,525.00	52,000.00
29900000	41110	Salaries	214,368.56	242,285.24	187,952.96	264,500.00	258,000.00
29900000	41140	Overtime	12,222.71	9,518.27	13,196.17	9,000.00	9,000.00
Total			\$ 291,942.21	\$ 341,398.58	\$ 280,912.64	\$ 383,150.00	\$ 368,150.00
Contractual Services							
29900000	42210	Telephone	\$ 3,263.13	\$ 3,765.92	\$ 3,845.15	\$ 3,550.00	\$ 5,020.00
29900000	42211	Natural Gas	7,970.07	7,142.88	7,645.80	10,500.00	11,000.00
29900000	42234	Professional Services	4,182.04	4,217.91	3,289.75	7,000.00	8,900.00
29900000	42242	Publications	1,144.52	1,983.38	547.49	5,450.00	6,600.00
29900000	42243	Printing & Advertising	268.45	221.84	6,316.32	1,140.00	760.00
29900000	42260	Physical Exams	0.00	0.00	183.75	350.00	400.00
29900000	42270	Equipment Rental	828.97	742.27	934.43	1,760.00	1,550.00
Total			\$ 17,657.18	\$ 18,074.20	\$ 22,762.69	\$ 29,750.00	\$ 34,230.00
Supplies & Materials							
29900000	43308	Office Supplies	\$ 1,128.38	\$ 2,621.52	\$ 517.33	\$ 600.00	\$ 600.00
29900000	43317	Postage	88.07	57.17	21.80	200.00	200.00
29900000	43319	Building Supplies	6,388.36	5,815.52	2,455.34	100.00	100.00
29900000	43320	Tools, Equipment & Supplies	20,919.06	9,842.59	16,640.42	7,000.00	10,200.00
29900000	43332	Office Furniture & Equipment	1,849.00	9,161.51	6,315.03	1,600.00	2,275.00
29900000	43340	Fuel	3,449.50	4,932.69	11,455.99	8,500.00	12,000.00
29900000	43350	Fleet Parts/Fluids	203,859.53	266,318.31	325,236.66	214,300.00	229,600.00
29900000	43351	Fuel - Cost of Sales	256,524.94	300,156.70	410,887.00	323,000.00	316,250.00
Total			\$ 494,206.84	\$ 598,906.01	\$ 773,529.57	\$ 555,300.00	\$ 571,225.00
Maintenance							
29900000	44420	Vehicle Maintenance	\$ 4,426.45	\$ 7,647.87	\$ 9,473.21	\$ 5,000.00	\$ 6,500.00
29900000	44421	Equipment Maintenance	3,963.70	3,625.91	16,259.49	4,000.00	3,500.00
29900000	44423	Building Services (S)	10,842.86	21,373.83	15,800.05	48,620.00	56,950.00
29900000	44424	Grounds Maintenance ®	0.00	0.00	0.00	210.00	645.00
29900000	44426	Office Equipment Maintenance	722.63	886.35	638.01	720.00	700.00
29900000	44440	Outsourced Vehicle & Equip. Maint.	56,264.85	34,867.20	37,091.10	31,460.00	38,000.00
Total			\$ 76,220.49	\$ 68,401.16	\$ 79,261.86	\$ 90,010.00	\$ 106,295.00
Capital Expenditures							
29900000	45590	Capital Purchase	\$ 47,014.00	\$ -	\$ 13,251.50	\$ -	\$ -
Total			\$ 47,014.00	\$ -	\$ 13,251.50	\$ -	\$ -
Other Charges							
29900000	47740	Travel, Training & Dues	\$ 6,683.61	\$ 5,771.56	\$ 8,587.56	\$ 9,500.00	\$ 8,500.00
29900000	47760	Uniforms & Safety Items	6,087.31	7,315.78	7,099.50	6,890.00	6,850.00
29900000	47775	Fuel Inventory Variance	11,761.61	5,260.44	(11,335.12)	0.00	0.00
29900000	47776	Parts/Fluid Inventory Variance	(8,962.45)	(34,041.11)	(76,619.35)	0.00	0.00
Total			\$ 15,570.08	\$ (15,693.33)	\$ (72,267.41)	\$ 16,390.00	\$ 15,350.00
Vehicle Maintenance Service Fund Total			\$ 942,610.80	\$ 1,011,086.62	\$ 1,097,450.85	\$ 1,074,600.00	\$ 1,095,250.00

REVENUES

Building Services Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2005	4/30/2006	4/30/2008	4/30/2009	Board Approved
Building Services Fund							
28900000	34900	Building Services Billings	\$ -	\$ -	\$ 479,833.31	\$ 777,700.00	\$ 669,900.00
Building Services Fund Total			\$ -	\$ -	\$ 479,833.31	\$ 777,700.00	\$ 669,900.00

EXPENDITURES

Building Service Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Building Service Fund							
Personnel							
28900000	41103	IMRF			\$ 15,403.29	\$ 23,325.00	\$ 24,250.00
28900000	41104	FICA			13,276.95	13,050.00	12,600.00
28900000	41105	Unemployment Tax			644.18	450.00	400.00
28900000	41106	Health Insurance			20,554.70	30,600.00	32,190.00
28900000	41110	Salaries			169,625.85	245,750.00	222,900.00
28900000	41140	Overtime			9,660.28	10,000.00	10,000.00
Total			\$ -	\$ -	\$ 229,165.25	\$ 323,175.00	\$ 302,340.00
Contractual Services							
28900000	42210	Telephone			\$ 2,209.92	\$ 2,480.00	\$ 3,770.00
28900000	42211	Natural Gas			3,238.08	7,000.00	4,200.00
28900000	42234	Professional Services			229.80	300.00	300.00
28900000	42242	Publications			0.00	850.00	600.00
28900000	42243	Printing & Advertising			87.78	460.00	760.00
28900000	42260	Physical Exams			0.00	400.00	400.00
28900000	42270	Equipment Rental			0.00	2,630.00	1,000.00
28900000	42281	Grounds Services			0.00	24,940.00	29,420.00
Total			\$ -	\$ -	\$ 5,765.58	\$ 39,060.00	\$ 40,450.00
Supplies & Materials							
28900000	43308	Office Supplies			\$ 88.85	\$ 400.00	\$ 400.00
28900000	43317	Postage			0.00	300.00	200.00
28900000	43319	Building Supplies (R)			96,586.82	76,600.00	97,600.00
28900000	43320	Tools, Equipment & Supplies			75.07	1,000.00	14,800.00
28900000	43332	Office Furniture & Equipment			0.00	1,800.00	7,180.00
28900000	43340	Fuel			2,817.73	4,000.00	3,500.00
Total			\$ -	\$ -	\$ 99,568.47	\$ 84,100.00	\$ 123,680.00
Maintenance							
28900000	44420	Vehicle Maintenance			\$ -	\$ 6,000.00	\$ 4,500.00
28900000	44421	Equipment Maintenance			0.00	2,500.00	2,500.00
28900000	44422	Radio Maintenance			0.00	200.00	0.00
28900000	44423	Building Maintenance (R)			12,978.65	0.00	0.00
28900000	44424	Grounds Maintenance (R)			0.00	250.00	645.00
28900000	44426	Office Equipment Maintenance			223.89	300.00	300.00
28900000	44445	Outsourced Building Maintenance			155,306.68	270,150.00	184,835.00
Total			\$ -	\$ -	\$ 168,509.22	\$ 279,400.00	\$ 192,780.00
Capital Expenditures							
28900000	45590	Capital Purchase	\$ -		\$ 44,924.50	\$ 41,315.00	\$ -
Total			\$ -	\$ -	\$ 44,924.50	\$ 41,315.00	\$ -
Other Charges							
28900000	47740	Travel, Training & Dues			\$ 4,350.65	\$ 8,200.00	\$ 8,200.00
28900000	47760	Uniforms & Safety Items			2,849.52	2,450.00	2,450.00
28900000	47776	Parts Cost of Sales Variance			(40,299.88)	0.00	0.00
Total			\$ -	\$ -	\$ (33,099.71)	\$ 10,650.00	\$ 10,650.00
Building Service Fund Total			\$ -	\$ -	\$ 514,833.31	\$ 777,700.00	\$ 669,900.00



THIS PAGE INTENTIONALLY LEFT BLANK.

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.

FY 2008-2009 Accomplishments

- Completion of Phase 1 engineering for Old Oak Section 2 road reconstruction project.
- Completion of Phase 1 engineering for Spring Creek Section 2 road reconstruction project.
- Completion of heat scarification road resurfacing project on Providence Drive.
- Successful management of salt usage due to high price of salt supply for a very snowy and rainy winter season.

Budget Highlights

- Complete Phase 2 engineering for Old Oak Section 2 and also substantially complete construction of this project.
- Complete Phase 2 engineering for Spring Creek Section 2.
- Begin Phase 1 engineering for Spring Creek Section 3.
- Complete the Providence and Butterfield Roads rehabilitation demonstration project by using a heat scarification method.

