

Village of Algonquin

Revenue Assumptions and Trends – FY 2007

Budgeted Revenues – All Funds

Budgeted revenues in all funds for FY07 are \$35,416,605 which is an increase of \$3,226,656 or 10% over the comparable budget for FY06. The increase is attributable to Income Tax and Real Estate Taxes in the General Fund and implementation of a Home Rule Sales Tax which will be allocated to the Street Improvement and Water & Sewer Improvement & Construction Funds. The following discussion of revenue assumptions and trends represents 93% of the total revenue budget.

A. Common Assumptions

1. Interest Income Rate – 4.25%
2. The cash basis of accounting is used for budget purposes.
3. Trend analysis with historical information is used to project the budget unless another method is indicated.

B. General Fund

1. Sales Tax

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

The FY07 projection for sales tax of \$6,390,000 is equal to the FY06 budget as the FY06 estimated actual will be less than budget by 10-12%. This is attributable to a slower than anticipated FY06 build out of new stores in Algonquin Commons. However, FY06 estimated actual will exceed FY05 actual by approximately 38 - 40%. This will continue the strong trend of year-to-year increases of 27%, 19% and 19% respectively in the three year period beginning with FY03. The FY07 budget reflects a full occupancy of Algonquin Commons as well as the additional presence of grocery, electronics, restaurants, and a growing influence of furniture stores in Algonquin. All of these retailers together with other planned openings are expected to increase FY07 sales tax collections by 10 - 12% vs. FY06 estimated actual.

2. Real Estate Taxes

The FY07 budget for real estate taxes in the General Fund is \$4,177,750. Assumptions for the 2005 Tax Levy were to maintain the 2004 Tax Rate while using an estimate of \$922,053,000 for Equalized Assessed Valuation ("EAV"). The FY07 budget is 12.4% higher than FY06 estimated actual and reflects increased emphasis on police protection due to traffic/accident issues related to substantial commercial growth. Algonquin has experienced double digit % increases in EAV since 1999 attributable to growth in both residential and commercial property. The overall tax rates have declined from .492 in 1999 to an estimate of .464 for 2005. The Village attained home rule status in FY04 and the Property Tax Limitation Act no longer applies to the tax extensions.

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

The State of Illinois shares a portion of State Income Tax and Use Tax revenues with local government with distributions based on per capita allocations. The budgeted allocations for FY07 are \$2,537,500 using the Illinois Municipal League ("IML")

estimate of \$91.00 per capita. This estimate is 4.8% higher than FY06 estimated actual and 18.0% higher than the estimate used for the FY06 budget. The per capita distribution previously peaked at \$89.21 in FY01 and was followed by a sharp decline over three years to \$69.64. There was subsequent slow growth until the sharp improvement in FY06. The 2003 Special Census conducted in Algonquin was ratified by the Illinois Secretary of State in February 2004 with a population of 27,885. This was an increase of 16% over the 2000 decennial census. A partial census is planned in the spring of FY07 to capture the revenues associated with additional population but ratification is expected in FY08.

4. Franchise Fees

Cable Television Franchise Fees are based on 5% of the gross revenues collected by the cable service provider. \$290,000 is projected for FY07 reflecting historical receipts and new homes. This budget is 16% higher than that for FY06. Year-to-year revenue increases for FY04 and FY05 were 6% and 13% respectively. FY06 estimated actual will exceed budget by 9 -11% and FY05 by 6 – 8%.

Natural Gas Franchise Fees were budgeted at \$55,000 pursuant to an agreement with NICOR with the annual payment based on a formula that includes past therms billing value and village population. The three year trend for this franchise tax has been year-to-year increases of 23%, 20%, and 29% due to higher energy costs.

Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. This tax is administered by the State of Illinois Department of Revenue and collections are remitted to the Village. The receipts have been declining since FY04 with reductions of 15% and an estimated 10 – 12% for FY05 and FY06 respectively. It appears that competition is causing vendors to reduce their basic service rates and include at least some long distance service as part of basic charges. The current budget of \$210,000 is equal to the FY06 budget with the addition of new homes beginning to stabilize the dollar decreases.

5. Building Permits

Permit fees, which are largely from new home and commercial permits, were estimated at \$800,000 using our building fee schedule and expected growth. The FY06 estimated actual for building permits will exceed budget by 10% due to continued commercial growth in Algonquin Commons and other commercial developments. FY07 commercial growth will come from other locations on primary routes in Algonquin.

6. Liquor Licenses

The liquor licenses authorized by the Village are as follows: seven Class A licenses, twenty-seven Class A-1 licenses, five Class A-2 licenses, one Class A-3 license, three Class B licenses, five Class B-1 licenses, six Class B-2 licenses, three Class C licenses, four Class C-1 licenses, three Class D licenses, four Class E licenses, and three Class F licenses. The total budget generated by the actual issued licenses is \$95,000 or 12% more than the FY06 budget and equal to the FY06 estimated actual.

7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on violations issued by the Village. A total of \$510,000 is budgeted for FY07 reflecting current trends.

8. Intergovernmental Agreements

This line item accounts for payments received from other units of government pursuant to agreements for police officer assignments. These include officers assigned to the North Central Narcotics Task Force and Community Unit School District 300. Dispatching for the Algonquin LITII Fire District is no longer provided due to the transition to regional dispatching through SEECOM. A total of \$50,000 has been budgeted for FY07.

9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$147,950 which is 75% higher than projected for FY 06 reflecting expansion of the program offerings.

10. Sale of Surplus Property

Surplus property that is sold through auction includes motor vehicles and outdated computer equipment and other equipment as identified by village personnel during the year. A total of \$3,000 is projected to be received in FY 2006.

11. Interest Income

Interest income is projected at \$85,000 which is 138% higher than budgeted for FY06 due to continuous increases in investment rates.

C. Water and Sewer Fund

1. Water Fees

The current rate of \$2.70 per 1,000 gallons is an increase of 10% over last year's rate. The rate is scheduled to increase again by 3% on February 1, 2007 as step 4 of a 5 step rate adjustment. The FY07 budget of \$2,349,300 in the Water & Sewer Operating Fund is 3% higher than the estimated actual for FY06. There was a severe drought in this area in 2005 which resulted in water consumption being 8% higher than the prior year. The revenue budget reflects the possibility that outdoor consumption will decrease due to a wetter summer. However, higher rates will result in a modest increase in water revenues.

2. Sewer Fees

The current rate of \$2.55 per 1,000 gallons is an increase of 10% over last year's rate. The rate is scheduled to increase by 3% on February 1, 2007 as step 4 of a 5 step rate adjustment. The FY07 budget of \$2,224,500 in the Water & Sewer Operating Fund is 3% higher than the estimated actual for FY06. As stated above, there was a severe drought in this area in 2005 which resulted in water consumption being 8% higher than the year prior. Since the sewer billings are based on water consumption, the sewer revenue budget reflects the possibility that outdoor water consumption will decrease due to a wetter summer. However, higher rates will result in a modest increase in sewer revenues.

3. Meter Sales

The budgeted amount of \$225,000 in the Water & Sewer Operating Fund is based on new permits issued using the fee schedule. FY06 estimated actual will be less than budget by 33% as new home permits are slowing from previous levels.

4. Connection Fees

Water Tapping Fees for plats approved after February 1, 2004 for 1 or 2, and 3 or 4 bedroom homes were increased to \$5,650.00 and \$6,000.00 respectively per dwelling unit. Tapping Fees for plats approved before February 1, 2004 for 1 or 2, and 3 or 4 bedroom homes were increased to \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY07 budget of \$1,300,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 7% from FY06 estimated actual. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

Sewer Tapping Fees for 1 or 2, and 3 or 4 bedroom homes were established at \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY07 budget of \$1,100,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 7% from FY06 estimated actual. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

5. Home Rule Sales Tax

As of July 1, 2006, a home rule sales tax of .75% will be implemented in the Village. A portion of the revenues will be allocated to the Water & Sewer Improvement and Construction Fund for capital funding of the Phase 6 expansion of the Sewer Treatment Plant. Bond Series 2005A was issued in the amount of \$9,000,000 but will not cover all construction costs. The FY07 budget for Home Rule Sales Tax is \$1,475,000.

D. Motor Fuel Tax Fund

A portion of the State of Illinois Motor Fuel Tax is distributed to municipalities on a per capita basis and is used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the use of these funds. The IML monitors collections and distributions received by local governments from the Illinois Department of Transportation. The FY07 per capita amount has been estimated at \$28.50. Algonquin also participates in the High Growth City Distribution which will result in total budgeted distributions of \$835,000. This would be a decrease of 1.75% from the FY06 budget but equal to FY06 estimated actual.

E. Street Improvement Fund

As of July 1, 2006, a home rule sales tax of .75% will be implemented in the Village. A portion of the revenues will be allocated to infrastructure maintenance via the Street Improvement Fund to replace the repealed 4% utility tax on natural gas. The FY07 budget for Home Rule Sales Tax is \$760,000. Utility Tax projected revenues of \$945,000 result from the tax on electricity and a new use tax billed on natural gas therm usage effective July 1, 2006. This use tax is intended to be revenue neutral to a 1% utility tax on natural gas. The FY07 budget of \$550,000 for the Simplified Telecommunications Tax is a decrease of 8% from the FY06 budget as this revenue seems to be in a period of

no real growth. The Telecommunications Tax is administered by the State of Illinois Department of Revenue as part of the Simplified Municipal Telecommunications Tax and remitted to the Village.

F. Insurance Fund

The real estate tax budget of \$525,000 is 4.5% less than the FY06 budget and estimated actual. These revenues provide for the liability insurance of the Village.

G. Police Pension Fund

The major revenues in this fund fall into three categories. The employer contribution of \$489,475 is determined by an independent actuarial study which is conducted annually. This amount is the basis of the tax levy which, in turn, is the employer contribution to the Pension Fund. Investment income of \$485,100 is estimated by an analysis of existing investments. The final major revenue of \$332,400 is pension contributions from police officers salary at 9.91%. The total revenue budget is an increase of 18.3% over the FY06 budget.

H. Debt Service Funds

The Village has two debt service funds which are used for the retirement of debt issued for construction of buildings (general fund) and expansion of the water and sewer system. Interfund transfers fund all expenditures in the Debt Service Funds. The budgeted Water & Sewer debt service transfer is \$875,060 with \$492,100 coming from the Water & Sewer Operating Fund and \$382,960 from the Water & Sewer Improvement & Construction Fund. Bond Series 2005A was issued in the amount of \$9,000,000 to fund the continued expansion of the Sewer Treatment Plant.

The budgeted debt service transfer from the General Fund is \$575,125 which is 2.4% higher than the FY06 budget. Bond Series 2005B was issued to refund Series 2002B which will be called in 2012.

I. Park Fund

The construction of Cornish Park continues in FY07 and is assisted, in part, by a grant from Illinois Department of Natural Resources in the amount of \$239,000. The budget for FY07 donations from home permits is \$350,000 which is equal to FY06.

J. School Donation Fund

School Impact Fees are collected by the Village according to ordinances and paid to the School Districts upon request. The FY07 budget of \$2,000,000 is the same as the FY06 budget.

K. Village Construction Fund

There is no construction planned in this fund during FY07. The budget for Municipal Facility Fees is \$40,000 which is equal to the FY06 budget.

L. Hotel Tax Fund

The hotel tax is 5% of hotel room billings and the FY07 budget is \$90,000 which is 5.9% higher than FY06 budget and equal to the FY06 estimated actual.

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 subclasses within object clauses and object clauses themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision. Second, the budget system authorizes the accumulation of funds over a period of years to be used to construct capital improvements along with a fund for contingency purposes.

2. Reserve Policy

The Village will maintain an operating cash reserve equal to three months of the total General Corporate fund annual budgeted expenditures. The reserve shall be the minimum cash and cash equivalent unencumbered monies created and maintained to provide the capacity to:

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

The Village will maintain a Vehicle Replacement Cash Reserve to accumulate monies for replacement of vehicles (with the exception of police squad cars) in the General Fund. The reserve will provide monies for replacement of vehicles as follows:

- a. The replacement schedule with values will be determined by the Fleet Manager.
- b. The funding source will not increase tax rates or debt burden.
- c. The initial funding will come from unencumbered cash surpluses that exceed the requirements for a three month operating cash reserve.

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

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

3. Contingencies

The annual budget may contain funds set aside for contingency purposes not to exceed 10% of the total budget, without the amount set aside for contingency purposes. The budget officer shall have authority to make changes to the budget using the contingency budget. The FY07 expenditure budget contains a \$750,000 working capital contingency designed to restore the three month cash reserve which has been challenged due to the recession in the State of Illinois. Year to year allocations of State income and use tax per capita allocations had been declining from the previous high in FY01. The Village has also experienced slow payments from the State of Illinois for the referenced monthly allocations in recent years.

The 2006-2007 fiscal year budget is the initial year for setting aside funds in the amount of \$247,500 for the cash reserve for vehicle replacements, as described above.

4. Cash Basis of Accounting

Budgets are prepared on the cash basis of accounting with only transactions involving the source and use of cash being budgeted. Non-cash transactions such as depreciation and revenue accruals are not recognized in the budget. Refer to the Basis of Accounting (section 10) for further explanation of this basis of accounting.

5. Balanced Budget

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

6. Revenue Policies

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

- a. Through the Village's economic development program, the Village will strive to strengthen its revenue base.
- b. Each existing and potential revenue source will be reexamined annually.
- c. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

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

7. Expenditure Policies

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

8. Cash Management

- a. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
- b. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
- c. In order to maximize interest earnings, the Village commingles the cash of all funds 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 Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB). The following summarizes significant accounting policies of the Village.

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

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

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

Village transfers to local school districts, 8) Street Improvement Fund – to account for infrastructure maintenance and improvements with funding provided by the home rule sales tax, utility taxes, and the Telecommunications Tax, and 9) – to account for the operations of the Village owned cemetery with funding from fees and transfers from the General Fund and Cemetery Trust Fund.

