

children are given a thirty-minute presentation by Village Staff on the history of Arbor Day, the importance of trees in everyday life, and allowed a subsequent interactive question and answer session. The children also read poems and receive a packet from the Village which includes: a Village Arbor Day litterbag, various pamphlets full of games and tree care information, tree related stickers, and Arbor Day pencils purchased from the National Arbor Day Foundation.

Tree Preservation/Care: Each of the 18,000+ Village owned trees are pruned and assessed at least every five years. Trees noted with problems are diagnosed and treated, and trees that have failed are replaced, hopefully within one year. In times of drought, newer trees receive supplemental watering. Staff responds to hundreds of tree service requests each year and works to provide education via direct contact, articles in the Citizen Newsletter, and presentations to various groups. Tree Preservation Codes are also in place to protect valuable tree stock and provide residents with in-house professionals to assist in their environmental decision making.

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

STORM WATER EFFORTS

Storm water runoff occurs when precipitation from rain or snowmelt flows over the ground. Impervious surfaces such as driveways, sidewalks, and streets prevent storm water from naturally soaking into the ground. Storm water can pick up debris, chemicals, dirt, and other pollutants. This polluted water can then flow into storm sewer systems which eventually lead to lakes, rivers, streams, and wetlands. Anything that enters a storm sewer system is eventually discharged, untreated, into the water bodies we use for swimming, fishing, and as drinking water sources.

The Village of Algonquin has adopted the Kane County Storm Water Ordinance which applies to the entire Village. This Ordinance gives strict guidelines to developers regarding the release of storm water from new developments. The Village now has information on its website regarding storm water issues. This site also indicates to contact Public Works if you see any illegal dumping into the storm sewer. The Village has included the installation of underground storm sewer separator structures in several of its recent road construction projects. These units help to filter out floatable debris and sediment from the storm water before it releases to the creeks and rivers.

WETLANDS: ESTABLISHMENT, PROTECTION, AND MAINTENANCE

The Village of Algonquin encourages the preservation of wetlands in new development through enforcement of the Kane County Storm Water Management Ordinance as well as other enforcement agencies such as the U.S. Army Corp of Engineers. In Ted Spella Park, there is a large area which used to be native wetland. The Village is restoring this wetland and allows developers who are mitigating for wetland loss to pay a fee to contribute to the creation and enhancement of this wetland area.

The Village recently had a Natural Areas Management Plan done by Hey & Associates. This plan provides maintenance guidelines for the Village in preserving the quality and integrity of the wetlands which currently exist within the Village. The Village also researches opportunities to convert dry bottom detention basins into wetland bottom basins. The first project of this kind was the Arquilla Drive Detention Facility.

THE BUDGET PROCESS

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

- The budget process allows staff and elected officials the opportunity to scrutinize and evaluate existing processes and weigh alternatives for increased efficiencies and effectiveness.
- It is an opportunity to compare the actions of the Village to the plans and goals that are guiding the Village.
- Through the budget process, staff confirms that all legal and statutory requirements are being met.
- The budget process is a means for elected officials and staff to set the course of action for the future operations of the Village.

Budgeting Philosophies

Constraint Budgeting

We continued to follow a constraint budgeting process for the 2007-2008 fiscal year budget. In 2002, in response to fiscal challenges, such as a struggling economy, increasing liability and medical insurance costs, union contract obligations, and other financial barriers, and increasing demand for municipal services, the Village of Algonquin followed a new method for budgeting, which was originally adopted for the 2003-2004 fiscal year. This new method was modeled after a budget process outlined in a May 2002 article on “*constraint budgeting*” that appeared in the International City/County Management Association’s Public Management magazine.

In the past, department heads proposed their budgets without any type of bottom line figure. For the past five budget planning sessions, we followed the process outlined below (under Budget Timeline), which allowed department heads to know in advance their bottom-line budget amount. This gave them the flexibility to prioritize their needs, with items that were cut or postponed placed on their enhanced budget request. We feel that, in the words of the ICMA article authors MacReynold and Fuhrer, “the system is simple, promotes fiscally responsible behavior, and is an effective aid in the decision-making process.”

Guiding Principles

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

Preparation for Government Finance Officer's Association Budget Awards Program

In 2004, the Budget team set out to enhance the budget document in preparation for submittal to the Government Finance Officer's Association (GFOA)'s Budget Awards Program. The Assistant Village Manager coordinated expansion and development of this budget document to comply with the guidelines established by the GFOA as part of their program. Enhancements included expansion of the budget message, addition of program descriptions for most divisions/departments, an analysis of debt service, a description of fiscal policies, inclusion of statistics relative to Algonquin, an explanation of the budget process, and a new layout for the worksheets. The Village submitted the 2004-2005 fiscal year budget to GFOA, and was awarded GFOA's Distinguished Budget Presentation Award. The Village has been honored to receive this distinction again for the fiscal years ending 2006 and 2007. The requirements of the award program are significant, requiring additional input from department heads and the Budget Team. Adding information to our budget as required by GFOA also enriched it as a communications tool with elected officials and residents. More improvements were implemented this year, including expansion of the financial policies explanation, expansion of the revenues assumptions, and the incorporation of the Guiding Principles.

Participants, Roles, and Responsibilities – The Budget Team

The Budget Team consists of the Budget Officer (Village Manager William Ganek), Finance Director (John Walde), and the Assistant Village Manager of Operations (Jenna Kollings). Department Heads, Village Board, and Village residents also play crucial roles in the budgeting process. Department Heads are responsible for evaluating the needs of their department/divisions, soliciting input from staff, and compiling those needs and priorities into a cohesive and straightforward budget request. The Village Board is critical in evaluating the budget, as proposed by the Budget Officer, asking questions, and, eventually, approving the budget. Residents and their needs are, of course, the driving force behind the budget process. In addition, residents have opportunities to view the budget proposal and attend the Committee meetings, Board meetings, and public hearings when the budget is addressed.

Budget Development Timeline

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

August to October, 2006

- *Initial Budget Meetings – Budget Officer, Finance Director, and Assistant Village Manager of Operations:* These preparatory meetings took place from August to October, 2006, in order to assess the budget process, consider altering it to meet the Village's financial situation, and determine a method for implementing the budget process. As a result of these discussion, one major change in fund structure was

made this year – the creation of a separate inter service fund to account for building services (fund 28).

November 2006

- *Preliminary Revenue Analysis:* As a part of the constraint budgeting philosophy, the Finance Director established revenue estimates for the General Fund in advance of distributing the worksheets to the Department Heads. Once the revenues were calculated, bottom line, constraint budget figures were established for each division's budget. This step in the process was completed in November 2006.
- *Redistribution Account Submittal and Review and Entering Fixed Costs:* Prior to releasing the General Fund budget worksheets for completion, any and all redistribution accounts were budgeted and dispersed to the individual budgets. This allowed Department Heads to be aware of up front costs before they determined the rest of their request. Redistribution accounts include those for building supplies and maintenance, grounds maintenance, and vehicle and equipment maintenance. In addition, the Finance Director projected personnel costs, and those figures were entered into the worksheets. All other fixed costs (human resources training, most transfers, audit costs, and so forth) were entered up front as well. This step of the process took place in November 2006.
- *Capital Improvement Plan Review:* The Public Works Director reviewed and evaluated the Capital Improvement Plans, which include Streets, Water and Sewer, and Parks.
- *Budget Worksheets Distributed to Department Heads:* Once the fixed costs had been added to each division's budget, the worksheets were distributed to Department Heads for review and completion.

January 2007

- *Budget Submissions by Department Heads:* Throughout December, the Department Heads analyzed and prioritized the needs for their division, and budgeted those necessary items and costs into their budget requests. They submitted their budget proposals over a staggered schedule throughout January 2007.

January to February 2007

- *Review of Submittals and Budget Meetings:* The Budget Officer, Finance Director, and Assistant Village Manager of Operations met with each Department Head to review budget proposals. Adjustments were made, as necessary, to ensure a balanced budget (in the case of the General Fund), and that the goals and priorities of the Village Board and staff were being met through the budget. These meetings took place throughout January and February 2007.
- *Board Review:* The Committee of the Whole met on January 23, 2007, to review the Capital Funds (MFT, Street Improvement, Park, and Water and Sewer Improvement and Construction Funds).
- *Board Review:* The Committee of the Whole met on February 13, 2007, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Vehicle Maintenance Service Fund.

March 2007

- *Board Review:* On March 13, 2007, the Committee of the Whole met to review the General Fund and the remaining (“Other”) funds.
- *Public Hearing:* A public hearing was held on March 20, 2007, to allow for citizen comment on the budget document. No comments were received.