Future Goals and Objectives

- Use MFT funds to buy more materials since we have the equipment and manpower in house to do road resurfacing and major repairs.
- Construct current projects that have been in the design phase over the past 2 fiscal years.

Performance Indicators

Fiscal Year	Miles of Streets Improved or to be improved	Cost	% of overall streets system (per fiscal year)
2003/2004	1.98	\$1,489,250 (actual)	1.0%
2004/2005	2.14	\$1,323,895 (actual)	2.0%
2005/2006	1.05	\$850,000 (actual)	1.0%
2006/2007	0.50	\$231,000 (actual)	0.8%
2007/2008	0.65	\$908,600 (actual)	0.8%
2008/2009	0.25	\$70,000 (estimate)	0.3%
2009/2010	1.00	\$730,000 (estimate)	1.0%

REVENUES

Motor Fuel Tax Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Motor Fuel Tax Fund							
03000500	36001	Interest	\$ 1.89	\$ -	\$ -	\$ -	\$ -
03000500	36020	Interest - Illinois Funds	8,791.33	28,070.55	31,722.61	25,000.00	10,000.00
03000300	33015	MFT Allotments	844,848.37	847,893.53	850,149.83	915,000.00	842,000.00
03000500	37900	Miscellaneous Revenue*	8,365.99	0.00	0.00	0.00	0.00
Motor Fuel Tax Fund Total			\$ 862,007.58	\$ 875,964.08	\$ 881,872.44	\$ 940,000.00	\$ 852,000.00
*Miscellaneous revenue for fiscal year ending 4/30/2006 accounts for funds from the Forest Preserve District for salt.							
MFT revenues for FYE 4/30/2010 consist of allotments of \$26.31 per capita, or \$802,000, and a high growth city allotment of \$40,000.							
The balance is interest income. The current population of 30,482 is based on the special census held in summer 2007.							

EXPENDITURES

Motor Fuel Tax Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Motor Fuel Tax Fund							
Nondepartmental							
03900300	42232	Engineering/Design Services	\$ 63,645.07	\$ 28,805.17	\$ 82,980.76	\$ 140,800.00	\$ 226,190.00
03900300	43309	Materials	97,519.03	117,385.26	154,836.10	150,800.00	433,000.00
03900300	43370	Infrastructure Maintenance	651,108.51	231,103.13	826,549.63	50,000.00	730,000.00
03900300	45593	Capital Improvements	899.87	0.00	42,703.88	5,000.00	0.00
Motor Fuel Tax Fund Total			\$ 813,172.48	\$ 377,293.56	\$ 1,107,070.37	\$ 346,600.00	\$ 1,389,190.00



THIS PAGE INTENTIONALLY LEFT BLANK.

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 drainage of the roadway system. This allows us to provide natural solutions to creek maintenance issues.

FY 2008-2009 Accomplishments

- Engineering was completed for the Ratt Creek Tributary Streambank stabilization – Phase 2.
- Engineering for the final phase of the Algonquin Hills area was completed.
- Construction of Hanson Road – Phase 1 from County Line to Edgewood Drive was completed.
- Construction of the road reconstruction project in Arrowhead subdivision began.

Budget Highlights

- Construction of the Ratt Creek Tributary Naturalized Streambank stabilization – Phase 2 will occur this year which will prevent future erosion of the creek bank by the installation of naturalized plantings and well as some natural rock riffles and check dams to slow down the velocity of the water.
- Repairs to Ratt creek Tributary – Phase 1 will also occur in conjunction with the above project. Due to the flooding events in the fall of 2007, there were some failures on a portion of the creek because the naturalized plantings had not had enough time to fully establish.
- Construction of Hanson Road – Phase 2 from Edgewood to Huntington Drive will occur in this fiscal year. This is an FAU (Federal Aid Urban) project and will receive 80% federal funding for construction.
- The reconstruction of the roads in the Arrowhead subdivision was started last fiscal year. This project will be completed with this budget.
- Last fiscal year, the Village received approximately \$2,000,000 in federal money through the LAPP program. Engineering design was completed and the following streets will be re-surfaced through this project receiving 80% federal funding: Sandbloom Road from Bolz Rd. to Algonquin Rd., Square Barn Rd. from Algonquin Rd. to the Village limits, Huntington Dr. from Golden Eagle Dr. to Stonegate Rd., and Hanson Rd. from Huntington Dr. to Algonquin Rd.
- Begin engineering on STP application for reconstruction of Edgewood Road.
- Begin Phase 1 engineering for Indian Shores.
- Begin Phase 1 engineering for Royal Hill.

Future Goals and Objectives

- Fund and construct Algonquin Hills Phase 4 road project.
- Continue to program the Street Improvement Capital Project multi-year plan for continual upgrade and maintenance of Village streets.

- Work on correcting all stream erosion and major drainage problems through naturalization construction efforts.
- Explore additional funding sources for drainage correction problems.

Performance Indicators

Fiscal Year	Miles of Streets Improved or to be improved	Cost	% of overall streets system (per fiscal year)
2003/2004	1.03	\$1,363,241 (actual)	1.0%
2004/2005	0.73	\$1,554,000 (actual)	0.8%
2005/2006	0.95	\$1,700,000 (estimate)	0.9%
2006/2007	0.73	\$533,000 (actual)	0.8%
2007/2008	0.81	\$860,000 (actual)	0.7%
2008/2009	1.00	\$1,652,000 (actual)	1.0%
2009/2010	3.00	\$3,200,000 (estimate)	2.0%

REVENUES

Street Improvement Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Street Improvement Fund							
04000500	31011	Home Rule Sales Tax	\$ -	\$ 273,646.55	\$ 80,896.39	\$ 400,000.00	\$ 1,150,000.00
04000500	31190	Telecommunications Tax	482,497.81	518,768.87	550,522.24	450,000.00	575,000.00
04000500	36001	Interest	1,315.80	2,165.91	5,382.95	3,000.00	20,000.00
04000500	36020	Interest - Illinois Funds	6,215.82	30,351.56	46,699.22	20,000.00	10,000.00
04000300	33052	Donations - Capital - Public Works	1,482.30	87,148.70	99,706.43	0.00	0.00
04000300	33032	Donations - Operating - Public Works	3,250.00	14,816.00	4,000.00	0.00	0.00
04000500	31495	Utility Tax Receipts	1,397,896.13	1,029,297.64	1,023,061.91	950,000.00	975,000.00
Street Improvement Fund Total			\$ 1,892,657.86	\$ 1,956,195.23	\$ 1,810,269.14	\$ 1,823,000.00	\$ 2,730,000.00
<p>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 2009-2010 fiscal year, 33.3% of the home rule sales tax receipts will be allocated to the Street Improvement Fund. The allocation was 10% for the 2008-2009 fiscal year.</p> <p>Utility tax receipts are based on use tax charges on energy usage for natural gas (Nicor) and electricity (ComEd). ComEd is based on kilowatt (KW) hours, and Nicor is based on therms. The budget assumes a growth rate of 2 1/2 to 3% per year for Nicor and a 3.5% electricity usage decrease as trnding in 2008. Telecommunications tax revenues assumes a growth rate of 2.5%.</p>							

EXPENDITURES

Street Improvement Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Street Improvement Fund							
Nondepartmental							
04900300	42230	Legal Services	\$ -	\$ -	\$ 4,023.75	\$ 13,000.00	\$ 8,000.00
04900300	42232	Engineering/Design Services	180.00	58,196.57	37,890.74	613,000.00	648,100.00
04900300	43320	Small Tools and Supplies	0.00	0.00	22,469.76	0.00	0.00
04900300	43370	Infrastructure Maintenance	0.00	0.00	981,295.34	50,000.00	613,000.00
04.900.521	*	Right of Way Improvements	17,934.60	0.00	0.00	0.00	0.00
04.900.564	*	Algonquin Hills	31,950.99	0.00	0.00	0.00	0.00
04.900.568	*	Downtown Improvements	134,455.83	0.00	0.00	0.00	0.00
04.900.569	*	South Algonquin	1,503,384.59	0.00	0.00	0.00	0.00
04.900.580	*	Drainage Improvements	254,553.99	0.00	0.00	0.00	0.00
04900300	45593	Capital Improvements	25,952.46	613,064.95	304,592.32	2,920,000.00	3,040,000.00
Street Improvement Fund Total			\$ 1,968,412.46	\$ 671,261.52	\$ 1,350,271.91	\$ 3,596,000.00	\$ 4,309,100.00
*These line items are being phased out and therefore have not been assigned new account numbers.							

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 2008-2009 Accomplishments

- Finalization of the Spella Park project through assistance from the Illinois Department of Natural Resources OSLAD grant.
- Continued maintenance and enhancement of Arbor Hills Nature Preserve.
- Final plantings and continued maintenance of detention naturalization projects at Yellowstone and Countryside.