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

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

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

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

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

10. Basis of Accounting

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

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

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

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

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

11. Debt Administration

The Village has one (1) Revenue Bond outstanding with a principal balance of \$680,000 outstanding and seven (7) General Obligation/Alternate Bonds outstanding with a principal total of \$21,403,379. The following objectives are used in managing its debt:

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

12. Outstanding Debt

The outstanding debt is comprised of the following bond issues:

- a. The Village issued \$765,000 General Obligation ("GO") Refunding Bond Series 1998 dated October 1, 1998 with principal maturing December 30, 1999-2007, amounts ranging from \$50,000 to \$120,000, interest payable semi-annually each June

- 30 and December 30, commencing December 30, 1998, at rates of 3.40% to 3.80%. The bonds refunded Series 1991A which financed road improvements including drainage, renovations in the downtown district including sidewalks, streetlights, and curb and gutter, as well as improvements to the wastewater treatment plant, and the water and sewer system of the Village. This is the only GO Bond that is being repaid from property taxes. The principal and interest balance as of May 1, 2006 is \$237,870.
- b. The Village issued \$2,335,000 GO Refunding Bond Series 2001A (Alternate Revenue Source) dated July 1, 2001 with principal maturing April 1, 2002-2012, amounts ranging from \$40,000 to \$460,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2001, at rates of 3.00% to 4.50%. The bonds refunded Revenue Bond Series 1993 which financed extension and improvement of the combined waterworks and sewerage system of the Village. The tax levy for debt payment is abated annually and the revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal and interest balance as of May 1, 2006 is \$2,064,090.
 - c. The Village issued \$1,910,000 GO Refunding Bond Series 2001B (Alternate Revenue Source) dated July 1, 2001 with principal maturing April 1, 2002-2010, amounts ranging from \$25,000 to \$390,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2001, at rates of 3.00% to 4.75%. The bonds refunded a portion of Algonquin/Randall Road Corridor Business District Development Obligations, Series 1995 which had financed the construction of Village Hall. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal and interest balance as of May 1, 2006 is \$1,601,186.
 - d. The Village issued \$1,560,000 Waterworks and Sewerage Revenue Refunding Bond Series 2002 dated January 15, 2002 with principal maturing April 1, 2002-2009, amounts ranging from \$40,000 to \$235,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2002, at rates of 2.80% to 3.80%. The bonds refunded Revenue Bonds Series 1992 which, in turn, had refunded Series 1985 and 1988. The original bonds had financed water system improvements for the combined waterworks and sewerage system. Revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal and interest balance as of May 1, 2006 is \$730,742.
 - e. The Village issued \$3,090,000 GO (Alternate Revenue Source) Bond Series 2002A dated March 15, 2002 with principal maturing April 1, 2007-2015, amounts ranging from \$15,000 to \$650,000, interest payable semi-annually each October 1st and April 1st commencing October 1, 2002, at rates of 4.0% to 4.60%. These bonds and Series 2002B were issued to finance the construction and equipping of a new Public Works Facility. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal and interest balance as of May 1, 2006 is \$4,031,786.
 - f. The Village issued \$1,708,794 GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B dated March 19, 2002 with compound accreted value amounts payable April 1, 2016-2021, amounts ranging from \$560,000 to \$700,000, and approximate yield at par of 5.10% to 5.40%. The total of the accreted value payments

at maturity will equal \$3,985,000. These bonds and Series 2002A were issued to finance the construction and equipping of a new Public Works Facility. Bond Series 2005B refunded this Bond Series and redemption will be made on April 1, 2012.

- g. The Village issued \$9,000,000 GO Sewer Bond Series 2005A dated December 15, 2005 with principal maturing April 1, 2006-2021, amounts ranging from \$25,000 to \$875,000, interest payable semi-annually each October 1st and April 1st, commencing October 1st, 2006, at rates of 3.5% to 4.15%. The bonds were issued to finance Phase 6 of the expansion of the Village's sewerage treatment plant. It is expected that the tax levy for debt payment will be abated annually with Water & Sewer Improvement and Construction Fund revenues from tap-on fees and home rule sales tax providing funds for the debt service. The principal and interest balance as of May 1, 2006 is \$13,944,004.
- h. The Village issued \$2,935,000 GO Refunding Bond Series 2005B dated January 1, 2006 with principal maturing April 1, 2016-2020, amounts ranging from \$535,000 to \$650,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2006, at rates of 3.875% to 3.95%. The bonds were issued to refund the Village's GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B and pay the costs of issuing the 2005B Bonds. The proceeds from the issue paid issuance costs and the balance went to an escrow account. The initial years of interest will be paid from escrow fund investment income until 2012 when Series 2002B will be called and the Village will make the remaining payments. The tax levy for debt payment will 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 and interest balance as of May 1, 2006 is \$4,323,685.

The annual debt service requirements to retire all obligations as of April 30, 2006 is as follows:

Fiscal Year	Principal	Interest	Total
2007	870,000	888,635	1,758,635
2008	960,000	747,758	1,707,758
2009	880,000	708,526	1,588,526
2010	950,000	644,537	1,594,537
2011	955,000	623,433	1,578,433
2012	1,000,000	607,368	1,607,368
2013	1,060,000	562,342	1,622,342
2014	1,125,000	501,216	1,626,216
2015	1,200,000	453,742	1,653,742
2016	1,517,931	669,461	2,187,392
2017	1,535,822	648,414	2,184,236
2018	1,564,554	624,832	2,189,386
2019	1,646,869	610,717	2,257,586
2020	1,686,547	580,729	2,267,276
2021	976,809	472,141	1,448,950
2022	775,000	134,950	909,950
2023	800,000	103,562	903,562
2024	850,000	71,162	921,162
2025	875,000	36,312	911,312
Total	21,228,532	9,689,837	30,918,369

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

Legal Debt Margin	2003	2004	2005	2006
Assessed Valuation - 2002	\$ 658,305,942			
Assessed Valuation - 2003		\$ 747,072,297		
Assessed Valuation - 2004			\$ 834,437,331	
Assessed Valuation - 2005				\$ 947,091,750
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 56,778,887	\$ 64,434,986	\$ 71,970,220	\$ 81,686,663
Amount of Debt Applicable to General Obligation Bonds	\$ 9,977,243	\$ 9,567,542	\$ 9,007,542	\$ 20,721,206
Legal Debt Margin	\$ 46,801,644	\$ 54,867,444	* \$ 62,962,678	* \$ 60,965,457 *

*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 2006-2007**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>SURPLUS (DEFICIT)</u>
GENERAL			
General	15,920,960	15,920,960	-
Insurance	532,500	525,000	7,500
TOTAL	<u>16,453,460</u>	<u>16,445,960</u>	<u>7,500</u>
CAPITAL PROJECTS			
MFT	842,500	554,100	288,400
Park	609,000	2,059,000	(1,450,000) 1
Street Improvement	2,257,500	978,290	1,279,210
Water & Sewer Improvement & Construction	4,203,200	11,209,460	(7,006,260) 2
Village Construction	41,100	5,000	36,100
TOTAL	<u>7,953,300</u>	<u>14,805,850</u>	<u>(6,852,550)</u>
WATER & SEWER ENTERPRISE			
Water & Sewer Operating	4,950,400	4,950,400	-
TOTAL	<u>4,950,400</u>	<u>4,950,400</u>	<u>-</u>
SPECIAL REVENUE			
Cemetery	33,800	33,800	-
Swimming Pool	139,710	139,710	-
Cemetery Acquisition	200	-	200
Cemetery Trust	8,050	4,390	3,660
Community Development	5,000	-	5,000
School Donation	2,005,000	2,003,000	2,000
Cul De Sac	41,300	35,300	6,000
Hotel/Motel	93,000	93,000	-
TOTAL	<u>2,326,060</u>	<u>2,309,200</u>	<u>16,860</u>
BOND & INTEREST			
Water & Sewer Bond & Interest	900,060	961,425	(61,365) 3
Water & Sewer Bond Reserve	25,000	25,000	-
Water & Sewer Bond Depreciation	7,200	7,200	-
Debt Service	600,125	695,000	(94,875) 3
TOTAL	<u>1,532,385</u>	<u>1,688,625</u>	<u>(156,240)</u>
INTERNAL SERVICE			
Vehicle Maintenance	894,020	894,020	-
TOTAL	<u>894,020</u>	<u>894,020</u>	<u>-</u>
PENSION TRUST			
Police Pension	1,306,975	193,100	1,113,875
TOTAL	<u>1,306,975</u>	<u>193,100</u>	<u>1,113,875</u>
TOTAL ALL FUNDS	<u>35,416,600</u>	<u>41,287,155</u>	<u>(5,870,555)</u>

1 - Cornish Park being constructed from cash reserves

2 - \$9,000,000 bond issuance 2005A in December 2005 for expansion of the wastewater treatment plant

3 - Deficit covered by cash reserves

Village of Algonquin

05-2007 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2005 Actual	* 2006 Budgeted	* 2007 Budgeted	2005 Actual	* 2006 Budgeted	* 2007 Budgeted
Financial Sources:						
Property Tax	\$ 3,889,332	\$ 4,246,345	\$ 4,702,750	\$ -	\$ -	\$ -
Sales Tax	4,105,890	6,390,000	6,390,000	-	-	760,000
Other Taxes	2,764,146	2,667,500	3,117,500	1,743,067	1,760,000	2,420,000
Licenses and Permits	1,564,632	1,002,000	915,000	-	-	-
Intergovernmental, Grants, Contributions	255,363	162,640	139,760	3,133,765	3,449,000	2,599,000
Charges for Services & Uses	458,437	494,205	464,950	98,890	107,400	164,390
Fines, Fees and Forfeitures	560,443	588,500	623,500	298,570	18,000	-
Interest	44,234	37,700	92,500	98,842	88,305	75,670
Miscellaneous	108,394	4,500	4,500	27,021	15,895	1,000
Total Estimated Financial Sources	\$ 13,750,871	\$ 15,593,390	\$ 16,450,460	\$ 5,400,155	\$ 5,438,600	\$ 6,020,060
Expenditures:						
General Government	\$ 3,001,479	\$ 3,112,425	\$ 3,578,325	\$ 1,196,581	\$ 2,251,780	\$ 2,266,510
Public Safety	4,924,595	6,270,245	6,530,770	554,965	-	-
Public Works	609,143	727,135	812,780	-	-	-
Streets Department	1,553,487	1,816,615	1,871,310	1,247,880	658,000	902,400
Culture and Recreation	1,020,070	1,219,225	1,361,075	27,007	202,000	114,000
Debt Service	169,536	116,000	113,850	-	-	-
Water & Sewer	-	1,088,890	1,199,510	-	-	-
Miscellaneous	-	550,940	403,215	2,802,955	5,146,500	2,610,290
Total Budget:	\$ 11,579,784	\$ 14,901,475	\$ 15,870,835	\$ 5,829,388	\$ 8,258,280	\$ 5,893,200
Excess of revenues or (expenditures)	2,171,087	691,915	579,625	(429,233)	(2,819,680)	126,860
Transfers In/Out & Other Financing Sources	(303,001)	(590,915)	(572,125)	41,460	29,400	7,615
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,868,086	101,000	7,500 **	(387,773)	(2,790,280)	134,475
Fund Balance - May 1	\$ 2,052,193	\$ 3,920,279	\$ 4,021,279	\$ 5,212,901	\$ 4,825,128	\$ 2,034,848
Fund Balance - April 30	\$ 3,920,279	\$ 4,021,279	\$ 4,028,779	\$ 4,825,128	\$ 2,034,848	\$ 2,169,323

* The Fund Balance was determined by using budgeted figures for 2006 and 2007

** The Insurance Fund is included as part of the General Fund in the audit. In the 2007 budget, revenues exceed expenditures in the Insurance Fund by \$7,500.

Village of Algonquin
 2005-2007 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2005 Actual	* 2006 Budgeted	* 2007 Budgeted	2005 Actual	* 2006 Budgeted	* 2007 Budgeted
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Sources:						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	1,475,000	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Grants, Contributions	499,260	400,000	200,000	693,305	763,335	861,875
Charges for Services & Uses	7,815,812	7,476,040	7,239,800	877,833	871,295	894,020
Fines, Fees and Forfeitures	64,668	59,500	101,500	-	-	-
Interest	181,168	67,750	156,300	181,555	24,700	26,100
Miscellaneous	145,833	7,500	6,000	123,575	381,875	485,100
Total Estimated Financial Sources	\$ 8,706,761	\$ 8,010,790	\$ 9,178,600	\$ 1,876,268	\$ 2,041,205	\$ 2,267,095
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	99,953	189,100	193,100
Public Works	-	-	-	899,409	814,795	894,020
Streets Department	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service	-	-	961,425	555,533	563,525	695,000
Water & Sewer	1,991,285	4,586,240	4,306,100	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	7,668,928	6,286,700	10,978,700	129,916	56,500	5,000
Total Budget:	\$ 9,660,213	\$ 10,872,940	\$ 16,246,225	\$ 1,684,811	\$ 1,623,920	\$ 1,787,120
Excess of revenues or (expenditures)	(953,452)	(2,862,150)	(7,067,625)	191,457	417,285	479,975
Transfers In/Out & Other Financing Sources	-	(500)	-	513,289	561,515	575,125
Capital Contributions	17,961,942	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	17,008,490	(2,862,650)	(7,067,625)	704,746	978,800	1,055,100
Fund Balance - May 1	\$ 55,322,247	\$ 72,330,737	\$ 69,468,087	\$ 5,566,636	\$ 6,271,382	\$ 7,250,182
Fund Balance - April 30	\$ 72,330,737	\$ 69,468,087	\$ 62,400,462	\$ 6,271,382	\$ 7,250,182	\$ 8,305,282

* The Fund Balance was determined by using budgeted figures for 2006 and 2007

** The Insurance Fund is included as part of the General Fund in the audit. In the 2007 budget, revenues exceed expenditures in the Insurance Fund by \$7,500.