April 2007

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2007-2008 budget on April 3, 2007.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April 2007. In addition, budget documents were filed with the Kane and McHenry County Clerks.
- *Finalization of Capital Improvement Plans:* The Public Works Director finalizes the Capital Improvement Plans based on available funding and discussions held throughout the budget process.

May 2007

- *Submittal to GFOA:* The budget will be submitted to the Government Finance Officer’s Association for their consideration as part of GFOA’s Distinguished Budget Awards program.
- *Implementation:* Throughout the May 1, 2007 to April 30, 2008, fiscal year, Village staff will focus on implementation of the budget. The Village Manager, Finance Director, and Department Heads all work together to ensure sound financial practices and consistent adherence to the budget.

Village of Algonquin

Revenue Assumptions and Trends – FY 2008

Budgeted Revenues – All Funds

Budgeted revenue in all funds for FY08 is \$38,697,760 or an increase of \$3,281,155 - 9.3% over the comparable budget for FY07. The increase is attributable to Sales Tax, Income Tax and Real Estate Taxes in the General Fund and a full year of a Home Rule Sales Tax which will be allocated to the Water & Sewer Improvement & Construction Fund this year. In addition, investment income in all funds is projected to increase due to higher yields since last year. The following discussion of revenue assumptions and trends represents 92% of the total revenue budget.

A. Common Assumptions

1. Interest Income Rate – 5.25% in the state investment pool.
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 FY08 projection for sales tax is \$7,030,000 or 10% higher than the FY07 budget and estimated actual. Algonquin's upward trend of commercial growth throughout the community continued with more store openings in FY07. Those partial year contributors combined with stores presently under construction and expected to open during FY08 will contribute to the increase. This budget will continue the strong trend of year over year increases of 27%, 19%, 33% and 17% respectively in the four year period beginning with FY04. The FY08 budget reflects the initial full-year presence of major retailers in the grocery, electronics, restaurants and furniture lines of business.

2. Real Estate Taxes

The FY08 budget for real estate taxes in the General Fund is \$4,567,000. Assumptions for the 2006 Tax Levy were to maintain the 2005 Village Blended Tax Rate of .464 while using an estimate of \$1,922,053,000 for Equalized Assessed Valuation ("EAV"). The Village of Algonquin is located in two counties; McHenry and Kane. The blended property tax rate represents an average of both counties tax rate using Algonquin's tax levy and the combined EAV of Algonquin property located in those counties. The FY08 budget is 12.4% higher than FY07 estimated actual due to an estimated 10% increase for EAV and reflects increased emphasis on police protection due to traffic/accident issues related to commercial growth. Algonquin has experienced double digit % increases in EAV since 1999 attributable to growth in both residential and commercial property. The village tax rate has declined from .492 in 1999 to the 2006 estimate of .464. During this period, EAV has increased from \$463 million to \$1,040 million or an increase of 125%. The Village attained home rule status in FY04 and the Property Tax Limitation Act no longer inhibits the tax extensions.

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

The State of Illinois shares a portion of State Income Tax and Use Tax revenues with local governments with distributions based on population. The budgeted allocation for FY08 is \$2,825,000 using estimates determined by the Illinois Municipal League ("IML") at \$100.55 per capita. This per capita estimate is 4.8% higher than FY07 estimated actual and 10.5% higher than the estimate used for the FY07 budget. The per capita distribution previously peaked at \$89.21 in FY01 and was followed by a sharp decline over three years to \$69.64. There was subsequent slow growth until the recent improvement in FY07. The 2003 Special Census 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 late spring of FY08 in order to capture the revenues associated with new residential growth with ratification expected in the latter part of FY08. The budget assumes twelve monthly cash distributions and that the population will be approximately 31,000.

4. Franchise Fees

Cable Television Franchise Fees are based on 5% of the gross revenues collected by the local cable service provider. \$320,000 is projected for FY08 reflecting historical receipts but threatened by competition from satellite television providers (there are no franchise taxes collected) and legislative changes that may be approved by the state and, perhaps, not subject to the local franchise fee. Year-to-year revenue increases for FY04, FY05, and FY06 have been 6%, 13%, and 10% respectively. FY07 estimated actual will exceed budget and FY06 by approximately 14%. As explained above, this budget is even with estimated actual due to uncertainty of state approval of proposed cable television legislation.

Natural Gas Franchise Fees were budgeted at \$65,000 pursuant to an agreement with NICOR with an annual payment based on a formula that includes past therm billing value and village population. The four year trend for this franchise tax has been year-to-year increases of 10%, 20%, 29%, and an estimated 1% due to generally higher energy costs.

Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. This tax is administered by the State of Illinois Department of Revenue and collections are remitted by the state to the Village. The receipts have been declining since FY04 with reductions of 15% and 9% in FY05 and FY06 followed by an estimated increase of 4% for FY07. It appears that competition is reducing pricing but there is no information available for analysis. The current budget of \$200,000 is 5% above the estimated actual for FY07 due to new development.

5. Building Permits

Permit fees, which are largely from new home and commercial permits, were estimated at \$850,000 using our building fee schedule and expected growth. The FY07 estimated actual for building permits will be less than budget by 10 – 15% due to permit issuance for several condominium developments being later than expected. FY08 commercial growth will come from Randall Road, Algonquin Road and other locations on primary routes in Algonquin.

6. Liquor Licenses

The liquor licenses authorized by the Village are – 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, one Class C-1 license, four Class D licenses, four Class E licenses, and three Class F licenses. The total budget generated by the actual issued licenses is \$105,000 using the fee schedule for the appropriate license. The FY08 budget is 10% more than the FY07 budget but 7% less than the FY07 estimated actual because of the fees charged when a license is issued to a new owner.

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 \$475,000 is budgeted for FY08 reflecting the three year trend from FY04 through FY06.

8. Intergovernmental Agreements

This line item accounts for payments received from other units of government pursuant to agreements for Algonquin Police Department assignments. These include officers assigned to the North Central Narcotics Task Force and Community Unit School District 300. Pursuant to a new Intergovernmental Agreement, an Algonquin Police Department civilian employee has been assigned to SEECOM on a part-time basis this calendar year. A total of \$110,000 has been budgeted for FY08 pursuant to these agreements with the increase primarily due to payments from SEECOM for the civilian position.

9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$150,000 which is 1% higher than projected for FY 2006. Program development continues for this relatively new program.

10. Sale of Surplus Property

Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$10,000 is projected to be received in FY 2008.

11. Interest Income

Interest income is projected at \$206,500 which is 143% higher than budgeted for FY07 due to increases in investment rates and increases to the cash reserve position.

C. Water and Sewer Fund

1. Water Fees

The current rate of \$2.78 per 1,000 gallons is an increase of 3% over last year's rate. The rate is scheduled to increase again by 3% on February 1, 2008, as step 5 of a 5 step rate adjustment. The FY08 budget of \$2,501,500 in the Water & Sewer Operating Fund is 6.5% higher than the FY07 budget and 8% higher than the estimated actual for FY07. Additional water treatment capacity should allow for more outdoor water usage this FY than in past summers when severe restrictions were in place. Higher rates and usage due to the additional capacity combined with new home permits is expected to provide the budgeted revenue level.

2. Sewer Fees

The current rate of \$2.63 per 1,000 gallons is an increase of 3% over last year's rate. The rate is scheduled to increase again by 3% on February 1, 2008, as step 5 of a 5 step rate adjustment. The FY08 budget of \$2,336,000 in the Water & Sewer Operating Fund is 6% higher than the estimated actual for FY07 and 5% higher than FY07 budget. As indicated above, higher rates and increased water usage will result in additional sewer billings since sewer billings are based on water consumption.

3. Meter Sales

The FY08 budget of \$105,000 in the Water & Sewer Operating Fund is based on new permits issued using the appropriate fee schedule. FY07 estimated actual will be approximately 50% of budget as new home permits are slowing from previous levels.

4. Connection Fees

Water Tapping Fees for final plats approved after February 1, 2004, for 1 or 2, and 3 or 4 bedrooms are \$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 bedrooms are \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY08 budget of \$825,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 33% from FY07 budget. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

Sewer Tapping Fees for final plats approved after February 1, 2004, for 1 or 2, and 3 or 4 bedrooms are \$4,480 and \$5,000 respectively per dwelling unit. Tapping Fees for final plats approved before February 1, 2004, are \$3,200.00 and \$3,500.00 respectively per dwelling unit. The FY08 budget of \$675,000 in the Water & Sewer Improvement and Construction Fund is a reduction of 51% from FY07 budget. The reduction is primarily due to fewer commercial permits and reflects the building activity expected in approved subdivisions.