Budget Highlights

- Conversion of the Gaslight Park detention basin to a naturalized facility and planting of the upland turf grass to native prairie for a bird and butterfly sanctuary.
- Installation of riparian area plantings and other items that were part of the construction contract for the Spella Park wetland mitigation.
- Maintenance and enhancement of the upland prairie buffer in Spella Park in order to for a cohesive natural area with the wetland mitigation efforts.

Future Goals and Objectives

- Continue to improve and enhance the Village's natural areas and create new wetlands.
- Continue to explore grant opportunities for development of future park areas and enhancement of current facilities.

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	\$1,056,000.00	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
2008	147	\$19,492	Approx \$132	156

REVENUES

Park Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Park Fund							
06000500	36001	Interest	\$ 6,641.41	\$ 11,432.63	\$ 9,539.40	\$ 1,000.00	\$ 4,900.00
06000500	36020	Interest - Illinois Funds	66,543.15	38,974.31	8,235.71	5,000.00	100.00
06000300	33052	Donations-Capital-Public Works	737,189.00	128,904.00	9,417.00	50,000.00	200,000.00
06000500	33032	Donations-Oper-Public Works	0.00	733.79	2,266.28	0.00	0.00
06000300	33150	Donations - Ecosystem Maint.	0.00	0.00	12,371.00	10,000.00	25,000.00
06000300	33151	Donation - Ted Spella Park	0.00	0.00	0.00	0.00	0.00
06000500	33152	Reforestation	0.00	200.00	0.00	0.00	0.00
06000300	33155	Donations - Wetland Mitigation	0.00	0.00	45,300.00	0.00	0.00
06000300	33252	Grants-Capital-Public Works*	0.00	239,000.00	60,000.00	0.00	0.00
06000300	38001	Transfer from Gen. Fd.	0.00	12,090.00	0.00	0.00	0.00
Park Fund Total			\$ 810,373.56	\$ 431,334.73	\$ 147,129.39	\$ 66,000.00	\$ 230,000.00

EXPENDITURES

Park Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Park Fund							
Nondepartmental							
06900300	42232	Engineering/Design Services	\$ -	\$ 160.00	\$ 73.50	\$ 8,000.00	\$ -
06900300	42234	Professional Services	974.95	7,705.30	858.16	3,000.00	3,000.00
06900300	43320	Small Tools & Supplies	0.00	7,023.00	0.00	0.00	0.00
06900300	43370	Infrastructure Maintenance	0.00	2,916.06	2,020.00	0.00	0.00
06900300	44402	Reforestation*	19,722.00	21,532.00	18,349.00	20,000.00	20,000.00
06900300	44408	Wetland Mitigation*	0.00	14,195.50	94,863.64	15,600.00	44,500.00
06900300	44425	Maintenance-Open Space*	0.00	0.00	11,904.00	44,000.00	28,000.00
06900300	45590	Capital Purchase	0.00	0.00	0.00	0.00	0.00
06900300	45593	Park Development	755,701.07	1,462,390.37	1,123,248.57	192,000.00	75,000.00
Parks Fund Total			\$ 776,398.02	\$ 1,515,922.23	\$ 1,251,316.87	\$ 282,600.00	\$ 170,500.00
<i>*These are all restricted funds.</i>							



THIS PAGE INTENTIONALLY LEFT BLANK.

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.

FY 2008-2009 Accomplishments

- Successful installation of the Route 62 bridge watermain.
- Successful close out of the WWTP Phase 6B expansion project.
- Installation of watermain and fire hydrants as part of the Hanson Road Section 1 road reconstruction project.
- Completion of design of Well 14.

Budget Highlights

- Construction of new watermain in Arrowhead subdivision to be completed.
- Complete the design of Water Treatment Plant No. 3 Ion Exchange.
- Finalize plans for Well 12 which will supplement water supply to zone 5.
- Create and implement landscape plans to for the WWTP now that the expansion is complete.
- Paint Hanson and Jacobs water towers.
- Complete improvements to the SCADA system at four lift stations to offer greater control and remote applications.
- Begin construction on Well 14 and the associated raw water line. This well will replace Well 6, which we intend to abandon.
- Install grease removal systems in the primary clarifiers at the WWTP.

Future Goals and Objectives

- Construct the necessary expansion to Water Treatment Plant 3 for ion exchange.
- Complete design and construction of well 12

REVENUES

Water and Sewer Improvement and Construction Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water & Sewer Improvement & Construction Fund							
12000500	31011	Home Rule Sales Tax	\$ -	\$ 2,568,446.62	\$ 3,567,652.49	\$ 3,575,000.00	\$ 2,310,000.00
12000500	36001	Interest	92,700.54	219,166.58	45,593.30	0.00	40,000.00
12000500	36020	Interest - Illinois Funds	119,172.69	257,520.71	97,586.27	10,000.00	10,000.00
12000400	33500	Donations - Capital W&S	179,541.00	0.00	465,380.10	0.00	0.00
12000400	33035	Donations - Operating W&S	0.00	0.00	9,172.50	0.00	0.00
12000400	34800	Water Tap-On Fees	1,375,810.00	484,810.00	540,940.00	350,000.00	350,000.00
12000400	34810	Sewer Tap-On Fees	1,184,888.00	419,078.00	409,060.00	300,000.00	300,000.00
12000500	38008	Transfer from W&S Collapsed	0.00	32,200.00	32,200.00	26,000.00	25,000.00
12000400	37910	Bond Proceeds	8,886,718.51	0.00	0.00	0.00	0.00
12000400	37900	Miscellaneous Revenue	0.00	0.00	25.00	0.00	0.00
Water & Sewer Imp. & Const. Fund Total			\$ 11,838,830.74	\$ 1,412,775.29	\$ 5,167,609.66	\$ 4,261,000.00	\$ 3,035,000.00
<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.). 66.7% of home rule sales tax revenues will be allocated to this fund in the 2009-2010 fiscal year. Last year's allocation was 90%.</p>							

EXPENDITURES

Water and Sewer Improvement and Construction Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Water & Sewer Improvement & Construction Fund							
Nondepartmental							
12900400	42230	Legal Services	\$ 8,536.00	\$ 5,425.00	\$ 51,296.25	\$ 20,000.00	\$ 20,000.00
12900400	42232	Engineering Services	3,728.59	17,460.00	3,442.25	330,000.00	376,000.00
12900400	42234	Professional Services	0.00	6,395.62	0.00	0.00	0.00
12900400	43370	Infrastructure Maintenance	3,989.80	0.00	(461.70)	280,000.00	410,000.00
Total			\$ 16,254.39	\$ 29,280.62	\$ 54,276.80	\$ 630,000.00	\$ 806,000.00
Capital Expenditures							
12900400	45512	Water Tower	\$ 160,533.00	\$ -	\$ -	\$ 280,000.00	\$ -
12900400	45514	Booster Station Improvements	0.00	0.00	0.00	0.00	0.00
12900400	45516	Lift Station Improvements	122,698.00	47,882.84	0.00	0.00	75,000.00
12900400	45518	Well Improvements	967,362.00	26,942.27	21,803.00	0.00	725,000.00
12900400	45520	Water Treatment Plant	3,663,475.00	405,239.08	83,628.97	0.00	0.00
12900400	45526	Wastewater Collection	367,859.00	0.00	0.00	145,000.00	0.00
12900400	45539	Sewer System Evaluation	36,532.00	14,304.87	0.00	150,000.00	150,000.00
12900400	45560	Seismic Work/Test Drilling	0.00	0.00	0.00	0.00	0.00
12900400	45565	Water Main	104,807.00	0.00	65,684.50	100,000.00	495,000.00
12900400	45570	Sewer Treatment Plant Expansion	1,062,323.00	6,367,639.92	9,025,949.98	467,500.00	235,000.00
12900400	45596	Real Property Acquisition	929,322.00	0.00	0.00	0.00	0.00
Total			\$ 7,414,911.00	\$ 6,862,008.98	\$ 9,197,066.45	\$ 1,142,500.00	\$ 1,680,000.00
Transfers and Debt Service							
12900500	48007	Transfer to W & S Operating	\$ -	\$ -	\$ -	\$ -	\$ -
12900500	48099	Transfer to Debt Service	463,359.33	383,000.00	375,000.00	0.00	0.00
12900400	46680	Bond Principal	0.00	0.00	0.00	25,000.00	50,000.00
12900400	46681	Bond Interest Expense	0.00	0.00	0.00	356,000.00	355,000.00
12900400	46682	Bond Fees	0.00	0.00	0.00	1,000.00	5,000.00
Total			\$ 463,359.33	\$ 383,000.00	\$ 375,000.00	\$ 382,000.00	\$ 410,000.00
Water & Sewer Imp. & Const. Fund Total			\$ 7,894,524.72	\$ 7,274,289.60	\$ 9,626,343.25	\$ 2,154,500.00	\$ 2,896,000.00
Actual figures have been adjusted to reflect capitalization of fixed assets, per auditor.							
Capital expenditures are transferred to and capitalized in the Water & Sewer Operating Fund.							
Bond Series 2005A and 2005B are collapsed into this fund for the fiscal year ending 2009. Therefore, bond principal, interest, and fees are expressed here in lieu of a transfer to debt service.							