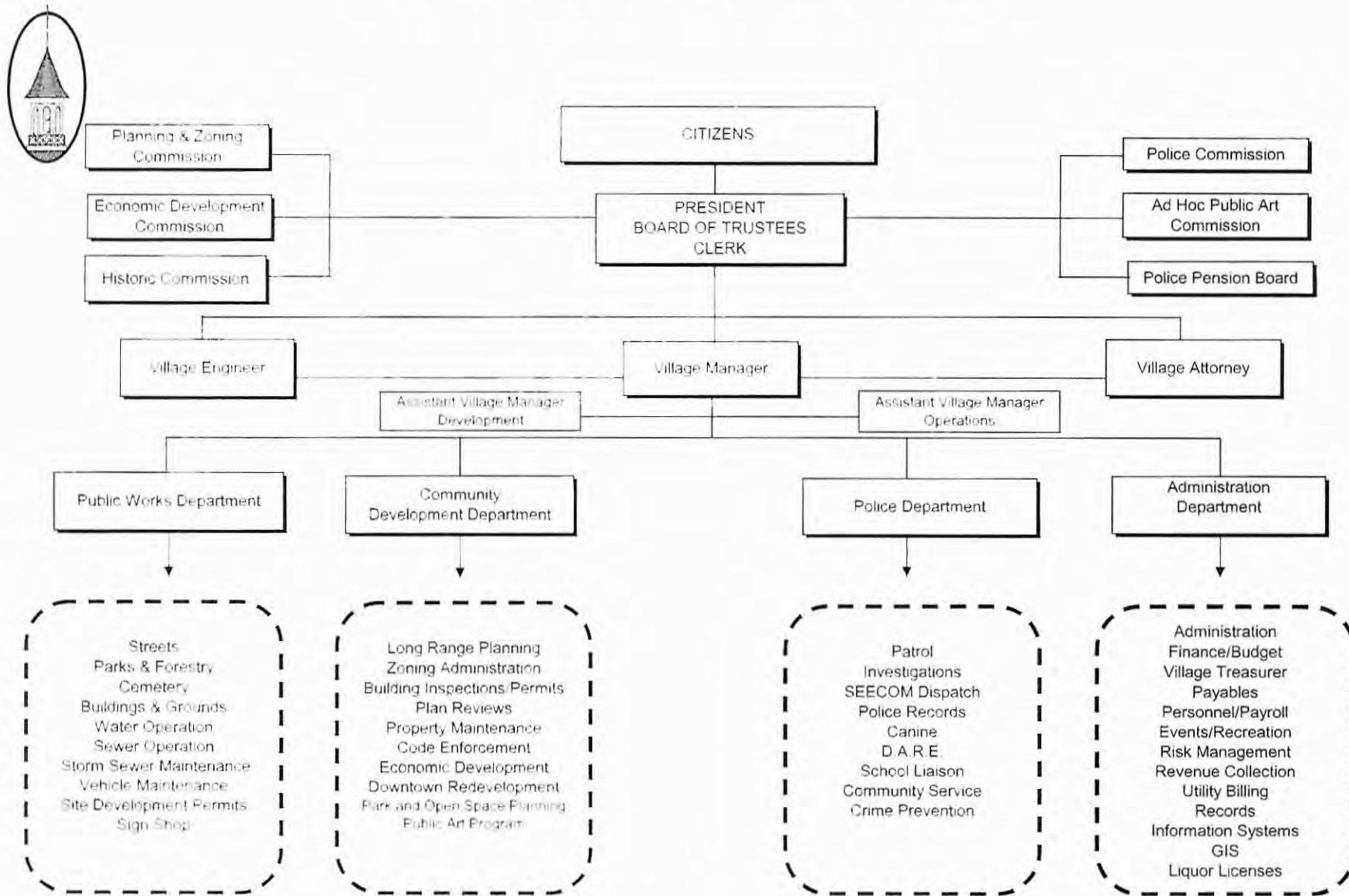
Village of Algonquin
FY 2007 Annual Budget
Fund Balance Projections

	<u>* Projected Fund Balance at 05/01/06</u>	<u>FY 2007 Revenues</u>	<u>FY 2007 Expenditures</u>	<u>Projected Fund Balance at 04/30/07</u>
General Fund	4,838,562	15,920,960	15,920,960	4,838,562
Cemetery Fund	-	33,800	33,800	-
Motor Fuel Fund	47,978	842,500	554,100	336,378
Street Improvement Fund	79,468	2,257,500	978,290	1,358,678
Swimming Pool Fund	5,490	139,715	139,710	5,495
Park Fund	2,159,766	609,000	2,059,000	709,766
W & S Operating Fund	67,094,802	4,950,400	4,950,400	67,094,802
W & S Bond Interest Fund	898,193	900,060	961,425	836,828
W & S Bond Reserve Fund	517,021	25,000	25,000	517,021
W & S Depreciation Fund	153,555	7,200	7,200	153,555
W & S Improvement & Construction Fund	9,526,357	4,203,200	11,209,460	2,520,097 **
Cemetery Acquisition Fund	7,464	200	-	7,664
Cemetery Trust Fund	205,005	8,050	4,390	208,665
Community Development Fund	282,293	5,000	-	287,293
School Donation Fund	454,440	2,005,000	2,003,000	456,440
Cul De Sac Fund	793,191	41,300	35,300	799,191
Village Construction Fund	-	41,100	5,000	36,100
Insurance Fund	336,078	532,500	525,000	343,578
Hotel Tax Fund	133,888	93,000	93,000	133,888
Vehicle Maint. Service Fund	19,956	894,020	894,020	19,956
Police Pension Fund	6,309,553	1,306,975	193,100	7,423,428
Developer Deposits Fund	666,993	-	-	666,993
Debt Service Fund	928,014	600,125	695,000	833,139
TOTALS	95,458,066	35,416,605	41,287,155	89,587,516

*Projected Fund Balance at 05/01/06 is estimated actual

** The fund balance for the W & S Improvement & Construction Fund is negatively impacted by construction payments for Phase 6 expansion of the Sewerage Treatment Plant

VILLAGE OF LGONQUIN
2006/2007 ORGANIZATIONAL CHART



**Village of Algonquin
Fiscal Year 2006-2007 Budget
Personnel Summary***

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

Department/Division	FY 2004-2005	FY 2005-2006	FY 2006-2007
Administration			
Full Time Employees	16	17	18
Part Time Employees	5	5	5
Police			
Full Time Employees	57	62	55*
Part Time Employees	4	4	4
Public Works Administration			
Full Time Employees	9.5	9.5	9.5
Part Time Employees	2	2	2
Streets			
Full Time Employees	13	14	14
Part Time Employees	0	3	3
Parks and Forestry			
Full Time Employees	13	14	14
Part Time Employees	6	6	8
Community Development			
Full Time Employees	11	12	12
Part Time Employees	2	0	1
Water and Sewer Operating			
Full Time Employees	20	21	21
Part Time Employees	5	5	5
Vehicle Maintenance			
Full Time Employees	4.5	4.5	4.5
Part Time Employees	0	0	0
Swimming Pool			
Full Time Employees	0	0	0
Part Time Employees	26	25	35
Total Full-Time Employees	144	154	148
Total Part-Time Employees	50	50	63
Grand Total	194	205	211

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



Village of Algonquin
Fiscal Year 2006-2007 Budget

GENERAL FUND

- REVENUES
- EXPENDITURES
 - ADMINISTRATION
 - POLICE
 - PUBLIC WORKS ADMINISTRATION
 - PUBLIC WORKS – STREETS DIVISION
 - PUBLIC WORKS – PARKS AND FORESTRY DIVISION
 - COMMUNITY DEVELOPMENT
 - LONG-TERM DEBT
 - MULTIDEPARTMENTAL

**Fiscal Year 2006-2007 Budget
GENERAL FUND TOTALS**

	<u>2006-2007 figures</u>
Revenue	\$ 15,920,960.00
<hr/>	
<u>Expenditures By Department</u>	
Administration	\$ 2,477,720.00
Police	\$ 6,708,370.00
Public Works Admin.	\$ 850,270.00
Streets	\$ 1,975,110.00
Parks & Forestry	\$ 1,426,900.00
Community Development	\$ 1,169,230.00
Long-Term Debt	\$ 113,850.00
Multidepartmental	\$ 1,199,510.00
TOTAL:	\$ 15,920,960.00
<hr/>	
Difference	\$ -

RESULT = A BALANCED BUDGET

REVENUES
General Fund

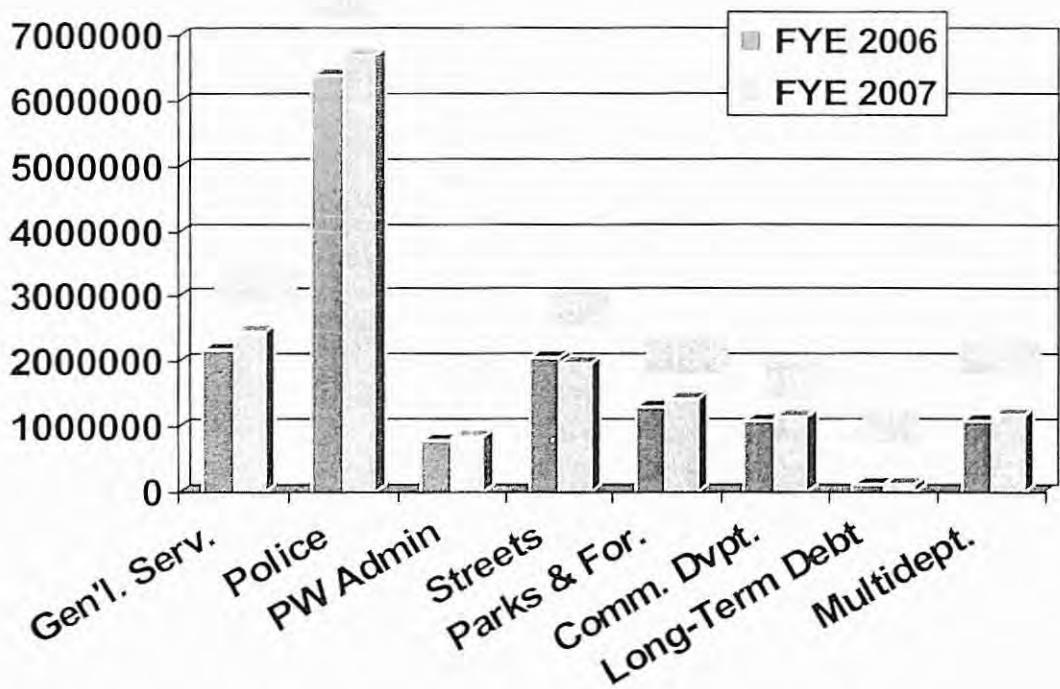
Village of Algonquin General Fund	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approv
Sales Tax					
01 31010 Sales Tax	\$ 2,909,635.19	\$ 3,456,516.56	\$ 4,105,890.08	\$ 6,390,000.00	\$ 6,390,000.00
Total	\$ 2,909,635.19	\$ 3,456,516.56	\$ 4,105,890.08	\$ 6,390,000.00	\$ 6,390,000.00
Income Tax					
01 31020 Income Tax	1,746,969.19	1,728,959.68	2,231,052.91	2,150,000.00	2,537,500.00
01 31590 Personal Prop Repl. Tax - Twp	3,584.64	4,010.20	4,350.58	2,500.00	5,000.00
01 31591 Personal Prop Repl. Tax - St	30,211.16	33,556.64	38,246.44	18,000.00	40,000.00
Total	\$ 1,780,764.90	\$ 1,766,526.52	\$ 2,273,649.93	\$ 2,170,500.00	\$ 2,582,500.00
Community Development Fees					
01 31050 Building Permits	1,008,772.20	673,997.22	1,464,213.01	900,000.00	800,000.00
01 31051 Site Development Fee	10,032.32	11,125.00	14,550.00	10,000.00	10,000.00
01 31052 Public Art Impact Fee	Line item added 10/05			0.00	0.00
01 31060 Building Permit Fines	39,991.00	22,905.00	39,276.10	32,000.00	35,000.00
01 31070 Planning/Zoning Annex	104,031.40	159,934.50	56,908.60	75,000.00	50,000.00
01 31700 Platting Fees	156,124.50	271,021.18	200,294.34	200,000.00	160,000.00
Total	\$ 1,318,951.42	\$ 1,138,982.90	\$ 1,775,242.05	\$ 1,217,000.00	\$ 1,056,000.00
Police/Court Fines					
01 31100 County-DUI Fines	8,661.00	5,142.00	4,962.00	7,000.00	5,000.00
01 31105 County-DARE Fines	850.00	349.40	400.60	1,000.00	1,000.00
01 31110 County Court Fines	425,977.67	494,583.54	464,669.89	505,000.00	525,000.00
01 31115 County Drug Fines	2,396.84	3,176.50	804.00	2,500.00	2,000.00
01 31120 County Prosecution Fees	1,855.50	1,441.50	2,466.35	2,000.00	2,000.00
01 31140 Alarm Lines	16,116.75	21,970.41	25,061.27	19,000.00	0.00
01 31150 Police Fines	44,553.00	32,209.00	36,619.37	17,000.00	55,000.00
01 31160 Police Accident Reports	5,474.25	5,195.68	5,272.60	5,000.00	5,000.00
01 31170 Police Training Reimbursement	11,492.51	0.00	0.00	5,000.00	5,000.00
01 31340 Dispatch Fees	0.00	0.00	0.00	0.00	0.00
Total	\$ 517,377.52	\$ 564,068.03	\$ 540,256.08	\$ 563,500.00	\$ 600,000.00
Franchise & Telecommunication Fees					
01 31180 Cable Franchise	215,960.91	228,170.92	257,722.92	250,000.00	280,000.00
01 31185 Natural Gas Franchise	27,751.47	30,468.54	36,675.94	37,000.00	45,000.00
01 31190 Telecommunications Tax	166,200.59	229,957.88	196,096.97	210,000.00	210,000.00
Total	\$ 409,912.97	\$ 488,597.34	\$ 490,495.83	\$ 497,000.00	\$ 535,000.00
Real Estate Taxes					
01 31500 Real Estate Tax General	1,238,192.23	1,178,343.90	1,644,054.05	1,800,000.00	1,500,000.00
01 31510 Real Estate Tax Police	169,430.34	427,552.39	550,256.81	625,000.00	1,250,000.00
01 31520 Real Estate Tax IMRF	120,038.46	119,370.51	145,129.51	170,000.00	190,000.00
01 31530 Real Estate Tax R&B	256,470.83	267,173.96	277,586.17	275,000.00	310,000.00
01 31540 Real Estate Tax GOBI	104,013.13	104,084.69	111,423.72	112,130.00	113,450.00
01 31550 Real Estate School Crossing	656.57	657.78	2,986.46	4,440.00	5,900.00
01 31570 Real Estate Tax FICA	204,722.68	205,601.75	250,008.73	284,000.00	313,000.00
01 31575 Real Estate Tax Police Pension	600,461.11	342,699.66	354,643.12	421,335.00	489,500.00
01 31585 Real Estate Tax ESDA	656.57	657.78	2,986.45	4,440.00	5,900.00
Total	\$ 2,694,641.92	\$ 2,646,142.42	\$ 3,339,075.02	\$ 3,696,345.00	\$ 4,177,750.00
Donations					
01 31428 Donations-Operating-Public Safety	0.00	9,194.96	3,088.00	1,000.00	1,000.00
01 31429 Donations-Operating-Public Works	0.00	5,000.00	7,477.20	10,000.00	7,500.00
01 31430 Donations-Operating-General Govt	32,861.88	2,300.00	6,031.68	0.00	15,000.00
01 31431 Donation-Makeup Tax	19,877.99	21,207.64	22,708.77	23,000.00	24,000.00
01 31436 Donation-Ecosystem Maintenance	118,800.00	39,200.00	133,695.00	5,000.00	5,000.00
Total	\$ 171,539.87	\$ 76,902.60	\$ 173,000.65	\$ 39,000.00	\$ 52,500.00
Grants					
01 31450 Grants-Operating General Govt.	915,581.36	0.00	0.00	0.00	0.00
01 31451 Grants-Operating Public Safety	0.00	252,127.68	57,258.27	123,640.00	87,260.00
01 31452 Grants-Operating Public Works	0.00	0.00	25,104.00	0.00	0.00
Total	\$ 915,581.36	\$ 252,127.68	\$ 82,362.27	\$ 123,640.00	\$ 87,260.00