5. Home Rule Sales Tax

The Village of Algonquin is a home rule municipality. State statutes allow home rule municipalities the ability of imposing an additional sales tax on all retail sale items except certain food, drugs and licensed vehicles. As of July 1, 2006, a home rule sales tax of .75% was implemented in the Village. For FY08, 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 FY08 budget for Home Rule Sales Tax is \$3,809,500.

D. Motor Fuel Tax Fund

This is a state shared revenue source that is based on state taxes collected on gasoline and diesel fuels. The revenue is affected by the consumption of motor fuels and is sensitive to fluctuation in fuel prices when increasing prices may curtail the use of motor vehicles. The state distribution to municipalities is based on population and the funds can be used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the

use of these funds. The IML monitors collections and distributions received by local governments from the Illinois Department of Transportation. The FY08 per capita amount has been estimated at \$28.60 which is 4% higher than estimated for the FY07 budget. Algonquin also participates in the state's High Growth City Distribution which will result in additional funds of \$30,000 and total budgeted distributions of \$831,000. This would be a modest decrease of 0.5% from the FY07 budget but equal to FY07 estimated actual.

E. Street Improvement Fund

The FY08 budget for Utility Tax is \$950,000 from the tax on electricity and a new use tax billed on natural gas therm usage effective July 1, 2006. The Telecommunications Tax has been administered by the State of Illinois Department of Revenue since January 1, 2003, as part of the Simplified Municipal Telecommunications Tax. The tax is remitted only to the participating municipalities. The receipts have been declining since FY04 with reductions of 15% and 9% in FY05 and FY06 followed by an estimated increase of 4% for FY07. It appears that competition has been reducing pricing but there is no information available for analysis. The FY08 budget of \$525,000 is 4.5% below the budget for FY07.

F. Insurance Fund

The real estate tax budget of \$577,500 is 10% higher than the FY07 budget and estimated actual. These revenues provide for the liability insurance of the Village which is anticipated to be higher this year.

G. Police Pension Fund

The major revenues in this fund fall into three categories. The employer contribution of \$444,960 is determined by an independent actuarial study which is conducted annually. This amount is the basis of the tax levy which becomes the employer contribution to the Pension Fund. Investment income of \$530,950 is estimated by an analysis of existing investments and expected return on investment. The final major revenue of \$357,590 is contributions from officer salaries at 9.91% which is set by statute. The total FY08 revenue budget is an increase of 18.3% over the FY07 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 \$883,930 with \$491,950 coming from the Water & Sewer Operating Fund and \$392,080 from the Water & Sewer Improvement & Construction Fund.

The budgeted debt service transfer from the General Fund is \$593,800 which is 3% higher than the FY07 budget.

I. Park Fund

The construction of Spella Park will begin in FY08 and is assisted, in part, by a grant from Illinois Department of Natural Resources in the amount of \$400,000. The budget for FY08 donations from home permits is \$300,000 which is 16% less than FY07.

J. School Donation Fund

School Impact Fees are collected by the Village according to ordinances and paid to the School Districts upon request. The FY08 budget of \$2,000,000 is the same as the FY07 budget.

K. Village Construction Fund

There is no construction planned in this fund during FY08. The budget for Municipal Facility Fees is \$20,000 which is 50% of the budget for FY07 reflecting fewer permits for new homes.

L. Hotel Tax Fund

The hotel tax is 5% of hotel room billings and the FY08 budget is \$80,000 which is 11% less than the FY07 budget which reflects the most recent trend of receipts.

VILLAGE OF ALGONQUIN

Financial Policies

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

Budget Policies

1. Budget System

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

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

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

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

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

2. Reserve Policy

The Village will maintain an operating cash reserve of at least three months with a future goal of six 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 also maintain a Vehicle Replacement Cash Reserve with the funds designated for replacement of vehicles (with the exception of police squad cars) in the General Fund. The intention is to smooth the impact of vehicle purchases with annual monies set aside to provide funds for the actual replacement of vehicles as follows:

- a. The replacement schedule with values will be determined by the Internal Services Superintendent.
- b. The funding source will not increase tax rates or debt burden.
- c. The initial funding will come from unencumbered cash surpluses that exceed the requirements for a three month operating cash reserve with a goal of \$247,500 per year.
- d. Funds for purchases will come from the Replacement Cash Reserve.

The Village will maintain Water and Sewer Operating Fund working capital and reserves. The balance of the fund will be maintained at a level at least equal to 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 FY08 expenditure budget contains a \$750,000 working capital contingency designed to provide funding in the event of emergency needs and/or to maintain a three month cash reserve which had been challenging due to the recession in the State of Illinois. While the economy in the State has improved recently based on the per capita allocation in FY07 and the estimate for FY08, the State has continued to manage its cash flow matters by delayed payment of the income tax allocations in recent years. The contingency may be necessary in the event that the delay in payment of the allocations continues or expands to longer periods of time.

4. Cash Basis of Accounting

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

5. Balanced Budget

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

6. Revenue Policies

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

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

7. Expenditure Policies

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

8. Cash Management

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

cash is allocated to the participating funds monthly based on the relative cash balance of each fund.

- d. Criteria for selecting investments and the order of priority are:
 - i. Legal - The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
 - ii. Safety - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
 - iii. Liquidity - This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the need for unexpected funds occur occasionally.
 - iv. Yield - This is the potential dollar earnings an investment can provide, and is sometimes described as the rate of return.
 - v. All monies that are due to the Village shall be collected as soon as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.

9. Accounting, Auditing and Financial Reporting Policies

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

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

Governmental Funds:

General Fund – the General Fund is the general operating fund of the Village. It is used to account for all financial resources except those legally required to be accounted for in another fund. The General Fund accounts for the normal recurring activities such as General Services Administration, Police Department, Public Works and Community Development. Principal funding comes from sales taxes, property taxes, franchise taxes, and allocations of taxes collected by the State of Illinois.

Special Revenue Funds – the Special Revenue Funds are used to account for the accumulation of revenues that are legally restricted to expenditures for specific purposes. The special revenue funds include 1) Motor Fuel Tax Fund – accounts for motor fuel tax revenues and expenditures for the maintenance and construction of street related

purposes/programs and capital projects authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of State motor fuel taxes. 2) Community Development Block Grant Fund - accounts for the use of State grant monies earmarked for special projects, 3) Swimming Pool Fund - accounts for the operations of the municipal swimming pool with funding primarily from seasonal passes and daily fees, 4) Park Fund - to account for the acquisition and development of new park sites financed by state grants and developer contributions, 5) Cul de Sac Fund - to account for the maintenance of cul-de-sacs within the Village with funding provided by developer impact fees, 6) Hotel/Motel Tax Fund - to account for development/construction costs for building and enhancing "tourism related" facilities with funding provided by hotel/motel taxes, 7) School Donation Fund - to account for revenue from developer impact fees that the Village transfers to local school districts, 8) Street Improvement Fund - to account for infrastructure maintenance and improvements with funding provided by utility taxes, home rule sales tax and the Telecommunications Tax, and 9) - to account for the cemetery operations of the Village 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. Funding is provided via transfers from the General Fund. The Water & Sewer Bond & Interest Fund, Bond Reserve Fund, and Bond Depreciation Fund all account for the enterprise fund debt service and related costs. Funding is provided via transfers from the Water and Sewer Operating Fund and the Water and Sewer Improvement and Construction Fund.

Capital Project Funds - Village expansion projects are accounted for in the Village Construction Fund and are financed by cash reserves, home rule sales tax, 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, the home rule sales tax and development donations.

Proprietary Funds:

Enterprise Funds - 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 primarily through user charges. The Water and Sewer Operating Fund provides water and sewer services to the residents of the Village and is accounted for as an Enterprise Fund. The activities necessary to provide such services include administration, water and sewer operations, maintenance, financing, related debt service and billing and collection.

Internal Service Funds - These funds account for the financing of goods or services provided by one department to other departments or agencies on a fee basis. 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. The Building Services Fund is new this year and accounts for the maintenance of the village's

buildings, equipment and fixtures (plumbing, heating, etc.) by the building maintenance staff.

Fiduciary Funds:

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

10. Basis of Accounting

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

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

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

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

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

- c. The Village will promote full disclosures in its annual financial statements and its bond presentations.