REVENUES

Village Construction Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Village Construction Fund							
24000500	36001	Interest	\$ 129.01	\$ 163.32	\$ 25.57	\$ 100.00	\$ 100.00
24000500	36020	Interest - Illinois Funds	1,579.28	2,853.85	2,896.38	1,900.00	1,000.00
24000300	33052	Donations - Capital - Public Works	0.00	0.00	0.00	0.00	0.00
24000100	33050	Donations - Capital - Gen. Govt.	62,800.00	18,400.00	3,300.00	5,000.00	5,000.00
24000300	33032	Donations - Operating - Public Works	0.00	0.00	0.00	0.00	0.00
24000500	38001	Transfer from General Fund	0.00	0.00	0.00	350,000.00	100,000.00
24000500	38016	Transfer from Hotel Tax Fund	0.00	0.00	0.00	42,000.00	45,000.00
Village Construction Fund Total			\$ 64,508.29	\$ 21,417.17	\$ 6,221.95	\$ 399,000.00	\$ 151,100.00

**Village of Algonquin
Long-Term Debt
Debt Service Fund**

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

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

	Balance May 1, 2005		Balance April 30, 2006
General Obligation Bonds		Additions	Retirements
Series 2001B, Refunding	1,790,000	-	345,000
Series 2002A	3,090,000	-	-
Series 2002B *	1,997,882	105,648	-
Series 2005B **	-	2,935,000	-
Total	<u>\$ 6,877,882</u>	<u>\$ 3,040,648</u>	<u>\$ 345,000</u>
			<u>\$ 9,573,530</u>

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

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

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

	Balance May 1, 2009		Balance April 30, 2010
General Obligation Bonds		Additions	Retirements
Series 2001B, Refunding	325,000	-	325,000
Series 2002A	2,985,000	-	140,000
Series 2002B *	2,455,203	129,840	-
Series 2005B **	2,935,000	-	-
Total	<u>\$ 8,700,203</u>	<u>\$ 129,840</u>	<u>\$ 465,000</u>
			<u>\$ 8,365,043</u>

* 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.

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

Revenue Bonds. The government issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service.

	Balance May 1, 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>

	Balance May 1, 2009	Additions	Retirements	Balance April 30, 2010
Revenue Bonds				
Series 2001A, Refunding	\$ 1,230,000	\$ -	\$ 460,000	\$ 770,000
Series 2005A	8,940,000	-	25,000	8,915,000
Total	<u>\$ 10,170,000</u>	<u>\$ -</u>	<u>\$ 485,000</u>	<u>\$ 9,685,000</u>

REVENUES

Debt Service Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Debt Service Fund							
99000500	36001	Interest	\$ 56,013.39	\$ 162,253.86	\$ 159,245.84	\$ 24,000.00	\$ 135,000.00
99000500	38001	Transfer From General Fund	561,000.00	574,000.00	592,000.00	606,000.00	612,000.00
99000500	38024	Transfer From Village Const. Fd.	0.00	0.00	0.00	0.00	0.00
99000100	37910	Bond Proceeds	2,935,000.00	0.00	0.00	0.00	0.00
99000100	37900	Miscellaneous Revenue	3,451.93	0.00	0.00	0.00	0.00
Debt Service Fund Total			\$ 3,555,465.32	\$ 736,253.86	\$ 751,245.84	\$ 630,000.00	\$ 747,000.00
This fund covers debt service for Village Hall and the Public Works facility.							

EXPENDITURES

Debt Service Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Debt Service Fund							
99900100	46680	Bond Principal	\$ 345,000.00	\$ 375,000.00	\$ 410,000.00	\$ 440,000.00	\$ 465,000.00
99900600	46681	Bond Interest	244,221.11	314,781.28	298,431.28	166,000.00	262,000.00
99900600	46682	Bond Fees	642.00	1,016.50	1,016.50	2,000.00	3,000.00
99900100	46685	Bond Issuance Costs	38,790.93	0.00	0.00	0.00	0.00
99900500	46686	Bond Discount	24,873.60	0.00	0.00	0.00	0.00
99900500	46687	Payment to Escrow - Bonds	0.00	0.00	0.00	0.00	0.00
Debt Service Fund Total			\$ 653,527.64	\$ 690,797.78	\$ 709,447.78	\$ 608,000.00	\$ 730,000.00
Debt service on Series 2001B, 2002A, and 2005B.							
The last payment on 2002A will be made in 2010.							
The other debt service payments will increase at that time, so the debt payment amount will remain consistent.							

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

FY 2008-2009 Accomplishments

- Continuation of program for grave repairs which consists of fixing monuments that have fallen, cracked or have otherwise become hazardous.
- Continuation of maintenance of gravel and asphalt drives as well as hazardous tree removal and general grounds issues.

Budget Highlights

- Survey the south portion of the cemetery to establish the accuracy of the grave plots.
- Continue program for grave repairs which consists of fixing monuments that have fallen, cracked or have otherwise become hazardous.
- This year we will start to do some preventative weed control to the turf areas in the cemetery.

Future Goals and Objectives

- Continue to survey plots in the south portion of the cemetery.
- Enhance landscaping by adding trees and bushes due to many being lost from storm damage in fall 2008.

Performance Indicators - Headstone Repair Program

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
# of monuments repaired	35	23*	30	31	0**	25	28

*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			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Cemetery Fund							
02000500	36001	Interest	\$ 10.68	\$ 93.04	\$ 241.69	\$ 150.00	\$ 100.00
02000100	34300	Lots & Graves	4,610.00	8,540.00	4,720.00	8,000.00	8,000.00
02000100	34310	Grave Opening	9,876.00	8,339.00	10,075.00	8,500.00	8,500.00
02000100	34100	Rental Income*	15,913.50	31,831.75	16,882.64	17,350.00	17,900.00
02000500	38001	Transfer from General Fund	1,147.36	0.00	0.00	0.00	0.00
02.39116		Transfer from Cemetery Trust Fund	26,078.27	0.00	0.00	5,200.00	0.00
02000100	34320	Perpetual Care**	1,200.00	1,800.00	1,440.00	2,000.00	2,000.00
02000500	36026	Interest - Cemetery Trust**	4,478.62	13,695.82	10,787.55	6,000.00	6,000.00
Cemetery Fund Total			\$ 63,314.43	\$ 64,299.61	\$ 44,146.88	\$ 47,200.00	\$ 42,500.00
*Rental Income includes the payment by T-Mobile for a ground lease at the cemetery for their tower and equipment.							
**The Cemetery Trust Fund and the Cemetery Acquisition Funds have been collapsed into the Cemetery Fund in Fiscal Year 2009-2010.							
Thus, the perpetual care and cemetery trust line items are new to this fund.							
The cemetery trust interest is intended to fund perpetual care practices such as headstone repair.							

EXPENDITURES Cemetery Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Cemetery Fund							
Nondepartmental							
02400100	42234	Professional Services	\$ 21,918.00	\$ 21,961.00	\$ 27,800.00	\$ 29,500.00	\$ 28,900.00
02400100	42236	Insurance	1,465.13	1,284.58	1,337.77	1,500.00	2,000.00
02400100	42290	Grave Opening	8,600.00	6,200.00	7,700.00	7,000.00	6,000.00
02400100	43319	Supplies	1,093.12	558.40	0.00	1,200.00	2,700.00
02400100	43320	Small Tools & Equipment	0.00	1,525.40	0.00	0.00	0.00
02400100	45590	Capital Purchase	10,000.00	0.00	0.00	0.00	0.00
Cemetery Fund Total			\$ 43,076.25	\$ 31,529.38	\$ 36,837.77	\$ 39,200.00	\$ 39,600.00



THIS PAGE INTENTIONALLY LEFT BLANK.

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 and special events. Though the pool does rely on a transfer from the general fund to fund operations, the pool 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	2005-06	2006-07	2007-08	2008-09	2009-10
Total Full-Time Employees	0	0	0	0	0
Total Seasonal Employees	25	35	35	36	36
Total Employees	25	35	35	36	36

Explanation of New Positions

No new positions.

FY2008-2009 Accomplishments

- Decreased number of injuries due to running.
- Began implementation of registration using Recpro at Village Hall.
- Entire staff CPR & First Aid certified.
- Increased attendees for Daily Admissions.
- Increased revenues in Annual Fees.
- Developed more effective staff training.

Budget Highlights

- New four year Agreement for Trails Swim Team's use of the swimming pool.
- Implementation of Recpro System for Registration and Concession Stand.
- Installation of new grease trap & main drain pool grate.
- Applying reusable pool passes to be reused in seasons forthcoming.
- Continue offering National Night Out program and other Special Events throughout the season.
- Continue supplying concessions at fireworks during Founders' Days Festival.
- Investigating a Community Swim Meet or Swim-A-Thon.