REVENUES
General Fund

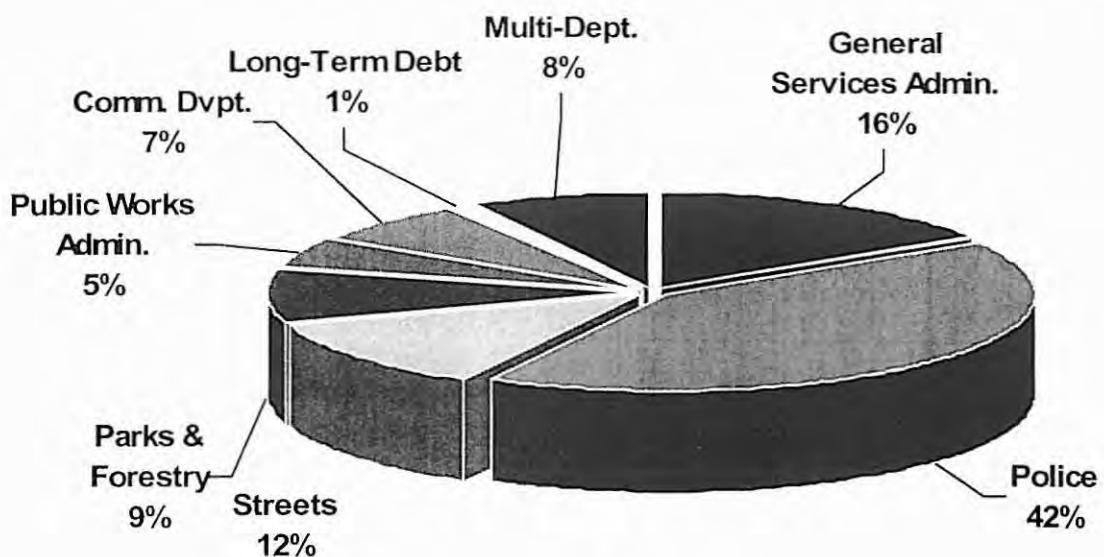
Interest						
010 Interest - Vendor Claims	9,619.90	2,534.24	2,594.30	5,000.00	4,000.00	
220 Interest - GO Bond	2,761.07	578.53	1,121.25	700.00	1,000.00	
0131240 Interest - Invest. Pools	30,614.90	11,230.67	37,837.25	30,000.00	80,000.00	
Total	\$ 42,995.87	\$ 14,343.44	\$ 41,552.80	\$ 35,700.00	\$ 85,000.00	
Other						
0131080 Liquor Licenses	57,975.00	20,737.60	82,725.00	85,000.00	95,000.00	
0131090 Licenses	14,882.00	16,316.36	17,694.00	17,000.00	20,000.00	
0131130 Forfeited Funds	0.00	1,950.00	140.40	0.00	0.00	
0131171 Intergovernmental Agreements	49,042.00	159,382.00	31,853.18	72,000.00	50,000.00	
0131172 Historical Commission	445.00	203.00	2,268.00	1,000.00	1,000.00	
0131320 Reports/Maps/Ordinances	3,889.87	3,589.76	2,671.50	4,000.00	4,000.00	
0131400 Park Usage	0.00	0.00	0.00	0.00	0.00	
0131410 Snow Plowing Fees	14,772.00	3,520.00	2,520.00	3,000.00	3,000.00	
0131415 Public Works Misc Billings	0.00	0.00	1,105.30	1,000.00	1,000.00	
0134300 Administrative Fees	503.97	325.81	342.43	500.00	500.00	
0136300 Rental Income	41,927.65	44,154.42	56,345.65	21,210.00	10,000.00	
0139114 Transfer From School Donation Fd	3,000.00	0.00	4,080.00	3,000.00	3,000.00	
0139210 Capital Lease Proceeds	0.00	0.00	250,000.00	0.00	0.00	
0139900 Miscellaneous Revenue	6,772.33	141,617.64	74,306.46	1,000.00	1,000.00	
0139901 Insurance Claims	0.00	6,575.00	11,263.34	0.00	0.00	
0139902 Subdivision Signs	11,406.19	5,570.19	11,444.40	10,000.00	10,000.00	
0139903 Restitution - Court Cases	482.25	609.00	548.46	500.00	500.00	
0139904 Sale of Surplus Equipment	11,525.94	22,407.00	1,748.30	2,500.00	2,500.00	
0139906 Maintenance Fee	3,810.00	2,595.00	2,410.00	2,500.00	2,500.00	
0139907 Recreation Programs	0.00	29,449.00	54,137.68	84,495.00	147,950.00	
0139908 Senior Bus	0.00	3,504.50	3,054.00	3,000.00	3,000.00	
Total	\$ 220,434.20	\$ 462,505.67	\$ 610,658.10	\$ 311,705.00	\$ 354,950.00	
General Fund Total	\$ 10,981,835.22	\$ 10,866,713.16	\$ 13,432,182.81	\$ 15,044,390.00	\$ 15,920,960.00	

General Fund Summary Charts

Department Expenditures for Fiscal Year Ending 2006
Compared with Fiscal Year Ending 2007



General Fund Expenditures By Department



Administration Department

Department/Program Description

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

Personnel Summary	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007
Manager	1	1	1	1	1
Assistant Village Manager	1	1	1	1	1
Assistant to the Manager					
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					1
Accountant	2	2	2	2	1
Executive Assistant	1	1	1	1	1
Recreation Superintendent (formerly Events and Recreation Coordinator)	1	1	1	1	1
GIS Technician			1	1	1
Principal Assistant (Admin HR)	1	1	1	2	2
Secretary/Account Clerk	3	3	3	3	3
Utility Billing – Previously Secretary/Account Clerk, then Water Billing Clerk (Position has various salary distributions between Administration and Public Works)	2	2	2	2	2
Systems Analyst					1
IT Technician		1 PT	1 PT	1 PT	0 PT
Intern	3 PT	3PT	1 PT	1 PT	2 PT
Senior Van Drivers	3 PT	3PT	3PT	3 PT	3 PT
Total Full-Time Employees	15	15	16	17	18
Total Part-Time Employees	6	7	5	5	5
Total Employees	21	22	21	22	23

Explanation of New Positions

Several changes are recommended for the Administration Department. First, the Events and Recreation Coordinator was promoted and recognized with a new title of Recreation Superintendent. Second, an Accountant was promoted to the newly created Assistant Finance Director position.

In this new fiscal year, the part-time IT Technician position will be expanded into a full-time Systems Analyst position. As the Village relies more and more on technology to aid in providing efficient and effective services to residents, demands on the Village's IT staff have increased considerably. The Systems Analyst will assist with day to day operations, monitor the Help Desk requests, and oversee other network functions. In addition, a part-time Database Specialist Intern will be hired to focus on development of the Village's databases in conjunction with GIS. Both of these positions would work under the supervision of the Information Systems Coordinator, with the Database Specialist also receiving direction from the GIS Technician.

FY2005-2006 Accomplishments

- Received GFOA's Distinguished Budget Presentation Award for the FY 2005-2006 budget, the second year in a row that the Village has received such an award.
- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended April 30, 2005, the second year in a row that the Village has received this award.
- Accommodated an increase in volume of water bills processed. Water billing processing increased from May 2005 to January 2006 by 358 accounts or 3.5%.
- Under the direction of the Village's Geographic Information Systems Technician, the initial GIS maps and data were distributed to all Village employees, providing them with property and spatial information on the Village at their fingertips.
- The Village implemented a major change to the recycling program, involving the distribution of 64 gallon recycling carts to all households in the Village. Recycling rates jumped over 5% in the first month of the program.
- In the past year Events and Recreation had over 1,000 participants in programming and special events for the Fall and Winter session as compared to the previous year where 450 participants were enrolled in programming.
- Events and Recreation continues to establish relationships with area schools, businesses, community organizations and other villages/cities to create leisure opportunities for all residents.
- Repeat enrollment continues to grow in all areas of recreation; our largest portion of the repeat enrollment is indicated in our athletic and fitness programming.
- Introduced a variety of nature and science programs to the public in 2005 for free or at a reduced fee.
- Certified over 150 residents in American Red Cross First Aid and CPR, Babysitting and/or Lifeguard Training programs.
- New programs initiated in the past fiscal year include safety programs (dog obedience), sports camps, special events and trips (Cubs Trip, Little Knights, Polar Express, Par Fore Two Golf Outing, Chess Club, School Day Out Program), visual and performing arts (ballet, adult fine arts program, beginning guitar), and sports (T-ball, dodgeball, golf, football, lacrosse, and tumbling).
- We now utilize the Illinois Department of Transportation's software to track all Motor Fuel Tax approved projects.
- We have streamlined operations by using Electronic Fund Transfers whenever possible for revenue collection, accounts payable, and payroll processing.
- Water billing payment options were broadened by offering additional payment options to residents; thus improving customer service.
- A revised web site was launched, offering enhanced services to residents.
- A secondary senior transportation and general administration vehicle was purchased at a very reasonable cost.
- The 2006 calendar/annual report highlighted the comprehensive conservation program that the Village implements in all areas of business. As a new feature, the calendar highlighted photographs taken by area residents who participated in the Village's 1st annual photo contest.

Budget Highlights

- As a significant enhancement to the Village's geographic information system (GIS), the Village will contract with an outside firm to capture aerial photographs of the entire Village and its planning area. In addition, data from this digital aerial photography will be compiled and entered into the GIS, including trees, pavement, building footprints, contours, and

walkways. The addition of this information will dramatically improve the tools that staff has available to do business.

- Money has been included in this budget for the first phase of a partial census. The goal is to conduct the census in late spring/early summer 2007; it will focus on the high growth areas in the Village.
- A call out system will be purchased, enabling the Village to do mass phone calls to a select area (or areas) in the Village, for purposes such as emergency notification.
- A recreation registration module will be purchased and added to the Village's web site, enabling residents to register for special events, trips, and programs on-line.

Future Goals and Objectives

- Compile a Financial Trend Monitoring Analysis to provide additional information on the financial condition of the Village of Algonquin based on the fiscal year audit.
- In 2006-2007 the Events and Recreation division will begin the steps to developing a comprehensive plan for recreation and leisure pursuits for the Village of Algonquin.
- Work with various village departments to offer recreation offerings and expand the community's general knowledge of ongoing programs such as bicycle education and safety and the public art program.
- Reorganize and streamline the boundaries of the senior bus program.
- Introduce additional Early Childhood Education programs and Preschool programming in the fall of 2006.
- Integrate a Basketball League for grades 2-5.