11. Debt Administration

As of May 1, 2007, the Village has one (1) Revenue Bond outstanding with a principal balance of \$460,000 outstanding and seven (7) General Obligation/Alternate Bonds outstanding with a principal total of \$20,009,767. 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 30th and December 30th, commencing December 30, 1998, at rates of 3.40% to 3.80%. The bonds refunded Series 1991A which had 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 balance as of May 1, 2007, is \$120,000. This bond will be retired during FY08.
- 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 had financed the extension and improvement of the combined waterworks and sewerage system of the Village. The tax levy for debt payment is abated annually and the revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal balance as of May 1, 2007 is \$1,580,000.
- c. The Village issued \$1,910,000 GO Refunding Bond Series 2001B (Alternate Revenue Source) dated July 1, 2001, with principal maturing April 1, 2002-2010, amounts ranging from \$25,000 to \$390,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2001, at rates of 3.00% to 4.75%. The bonds refunded a portion of Algonquin/Randall Road Corridor Business District Development Obligations, Series 1995 which had financed the construction of Village Hall. The tax levy for debt payment

is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal balance as of May 1, 2007, is \$1,085,000.

- d. The Village issued \$1,560,000 Waterworks and Sewerage Revenue Refunding Bond Series 2002 dated January 15, 2002, with principal maturing April 1, 2002-2009, amounts ranging from \$40,000 to \$235,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2002, at rates of 2.80% to 3.80%. The bonds refunded Revenue Bonds Series 1992 which, in turn, had refunded Series 1985 and 1988. The original bonds had financed water system improvements for the combined waterworks and sewerage system. Revenues from the Water & Sewer Operating Fund are used to fund the debt service payments. The principal balance as of May 1, 2007, is \$460,000.
- e. The Village issued \$3,090,000 GO (Alternate Revenue Source) Bond Series 2002A dated March 15, 2002, with principal maturing April 1, 2007-2015, amounts ranging from \$15,000 to \$650,000, interest payable semi-annually each October 1st and April 1st commencing October 1, 2002, at rates of 4.0% to 4.60%. These bonds and Series 2002B were issued to finance the construction and equipping of a new Public Works Facility. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments. The principal balance as of May 1, 2007, is \$3,075,000.
- f. The Village issued \$1,708,794 GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B dated March 19, 2002, with compound accreted value amounts payable April 1, 2016-2021, amounts ranging from \$560,000 to \$700,000, and approximate yield at par of 5.10% to 5.40%. The total of the accreted value payments at maturity will equal \$3,985,000. These bonds and Series 2002A were issued to finance the construction and equipping of a new Public Works Facility. Bond Series 2005B refunded this Bond Series and redemption will occur on April 1, 2012. The principal balance as of May 1, 2007, is \$2,214,767. Funds for the call are in escrow.
- g. The Village issued \$9,000,000 GO Sewer Bond Series 2005A dated December 15, 2005, with principal maturing April 1, 2006-2021, amounts ranging from \$25,000 to \$875,000, interest payable semi-annually each October 1st and April 1st, commencing October 1st, 2006, at rates of 3.5% to 4.15%. The bonds were issued to finance Phase 6 of the expansion of the Village's sewerage treatment plant. The tax levy for debt payment will be abated annually with Water & Sewer Improvement and Construction Fund revenues from home rule sales tax providing funds for the debt service. The principal balance as of May 1, 2007, is \$9,000,000.
- h. The Village issued \$2,935,000 GO Refunding Bond Series 2005B dated January 1, 2006, with principal maturing April 1, 2016-2020, amounts ranging from \$535,000 to \$650,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2006, at rates of 3.875% to 3.95%. The bonds were issued to refund the Village's GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B and pay the costs of issuing the 2005B Bonds. The proceeds from the issue paid issuance costs with the balance deposited in an escrow account. The initial years of interest will be paid from escrow fund investment income until 2012 when Series 2002B will be called and the Village will make the remaining payments. The tax levy for debt payment is planned to be abated annually and sales tax revenues from the General Fund will be used when the Village begins to make the debt service payments. The principal balance as of May 1, 2007, is \$2,935,000.

The annual debt service requirements to retire all obligations as of April 30, 2007, is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.

<i>Fiscal Year Legal Debt Margin</i>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Assessed Valuation - 2003	<u>\$ 658,305,942</u>				
Assessed Valuation - 2004		<u>\$ 747,072,297</u>			
Assessed Valuation - 2005			<u>\$834,437,331</u>		
Assessed Valuation - 2006				<u>\$947,091,750</u>	
Assessed Valuation - 2006					<u>\$1,038,991,569</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 56,778,887	\$ 64,434,986	\$ 71,970,220	\$ 81,686,663	\$ 89,613,023
Amount of Debt Applicable to General Obligation Bonds	<u>\$ 9,977,243</u>	<u>\$ 9,567,542</u>	<u>\$ 9,107,882</u>	<u>\$ 20,548,530</u>	<u>\$ 19,898,532</u>
Legal Debt Margin	<u>\$ 46,801,644</u>	<u>\$ 54,867,444</u>	<u>\$ 62,862,338</u>	<u>\$ 61,138,133</u>	<u>\$ 69,714,491</u>

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

**VILLAGE OF ALGONQUIN
BUDGET SUMMARY
FISCAL YEAR 2007-2008**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>SURPLUS (DEFICIT)</u>
GENERAL			
General	17,554,840	17,554,840	-
Insurance	598,470	598,470	-
TOTAL	<u>18,153,310</u>	<u>18,153,310</u>	<u>-</u>
CAPITAL PROJECTS			
MFT	856,000	1,175,400	(319,400) 1
Park	721,000	1,561,300	(840,300) 2
Street Improvement	1,486,000	1,234,000	252,000
Water & Sewer Improvement & Construction	5,392,000	7,739,080	(2,347,080) 3
Village Construction	22,600	-	22,600
TOTAL	<u>8,477,600</u>	<u>11,709,780</u>	<u>(3,232,180)</u>
WATER & SEWER ENTERPRISE			
Water & Sewer Operating	5,093,550	5,048,900	44,650
TOTAL	<u>5,093,550</u>	<u>5,048,900</u>	<u>44,650</u>
SPECIAL REVENUE			
Cemetery	38,950	38,950	-
Swimming Pool	182,180	182,180	-
Cemetery Acquisition	200	-	200
Cemetery Trust	11,500	6,000	5,500
Community Development	7,000	-	7,000
School Donation	2,003,000	2,003,000	-
Cul De Sac	40,000	114,500	(74,500) 4
Hotel/Motel	86,000	86,000	-
TOTAL	<u>2,368,830</u>	<u>2,430,630</u>	<u>(61,800)</u>
BOND & INTEREST			
Water & Sewer Bond & Interest	914,030	885,000	29,030
Water & Sewer Bond Reserve	25,000	25,000	-
Water & Sewer Bond Depreciation	7,500	7,500	-
Debt Service	738,800	713,500	25,300
TOTAL	<u>1,685,330</u>	<u>1,631,000</u>	<u>54,330</u>
INTERNAL SERVICE			
Vehicle Maintenance	966,840	966,840	-
Building Services	618,800	618,800	-
TOTAL	<u>1,585,640</u>	<u>1,585,640</u>	<u>-</u>
PENSION TRUST			
Police Pension	1,333,500	272,000	1,061,500
TOTAL	<u>1,333,500</u>	<u>272,000</u>	<u>1,061,500</u>
TOTAL ALL FUNDS	<u>38,697,760</u>	<u>40,831,260</u>	<u>(2,133,500)</u>

1 - Street projects being constructed from fund balance

2 - Cornish Park project being constructed from fund balance

3 - \$9,000,000 bond issuance 2005A in December 2005 for expansion of the wastewater treatment plant