Future Goals and Objectives

- Research and apply for AED grants.
- Decrease refund requests.
- Consider additional training for staff through professional resources (i.e. IPRA)
- Consider purchase of following items: Additional Funbrella, Pool Covers, and Window Screens for the Concession Stand.
- Attend 2009 Lifeguard Games.
- Develop a long term analysis for the longevity of the facility.

Departmental Performance Indicators and Statistics

	Acceptable Levels	2004	2005	2006	2007	2008
Average Chlorine	.5-3.0	3.0	3.0	3.0	3.0	1.4
Average Ph	6.8-8.0	7.4	7.2	7.4	7.4	7.4
Average Air Temp	65°	68°	84°	71°	77°	71°
Average Daily Attendance	N/A	126	358	289	301	503*
Total Passes Purchased	N/A	188	309	301	321	290
Total Swim Lesson Registrants	N/A	830	919	1,000	1,233	1,037
Total Number of WSI/LGI Certified Staff	1	3	3	3	2	2

**Includes Swim Team & Swim Lesson participants.*

REVENUES

Swimming Pool Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Swimming Pool Fund							
05000500	36001	Interest	\$ 132.48	\$ 140.23	\$ 134.62	\$ 100.00	\$ 50.00
05000100	34500	Swimming Annual Fees	37,673.09	31,598.00	39,074.60	40,000.00	40,000.00
05000100	34510	Swimming Daily Fees	25,200.46	21,691.73	22,401.97	28,000.00	28,000.00
05000100	34520	Swimming Lesson Fees	42,203.25	55,151.74	62,672.93	65,000.00	58,000.00
05000100	34560	Concessions - Candy	10,637.48	10,857.44	11,416.52	15,000.00	13,500.00
05000100	34561	Concessions - Vending	2,714.92	1,955.82	1,343.40	1,500.00	0.00
05000100	34565	Concessions - Other	6.00	61.59	107.22	200.00	50.00
05000100	34100	Rental Income	4,507.00	8,398.75	14,259.88	25,000.00	15,000.00
05000500	38001	Transfer from General Fund	8,956.84	27,991.29	54,795.60	54,400.00	54,400.00
Swimming Pool Fund Total			\$ 132,031.52	\$ 157,846.59	\$ 206,206.74	\$ 229,200.00	\$ 209,000.00
Revenues are based on the following assumptions:							
Interest: The decline in interest rates is reflected in the Interest line item.							
Swimming Annual Fees: The fees will be set at \$110/\$140 this year for pool passes. We will promote an Early Bird Enrollment option.							
Daily Fees: There are no changes.							
Swimming Lesson Fees: Swim Lessons will now cost \$52/\$62; there is no longer an Early Bird Enrollment for Swim Lessons.							
Concessions-Candy: This now incorporates beverages (vending), as beverages are dispensed directly from the stand.							
Concessions-Vending: This has been eliminated; see note above.							
Concessions-Other: This includes fees collected from locker rental and swim diapers.							
Rental Income: Includes fees for private pool parties, Algonquin Middle School, and Trails Swim Team use.							
Rental Rates are now \$200 for pool members and \$300 for non-members.							

EXPENDITURES

Swimming Pool Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Swimming Pool Fund							
Nondepartmental Personnel							
05900100	41104	FICA	\$ 6,076.75	\$ 6,238.30	\$ 7,188.09	\$ 8,800.00	\$ 8,000.00
05900100	41105	Unemployment Tax	1,985.92	1,957.21	1,409.42	2,900.00	2,500.00
05900100	41110	Salaries	79,434.28	81,545.56	93,960.48	115,500.00	100,000.00
05900100	41140	Overtime	0.00	0.00	0.00	0.00	1,000.00
Total			\$ 87,496.95	\$ 89,741.07	\$ 102,557.99	\$ 127,200.00	\$ 111,500.00
Contractual Services							
05900100	42210	Telephone	\$ 21.76	\$ 75.16	\$ 49.82	\$ 75.00	\$ 50.00
05900100	42211	Gas	1,964.62	2,684.17	4,751.20	4,500.00	6,500.00
05900100	42212	Electric	5,671.21	6,030.10	7,418.87	7,000.00	7,500.00
05900100	42234	Professional Services	0.00	357.75	0.00	0.00	0.00
05900100	42236	Insurance	4,472.75	4,896.37	5,469.69	6,250.00	8,000.00
Total			\$ 12,130.34	\$ 14,043.55	\$ 17,689.58	\$ 17,825.00	\$ 22,050.00
Supplies & Materials							
05900100	43308	Office Supplies	\$ 1,024.63	\$ 2,297.67	\$ 3,851.55	\$ 3,400.00	\$ 4,350.00
05900100	43342	Chemicals	7,425.29	6,637.40	242.59	0.00	0.00
05900100	43317	Postage	302.98	243.85	48.94	100.00	50.00
05900100	43319	Building Supplies	849.23	592.14	1,206.73	1,000.00	0.00
05900100	43320	Tools, Equipment & Supplies	4,447.99	1,650.38	1,393.48	900.00	1,610.00
05900100	43332	Office Furniture & Equipment	334.26	0.00	0.00	0.00	1,700.00
Total			\$ 14,384.38	\$ 11,421.44	\$ 6,743.29	\$ 5,400.00	\$ 7,710.00
Maintenance							
05900100	44406	Pool Maintenance	\$ 25,321.68	\$ 7,110.49	\$ -	\$ -	\$ -
05900100	44423	Building Services ®	624.93	1,538.24	52,613.94	62,175.00	51,940.00
Total			\$ 25,946.61	\$ 8,648.73	\$ 52,613.94	\$ 62,175.00	\$ 51,940.00
Capital Expenditure							
05900100	45590	Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
05900100	45593	Capital Improvements	0.00	0.00	0.00	0.00	0.00
Total			\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges							
05900100	47740	Travel/Training/Dues	\$ 1,349.50	\$ 894.91	\$ 650.00	\$ 1,000.00	\$ 1,400.00
05900100	47760	Uniforms & Safety Items	2,830.55	1,906.80	3,594.39	3,600.00	4,200.00
Total			\$ 4,180.05	\$ 2,801.71	\$ 4,244.39	\$ 4,600.00	\$ 5,600.00
Concessions							
05900100	47800	Concession Purchases	\$ 8,010.68	\$ 11,915.60	\$ 11,528.23	\$ 12,000.00	\$ 10,200.00
Total			\$ 8,010.68	\$ 11,915.60	\$ 11,528.23	\$ 12,000.00	\$ 10,200.00
Swimming Pool Fund Total			\$ 152,149.01	\$ 138,572.10	\$ 195,377.42	\$ 229,200.00	\$ 209,000.00

REVENUES

Special Revenue Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Special Revenue Fund							
31 Taxes							
16000500	31496	Hotel Tax Receipts	\$ 77,707.56	\$ 68,448.04	\$ 91,260.81	\$ 80,000.00	\$ 90,000.00
Total			\$ 77,707.56	\$ 68,448.04	\$ 91,260.81	\$ 80,000.00	\$ 90,000.00
33 Donations and Grants							
16000100	33142	Donations - District 300	\$ 306,993.00	\$ 74,090.00	\$ 8,806.00	\$ 300,000.00	\$ 300,000.00
16000100	33143	Donations - District 158	221,616.00	36,924.00	19,230.00	300,000.00	300,000.00
Total			\$ 528,609.00	\$ 111,014.00	\$ 28,036.00	\$ 600,000.00	\$ 600,000.00
34 Charges for Services							
16000300	34106	Cul de Sac Fees	\$ 6,000.00	\$ 54,000.00	\$ 48,000.00	\$ 12,000.00	\$ -
Total			\$ 6,000.00	\$ 54,000.00	\$ 48,000.00	\$ 12,000.00	\$ -
36 Investment Income							
16000500	36005	Interest - CDAP Block Grant	\$ 5,356.69	\$ 7,028.80	\$ 5,676.99	\$ 4,000.00	\$ 2,000.00
16000500	36010	Interest - School Donation	5,532.11	3,413.21	1,910.42	2,000.00	3,000.00
16000500	36015	Interest - Cul de Sac	18,755.36	60,349.73	39,641.80	22,000.00	15,000.00
16000500	36016	Interest - Hotel Tax	516.54	7,222.05	11,774.87	7,000.00	5,000.00
Total			\$ 30,160.70	\$ 78,013.79	\$ 59,004.08	\$ 35,000.00	\$ 25,000.00
Special Revenue Fund Total			\$ 642,477.26	\$ 311,475.83	\$ 226,300.89	\$ 727,000.00	\$ 715,000.00