EXPENDITURES
Administration Department

Village of Algonquin Administration		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Personnel						
01.100.103	IMRF	\$ 41,212.71	\$ 46,460.42	\$ 58,183.56	\$ 74,475.00	\$ 84,775.00
01.100.104	FICA	45,080.95	48,334.73	53,964.67	64,650.00	73,925.00
01.100.105	Unemployment Tax	1,061.55	2,732.75	4,086.50	3,650.00	5,500.00
01.100.106	Health Insurance	71,898.64	77,121.76	86,943.36	101,725.00	128,650.00
01.100.110*	Salaries	607,363.89	644,658.73	723,830.83	788,075.00	908,250.00
01.100.155	Overtime	2,511.52	2,707.57	2,068.26	4,000.00	4,000.00
01.100.190	Salary - Elected Officials	28,450.08	37,900.08	37,900.08	57,000.00	57,000.00
Total		\$ 797,579.34	\$ 859,916.04	\$ 966,977.26	\$ 1,093,575.00	\$ 1,262,100.00
Contractual Services						
01.100.210	Telephone	\$ 18,862.80	\$ 18,529.08	\$ 22,165.29	\$ 24,860.00	\$ 19,140.00
01.100.211	Natural Gas	8,084.78	8,256.56	7,637.83	11,000.00	12,000.00
01.100.212	Electric	120.52	(422.85)	0.00	0.00	0.00
01.100.230	Legal Services	63,858.76	62,954.04	75,776.29	60,000.00	71,500.00
01.100.231	Audit Services	14,020.00	16,400.00	21,619.90	20,350.00	20,000.00
01.100.234	Professional Services	52,032.18	44,580.48	37,364.95	75,480.00	63,060.00
01.100.237	Publications	2,137.53	1,144.71	1,756.97	3,300.00	2,100.00
01.100.238	Printing & Advertising	11,679.06	16,379.26	8,461.24	18,700.00	18,900.00
01.100.240	Village Newsletter	24,141.83	21,305.06	22,663.02	31,600.00	28,000.00
01.100.250	Equipment Rental	1,248.99	1,116.00	837.00	1,200.00	2,600.00
01.100.255	Physical Exams	0.00	0.00	0.00	0.00	0.00
Total		\$ 196,186.45	\$ 190,242.34	\$ 198,282.49	\$ 246,490.00	\$ 237,300.00
Supplies & Materials						
01.100.308	Office Supplies	\$ 11,671.39	\$ 12,563.44	\$ 10,627.88	\$ 12,000.00	\$ 14,200.00
01.100.317	Postage	9,075.37	4,695.52	3,084.21	10,000.00	11,600.00
01.100.319	Building Supplies(R)	7,397.41	8,277.22	5,378.08	4,320.00	4,700.00
01.100.320	Tools, Equipment & Supplies	2,087.10	574.06	806.54	1,760.00	3,350.00
01.100.321	Fuel	3,723.79	3,371.31	5,488.90	5,000.00	8,000.00
01.100.332	Office Furniture & Equipment	24,269.92	2,568.65	1,716.16	35,200.00	18,950.00
Total		\$ 58,224.98	\$ 32,050.20	\$ 27,101.77	\$ 68,280.00	\$ 60,800.00
Maintenance						
01.100.420	Vehicle Maintenance(S)	\$ 5,881.22	\$ 7,532.42	\$ 10,472.84	\$ 8,745.00	\$ 13,850.00
01.100.423	Building Maintenance(R)	19,970.12	22,794.82	27,812.80	36,320.00	43,670.00
01.100.424	Grounds Maintenance (R)	5,996.16	5,941.76	5,001.00	5,645.00	6,510.00
01.100.426	Office Equipment Maintenance	4,879.92	2,754.19	4,446.60	5,500.00	6,500.00
Total		\$ 36,727.42	\$ 39,023.19	\$ 47,733.24	\$ 56,210.00	\$ 70,530.00
Capital Expenditures						
01.100.590	Capital Purchase	\$ 21,175.82	\$ -	\$ -	\$ 12,685.00	\$ -
01.100.594	Capital Lease Payments	9,205.31	0.00	0.00	0.00	0.00
01.100.599	Lease Payments	0.00	8,130.48	10,643.36	10,840.00	10,990.00
Total		\$ 30,381.13	\$ 8,130.48	\$ 10,643.36	\$ 23,525.00	\$ 10,990.00
Transfers						
01.100.647	Transfer/Debt Service Fund	554,000.00	435,000.00	513,289.20	561,515.00	575,125.00
01.100.648	Transfer to Village Construction	382,172.70	0.00	0.00	0.00	0.00
01.100.649	Transfer to Insurance Fund	0.00	0.00	0.00	0.00	0.00
01.100.650	Transfer to Cemetery Fund	20,181.00	9,853.32	15,644.17	0.00	0.00
01.100.651	Transfer to Service Fund	0.00	0.00	0.00	0.00	0.00
Total		\$ 956,353.70	\$ 444,853.32	\$ 528,933.37	\$ 561,515.00	\$ 575,125.00
Other Charges						
01.100.701	Recreation Programs		\$ 35,789.75	\$ 60,099.88	\$ 90,875.00	\$ 147,950.00
01.100.740	Travel/Training/Dues	\$ 20,646.93	13,987.29	17,928.95	31,920.00	35,095.00
01.100.741	Elected Officials - Expenses	441.25	513.00	292.80	600.00	700.00
01.100.742	Special Census	109,626.00	130,430.74	3,351.68	0.00	70,000.00
01.100.745	President's Expenses	524.54	529.32	517.72	1,000.00	1,000.00
01.100.750	Historic Commission	4,505.84	4,344.21	7,935.27	3,400.00	6,130.00
Total		\$ 135,744.56	\$ 185,594.31	\$ 90,126.30	\$ 127,795.00	\$ 260,875.00
Administration Total		\$ 2,211,197.58	\$ 1,759,809.88	\$ 1,869,797.79	\$ 2,177,390.00	\$ 2,477,720.00

Police Department

Department/Program Description

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

Personnel Summary	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Patrol Sergeants/Traffic	5	5	5	5	6
Traffic Sergeant	1	1	1	1	1
Investigative Sergeant	1	1	1	1	1
Investigators	3	3	3	5	5
High School Liaison D.A.R.E./VEGA	3	3	2	2	2
North Central Narcotics Task Force	1	1	1	1	1
Accreditation/Resource Officer	1	1	1	1	1
Patrol (including K-9)	23	23	23	26*	26
Strategic Traffic Enforcement	1	1	2	2	2
Telecommunicators – Full-Time Part-Time	9	9	9	8	0
Secretary	2	2	2	2	2
Records/Clerk	2	2	2	2	2
Community Service Officer	2	2	2	3*	3
Crossing Guard (7.5 Hours/Day X 180 Days) – Part-Time	4	4	4	4	4
Total Full-Time Employees	57	57	57	62	55
Total Part-Time Employees	4	4	4	4	4
Total Employees	61	61	61	66	59

Explanation of New Positions

In this budget proposal, all allocated and funded positions, a process that began in the 2005-2006 fiscal year, will be filled.

A new Sergeant position, which has been filled, will need to be allocated in this budget process. The position will allow two Sergeants to be assigned a shift.

No new personnel are requested in the constraint budget, but an additional D.A.R.E. Officer and Community Service Officer are included in the Enhanced Budget request. These positions were not approved, but will be reconsidered next fiscal year.

FY2005-2006 Accomplishments

- Detective Bucci was trained as a forensic interviewer and this enhanced the department's ability to investigate child abuse cases.
- Awarded a grant from the Illinois Law Enforcement Alarm System (ILEAS) in excess of \$44,000 worth of Panasonic laptop computers to be deployed in the squad cars.

- Awarded a federal technology grant for approximately \$30,000. Some technology that was purchased with these funds included night vision and portable light sources to be utilized by patrol and investigations.
- Co-hosted with Target Corporation a Police and Private Sector Loss Prevention Professional Information Exchange Meeting. Attendance was expanded to over 80 persons and training was included in the meeting format.
- The traffic unit developed a traffic light violations enforcement program in high traffic crash areas.
- Conducted two BASSET training classes for employees of local business who hold liquor licenses.
- Developed and implemented an alcohol enforcement policy for the Police Department and conducted an under-cover enforcement operation which resulted in the discovery of several instances of liquor being sold to persons under the age of twenty-one.
- Hired two police officers who successfully graduated from the Police Training Institute and have been deployed to solo patrol.
- In April, participated in a multi-jurisdictional, multi-disciplinary emergency response drill to a hazardous materials situation. As part of the drill, the Village government activated the emergency operations center (EOC) and received valuable information to better enhance future EOC activations.
- The police department raised over \$15,000 for Special Olympics Illinois, and for the first time the Algonquin Police Department will be recognized on the 2006 Special Olympics t-shirt.
- The Algonquin Police Department received a donation of the use of 2005 Hyundai Tucson from Rosen Hyundai to be utilized as a child safety seat vehicle. In conjunction with this program, Wal-Mart provides child safety seats to parents who purchase Hyundai vehicles.
- Implemented an electronic system to allow persons arrested in McHenry to post bond using a credit card.
- Completed the SEECOM consolidated dispatch center project, and transferred police communications from the Algonquin Police Department to SEECOM.
- Provided 40 hours of training to all sworn officers assigned to the Patrol Division and the Investigations Division.
- Provided 6 hours of defensive training to sworn officers assigned to the Patrol Division and the Investigations Division.
- Provided 5 hours of firearms training to all sworn officers assigned to the Patrol Division and the Investigations Division.
- Provided scenario-based decision-making firearms and use of force training to all sworn officers in the Patrol Division, Investigations Division, and specialized assignments utilizing the Simunitions System.
- Officer Langanis was deployed to Louisiana as part of the ILFAS EMAC deployment to assist law enforcement in response to Hurricane Katrina and the subsequent flooding.
- The police department complied with the necessary NIMS requirements for 2005 which included Incident Command System policy implementation and computer-based training.

Budget Highlights

- Staff all allocated positions in the department which will increase level of patrol and investigation staffing.
- Update and expand the Department's use of electronic technology.
- Increase the level of professional in-service and advanced training for all personnel.

Future Goals and Objectives

- To provide a minimum of 40 hours of training per police officer; this can include in-service training computer-based as well as video training.
- To provide a minimum of 10 hours of defensive tactics training per officer.
- To provide a minimum of 5 hours of firearms training per officer.
- To integrate Simulations training with decision-making scenario training, high-risk traffic stops, and rapid deployment training.
- Deploy patrol rifles, TASER and Less Than Lethal Munitions, and to provide officers the training associated with these tools.
- Continue monthly video and computer training.
- Certify canine Duke with a certification from the NAPWA and continue training with TOPS Kennel.
- Transfer three officers from the Patrol Division into the Investigations Division.
- Replace the remaining Toshiba laptops that are deployed in the squad cars with Panasonic Tough Book laptops to increase the reliability of computer related operations in the squad cars.
- Purchase additional portable radios and deploy them into patrol so that the patrol division has an adequate number of radios to safely provide patrol services and enforcement.
- Continue co-hosting with Target Corporation the semi-monthly Police and Private Sector Loss Prevention Information Exchange meetings, and increase participation from both the public and private sector.
- Expand and/or rearrange work space to accommodate the new investigators.
- Assign Detective Bucci to the McHenry County Major Investigations Assistance Team.
- Evaluate the department's ability to draw information from the current police records management systems and computer assisted dispatch systems, identify shortcomings, identify needed information, and develop a solution to fill the existing gap in an effort to be funded and implemented.
- Upgrade the current VHS squad car camera video recording system to a digital format, and deploy digital cameras into all squad cars. The funding for this project is available from the \$30,000 federal grant awarded the department and from DUI fine money.
- Complete the hiring of police officers to meet the department's authorized strength compliment of 47.
- Comply with the new State of Illinois statute requiring all sworn police officers to qualify with their firearms, and qualify all sworn officers by the end of June 2006.
- Comply with the 2006 NIMS compliance requirements and expand the 2005 requirement to all departments Village wide.
- Reduce accidents within the Village by 5%.
- Increase occupant restraint use by 5% from 90% to 95%.
- Train officers to utilize traffic stops for criminal activity interdiction.

Departmental Indicators

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Traffic Accidents				
Fatal	0	1	0	1
Personal Injury	134	123	116	131
Property Damage	561	577	886	799
Private Property	58	85	137	310
Part I Crimes	428	480	589	610
Part II Crimes	1463	1456	1368	1974
Services or Activities	9329	9802	9458	Unavailable*

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 is currently transitioning between two separate and distinct Information Management Systems. Previous numbers are from PIMS and future numbers will be from the IITE Computer Aided Dispatch System. The current reporting on services and activities are inaccurate and data is missing.*

EXPENDITURES
Police Department

Village of Algonquin Police Department		ACTUAL DOLLARS			05-06 Budget		2006-2007 BUDGET	
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved		
Personnel								
01.200.103	IMRF	\$ 41,827.67	\$ 44,809.72	\$ 53,355.25	\$ 41,275.00	\$ 31,700.00		
01.200.104	FICA	229,772.26	237,308.40	251,371.96	293,330.00	305,900.00		
01.200.105	Unemployment Tax	4,303.73	10,769.16	14,785.18	5,150.00	15,200.00		
01.200.106	Health Insurance	244,818.89	306,350.99	330,501.66	405,330.00	409,600.00		
01.200.110	Salaries	587,287.70	531,244.79	573,923.55	417,950.00	309,000.00		
01.200.140	Salary-Sworn Officers	2,190,868.66	2,324,162.56	2,379,302.08	3,073,430.00	3,316,280.00		
01.200.155	Overtime	313,053.75	285,855.90	337,864.56	325,100.00	354,175.00		
01.200.160	Salary - Crossing Guards	13,524.50	14,454.00	14,742.75	16,725.00	20,725.00		
Total		\$ 3,625,457.16	\$ 3,754,955.52	\$ 3,955,846.99	\$ 4,578,290.00	\$ 4,762,580.00		
Contractual Services								
01.200.210	Telephone	\$ 49,473.16	\$ 50,246.61	\$ 45,682.69	\$ 52,000.00	\$ 52,000.00		
01.200.211	Natural Gas	8,467.04	9,776.85	8,478.87	8,000.00	11,000.00		
01.200.212	Electric	188.43	(660.80)	0.00	0.00	0.00		
01.200.215	Repeater Lines	5,611.91	5,954.17	5,607.77	6,000.00	6,430.00		
01.200.230	Legal Services	77,555.89	61,890.13	57,193.05	60,000.00	60,000.00		
01.200.234	Professional Services	51,014.99	32,468.62	17,027.10	24,200.00	21,700.00		
01.200.237	Publications	2,440.90	2,451.49	2,017.15	2,500.00	2,500.00		
01.200.238	Printing & Advertising	9,236.12	5,206.57	3,510.64	9,500.00	9,000.00		
01.200.241	SEECOM	0.00	300.00	48,110.15	490,000.00	520,000.00		
01.200.250	Equipment Rental	28,177.45	25,954.63	25,515.93	27,600.00	27,350.00		
01.200.255	Physical Exams - Non-sworn	240.30	0.00	0.00	400.00	400.00		
Total		\$ 232,406.19	\$ 193,588.27	\$ 213,143.35	\$ 680,200.00	\$ 710,380.00		
Supplies & Materials								
01.200.308	Office Supplies	\$ 9,518.66	\$ 9,762.80	\$ 9,323.14	\$ 9,500.00	\$ 9,500.00		
01.200.309	Materials	14,184.26	12,510.31	12,510.27	21,000.00	21,000.00		
01.200.317	Postage	2,804.00	3,037.35	2,656.98	3,500.00	3,500.00		
01.200.318	D.A.R.E./Community Programs	9,575.06	1,027.05	0.00	4,000.00	4,000.00		
01.200.319	Building Supplies(R)	12,037.05	12,943.74	8,564.93	7,600.00	8,290.00		
01.200.320	Tools, Equipment & Supplies	32,345.38	5,051.96	17,234.63	58,725.00	26,260.00		
01.200.321	Fuel	56,077.72	52,361.40	65,587.85	64,500.00	75,000.00		
01.200.332	Office Furniture & Equipment	44,584.42	5,762.52	9,879.18	47,225.00	56,460.00		
Total		\$ 181,126.55	\$ 102,457.13	\$ 125,756.98	\$ 216,050.00	\$ 204,010.00		
Maintenance								
01.200.420	Vehicle Maintenance(S)	\$ 163,366.17	\$ 187,331.47	\$ 150,425.23	\$ 145,000.00	\$ 110,140.00		
01.200.421	Equipment Maintenance (S)	3,354.13	6,807.46	2,270.38	13,045.00	15,850.00		
01.200.422	Radio Maintenance	8,092.48	3,593.60	3,377.60	9,000.00	9,000.00		
01.200.423	Building Maintenance(R)	33,143.72	36,898.99	29,255.99	63,750.00	58,890.00		
01.200.424	Grounds Maintenance (R)	5,434.27	4,809.00	4,250.00	5,075.00	5,280.00		
01.200.426	Office Equipment Maintenance	11,258.79	13,002.30	14,182.82	10,200.00	6,000.00		
Total		\$ 224,649.56	\$ 252,442.82	\$ 203,762.02	\$ 246,070.00	\$ 205,160.00		
Capital Expenditures								
01.200.590	Capital Purchase	\$ 77,968.10	\$ 65,684.75	\$ 155,717.00	\$ 87,155.00	\$ 143,900.00		
01.200.594	Capital Lease Payments	3,773.50	0.00	27,242.26	33,500.00	33,700.00		
01.200.599	Lease Payments	0.00	5,148.00	4,752.00	4,800.00	8,740.00		
Total		\$ 81,741.60	\$ 70,832.75	\$ 187,711.26	\$ 125,455.00	\$ 186,340.00		
Transfers								
01.200.646	Transfer to Police Pension	\$ 257,483.71	\$ -	\$ -	\$ -	\$ -		
Total		\$ 257,483.71	\$ -	\$ -	\$ -	\$ -		
Other Charges								
01.200.720	Board of Police Commissioners	\$ 5,811.93	\$ 82.43	\$ 823.55	\$ 12,040.00	\$ 28,900.00		
01.200.725	Pension Contribution Expense	0.00	342,699.66	354,643.12	421,335.00	489,500.00		
01.200.730	Emergency Service Disaster	6,973.17	6,109.98	6,381.23	9,350.00	9,350.00		
01.200.740	Travel/Training/Dues	43,218.57	25,287.60	29,539.94	54,250.00	54,450.00		
01.200.760	Uniforms & Safety Items	31,266.18	23,432.48	29,944.38	41,600.00	54,400.00		
01.200.965	Interest Expense			5,885.71	6,260.00	3,300.00		
Total		\$ 87,269.85	\$ 397,612.15	\$ 427,217.93	\$ 544,835.00	\$ 639,900.00		
Police Total		\$ 4,690,134.62	\$ 4,771,888.64	\$ 5,113,438.53	\$ 6,390,900.00	\$ 6,708,370.00		