4 - Equipment being purchased from cash reserves

Village of Algonquin
2006-2008 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2006 Actual	* 2007 Budgeted	* 2008 Budgeted	2006 Actual	* 2007 Budgeted	* 2008 Budgeted
Financial Sources:						
Property Tax	\$ 4,266,257	\$ 4,702,750	\$ 5,144,500	\$ -	\$ -	\$ -
Sales Tax	5,447,641	6,390,000	7,030,000	-	760,000	-
Other Taxes	3,057,312	3,117,500	3,468,500	1,958,101	2,420,000	1,555,000
Licenses and Permits	1,111,868	915,000	977,000	-	-	-
Intergovernmental, Grants, Contributions	236,163	139,760	142,000	2,115,378	2,599,000	3,531,000
Charges for Services & Uses	346,462	464,950	596,840	134,120	164,390	179,080
Fines, Fees and Forfeitures	570,564	623,500	552,000	6,000	-	-
Interest	136,694	92,500	227,470	131,099	75,670	123,400
Miscellaneous	33,118	4,500	12,000	28,789	1,000	19,850
Total Estimated Financial Sources	\$ 15,206,079	\$ 16,450,460	\$ 18,150,310	\$ 4,373,487	\$ 6,020,060	\$ 5,408,330
Expenditures:						
General Government	\$ 3,365,769	\$ 3,578,325	\$ 3,932,195	\$ 674,607	\$ 2,266,510	\$ 2,307,130
Public Safety	5,896,881	6,530,770	7,286,855	725,588	-	-
Public Works	699,875	812,780	650,740	180,724	-	-
Streets Department	1,863,249	1,871,310	2,108,100	-	902,400	2,266,400
Culture and Recreation	1,213,746	1,361,075	1,544,590	20,697	114,000	271,300
Debt Service	172,027	113,850	124,840	-	-	-
Water & Sewer	-	-	-	-	-	-
Miscellaneous	-	1,199,510	1,122,240	-	-	-
Capital Outlay	535,344	403,215	772,450	3,385,941	2,610,290	1,547,500
Total Budget:	\$ 13,746,891	\$ 15,870,835	\$ 17,542,010	\$ 4,987,557	\$ 5,893,200	\$ 6,392,330
Excess of revenues or (expenditures)	1,459,188	579,625	608,300	(614,070)	126,860	(984,000)
Transfers In/Out	(568,104)	(572,125)	(608,300)	7,104	7,615	14,500
Other Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	891,084	7,500	-	(606,966)	134,475	(969,500)
Fund Balance - May 1	\$ 3,920,279	\$ 4,811,363	\$ 4,818,863	\$ 4,825,128	\$ 4,218,162	\$ 4,352,637
Fund Balance - April 30	\$ 4,811,363	\$ 4,818,863	\$ 4,818,863	\$ 4,218,162	\$ 4,352,637	\$ 3,383,137

* The Fund Balance was determined by using budgeted figures for 2007 and 2008

Village of Algonquin
2006-2008 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	Water & Sewer Funds			Non Major Funds		
	2006 Actual	* 2007 Budgeted	* 2008 Budgeted	2006 Actual	* 2007 Budgeted	* 2008 Budgeted
Financial Sources:						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	1,475,000	3,809,500	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental, Grants, Contributions	182,741	200,000	-	825,551	861,875	822,550
Charges for Services & Uses	7,181,758	7,239,800	6,500,950	942,553	894,020	1,585,640
Fines, Fees and Forfeitures	81,562	101,500	85,500	-	-	-
Interest	245,981	156,300	119,600	267,633	26,100	147,600
Miscellaneous	9,698	6,000	-	435,227	485,100	530,950
Total Estimated Financial Sources	\$ 7,701,740	\$ 9,178,600	\$ 10,515,550	\$ 2,470,964	\$ 2,267,095	\$ 3,086,740
Expenditures:						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	302,328	193,100	272,000
Public Works	-	-	-	942,611	894,020	1,530,640
Streets Department	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service	-	961,425	885,000	628,654	695,000	713,500
Water & Sewer	(629,977)	4,306,100	4,810,450	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Outlay	7,468,625	10,978,700	7,093,500	(21,268)	5,000	55,000
Total Budget:	\$ 6,838,648	\$ 16,246,225	\$ 12,788,950	\$ 1,852,325	\$ 1,787,120	\$ 2,571,140
Excess of revenues or (expenditures)	863,092	(7,067,625)	(2,273,400)	618,639	479,975	515,600
Transfers In/Out	-	-	-	3,471,126	575,125	593,800
Financing Sources	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	863,092	(7,067,625)	(2,273,400)	4,089,765	1,055,100	1,109,400
Fund Balance - May 1	\$ 72,330,737	\$ 73,193,829	\$ 66,126,204	\$ 6,271,382	\$ 7,250,182	\$ 8,305,282
Fund Balance - April 30	\$ 73,193,829	\$ 66,126,204	\$ 63,852,804	\$ 10,361,147	\$ 8,305,282	\$ 9,414,682

* The Fund Balance was determined by using budgeted figures for 2007 and 2008

** Includes addition of a new Building Services Fund

**Village of Algonquin
FY 2008 Annual Budget
Fund Balance Projections**

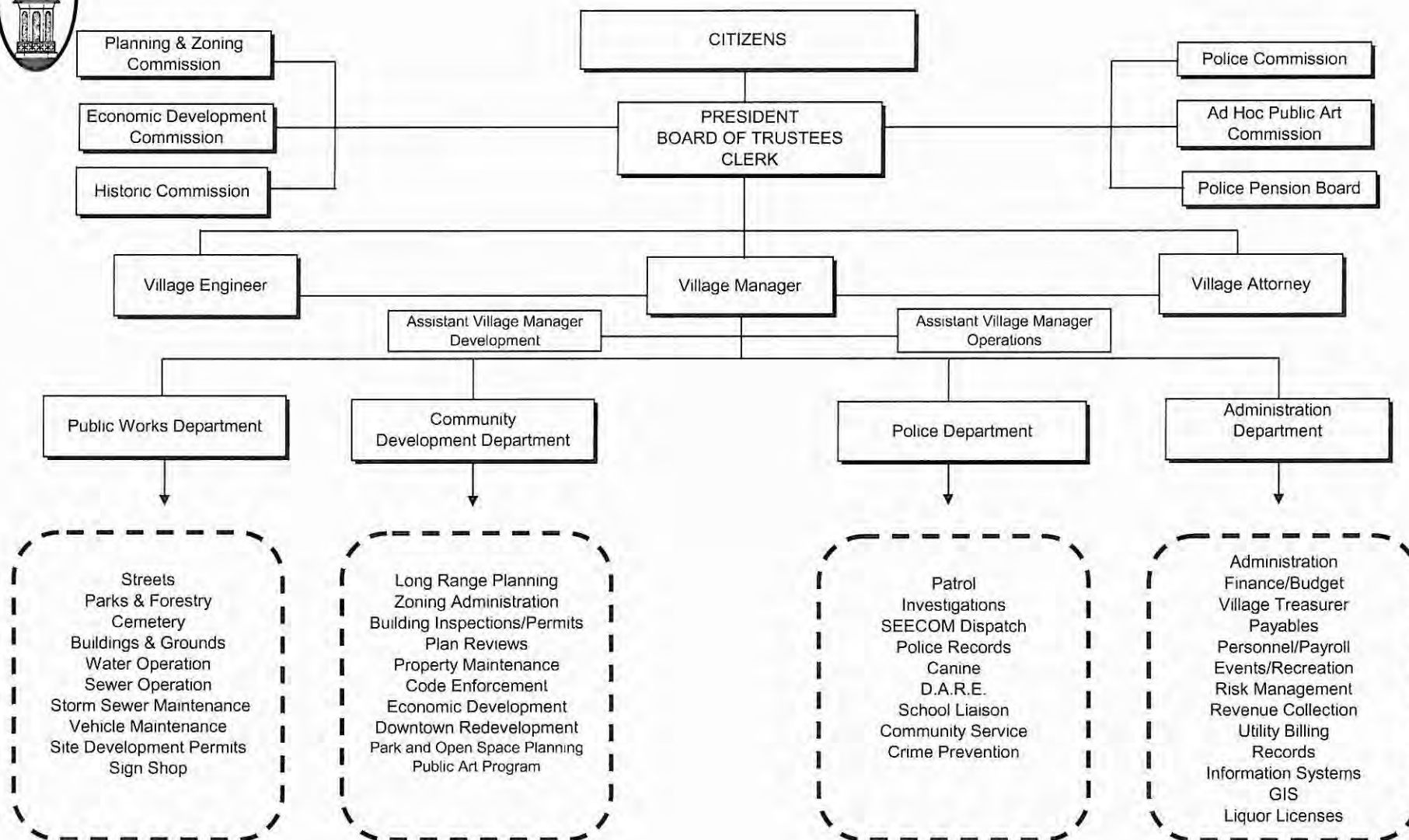
	* Projected Fund Balance at 05/01/07	FY 2008 Revenues	FY 2008 Expenditures	Projected Fund Balance at 04/30/08
General Fund	6,314,613	17,554,840	17,554,840	6,314,613
Cemetery Fund	19,876	38,950	38,950	19,876
Motor Fuel Fund	721,656	856,000	1,175,400	402,256
Street Improvement Fund	1,433,956	1,486,000	1,234,000	1,685,956
Swimming Pool Fund	5,861	182,180	182,180	5,861
Park Fund	970,224	721,000	1,561,300	129,924
W & S Operating Fund	63,164,628	5,093,550	5,048,900	63,209,278
W & S Bond Interest Fund	1,024,442	914,030	885,000	1,053,472
W & S Bond Reserve Fund	526,917	25,000	25,000	526,917
W & S Depreciation Fund	153,529	7,500	7,500	153,529
W & S Improvement & Construction Fund	7,579,867	5,392,000	7,739,080	5,232,787 **
Cemetery Acquisition Fund	7,332	200	-	7,532
Cemetery Trust Fund	211,537	11,500	6,000	217,037
Community Development Fund	289,062	7,000	-	296,062
School Donation Fund	19,907	2,003,000	2,003,000	19,907
Cul De Sac Fund	832,583	40,000	114,500	758,083
Village Construction Fund	67,592	22,600	-	90,192
Insurance Fund	266,679	598,470	598,470	266,679
Hotel Tax Fund	-	86,000	86,000	-
Building Services Fund	-	618,800	618,800	-
Vehicle Maint. Service Fund	88,164	966,840	966,840	88,164
Police Pension Fund	7,826,197	1,333,500	272,000	8,887,697
Developer Deposits Fund	-	-	-	-
Debt Service Fund	3,856,999	738,800	713,500	3,882,299
TOTALS	95,381,621	38,697,760	40,831,260	93,248,121