EXPENDITURES

Special Revenue Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Special Revenue Fund							
18 School Donation							
16180100	47761	School Impact Fees	\$ 489,269.66	\$ 337,915.35	\$ 28,907.50	\$ 600,000.00	\$ 600,000.00
16180500	48001	Transfer to General Fund	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Subtotal			\$ 492,269.66	\$ 340,915.35	\$ 31,907.50	\$ 603,000.00	\$ 603,000.00
23 Cul de Sac							
16230300	42264	Snow Removal	\$ 11,277.00	\$ 36,572.00	\$ 62,092.50	\$ 34,000.00	\$ 22,000.00
16230300	43320	Tools, Equipment & Supplies	8,102.00	6,179.00	0.00	0.00	0.00
16230300	45590	Capital Purchase	0.00	0.00	80,999.50	0.00	0.00
Subtotal			\$ 19,379.00	\$ 42,751.00	\$ 143,092.00	\$ 34,000.00	\$ 22,000.00
26 Hotel Tax							
16260100	42252	Regional/Marketing	\$ -	\$ 500.00	\$ 10,376.77	\$ 45,000.00	\$ 45,000.00
16260100	42255	Development Agreement	112.50	0.00	0.00	0.00	0.00
16260500	48024	Transfer to Village Const. Fd	0.00	0.00	0.00	42,000.00	45,000.00
Subtotal			\$ 112.50	\$ 500.00	\$ 10,376.77	\$ 87,000.00	\$ 90,000.00
Special Revenue Fund Total			\$ 511,761.16	\$ 384,166.35	\$ 185,376.27	\$ 724,000.00	\$ 715,000.00

REVENUES

Police Pension Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Police Pension Fund							
53	37010	Employee Contributions	\$ 341,964.00	\$ 312,957.46	\$ 334,702.76	\$ 365,000.00	\$ 390,000.00
53	36000	Investment Income Total*	641,627.00	623,834.91	377,884.56	620,100.00	275,000.00
53	37020	Employer Contributions	420,788.00	490,084.87	445,268.48	676,900.00	769,000.00
Police Pension Fund Total			\$ 1,404,379.00	\$ 1,426,877.24	\$ 1,157,855.80	\$ 1,662,000.00	\$ 1,434,000.00
*The Investment Income total for 10/31/08 reflects losses incurred in the fund account.							

EXPENDITURES

Police Pension Fund

			ACTUAL DOLLARS			08-09 Budget	2009-2010 BUDGET
Village of Algonquin			4/30/2006	4/30/2007	4/30/2008	4/30/2009	Board Approved
Police Pension Fund							
53900000	41195	Benefits & Refunds	\$ 264,925.00	\$ 133,233.74	\$ 228,000.00	\$ 228,000.00	\$ 240,000.00
53900000	42200	Administration	37,403.00	53,244.11	44,000.00	70,000.00	75,000.00
Police Pension Fund Total			\$ 302,328.00	\$ 186,477.85	\$ 272,000.00	\$ 298,000.00	\$ 315,000.00

Village of Algonquin Community Statistics

Date of Incorporation

39 Votes Cast

February 25, 1890

Form of Government

Village Board – President and Six Trustees

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

Number of Employees

Full Time

159

Part Time/Temporary

74

Land Area

12.39 Square Miles

Bond Rating

“AA+”

Registered Voters

McHenry County

14,185

Kane County

4,816

Schools Servicing Algonquin Residents

Elementary

6

Middle

3

High School

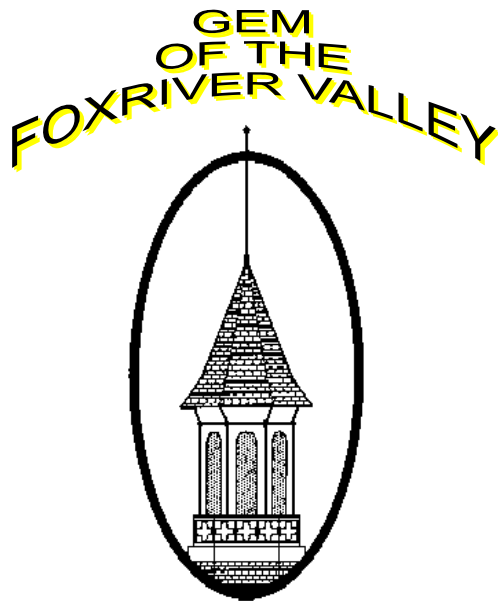
3

Community Libraries

2

Fire Stations

2



Village of Algonquin 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	N/A	6,333	7,075	7,706	9,511	N/A
Average Household Size	3.01	N/A	3.00	3.03	3.02	3.01	N/A
Gender							
Male	5,864	N/A	9,591	10,712	11,576	13,833	N/A
Female	5,799	N/A	9,416	10,703	11,700	14,052	N/A
Race							
White	11,434	N/A	18,311	20,711	21,939	25,389	N/A
Black, African American	20	N/A	92	115	214	358	N/A
Am. Indian, Alaska Native	21	N/A	60	47	24	516	N/A
Asian, Pacific Islander	150	N/A	251	377	549	885	N/A
Other	38	N/A	293	165	280	426	N/A
Two or More Races	N/A	N/A	N/A	N/A	270	311	N/A
Age							
Under 5	1,262	N/A	1,861	2,079	2,364	2,530	N/A
5 – 9 years	N/A	N/A	1,955	2,150	2,269	2,615	N/A
10 – 14 years	N/A	N/A	1,641	1,821	2,018	2,458	N/A
15 – 19 years	N/A	N/A	1,131	1,373	1,432	1,772	N/A
20 – 24 years	N/A	N/A	691	827	751	1,132	N/A
25 – 34 years	N/A	N/A	3,302	3,422	3,485	3,631	N/A
35 – 44 years	N/A	N/A	4,140	4,726	5,072	5,928	N/A
45 – 54 years	1,129	N/A	2,414	2,800	3,224	4,122	N/A
55 – 59 years	327	N/A	568	743	906	1,260	N/A
60 – 64 years	254	N/A	380	407	525	884	N/A
65 – 74 years	394	N/A	594	679	759	909	N/A
75 – 84 years	168	N/A	279	317	384	517	N/A
85 years and older	39	N/A	51	71	87	127	N/A
Median Age	N/A	N/A	32.5	33.0	33.6	34.6	N/A
Housing							
Total Housing Units	3,975	N/A	6,647	7,306	7,952	9,511	N/A
<u>Owner-Occupied</u>							
# of Units	3,465	N/A	5,877	6,593	7,217	8,773	N/A
Average Household Size	3.11	N/A	3.06	3.03	3.07	3.05	N/A
Median Value	\$133,300	N/A	N/A	N/A	\$195,100	N/A	N/A
<u>Renter-Occupied</u>							
# of Units	410	N/A	456	482	489	470	N/A
Average Household Size	2.15	N/A	2.23	2.27	2.28	2.25	N/A
Median Rent	\$472	N/A	N/A	N/A	\$795	N/A	N/A

Source: Data from decennial and special censuses conducted in the Village of Algonquin by the U.S. Bureau of the Census.

Village of Algonquin

Department Highlights

Community Development

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Amount of New Commercial Square Footage	800,000	600,000	339,000	84,230	365,844
Development Review Cases	27	15	42	21	9
Ordinance Updates	3	5	2	5	3
Commercial	111	105	48	66	55
Residential	241	331	189	38	11
Building Inspections	11,864	10,621	7,553	4,545	5,109
Property Maintenance Inspections	1,165	1,850	2,291	2,101	3,490
Property Maintenance Citations	70	82	85	64	77

Public Works

Parks and Forestry Division

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Park Sites	19	19	20	21	21
Developed Park Acreage	212.5	212.5	215	221	154.5
Open Space for Potential Development (acres)	193.75	193.75	191.25	185.25	N/A
Open Space/Detention Acreage	126	126	126	126	666.5
Parkway Trees	18,500	18,500	18,500	19,000	17,775
Playgrounds	16	16	17	18	18
Sites with Soccer Fields	12	12	12	12	12
Sites with Basketball Courts	11	11	11	12	12
Sites with Baseball Fields	13	13	13	13	13
Sites with Tennis Courts	6	6	6	9	9

Street Division

Miles of Roads within Village Limits	127	124.6	124.6	124.6	129.37
Miles of Roads Maintained by Village	N/A	N/A	N/A	N/A	151.34

Utilities Division

Water Treatment Facility Design Capacity (million gallons)	9.2	12	12	11	12
Water Storage Reservoir Capacity -7 Reservoirs (million gallons)	2.6	3.4	3.4	3.14	3.1
Miles of Water Main	150	160	160	160	160
Number of Fire Hydrants	2,050	2,180	2,003	2,003	2,027
Wastewater Treatment Facility Design Average(million gallons)	3	3	3	3	5
Miles of Sanitary Sewer	127	140	135	135	134
Number of Sanitary Sewer Lift Stations	10	10	10	10	10

Police Department

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Part I Offense	589	610	888	624	735
Part II Offense	1,368	1,974	2,380	1,686	1,618
Traffic Services	1,566	Unavailable	Unavailable	Unavailable	Unavailable
Traffic Accidents	1,056	1241	1,180	1,225	1,138
Public Services	10,759	Unavailable	Unavailable	11,925	11,988