Public Works Department Public Works Administration Division

Department/Program Description

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

Personnel Summary	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007
Public Works Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Assistant to the Director	N/A	N/A	N/A	N/A	N/A
Project Manager (previously Civil Engineer position)	1	1	1	1	1
Public Works Technician (previously Public Works Inspector position)	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1
Building Maintenance Assistant (previously Custodian)*	1	1	1	1	1
Maintenance Worker I	1	1	1	1	1
Stock Coordinator**	N/A	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$
Principal Secretary	1	1	1	1	1
Reception	0	1	1	1	1
Seasonal Part-Time	2	2	2	2	2
Total Full-Time Employees	8	9 1/2	9 1/2	9 1/2	9 1/2
Total Part-Time Employees	2	2	2	2	2
Total Employees	10	11 1/2	11 1/2	11 1/2	11 1/2

*This position was previously a Maintenance Worker I position, and was increased to a Maintenance Worker II position in the 2006-2007 fiscal year. **The Stock Coordinator is a full time position, with funding of salary split evenly between the Public Works Administration budget and the Vehicle Maintenance Service Fund budget.

Explanation of New Positions

No additional positions are proposed this fiscal year. However, over time, the Building Maintenance Assistant position has developed into a much more technical position, requiring increased training, knowledge, and certification on HVAC, pumping systems, electrical systems, fire protection systems, and pool operations. Thus, it is warranted to increase the Building Maintenance Assistant position from a Maintenance Worker I to a Maintenance Worker II. The budget reflects this change.

FY2005-2006 Accomplishments

- Successfully managed project construction for over 40 new commercial developments.

- Successful coordination and management of five operating divisions in public works in addition to oversight of four capital improvement funds.
- Continued success of our in-house training program and “Training Topic of the Month”
- Successful implementation of a lock out tag out program which was put into use Department wide.
- Hired a public works technician which has resulted in a successful monthly inspection of soil erosion and sediment control measures on all developments and public works projects.
- Increased professional development by sending staff to a variety of technical training including Concrete Pipe Design and Installation, Managing in a Collective Bargaining Environment, and Understanding IDOT Specifications.
- Two staff members in the Building Maintenance division received certification as aquatic facility operators.

Budget Highlights

- Finalize the collection of the Village infrastructure through GPS (global positioning system).
- Relocated the cantilever gate from the WWTP to the Public Works (PW) facility to provide greater security for the site.
- Install security for the technology room.
- Install OSHA compliant gates and retrofit ladders to mezzanines to be in compliance with regulations.
- Attend the APWA National Convention (PW Director).
- Install guards for the chiller at the new Public Works building to help prevent damage from hail, wind blown debris, and vandalism.
- Provide additional technical training to the Public Works Technician regarding soil erosion control and GIS.
- Fencing will be installed around the generator and chiller at the Public Works facility. Because the entire site is currently unfenced and unprotected, there is a risk of vandalism and sabotage of this intricate and expensive equipment that is necessary to control and power the building. Protecting this equipment will ensure its long life and continued dependability and save on costly repairs should unauthorized individuals access this area and act inappropriately.
- Funding has been provided to begin implementation of a building security and access system for the Public Works facility.

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.
- Provide added security at the Public Work Facility for employees and stock by adding a perimeter chain link fence.

Departmental Performance Indicators

Item	# Completed in 2000	# Completed in 2001	# Completed in 2002	# Completed in 2003	# Completed in 2004	# Completed in 2005
PW Project Engineering Reviews	N/A	10	16	12	9	5
Developer Engineering Reviews	N/A	34	18	22	27	12
Site Development Permits Issued	11	27	15	17	24	9

EXPENDITURES
Public Works Administration

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin						
Public Works Administration						
Personnel						
01.350.103	IMRF	\$ 23,152.50	\$ 25,965.89	\$ 31,911.97	\$ 45,175.00	\$ 49,000.00
01.350.104	FICA	24,092.67	25,748.02	28,555.50	36,400.00	39,500.00
01.350.105	Unemployment Tax	476.18	1,237.38	2,155.37	1,750.00	2,500.00
01.350.106	Health Insurance	29,401.33	31,722.36	39,493.60	51,250.00	58,575.00
01.350.110	Salaries	311,009.92	337,196.21	375,018.60	453,075.00	491,300.00
01.350.155	Overtime	11,745.42	15,263.89	17,984.10	18,000.00	24,000.00
Total		\$ 399,878.02	\$ 437,133.75	\$ 495,119.14	\$ 605,650.00	\$ 664,875.00
Contractual Services						
01.350.210	Telephone	\$ 7,667.70	\$ 8,624.74	\$ 8,057.77	\$ 7,320.00	\$ 7,460.00
01.350.211	Natural Gas	2,258.90	5,856.21	4,729.98	8,200.00	6,000.00
01.350.212	Electric		379.73	(1,366.60)	0.00	0.00
01.350.230	Legal Services	6,789.50	8,303.00	18,015.00	10,000.00	8,000.00
01.350.232	Engineering Services	595.00	120.00	937.50	600.00	600.00
01.350.234	Professional Services	11,942.78	14,244.63	13,379.47	9,060.00	9,040.00
01.350.237	Publications	619.25	378.94	257.40	400.00	520.00
01.350.238	Printing & Advertising	3,144.82	177.08	245.31	4,600.00	1,460.00
01.350.250	Equipment Rental	5,225.75	400.09	1,423.84	1,700.00	1,650.00
01.350.255	Physical Exams	0.00	34.40	46.80	800.00	300.00
01.350.280	Building Services(R)	86,456.87	87,465.54	100,664.85	140,300.00	190,275.00
01.350.281	Grounds Services (R)	18,127.49	14,298.79	11,553.84	14,000.00	14,200.00
Total		\$ 142,828.06	\$ 140,283.15	\$ 157,945.16	\$ 196,980.00	\$ 239,505.00
Supplies & Materials						
01.350.308	Office Supplies	\$ 5,878.25	\$ 5,327.49	\$ 3,366.84	\$ 3,100.00	\$ 3,000.00
01.350.317	Postage	1,431.12	2,089.52	1,772.56	1,400.00	2,000.00
01.350.319	Building Supplies(R)	31,061.27	45,114.61	38,023.29	37,345.00	33,730.00
01.350.320	Tools, Equipment & Supplies	7,290.56	3,798.91	4,332.64	4,200.00	5,700.00
01.350.321	Fuel	5,568.93	4,891.62	5,700.80	5,500.00	10,015.00
01.350.332	Office Furniture & Equipment	14,066.95	5,212.12	1,536.57	11,735.00	27,685.00
Total		\$ 65,297.08	\$ 66,434.27	\$ 54,732.70	\$ 63,280.00	\$ 82,130.00
Maintenance						
01.350.420	Vehicle Maintenance (S)	\$ 31,388.28	\$ 18,860.18	\$ 14,105.62	\$ 19,000.00	\$ 23,000.00
01.350.421	Equipment Maintenance (S)	99.98	563.95	3,524.23	2,400.00	2,200.00
01.350.422	Radio Maintenance	380.75	0.00	19.99	100.00	200.00
01.350.423	Building Maintenance (R)	1,943.55	3,123.98	6,446.38	5,640.00	25,620.00
01.350.424	Grounds Maintenance (R)	158.50	609.10	86.14	125.00	30.00
01.350.426	Office Equipment Maintenance	1,167.49	316.34	597.09	400.00	500.00
Total		\$ 35,138.55	\$ 23,473.55	\$ 24,779.45	\$ 27,665.00	\$ 51,550.00
Capital Expenditures						
01.350.590	Capital Purchase	\$ 30,323.32	\$ -	\$ 2,944.46	\$ 53,000.00	\$ 37,490.00
01.350.594	Capital Lease Payments	9,481.04	0.00	0.00	14,225.00	0.00
01.350.599	Lease Payments	0.00	14,221.56	14,221.56	0.00	0.00
Total		\$ 39,804.36	\$ 14,221.56	\$ 17,166.02	\$ 67,225.00	\$ 37,490.00
Other Charges						
01.350.740	Travel, Training & Dues	\$ 9,618.74	\$ 6,815.80	\$ 5,105.34	\$ 14,150.00	\$ 9,830.00
01.350.760	Uniforms & Safety Items	3,018.89	2,506.43	2,117.91	2,950.00	2,600.00
Total		\$ 12,637.63	\$ 9,322.23	\$ 7,223.25	\$ 17,100.00	\$ 12,430.00
Contra Account						
01.350.998	Redistribution	\$ (122,468.78)	\$ (143,720.22)	\$ (144,879.98)	\$ (183,540.00)	\$ (237,710.00)
Total		\$ (122,468.78)	\$ (143,720.22)	\$ (144,879.98)	\$ (183,540.00)	\$ (237,710.00)
Public Works Admin. Total		\$ 573,114.92	\$ 547,148.29	\$ 612,085.74	\$ 794,360.00	\$ 850,270.00

Public Works Streets

Department/Program Description

The Streets Division of the Public Works Department is responsible for the maintenance and care of the Village's road systems as well as the Village storm water system. The current roadway system includes approximately 124.6 miles of streets.

Personnel Summary	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007
Street Superintendent	1	1	1	1	1
Street Foreman	1	1	1	1	2
Maintenance Worker II - Streets	3	3	3	3	2
Maintenance Worker I - Streets	8	8	8	9	9
Streets - Part-Time Summer	5	0	0	3	3
Total Full-Time Employees	13	13	13	14	14
Total Part-Time Employees	5	0	0	3	3
Total Employees	18	13	13	17	17

Explanation of New Positions

Over the past year, the Streets Division has taken on a lot more responsibility with the addition of right of way maintenance, street lights, striping, and signage. The sign shop has become an entity of its own and grows every year. To recognize these changes and to embellish further expansion of services, a current Streets Division employee will be promoted to a supervisory position; we would not replace this employee this year as a cost savings element to the restructuring. This would allow the current Street Superintendent the time to work on drainage projects and develop much needed programs for asphalt and storm sewer maintenance.

FY2005-2006 Accomplishments

- Major road projects were completed in both High Hill subdivision and the South Algonquin area.
- The Street Division focused on drainage issues and made permanent repairs to hot spots that have been reoccurring over the past years. Most of these hot spots were based upon resident complaints from areas such as Gaslight and Braewood area, Cardinal Drive, Crestwood, and Rustic Drive. Through inspections, it was determined that 4 flattops were deteriorating badly on Edgewood Drive, along the golf course, thus replacements were completed before they developed into vehicular damaging apertures. We replaced a deteriorated 36-inch steel culvert next to Iron Removal Plan (IRP) No. 2 with a concrete culvert and installed a split rail fence along the bike path crossing in the same area. We re-landscaped the retaining wall on Souwanas Drive east of IRP No. 1. Completed sidewalk on Harnish just east of Randall Road. We have been inspecting all retention and detention ponds, making a list, and scheduling repairs as soon as weather allows. We added drainage in front of Westfield school, which has been a problem for the last 8 years. Started landscaping and weed control lists for numerous areas located in right of ways around town. Paved basketball court at High Hill Park and continued our sweeping and pothole programs.

- The sign shop replaced 78 signs and posts damaged by vehicle accidents or vandals. New signage was installed in the areas where road improvements were completed, thus fulfilling the Village's obligation for sign upgrades. Along with the above, we have installed 300 miscellaneous signs needing replacement and 100 street name signs at intersections. Approximately 100 ft. of guardrail has been repaired or replaced, 60 ft. of new guardrail installed, 650 ft. of split rail fence has been installed and 5000 ft. of snow fence and numerous delineators. The sign shop can also take responsibility for the repairs of 35 streetlights and the coordination efforts of repairing 5 knock downs with ComEd or the County of McHenry, placement of 75 signs and the installation of 7500 ft. of snow fence for Founders' Days and the Hill Climb, and the striping of 13,000 feet of roadway. The new sign truck with aerial lift added to the Streets Division fleet last year has proven itself to be an invaluable tool towards the reduction of costs such as equipment rental, contractor costs, and increasing employee productivity and safety. This truck has allowed the signs staff to be more productive and efficient in implementing their sign replacement plan and has also been used for other tasks such as street light maintenance, installation of banners, and many miscellaneous tasks which had been a roadblock in the past.
- The Division continued the program of cleaning all storm structures in town. The assistance of the Utilities Division is critical since the vector and operator is supplied by them, but we overcame scheduling and manpower problems and completed over 500 storm structures so far this year.
- The Streets Division has developed a viable snow plan using a proactive approach and encouraging the participation of our employees. It has thus far been very successful and has acquired accolades from our Police Department, board members, and many residents.