*Projected Fund Balance at 05/01/07 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 ALGONQUIN

2007/2008 ORGANIZATIONAL CHART



**Village of Algonquin
Fiscal Year 2007-2008 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	FY 2007- 2008	Change FYE08 vs. FYE07
Administration					
Full Time Employees	16	17	18	18	0
Part Time Employees	5	5	5	5	0
Police					
Full Time Employees	57	62	55*	60	+5
Part Time Employees	4	4	4	4	0
Public Works Administration					
Full Time Employees	9.5	9.5	9.5	7.5	-2
Part Time Employees	2	2	2	2	0
Streets					
Full Time Employees	13	14	14	15	+1
Part Time Employees	0	3	3	3	0
Parks and Forestry					
Full Time Employees	13	14	14	15	+1
Part Time Employees	6	6	8	8	0
Community Development					
Full Time Employees	11	12	12	12	0
Part Time Employees	2	0	1	1	0
Water and Sewer Operating					
Full Time Employees	20	21	21	22	+1
Part Time Employees	5	5	5	5	0
Vehicle Maintenance					
Full Time Employees	4.5	4.5	4.5	4	-.5
Part Time Employees	0	0	0	0	0
Building Services					
Full Time Employees	0	0	0	3.5	+3.5
Part Time Employees	0	0	0	1	+1
Swimming Pool					
Full Time Employees	0	0	0	0	0
Part Time Employees	26	25	35	35	0
Total Full-Time Employees	144	154	148	158	+10
Total Part-Time Employees	50	50	63	64	+1
Grand Total	194	205	211	222	+11

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

<p align="center">Fiscal Year 2007-2008 Budget GENERAL FUND TOTALS</p>

	<u>2007-2008 figures</u>
<u>Revenue</u>	\$ 17,554,840.00
 <u>Expenditures By Department</u>	
Administration	\$ 2,613,450.00
Police	\$ 7,413,480.00
Public Works Admin.	\$ 650,740.00
Streets	\$ 2,235,650.00
Parks & Forestry	\$ 1,662,090.00
Community Development	\$ 1,412,350.00
Long-Term Debt	\$ 124,840.00
Multidepartmental	\$ 1,442,240.00
TOTAL:	\$ 17,554,840.00
 <hr/>	
Difference	\$ -

RESULT = A BALANCED BUDGET

REVENUES General Fund

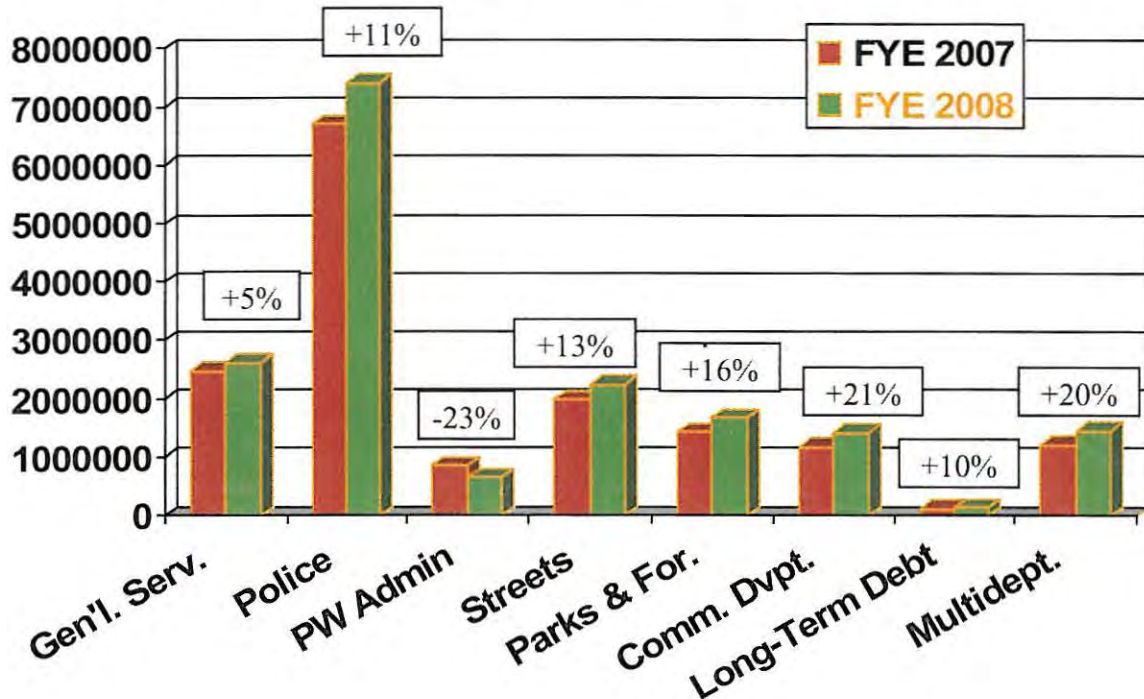
		ACTUAL DOLLARS			06-07 Budget	2007-2008 BUDGET
Village of Algonquin		4/30/2004	4/30/2005	4/30/2006	4/30/2007	Board Approved
General Fund						
Sales Tax						
01.31010	Sales Tax	\$ 3,456,516.56	\$ 4,105,890.08	\$ 5,447,461.43	\$ 6,390,000.00	\$ 7,030,000.00
Total		\$ 3,456,516.56	\$ 4,105,890.08	\$ 5,447,461.43	\$ 6,390,000.00	\$ 7,030,000.00
Income Tax						
01.31020	Income Tax	1,728,959.68	2,231,052.91	2,493,391.09	2,537,500.00	2,825,000.00
01.31590	Personal Prop. Repl. Tax - Twp.	4,010.20	4,350.58	6,121.90	5,000.00	6,500.00
01.31591	Personal Prop. Repl. Tax - St.	33,556.64	38,246.44	49,350.54	40,000.00	52,000.00
Total		\$ 1,766,526.52	\$ 2,273,649.93	\$ 2,548,863.53	\$ 2,582,500.00	\$ 2,883,500.00
Community Development Fees						
01.31050	Building Permits	673,997.22	1,464,213.01	998,185.09	800,000.00	850,000.00
01.31051	Site Development Fee	11,125.00	14,550.00	7,400.00	10,000.00	9,000.00
01.31052	Public Art Impact Fee		0.00	532.53	1,000.00	2,000.00
01.31060	Building Permit Fines	22,905.00	39,276.10	31,053.00	35,000.00	20,000.00
01.31070	Planning/Zoning/Annex.	159,934.50	56,908.60	12,750.00	50,000.00	100,000.00
01.31700	Platting Fees	271,021.18	200,294.34	88,749.05	160,000.00	190,000.00
Total		\$ 1,138,982.90	\$ 1,775,242.05	\$ 1,138,669.67	\$ 1,056,000.00	\$ 1,171,000.00
Police/Court Fines						
01.31100	County-DUI Fines	5,142.00	4,962.00	3,311.00	5,000.00	4,000.00
01.31105	County-DARE Fines	349.40	400.60	600.00	1,000.00	500.00
01.31110	County Court Fines	494,583.54	464,669.89	480,619.85	510,000.00	475,000.00
01.31115	County Drug Fines	3,176.50	804.00	1,075.00	2,000.00	1,000.00
01.31120	County Prosecution Fees	1,441.50	2,466.35	1,623.65	2,000.00	2,000.00
01.31140	Alarm Lines	21,970.41	25,061.27	11,123.64	25,000.00	0.00
01.31150	Police Fines	32,209.00	36,619.37	39,174.90	45,000.00	40,000.00
01.31160	Police Accident Reports	5,195.68	5,272.60	5,021.50	5,000.00	5,000.00
01.31170	Police Training Reimbursement	0.00	0.00	3,972.31	5,000.00	8,000.00
01.31340	Dispatch Fees	0.00	0.00	0.00	0.00	0.00
Total		\$ 564,068.03	\$ 540,256.08	\$ 546,521.85	\$ 600,000.00	\$ 535,500.00
Franchise & Telecommunication Fees						
01.31180	Cable Franchise	228,170.92	257,722.92	282,686.34	280,000.00	320,000.00
01.31185	Natural Gas Franchise	30,468.54	36,675.94	47,303.62	45,000.00	65,000.00
01.31190	Telecommunications Tax	229,957.88	196,096.97	178,458.10	210,000.00	200,000.00
Total		\$ 488,597.34	\$ 490,495.83	\$ 508,448.06	\$ 535,000.00	\$ 585,000.00
Real Estate Taxes						
01.31500	Real Estate Tax General	1,178,343.90	1,644,054.05	1,797,982.23	1,500,000.00	1,600,000.00
01.31510	Real Estate Tax Police	427,552.39	550,256.81	624,753.52	1,250,000.00	1,350,000.00
01.31520	Real Estate Tax IMRF	119,370.51	145,129.51	169,989.38	190,000.00	255,000.00
01.31530	Real Estate Tax R&B	267,173.96	277,586.17	296,865.71	310,000.00	315,000.00
01.31540	Real Estate Tax GOBI	104,084.69	111,423.72	112,367.54	113,450.00	124,440.00
01.31550	Real Estate School Crossing	657.78	2,986.46	4,880.31	5,900.00	8,800.00
01.31570	Real Estate Tax FICA	205,601.75	250,008.73	283,969.18	313,000.00	460,000.00
01.31575	Real Estate Tax Police Pension	342,699.66	354,643.12	420,787.71	489,500.00	444,960.00
01.31585	Real Estate Tax ESDA	657.78	2,986.45	4,880.30	5,900.00	8,800.00
Total		\$ 2,646,142.42	\$ 3,339,075.02	\$ 3,716,475.88	\$ 4,177,750.00	\$ 4,567,000.00
Donations						
01.31421	Donations-Capital-Public Works	\$ -	\$ -	\$ 14,000.00	\$ -	\$ 15,000.00
01.31428	Donations-Operating-Public Safety	9,194.96	3,088.00	21,147.20	1,000.00	0.00
01.31429	Donations-Operating-Public Works	5,000.00	7,477.20	3,586.30	7,500.00	0.00
01.31430	Donations-Operating-General Govt.	2,300.00	6,031.68	48,000.00	15,000.00	0.00
01.31431	Donation-Makeup Tax	21,207.64	22,708.77	21,709.04	24,000.00	22,000.00
01.31436	Donation-Ecosystem Maintenance	39,200.00	133,695.00	13,700.00	5,000.00	5,000.00
Total		\$ 76,902.60	\$ 173,000.65	\$ 122,142.54	\$ 52,500.00	\$ 42,000.00