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,

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

Other Services

Municipal Pool	1
Senior Bus	1

Village of Algonquin Population & 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 (2007 Payable in 2008 in %)

McHenry

County	0.6871
Algonquin Township	0.1634
Grafton Township	0.0984
Algonquin (Village)	0.4701
Algonquin LITH Fire District	0.5657
Huntley Fire District	0.6083
Cary Fire District	0.3615
School District #300	3.8584
School District #158	4.0376
McHenry Community College	0.2634
Elgin Community College	0.3796
Huntley Park District	0.2880
Barrington Park District	0.0266
Algonquin Library	0.3583
Barrington Library	0.1571
Huntley Library	0.2023
Conservation District	0.1738

Kane

County	0.3322
Dundee Township	0.2119
Algonquin (Village)	0.4701
Algonquin LITH Fire District	0.5624
Carpentersville Fire District	0.5711
School District #300	3.8673
Elgin Community College	0.3280
Dundee Park District	0.3716
Algonquin Library	0.3586
Dundee Township Library	0.1279
Kane County Forest Preserve	0.1974

Village of Algonquin Business & 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

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%

Retail Sales (2008)

Kane & McHenry Counties

Category	% of Sales
General Merchandise	17.34%
Food	13.89%
Drinking & Eating Places	9.57%
Apparel	7.84%
Furniture & H.H. & Radio	9.83%
Lumber, Bldg., Hardware	5.47%
Automotive & Filling Stations	18.05%
Drugs & Misc. Retail	13.31%
Agriculture & All Others	2.77%
Manufacturers	1.69%

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%

Retail Sales \$ 648,959,136.00

Resident Labor Force

Employment by

Occupation (2007 Estimate)

Sales Tax Revenue

Fiscal Year End	Revenue
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
2008	\$6,504,882

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



THIS PAGE INTENTIONALLY LEFT BLANK.

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.
Alternate Revenue Bond	Also known as a double-barreled bond is secured by the pledge of two or more sources of payment.
Amortization	To liquidate a debt by payments at regular intervals over a specified time period.
Arbitrage	Arbitrage in the municipal market is the difference between the interest paid on tax-exempt bonds and the interest earned on normally higher-yielding taxable securities. Federal tax law restricts the yield that can be earned on the investment in taxable bonds.
Arbitrage Certificate	Transcript certificate evidencing compliance with the limitations on arbitrage imposed by the Internal Revenue Code and applicable regulations.
Assessed Valuation	Value placed on real estate or other property by a government entity as a foundation for levying taxes.
Asset	Government owned or held resources with monetary value.
Asset Allocation	Terms pertaining to pension plans to determine

GLOSSARY

which types of investments are to be included and the percentages of overall investment portfolio each type of investment can represent.

Audit

Formal examination of financial records.

Balanced Budget

A balanced budget exists when revenues are equal to or exceed expenditures for operating expenses and/or a cash reserve is present to offset large capital expenses.

Bond (General Obligation or Revenue)

Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects.

Bond Anticipation Note (BAN)

A note issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes. BANs can also be general obligations of the issuer.

Bond Counsel

A lawyer or law firm that delivers a legal opinion to the bondholders that deals with the issuer's authorization to issue bonds and the tax-exempt nature of the bond. Bond counsel is retained by the issuer.

Bond Insurance

Legal commitment by insurance company to make scheduled payment of interest and principal of a bond issue in the event that the issuer is unable to make those payments on time. The cost of insurance is usually paid by the issuer in case of a new issue of bonds, and the insurance is not purchased unless the cost is offset by the lower interest rate that can be incurred by the use of the insurance. Insurance can also be obtained for outstanding bonds in the secondary market.

Bond Refunding

Refinancing of a previously issued bond.

Bonded Indebtedness

Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue.

Budget

Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period.

GLOSSARY

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

GLOSSARY

Capital Assets	Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, works of art, historical items, infrastructure, and improvements to any of these items used in the operation of the Village.
Capital Expenditures	Expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis.
Capital Project Fund	Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities.
Capitalization	Statement of capital in the form of money, stock or long term debt.
Cash Basis of Accounting	Accounting system that recognizes transactions when actually received or dispersed.
Cash Equivalent	Highly liquid investments that are easily converted to cash or near maturity.
Cash/Cash Flow	Currency on hand and demand deposit accounts with banks or other financial institutions.
Census Enumerators	US Census Bureau employees, who visit each residence in a municipality to record demographic information.
Commingled	Dollars from separate funds are maintained in same account.
Comprehensive Annual Financial Report (CAFR)	An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues.

GLOSSARY

Constraint Budgeting	Advance knowledge of bottom-line budget amounts.
Cost of Service	Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service.
Competitive Underwriting	A sale of municipal securities by an issuer in which underwriters or syndicates or underwriters submit sealed bids (or oral auction bids) to purchase the securities. The securities are won and purchased by the underwriter or syndicate of underwriters who submit the best bid according to the guidelines in the notice of sale.
Credit Enhancement	The use of the credit of a stronger entity to strengthen the credit of a lower-rated entity in bond or note financing.
Critical Incident Deployment	Dispatch of police or emergency assistance for incidents of an unusual and catastrophic nature. It is a series of emergency levels tailored to meet the needs of varying degrees of emergencies, while at the same time providing and maintaining continuous police coverage not affected by the emergency.
Current Financial Resources Measurement Focus	A term used in connection with government funds that refers to an approach to financial reporting that presents only financial assets and certain near-term liabilities, consistent with the focus of a typical operating budget.
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).
Debt Service Fund	Fund used to pay general long-term debt principal and interest.
Deferred Revenue	Unearned revenue or revenue that cannot be liquidated in the current fiscal period.
Deficit	Amount by which a sum of money falls short of expected amount.

GLOSSARY

Depreciation	Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.
Derivative	A derivative is a financial product that derives its value from an underlying security.
Designated Unreserved Fund Balance	Funds which are expendable for which the Board or management staff has tentative plans.
Disbursement	Paying out of money to satisfy debt or expense.
Economic Resources Measurement Focus	A form of financial reporting used for proprietary funds, fiduciary funds, and government-wide financial statements. All assets are presented whether they are or will become available for spending and all liabilities are included regardless of when and how they will be liquidated.
Encumbrances	Commitment to perform services or provide goods at a later time.
Enterprise Fund	Account used to report activity pertaining to goods and services provided for which a fee is charged.
Equity	Term for difference between assets and liabilities in a fund or column of the government-wide financial statements.
Expenditure	Cost incurred in normal course of business.
Expense	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.
Financial Advisor	A consultant to an issuer of municipal securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities.
Fiscal Policy	Government's policies concerning revenues,

GLOSSARY

expenditures, and debt management and how they correspond to the entity's services, programs, and capital investments. This provides a basis for the planning and programming of the government's budget and funding.

Fiscal Year

Declared accounting period, twelve month period designated May 1 – April 30.

Fixed Asset

Asset intended to be held or used for more than one fiscal year.

Force Account

Construction or maintenance work performed by the Village's personnel, not outside laborers.

Forecast

Estimate of expected business result, business plan for municipality for the future.

Fund

Fiscal and accounting tool to record expenditures and revenues.

Fund Balance

Excess of assets over liabilities.

Fund Classification

Categories used to classify funds – governmental, proprietary, or fiduciary.

Fund Type

Eleven classifications for all funds. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include pension, trust, investment, private-purpose trust, and agency funds.

GAAP Fund Balance

A term for the difference between assets and liabilities reported in a government fund and calculated according to general accepted accounting principles.

GASB 34

Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management's discussion and analysis for state and local governments.

General Accounting Office (GAO)

This office was established by the Federal Government to improve performance and

GLOSSARY

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

GLOSSARY

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

GLOSSARY

Investing Activity	Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments.
Investment	Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain.
K-9 Unit	Unit in Police Department that employs use of dog for investigation.
Letter of Credit (LOC)	A commitment, usually issued by a bank, used to guarantee the payment of principal and interest on debt issues. The LOC is drawn if the issuer is unable to make the principal and/or interest payments on a timely basis.
Level Debt Service	A debt service schedule where total annual principal plus interest is approximately the same throughout the life of the bond. This entails a maturity schedule with increasing principal amounts each year.
Level Principal	A debt service schedule where total annual principal plus interest declines throughout the life of the bond. This entails a maturity schedule with the same amount of principal maturing each year, with a resulting smaller interest component each year.
Liquidity	Ability to “cash in” at any moment in time with minimal chance of loss.
Live Scan	A fingerprint system that produces forensic quality ten-print records by electronically scanning and capturing rolled fingerprints.
Makeup Tax	A sales makeup tax on sales of tax exempt sand and gravel shipped from annexed property, Meyer Material, at the rate of 1.8 cents per ton. (Ordinance 93-O-54)
Management Letter	A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements.

GLOSSARY

McHenry County Municipal Risk Management Agency (MCMRMA)

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

Median Rent

Midpoint of rent values in a specified area.