Budget Highlights

- The Division will purchase a mini excavator, which will allow staff to excavate in tight areas and in back yards with little or no damage to residents' property, thus reducing restoration costs and disruption to homeowners.
- Staff will continue to patch roads as needed (specifically on Hanson, Huntington North, Edgewood, Harnish, and Stonegate).
- Storm sewer repairs will continue as problems arise.
- The sign shop plans to continue replacing signs as needed. Also on the agenda is replacement of signs in Arrowhead subdivision, the Cove subdivision, and all other new subdivisions added this coming year.
- The Utilities Division has requested we install a paved road to Well #7.
- The Streets Division will develop a Sidewalk and Curb Program using Public Works labor, eliminating the high cost of contractors.
- The Streets Division will complete repairs to the seawall located in the parking lot adjacent to Crystal Creek in our downtown area utilizing in-house staff, which could save or postpone a major expense of over \$250,000.

Future Goals and Objectives

- The sign shop plans to complete the conversion of all street signs to the new version of Diamond Grade signs in two years.
- The Streets Division will continue cleaning and inspection of all storm structures, with the ultimate goal of establishing a cycle in which structures are cleaned every four years. A tracking and inspection system will be incorporated with the current function.

- A sidewalk and curb repair program will be established using our labor with the eventual elimination of contractors offering a huge savings to the Village.
- A striping and crack-sealing program will be established so a regular schedule can be followed year to year.
- Build on and improve our snow plan with constant meetings with drivers and correction of any complaints as they arise.
- Utilize summer help to rehabilitate snow equipment during summer season thus extending the life of our equipment and instilling pride in our fleet.

Departmental Performance Indicators

We will institute usable records to track, schedule, and develop accountability for such areas as stripping, crack sealing, manhole cleaning repairs, and right of way maintenance. A regular inspection and maintenance schedule will be established for retention and detention ponds. Crack sealing will be conducted on a yearly basis, thus extending the pavement life of our roads. Our goal is to perform as much work as possible in house, which will enable us to accomplish more projects within the budget constraints. The monies saved in contractor labor hopefully can be used to acquire material needed to complete these projects.

	<u>2004</u>	<u>2005</u>
Miles of Streets	113	124.6
Crack Sealing	0 lineal feet	41,470 lineal feet
Striping	0 lineal feet	13,000 lineal feet
Manholes Cleaned	132	354

EXPENDITURES
Public Works - Streets Division

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin						
Streets Department						
Personnel						
01.300.103	IMRF	\$ 37,951.76	\$ 39,679.51	\$ 50,551.29	\$ 63,550.00	\$ 66,400.00
01.300.104	FICA	39,636.94	38,804.20	44,661.51	52,325.00	54,650.00
01.300.105	Unemployment Tax	1,080.94	2,537.73	3,677.40	4,050.00	4,050.00
01.300.106	Health Insurance	60,213.72	88,594.64	98,859.54	127,100.00	142,975.00
01.300.110	Salaries	509,825.28	502,703.12	562,430.63	645,800.00	677,900.00
01.300.155	Overtime	29,959.07	26,055.38	37,157.54	34,000.00	35,500.00
Total		\$ 684,667.71	\$ 698,574.67	\$ 797,337.91	\$ 926,825.00	\$ 981,475.00
Contractual Services						
01.300.210	Telephone	\$ 5,072.52	\$ 4,462.70	\$ 4,886.36	\$ 5,140.00	\$ 5,400.00
01.300.211	Natural Gas	1,091.77	6,265.96	4,628.66	8,820.00	13,100.00
01.300.212	Electric	302,279.00	295,879.61	324,089.23	345,060.00	374,750.00
01.300.230	Legal Services	0.00	0.00	0.00	500.00	500.00
01.300.232	Engineering Services	10,301.65	6,302.50	4,695.00	9,500.00	1,000.00
01.300.234	Professional Services	16,840.93	16,985.08	11,338.65	16,950.00	21,100.00
01.300.236	Insurance Claims	Line Item Added 11/05		0.00	0.00	0.00
01.300.237	Publications	237.65	0.00	94.84	100.00	100.00
01.300.238	Printing & Advertising	1,840.90	604.44	410.40	3,700.00	1,260.00
01.300.250	Equipment Rental	2,110.26	1,850.95	2,493.76	6,350.00	1,600.00
01.300.255	Physical Exams	133.20	34.40	72.45	400.00	300.00
01.300.270	Snow Removal	5,954.81	1,911.22	1,329.82	1,950.00	3,000.00
Total		\$ 345,862.69	\$ 334,296.89	\$ 354,039.17	\$ 398,470.00	\$ 422,110.00
Supplies & Materials						
01.300.308	Office Supplies	\$ 784.47	\$ 818.19	\$ 980.39	600.00	\$ 1,000.00
01.300.309	Materials	32,835.81	22,882.20	28,305.19	21,900.00	52,000.00
01.300.317	Postage	0.00	(3.70)	688.84	50.00	50.00
01.300.318	Sign Program	42,166.51	35,481.26	42,166.95	32,000.00	37,200.00
01.300.319	Building Supplies(R)	6,932.01	6,782.84	6,359.36	3,200.00	3,430.00
01.300.320	Tools, Equipment & Supplies	29,742.86	34,469.09	14,162.88	13,500.00	24,600.00
01.300.321	Fuel	24,173.71	18,575.30	28,583.57	25,000.00	43,000.00
01.300.332	Office Furniture & Equipment	1,637.95	210.81	2,139.01	3,300.00	0.00
Total		\$ 138,313.32	\$ 119,215.99	\$ 123,386.19	\$ 99,550.00	\$ 161,280.00
Maintenance						
01.300.420	Vehicle Maintenance(S)	\$ 171,302.25	\$ 135,660.56	\$ 143,774.34	\$ 134,000.00	\$ 144,000.00
01.300.421	Equipment Maintenance (S)	76,150.64	50,865.04	74,291.71	52,000.00	45,000.00
01.300.422	Radio Maintenance	0.00	0.00	129.97	800.00	350.00
01.300.423	Building Maintenance(R)	821.01	3,211.67	7,297.37	10,400.00	14,230.00
01.300.424	Grounds Maintenance (R)	34.39	762.58	283.69	125.00	1,140.00
01.300.426	Office Equipment Maintenance	178.52	162.89	467.02	550.00	620.00
01.300.427	Curb & Sidewalk Program	34,957.50	42,380.15	6,156.64	45,000.00	33,340.00
01.300.428	Street Maintenance	58,581.01	35,999.18	16,847.16	118,240.00	43,100.00
01.300.429	Street Lights	1,601.40	4,741.50	10,354.17	8,500.00	2,000.00
01.300.430	Traffic Signal Maintenance	9,251.29	10,013.40	9,771.57	7,400.00	9,240.00
Total		\$ 352,878.01	\$ 283,796.97	\$ 269,373.64	\$ 377,015.00	\$ 293,020.00
Capital Expenditures						
01.300.590	Capital Purchase	64,175.95	37,768.00	110,812.50	242,700.00	85,500.00
01.300.594	Capital Lease Payments	44,020.06	0.00	14,771.19	18,165.00	18,300.00
Total		\$ 108,196.01	\$ 37,768.00	\$ 125,583.69	\$ 260,865.00	\$ 103,800.00
Other Charges						
01.300.740	Travel/Training/Dues	\$ 7,613.37	\$ 2,676.43	\$ 1,761.44	\$ 3,850.00	\$ 3,025.00
01.300.760	Uniforms & Safety Items	13,989.67	9,632.02	7,587.98	7,510.00	7,100.00
01.300.965	Interest Expense		0.00	3,191.32	3,395.00	3,300.00
Total		\$ 21,603.04	\$ 12,308.45	\$ 12,540.74	\$ 14,755.00	\$ 13,425.00
Streets Total		\$ 1,651,520.78	\$ 1,485,960.97	\$ 1,682,261.34	\$ 2,077,480.00	\$ 1,975,110.00

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 on-going replacement, repair or restoration of virtually all of the park's 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	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007
Parks and Forestry Superintendent	1	1	1	1	1
Parks and Forestry – Foreman	1	1	1	1	1
Maintenance Worker II – Parks and Forestry	2	3	3	3	3
Maintenance Worker I – Parks and Forestry	8	8	8	9	9
Parks – Part-Time Summer	5	6	6	6	8
Total Full-Time Employees	12	13	13	14	14
Total Part-Time Employees	5	6	6	6	8
Total Employees	17	19	19	20	22

Explanation of New Positions

Two part-time summer employees are added to assist with typical summer seasonal duties relating to maintenance and upkeep of the Village's park facilities.

Based upon current year duties and regional staff to responsibility ratios we are still in need of two full time maintenance staff individuals. While proposing to remain static until next fiscal year, we do not concede a continued need. It is, though, with gratitude for our current staff, and respect for our monetary circumstances that we look to move forward this fiscal year with our current staffing.

FY2005-2006 Accomplishments

- The Village of Algonquin received its eighth designation as a Tree City U.S.A. and two more staff members became a Certified Arborist. This brings our total to eight.
- Educational presentations were given to over six hundred school children touting the wonderful benefits of trees, and the importance of tree related stewardship.
- Over two hundred and fifty new trees were planted as replacements for our current tree inventory. Due to budget limitations many replacement locations remain unplanted and reforestation of areas previously without trees go unplanted. This will hopefully be addressed in future budget processes.
- Pruning of parkway trees occurred in four major subdivisions. The trees were pruned per National Arborist Association guidelines. The quantity pruned is well in line with our goal of pruning each Village tree at least every five years.
- The construction of Cornish Park began. This will undoubtedly provide many benefits to the community as a whole.
- A safety issue was alleviated at Presidential Park via the installation of a new backstop at one of the baseball fields. The installation was due primarily to a donation from the Algonquin Area Youth Organization and will serve to minimize injury potential from errant foul balls.
- Accessory improvements were made to Angeltowne playground. Some of the outdated play apparatus was updated to improve the safety of the site and make us more compliant with industry standards.
- The rarely used volleyball court at High Hill Park was removed and replaced with a basketball court. The court includes two goal posts and a few benches. This improvement was installed by in house staff and has been very well received.
- The budgeted Natural Areas Management Plan was completed. Hopefully future funding will support the much needed work in these areas.

Budget Highlights

The budget, as proposed, will again move us forward in our effort toward responsive and efficient provision of service. The highlights are as follows:

- Tree planting will continue to be of great importance. Monies provided will insure the installation of all necessary replacements.
- We are again funding to celebrate Arbor Day with the Village's third graders. This day of community outreach assists the department in educating the future leaders about the importance of our environment, particularly trees.
- Monies are also provided for education of staff. The Superintendent will be attending his third year of the Illinois Public Service Institute, a conference dedicated to bettering public works managers. All of the departments Certified Arborists will be attending the Illinois Arborist Associations annual conference.
- The department is proposing the replacement of mowing equipment in order to replace out dated units. Proposed replacements will insure more efficient work in this vein as well as alleviate down time issues.
- Two drainage projects are to be performed to eliminate storm water issues on separate park parcels. Contained water near the parking lot at Wood Park will find its way downstream via new tile and grading work. Extensive drain tile and related work is to be performed at Willoughby Farms Park as well. This will allow for appropriate movement of water and eliminate standing water and down time issues.

- The department is looking to purchase a baseball field grooming machine. With our desire to provide safe and usable sites, a machine designed specifically for this work will not only improve our offerings, but it will eliminate many, many, hours of labor.
- The tennis courts at Gaslight Park need major rehabilitation and repair. This project will include the replacement of the asphalt surfacing, installation of new net posts, and color coating of the entire surface.

Future Goals and Objectives

- Continue to provide funding for full cost replacement of failed trees, as well as fund reforestation of vacant planting sites within the Village. This is a long-term annual goal.
- Continue work on a park and playground data base that is compatible with the new information system.
- Develop web pages for each park parcel to be used in conjunction with the Village's new web site. Each page will denote locations, site amenities, pictures, etc.
- Continue to strive for excellence relative to park site aesthetics and field preparedness. This will be achieved via scheduled inspections, cyclical rehabilitation, weekly maintenance, and communication with outside users (sports organizations).
- Improve education of front line employees via hands on training in the more technical aspects of park and forestry work.
- To meet all of the proposed goals and objectives as outlined in the annual budget.

Departmental Performance Indicators

- All park sites were maintained in good condition. The division rendered not one complaint relative to athletic field preparedness.
- Approximately 2000 trees within four subdivisions were pruned via our annual tree-trimming program.
- All projects scheduled via the budgeting process were completed on time, and within budget.
- The department planted two hundred and fifty new trees. Mostly all were replacements.
- Complaints continue to be very low, and noted issues addressed in reasonable time frames.