REVENUES General Fund

Grants						
01.31450	Grants-Operating General Govt.	0.00	0.00	45,000.00	0.00	0.00
01.31451	Grants-Operating Public Safety	252,127.68	57,258.27	69,020.58	87,260.00	100,000.00
01.31452	Grants-Operating Public Works	0.00	25,104.00	0.00	0.00	0.00
Total		\$ 252,127.68	\$ 82,362.27	\$ 114,020.58	\$ 87,260.00	\$ 100,000.00
Interest						
01.31210	Interest - Vendor Claims	2,534.24	2,594.30	4,511.46	4,000.00	6,000.00
01.31220	Interest - GO Bond	578.53	1,121.25	1,425.50	1,000.00	500.00
01.31240	Interest - Invest. Pools	11,230.67	37,837.25	128,222.28	80,000.00	200,000.00
Total		\$ 14,343.44	\$ 41,552.80	\$ 134,159.24	\$ 85,000.00	\$ 206,500.00
Other						
01.31080	Liquor Licenses	20,737.00	82,725.00	94,350.00	95,000.00	105,000.00
01.31090	Licenses	16,316.36	17,694.00	19,332.50	20,000.00	22,000.00
01.31130	Forfeited Funds	1,950.00	140.40	0.00	0.00	0.00
01.31171	Intergovernmental Agreements	159,382.00	31,853.18	95,682.46	50,000.00	110,000.00
01.31172	Historical Commission	203.00	2,268.00	1,007.00	1,000.00	1,000.00
01.31320	Reports/Maps/Ordinances	3,589.75	2,671.50	1,421.75	4,000.00	2,500.00
01.31400	Park Usage	0.00	0.00	5,547.60	0.00	8,000.00
01.31410	Snow Plowing Fees	3,520.00	2,520.00	7,108.20	3,000.00	3,000.00
01.31415	Public Works Misc. Billings	0.00	1,105.30	835.06	1,000.00	1,000.00
01.34300	Administrative Fees	325.81	342.43	67.69	500.00	500.00
01.36300	Rental Income	44,154.42	56,345.65	4,022.07	10,000.00	20,000.00
01.39114	Transfer From School Donation Fd.	0.00	4,080.00	3,000.00	3,000.00	3,000.00
01.39210	Capital Lease Proceeds	0.00	250,000.00	0.00	0.00	0.00
01.39900	Miscellaneous Revenue	141,617.64	74,306.46	23,501.64	1,000.00	1,000.00
01.39901	Insurance Claims	6,575.00	11,263.34	0.00	0.00	0.00
01.39902	Subdivision Signs	5,570.19	11,444.40	15,079.59	10,000.00	15,000.00
01.39903	Restitution - Court Cases	609.00	548.46	3,544.18	500.00	500.00
01.39904	Sale of Surplus Equipment	22,407.00	1,748.30	8,430.64	2,500.00	10,000.00
01.39906	Maintenance Fee	2,595.00	2,410.00	3,050.00	2,500.00	1,000.00
01.39907	Recreation Programs	29,449.00	54,137.68	90,833.85	147,950.00	127,840.00
01.39908	Senior Bus	3,504.50	3,054.00	3,186.20	3,000.00	3,000.00
Total		\$ 462,505.67	\$ 610,658.10	\$ 380,000.43	\$ 354,950.00	\$ 434,340.00
General Fund Total		\$ 10,866,713.16	\$ 13,432,182.81	\$ 14,656,763.21	\$ 15,920,960.00	\$ 17,554,840.00

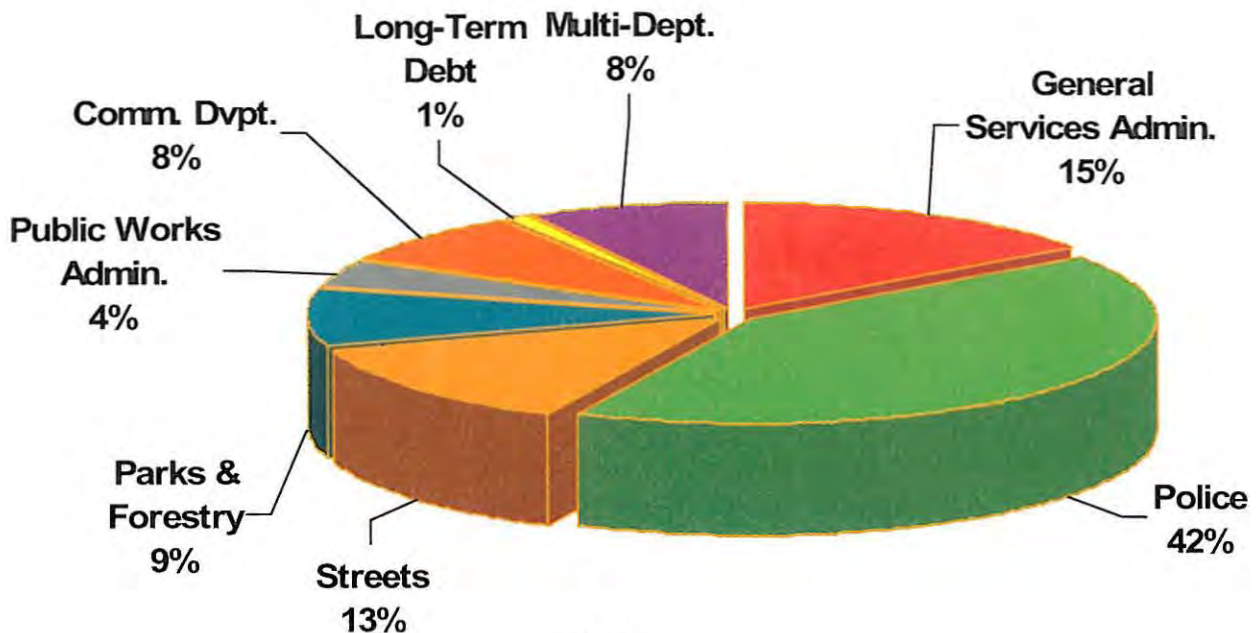
General Fund Summary Charts

Department Expenditures for Fiscal Year Ending 2007 Compared with Fiscal Year Ending 2008



Note: The Public Works Administration budget is reduced by 23% due to the separation of building services into its own fund.