Merit Compensation Plan

Performance-based system for compensating non-union employees.

Modified Accrual Basis (Governmental Funds)

Revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

Money Market Investment

A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations.

Municipal Bond

A bond issued by a state or local government unit.

Negotiated Underwriting

In a negotiated underwriting the sale of bonds is by negotiation and agreement with an underwriter or underwriting syndicate selected by the issuer before the moment of sale.

Notice of Sale (NOS)

An official document disseminated by an issuer of municipal securities that gives pertinent information regarding and upcoming bond issue and invites bids from prospective underwriters.

Operating and Maintenance Costs

All costs of operating, maintaining and routine repair of the waterworks and sewerage system, including wages, salaries, costs of material and supplies, power, fuel, insurance, purchase of water or sewerage treatment services, including all payments by the Village pursuant to long term contracts for such services, and, in particular, all payments from time to time under any water supply agreement between the Village and a duly constituted water commission or intergovernmental agency, notwithstanding that such contract may contain provisions for payment even in the event water is not supplied; but excluding debt service, depreciation, or any reserve requirements; and

GLOSSARY

	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.
Overlapping Debt	The debt of other issuers that is payable in whole or in part by taxpayers of the subject issuer.
Pension Plan	Plan which allows for payment of pension benefits from the assets of the plan. The pension benefits include refunds of contributions to plan member or their beneficiaries as outlined by the terms of the plan.
Permit Excursion	The IEPA sets limits and parameters on what can be discharges from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded.
Perpetual Care	Continuous ongoing care as it relates to the cemetery operations.
Pledged Revenues	Revenues minus Operation and Maintenance Costs.
Principal	The face amount of a bond, exclusive of accrued interest and payable at maturity.
Proprietary Funds	Enterprise and internal service funds – pertain to, operating income, changes in net assets, financial position, and cash flow.
Ratings	Alpha and/or numeric symbols used to give indications of relative credit quality. In the municipal market these designations are published by the investors' rating services.
Refunding	Sale of a new issue, the proceeds of which are to be used, immediately or in the future, to retire an outstanding issue by, essentially, replacing the outstanding issue with the new issue. Refundings are done to save interest cost, extend the maturity of the debt, or relax existing restrictive covenants.
Request for Proposals (RFP)	A series of questions sent by a potential issuer to

GLOSSARY

	evaluate the qualification of potential underwriters of their negotiated issues.
Reserved Fund Balance	Financial assets that are not available for spending.
Restricted Assets	Assets that must be used in accordance with externally imposed creditors, grantors, contributors, or laws or regulations of other governments or in accordance with laws imposed through constitutional provisions or enabling legislation.
Restricted Net Assets	The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources.
Revenue	Inflow of assets from the sale of goods or services.
Revenue Anticipation Note (RAN)	RANs are issued in anticipation of other sources of future revenue other than taxes.
Revenue Bonds	Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Revolving Loan Fund	A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity.
Short-Term Debt	Generally, debt that matures in one year or less.
Single Audit	An audit conducted in compliance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> .
Single Audit Act of 1984	Federal legislation that provides for state and local government agencies that are recipients of federal assistance to have one audit performed to meet the needs of all federal grantor agencies. Act amended in 1996.
Special Assessment	Mandatory levy applied to certain properties to offset in part or whole the cost of capital improvements or services that would primarily

GLOSSARY

	benefit those properties.
Surplus	Remainder of fund appropriated for a particular purpose.
Swap	A transaction in which an investor sells one security and simultaneously buys another with the proceeds, usually for about the same price and frequently for tax purposes.
Tap-on Fees	Fees charged to join or to extend to an existing utility system.
Tax Anticipation Note (TAN)	TANs are issued by states or local governmental units to finance current operations in anticipation of future tax receipts.
Tax-Exempt Commercial Paper (TECP)	A short-term promissory note issued for periods up to 270 days is often used in lieu of fixed-rate BANs, TANs, and RANs because of the greater flexibility offered in setting both maturities and determining rates.
Telecommunication Tax	A 3.7% tax levied by the Village on communication companies/customers for transmissions on telephone lines and wireless transmissions.
True Interest Cost (TIC)	A method of calculating bids for new issues of municipal securities that takes into consideration the time value of money.
Underwriter	The securities dealer who purchases a bond or note issue from an issuer and resells to investors. If a syndicate or selling group is formed, the underwriter who coordinates the financing and runs the group is called the senior or lead manager.
Unqualified Opinion	Opinion given by independent auditor that financial statements are presented fairly.
Unreserved Fund Balance	Expendable available financial resources in a government fund.
Unrestricted Net Assets	The remaining balance of net assets after the elimination of invested in capital assets nets of

GLOSSARY

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.



THIS PAGE INTENTIONALLY LEFT BLANK.

Village of Algonquin

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 <i>A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment.</i>
CPR	Cardio-Pulmonary Resuscitation <i>A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped.</i>

DARE	Drug Abuse Resistance Education <i>It is a drug abuse prevention program designed to equip elementary, middle, and high school children with knowledge about drug abuse, the consequences of abuse and skills for resisting peer pressure to experiment with drugs, alcohol, and tobacco.</i>
DMR QA/QC	Discharge Monitoring Report Quality Assurance/Quality Control <i>Annual participation in a laboratory testing program to provide assurance our testing methodology and practices are accurate. Required by IEPA.</i>
DNR	Department of Natural Resources <i>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</i>
DUI	Driving Under the Influence <i>Term used to describe an individual who is under the influence of a mood or mind altering substance.</i>
E-911	Emergency 911 <i>Universal telephone number established for the reporting of emergency situations. 911 calls automatically present the address of the caller to allow police officers to respond immediately.</i>
EAP	Employee Assistance Program <i>Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems.</i>
EAV	Equalized Assessed Value <i>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.</i>
EPA	Environmental Protection Agency <i>A federal agency established in 1970 to protect human health and the environment.</i>
ESDA	Emergency Services Disaster Agency <i>Agency formed to coordinate major or emergency disaster efforts. ESDA can assist Incident Commanders in coordinating the incident with appropriate governmental agencies. Additionally, the can assist in notification to other municipal and state organizations as necessary.</i>
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 <i>Software encompassing Report Manager, CAD (computer aided dispatch), MDB (mobile data browsers).</i>
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 <i>The Illinois Park and Recreation Association is a not-for-profit organization and public interest group with the goal of providing quality park and recreation opportunities for the citizens of Illinois. Advocates for lifetime benefits of parks, recreation, and conservation.</i>
ISO	Insurance Services Office <i>Provides statistical measurement for risk management.</i>
IT	Information Technology <i>The branch of engineering that deals with the use of computers and telecommunications to retrieve, store, and transmit information.</i>
KW	Kilowatt <i>A measure of electric power. One kilowatt equals 1000 watts.</i>
JULIE	Joint Utility Locating Information for Excavation <i>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.</i>
LEAP	Law Enforcement and Advocate Partnership <i>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.</i>
LGI	Life Guard Instructor <i>American Red Cross certification issued for individuals who successfully complete the lifeguard instructor class. Participants learn to teach the Lifeguard Training course</i>

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 <i>Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability.</i>
MFT	Motor Fuel Tax <i>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.</i>
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</i>

position with no specific date upon which employment ends.

PVR	Pressure Reducing Valve <i>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.</i>
PW	Public Works
R (R)	Redistribution <i>Expenses that are allocated to one department and then redistributed to other departments/funds according to usage.</i>
R&B	Road and Bridge <i>Term used to refer to the network of roads and bridges in the Village.</i>
S (S)	Service <i>Service Fund (Internal Service Fund) is a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.</i>
SCADA	Supervisory Control and Data Acquisition <i>System utilized by the Village for both production of drinking water and treatment of sanitary sewer. In the production of water, SCADA automatically turns pumps on or off, monitors water levels in storage tanks, monitors chemical feed rates, and notifies staff of failures. In the treatment of sanitary sewer SCADA monitors flow rates, controls pumps on/off, and notifies staff of failures. SCADA is also essential for data collection.</i>
SEECOM	Southeast Emergency Communication <i>This entity is a regionalized central communications center that provides 911 response and dispatch services. The center consolidates the 911 services for Algonquin, Cary, and Crystal Lake and other members..</i>
SSES	Sanitary Sewer Evaluation Survey <i>Data collection and engineering interpretation to determine such factors as sanitary sewer capacity, hydraulics, and the effects of inflow/infiltration on the system.</i>
St	State <i>One of the geographic subdivisions of the United States.</i>
STP	Sewer Treatment Plant <i>Facility responsible for treating the Village's sanitary sewer flow and meeting the</i>

standards set by the Federal and State Environmental Agencies that regulate wastewater operations.

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>



VILLAGE OF ALGONQUIN
2200 HARNISH DRIVE
ALGONQUIN, ILLINOIS 60102
(847) 658-2700
www.algonquin.org