	2005
Developed Park Acreage	212.5
Open Space with Potential for Development, Acreage	193.75
Open Space/Detention Acreage	126
Number of Parkway Trees	18,500
Park Sites	19
Playgrounds	16
Tennis Courts	6
Baseball Fields	13
Soccer Fields	12
Basketball Courts	11

EXPENDITURES
Public Works - Parks Forestry Division

		ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
Village of Algonquin Parks & Forestry Division		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Personnel						
01.400.103	IMRF	\$ 36,033.95	\$ 38,107.28	\$ 48,347.35	\$ 60,705.00	\$ 64,925.00
01.400.104	FICA	38,173.02	39,011.65	44,244.31	51,635.00	56,025.00
01.400.105	Unemployment Tax	1,200.80	2,803.37	3,916.05	2,680.00	4,775.00
01.400.106	Health Insurance	56,467.02	63,721.40	70,816.38	88,560.00	102,400.00
01.400.110	Salaries	497,170.45	496,681.74	565,886.31	651,850.00	702,600.00
01.400.155	Overtime	12,508.73	19,722.26	18,571.24	20,000.00	21,000.00
Total		\$ 641,553.97	\$ 660,047.70	\$ 751,781.64	\$ 875,430.00	\$ 951,725.00
Contractual Services						
01.400.210	Telephone	\$ 4,144.16	\$ 4,574.78	\$ 5,031.12	\$ 5,500.00	\$ 5,100.00
01.400.211	Natural Gas	926.59	5,752.24	4,732.12	8,700.00	11,350.00
01.400.212	Electric	913.47	1,063.75	(1,530.24)	0.00	0.00
01.400.230	Legal Service	0.00	0.00	0.00	500.00	500.00
01.400.232	Engineering Services	19,618.55	1,046.67	8,465.00	5,500.00	500.00
01.400.234	Professional Services	28,831.35	22,470.68	18,816.69	18,480.00	19,160.00
01.400.235	Community Events	4,632.00	5,161.80	5,549.52	5,700.00	6,700.00
01.400.237	Publications	235.60	463.77	70.84	0.00	500.00
01.400.238	Printing & Advertising	24.50	695.27	525.00	5,300.00	2,260.00
01.400.250	Equipment Rental	3,729.87	1,585.37	1,364.35	5,550.00	2,100.00
01.400.255	Physical Exams	82.70	727.90	46.80	800.00	300.00
Total		\$ 63,138.79	\$ 43,542.23	\$ 43,071.20	\$ 56,030.00	\$ 48,470.00
Supplies & Materials						
01.400.308	Office Supplies	\$ 255.91	\$ 706.58	\$ 676.31	\$ 500.00	\$ 700.00
01.400.309	Materials	23,096.88	11,920.69	17,426.37	19,020.00	22,570.00
01.400.317	Postage	67.41	27.15	17.32	100.00	100.00
01.400.319	Building Supplies (R)	697.97	3,979.05	6,386.62	2,800.00	3,030.00
01.400.320	Tools, Equipment & Supplies	28,231.49	18,430.80	13,821.64	24,280.00	40,900.00
01.400.321	Fuel	16,530.32	12,214.97	20,546.86	21,000.00	30,000.00
01.400.332	Office Furniture & Equipment	740.95	16.50	512.91	3,985.00	0.00
01.400.338	Park Upgrades	66,140.12	14,791.52	0.00	12,400.00	22,550.00
Total		\$ 135,761.05	\$ 62,087.26	\$ 59,388.03	\$ 84,085.00	\$ 119,850.00
Maintenance						
01.400.402	Tree Planting	\$ 7,849.09	\$ (1,561.92)	\$ 2,425.03	\$ 51,200.00	\$ 27,000.00
01.400.405	Tree Trimming Removal	6,910.00	1,607.92	314.36	4,000.00	4,000.00
01.400.420	Vehicle Maintenance(S)	94,898.20	75,217.28	84,072.62	71,000.00	86,000.00
01.400.421	Equipment Maintenance (S)	42,336.75	39,180.34	60,873.31	50,000.00	66,000.00
01.400.422	Radio Maintenance	0.00	0.00	0.00	250.00	350.00
01.400.423	Building Maintenance (R)	3,015.69	5,285.67	5,263.41	11,350.00	14,150.00
01.400.424	Grounds Maintenance (R)	879.17	292.97	41.92	125.00	150.00
01.400.425	Maintenance-Open Space	42,225.53	5,605.42	0.00	0.00	13,700.00
01.400.426	Office Equipment Maintenance	178.51	162.89	704.52	550.00	620.00
Total		\$ 198,292.94	\$ 125,790.57	\$ 153,695.17	\$ 188,475.00	\$ 211,970.00
Capital Expenditures						
01.400.590	Capital Purchase	56,662.03	33,051.14	32,000.00	40,200.00	40,200.00
01.400.593	Park Development	477,848.76	0.00	0.00	0.00	18,000.00
01.400.594	Capital Lease Payment	0.00	0.00	6,167.10	7,585.00	7,625.00
Total		\$ 534,510.79	\$ 33,051.14	\$ 38,167.10	\$ 47,785.00	\$ 65,825.00
Transfers						
01.400.617	Transfer to Pool	\$ 15,753.78	\$ 33,514.15	\$ 29,896.36	\$ 32,400.00	\$ 10,615.00
01.400.680	Transfer to Park Fund	72,069.14	0.00	0.00	0.00	0.00
Total		\$ 87,822.92	\$ 33,514.15	\$ 29,896.36	\$ 32,400.00	\$ 10,615.00
Other Charges						
01.400.740	Travel/Training/Dues	\$ 6,596.29	\$ 6,092.02	\$ 4,724.05	\$ 7,125.00	\$ 9,970.00
01.400.760	Uniforms & Safety Items	9,335.87	8,785.75	7,411.04	6,660.00	7,100.00
01.400.965	Interest Expense	0.00	0.00	1,332.42	1,420.00	1,375.00
Total		\$ 15,932.16	\$ 14,877.77	\$ 13,467.51	\$ 15,205.00	\$ 18,445.00
Parks Total		\$ 1,677,012.62	\$ 972,910.82	\$ 1,089,467.01	\$ 1,299,410.00	\$ 1,426,900.00

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	2002- 2003	2003- 2004	2004- 2005	2005- 2006	2006- 2007
Assistant Village Manager	1	1	1	1	1
Building Commissioner	1	1	1	1	1
Plan Examiner/Asst. Building Commissioner	1	1	1	1	1
Building Inspectors	3	3	3	3	3
Planner/Senior Planner	1	1	1	1	1
Planning Assistant	1	1	1	1	1
Property Maint. Building Inspector	1	1	1	2	2
Secretary/Clerk	2	2	2	2	2
Intern	2 PT	2PT	2PT	0	1 PT
Total Full-Time Employees	11	11	11	12	12
Total Part-Time Employees	2	2	2	0	1
Total Employees	13	13	13	12	13

Explanation of New Positions

A full-time seasonal staff person will be hired to assist over the summer months with front counter duties and other planning related functions. Specific planning projects that the person would work on include creating a better process to track home occupations, identifying small open spaces in the Village that should be considered for neighborhood park development (including coordination with Public Works), and assisting with Conservation Community Program initiatives including Conservation Community Day.

FY2005-2006 Accomplishments

- Developed and implemented the Village's first Public Art Program.
- Continued implementation of the Conservation Community Program, including information on the new website, outreach, press coverage, and Conservation Community day.
- Significant progress made with Downtown Revitalization including: opening of Cucina Bella and River Art, assisted with final construction plans for Cornish Park, continued joint marketing and programming efforts with Algonquin Downtown Partnership.
- Coordinate new economic development of the East Algonquin Road corridor including the final plan review and inspections for Fountain Square. Expedited review of the Butera grocery store. Managed the very challenging entitlement process for the new Jewel food store.
- Continued conducting inspections and issuing occupancy permits for Algonquin Commons, the largest lifestyle center in Illinois. The center will lead to over one million dollars of annual sales tax revenue for the Village.
- Coordinated the zoning, land use planning, and design of the Algonquin Galleria, a proposed upscale shopping center that will include several long sought after businesses including furniture, entertainment, and unique restaurants.
- Coordinated final approval, plan review, and development for the Esplanade an upscale mixed-use development that will include restaurant, corporate office, and apartment components.
- Continued taking the lead developing the Water Conservation Program. Carefully coordinated implementation without generating interdepartmental conflicts.

Budget Highlights

- High quality inspection services and plan reviews will continue.
- Downtown Revitalization will continue.
- Retail marketing efforts will continue.
- Business Park marketing will continue.
- International Building Codes will be implemented.
- The Public Art Program will be expanded.
- Staff training will be emphasized.
- The second year of the Ted Spella Leadership School will be coordinated.

Future Goals and Objectives

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

Departmental Performance Indicators and Statistics

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

Indicator	2002	2003	2004	2005
Building Inspections	8791	9871	11864	10,621
Property Maintenance Inspections	1009	1084	1165	1,850
Residential Occupancy Permits Issued	529	268	241	331
Commercial Occupancy Permits Issued	23	20	111	105
Amount of New Commercial Opened	600,000 S.F.	600,000 S.F.	800,000 S.F.	600,000 S.F.
Annual Sales Tax Revenue	\$2,500,000	\$3,000,000	\$4,000,000	\$5,700,000

EXPENDITURES
Community Development Department

		ACTUAL DOLLARS			05-06 BUDGET	2006-2007 BUDGET
		4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin						
Community Development Department						
Personnel						
01.500.103	IMRF	\$ 38,378.94	\$ 43,340.57	\$ 52,947.85	\$ 64,375.00	\$ 68,400.00
01.500.104	FICA	39,339.52	42,888.33	48,246.20	52,100.00	55,680.00
01.500.105	Unemployment Tax	767.74	2,321.39	3,332.81	3,240.00	3,350.00
01.500.106	Health Insurance	45,696.04	55,057.63	70,311.32	91,275.00	99,750.00
01.500.110	Salaries	511,462.97	561,465.32	612,888.80	669,955.00	716,620.00
01.500.155	Overtime	7,926.09	4,024.87	11,553.79	7,700.00	7,700.00
01.500.170	Salary - Planning/Zoning	2,693.00	2,415.00	2,660.00	3,500.00	3,000.00
Total		\$ 646,264.30	\$ 711,513.11	\$ 801,940.77	\$ 892,145.00	\$ 954,500.00
Contractual Services						
01.500.210	Telephone	\$ 8,573.49	\$ 8,527.98	\$ 9,250.95	\$ 9,000.00	\$ 9,480.00
01.500.211	Natural Gas	3,048.12	3,519.63	3,052.38	3,000.00	3,000.00
01.500.212	Electric	67.87	(237.80)	0.00	0.00	80.00
01.500.230	Legal Services	22,927.50	17,760.00	11,115.00	6,000.00	8,000.00
01.500.234	Professional Services	27,322.22	75,295.83	285,782.29	20,385.00	17,105.00
01.500.237	Publications	1,303.45	1,006.93	1,335.20	1,600.00	2,500.00
01.500.238	Printing & Advertising	9,600.17	5,580.78	4,728.84	5,000.00	4,000.00
01.500.255	Physical Exams	0.00	0.00	0.00	180.00	0.00
Total		\$ 72,842.82	\$ 111,453.35	\$ 315,264.66	\$ 45,165.00	\$ 44,165.00
Supplies & Materials						
01.500.308	Office Supplies	\$ 5,557.13	\$ 5,996.10	\$ 4,135.73	\$ 4,000.00	\$ 4,000.00
01.500.317	Postage	2,342.82	2,779.47	4,104.93	4,000.00	4,000.00
01.500.318	Public Art	0.00	0.00	0.00	0.00	1,170.00
01.500.319	Building Supplies(R)	4,229.77	4,456.34	2,874.43	2,725.00	3,040.00
01.500.320	Tools, Equipment & Supplies	1,550.07	281.11	640.07	4,000.00	2,000.00
01.500.321	Fuel	4,801.68	4,159.78	5,895.36	7,000.00	7,600.00
01.500.332	Office Furniture & Equipment	12,380.75	0.00	1,863.32	18,050.00	12,400.00
Total		\$ 30,862.22	\$ 17,672.80	\$ 19,513.84	\$ 39,775.00	\$ 34,210.00
Maintenance						
01.500.420	Vehicle Maintenance(S)	\$ 20,520.96	\$ 21,885.23	\$ 31,018.09	\$ 26,000.00	\$ 18,850.00
01.500.423	Building Maintenance(R)	11,185.92	12,386.91	9,828.34	13,080.00	16,760.00
01.500.424	Grounds Maintenance (R)	1,956.21	1,731.24	1,530.00	2,250.00	2,170.00
01.500.426	Office Equipment Maintenance	3,110.10	2,175.23	2,692.00	1,850.00	3,550.00
Total		\$ 36,773.19	\$ 38,178.61	\$ 45,068.43	\$ 43,180.00	\$ 41,330.00
Capital Expenditures						
01.500.590	Capital Purchase	\$ 23,612.45	\$ -	\$ -	\$ 41,725.00	\$ 18,500.00
Total		\$ 23,612.45	\$ -	\$ -	\$ 41,725.00	\$ 18,500.00
Other Charges						
01.500.710	Economic Development	\$ 21,978.73	\$ 26,020.62	\$ 6,635.79	\$ 27,250.00	\$ 64,000.00
01.500.740	Travel/Training/Dues	8,180.90	3,709.46	4,217.64	9,120.00	10,925.00
01.500.750	Commission Support Material	0.00	192.00	0.00	300.00	300.00
01.500.760	Uniforms & Safety Items	908.50	996.00	906.99	1,300.00	1,300.00
Total		\$ 31,068.13	\$ 30,918.08	\$ 11,760.42	\$ 37,970.00	\$ 76,525.00
Community Development Total		\$ 841,423.11	\$ 909,735.95	\$ 1,193,548.12	\$ 1,099,960.00	\$ 1,169,230.00

EXPENDITURES
Long-Term Debt

	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Village of Algonquin Bond & Interest					
Long-Term Debt					
01.650.880 Bonds	\$ 80,000.00	\$ 85,000.00	\$ 95,000.00	\$ 100,000.00	\$ 105,000.00
01.650.881 Bond Interest	21,497.50	18,657.50	15,597.50	15,600.00	8,450.00
01.650.882 Bond Fees	350.00	379.00	350.00	400.00	400.00
Long-Term Debt Total	\$ 101,847.50	\$ 104,036.50	\$ 110,947.50	\$ 116,000.00	\$ 113,850.00
This is the second to last payment for the 1998 Series for the original 1991 infrastructure bonds.					

EXPENDITURES
Multidepartmental

Village of Algonquin Multidepartmental	ACTUAL DOLLARS			05-06 Budget	2006-2007 BUDGET
	4/30/2003	4/30/2004	4/30/2005	4/30/2006	Board Approved
Personnel					
01 900 105 Working Capital	0.00	0.00	0.00	992,490.00	750,000.00
01 900 106 Vehicle Replacement	0.00	0.00	0.00	0.00	247,500.00
01 900 333 Computer Network	0.00	34,879.85	47,295.46	96,400.00	202,010.00
01 900 590 Capital Purchase	0.00	27,668.10	0.00	0.00	0.00
Multidepartmental Total	\$ -	\$ 62,547.95	\$ 47,295.46	\$ 1,088,890.00	\$ 1,199,510.00