General Fund Expenditures By Department



General Services Administration Department

Department/Program Description

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

Personnel Summary	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Manager	1	1	1	1	1
Assistant Village Manager	1	1	1	1	1
Treasurer/Finance Director	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Information Systems Coordinator	1	1	1	1	1
Assistant Finance Director				1	1
Accountant	2	2	2	1	1
Executive Assistant	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1
GIS Coordinator		1	1	1	1
Principal Assistant (Admin/HR)	1	1	2	2	2
Secretary/Account Clerk	3	3	3	3	3
Utility Billing	2	2	2	2	2
Systems Analyst				1	0
IT Technician	1 PT	1 PT	1 PT	0 PT	1 FT
Intern	3PT	1 PT	1 PT	2 PT	2 PT
Senior Van Drivers	3PT	3PT	3 PT	3 PT	3 PT
Total Full-Time Employees	15	16	17	18	18
Total Part-Time Employees	7	5	5	5	5
Total Employees	22	21	22	23	23

Explanation of New Positions

The IT Technician is now full-time, due to the gradual expansion of the Village's computer system over the past ten years and the need for additional help desk services. The IT Technician also assists the GIS Coordinator with database development projects.

The GIS Technician title has changed to GIS Coordinator, to more accurately reflect the role that this position plays in the organization. The GIS Coordinator serves as the main director of the development of the Village's Geographic Information Systems (GIS), from routine data entry to GPS data collection to design and implementation of the system.

This budget also includes funding for two summer interns. One intern will focus on administrative and financial tasks, while the other will be dedicated to GIS.

FY2006-2007 Accomplishments

- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended April 30, 2006, the third year in a row that the Village has received this award.

- Implemented GASB Statement No. 40, *Deposit and Investment Risk Disclosure* and early implemented GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section*.
- Accommodated an increase in volume of water bills processed. Water billing processing increased from May 2006 to January 2007 by 137 accounts or 1.3%.
- We continue to streamline operations by using Electronic Fund Transfers whenever possible for revenue collection, accounts payable, and payroll processing.
- Completed the launch of the E-Pay website option allowing for internet credit card payments, ACH enrollment, and water account access; thus improving customer service to residents.
- We now process water bill payments electronically for residents who use their own banks on-line banking process.
- Completed the Village Credit Card Policy and implementation to streamline the purchasing process.
- Received GFOA's Distinguished Budget Presentation Award for the FY 2006-2007 budget, the third year in a row that the Village has received such an award.
- Digital aerial photography project and geographic mapping projects were implemented by GIS personnel and a private contractor. Staff is utilizing new digital images and datasets in field operations and for planning, property inspections, and much more.
- Over 200 additional people showed up for the Recreation Division's Egg Hunt at Snapper Field.
- Repeat enrollment continues to grow in all areas of recreation, with an emphasis on athletics and dance programs.
- After a thorough review of recreation programming, staff reduced the number of classes being offered that had low or no enrollment, and, if possible, combined them with other programs or timeslots.
- Produced two full-color recreation brochures and distributed them to all households in the Village.
- Introduced additional sports and dance programs on the weekend.
- Maintained a more efficient recreation database and developed a policy and form for refunds.
- A revised web site was launched, offering enhanced services to residents.
- The 2007 calendar/annual report highlighted the Village's history and future: where we've been, where we are, and where we are going.
- A call out system was purchased, enabling the Village to do mass phone calls to a select area (or areas) in the Village, for purposes such as emergency notification.

Budget Highlights

- Purchase a comprehensive recreation database software program for scheduling and registration. Phase two will be the online registration portion of the software.
- New programs are to include technology for children, theater/performing arts, as well as an Algonquin Youth and Senior Choir.
- Birthday Party Packages are a new offering through the Village's Events and Recreation. These are to include a variety of party options for the registrant and the party would be hosted through the Village at the Historic Village Hall.
- Moneys have been included in this budget for the second 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.

Future Goals and Objectives

- Implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.
- Select and implement a new financial software module that will be utilized by all departments of the Village and that will improve and enhance efficiencies and communication.
- GIS staff will work with various Village departments to enhance field operations using GIS.
- Implement a basic GIS webpage as part of the Village's web site that would make maps available to the public.
- Research and develop a questionnaire for a recreation comprehensive plan.
- Develop a marketing plan and sponsorship program for recreation.
- Consider and form a plan for a capital project or capital purchase for recreation programs.
- Investigate development of a Senior Center/Teen Center in Historic Village Hall.
- Work with Public Works for 2008-2009 FY to develop a strategy and design for the Historic Village Hall.

EXPENDITURES

General Services Administration Department

		ACTUAL DOLLARS			06-07 Budget	2007-2008 BUDGET
Village of Algonquin		4/30/2004	4/30/2005	4/30/2006	4/30/2007	Board Approved
General Services Administration						
Personnel						
01.100.103	IMRF	\$ 46,460.42	\$ 58,183.56	\$ 68,966.18	\$ 84,775.00	\$ 84,200.00
01.100.104	FICA	48,334.73	53,964.67	61,331.97	73,925.00	76,425.00
01.100.105	Unemployment Tax	2,732.75	4,086.50	4,316.65	5,500.00	5,750.00
01.100.106	Health Insurance	77,121.76	86,943.36	100,406.49	128,650.00	137,200.00
01.100.110*	Salaries	644,658.73	723,830.83	826,715.33	908,250.00	942,200.00
01.100.155	Overtime	2,707.57	2,068.26	3,727.68	4,000.00	4,000.00
01.100.190	Salary - Elected Officials	37,900.08	37,900.08	57,000.00	57,000.00	57,000.00
Total		\$ 859,916.04	\$ 966,977.26	\$ 1,122,464.30	\$ 1,262,100.00	\$ 1,306,775.00
Contractual Services						
01.100.210	Telephone	\$ 18,529.08	\$ 22,165.29	\$ 18,754.45	\$ 19,140.00	\$ 23,580.00
01.100.211	Natural Gas	8,256.56	7,637.83	11,342.15	12,000.00	13,000.00
01.100.212	Electric	(422.85)	0.00	0.00	0.00	0.00
01.100.230	Legal Services	62,954.04	75,776.29	100,996.87	71,500.00	81,500.00
01.100.231	Audit Services	16,400.00	21,619.90	17,135.00	20,000.00	18,350.00
01.100.234	Professional Services	44,580.48	37,364.95	30,882.61	63,060.00	50,940.00
01.100.237	Publications	1,144.71	1,756.97	2,030.75	2,100.00	2,800.00
01.100.238	Printing & Advertising	16,379.26	8,461.24	6,652.14	18,900.00	12,900.00
01.100.240	Village Newsletter	21,305.06	22,663.02	21,232.70	28,000.00	31,500.00
01.100.250	Equipment Rental	1,116.00	837.00	1,935.00	2,600.00	2,600.00
01.100.255	Physical Exams	0.00	0.00	0.00	0.00	0.00
Total		\$ 190,242.34	\$ 198,282.49	\$ 210,961.67	\$ 237,300.00	\$ 237,170.00
Supplies & Materials						
01.100.308	Office Supplies	\$ 12,563.44	\$ 10,627.88	\$ 12,137.76	\$ 14,200.00	\$ 15,400.00
01.100.317	Postage	4,695.52	3,084.21	5,811.33	11,600.00	10,000.00
01.100.319	Building Supplies	8,277.22	5,378.08	4,767.69	4,700.00	500.00
01.100.320	Tools, Equipment & Supplies	574.06	806.54	51,209.38	3,350.00	3,500.00
01.100.321	Fuel	3,371.31	5,488.90	7,064.90	8,000.00	7,900.00
01.100.332	Office Furniture & Equipment	2,568.65	1,716.16	20,968.14	18,950.00	29,260.00
Total		\$ 32,050.20	\$ 27,101.77	\$ 101,959.20	\$ 60,800.00	\$ 66,560.00
Maintenance						
01.100.420	Vehicle Maintenance(S)	\$ 7,532.42	\$ 10,472.84	\$ 18,143.49	\$ 13,850.00	\$ 11,000.00
01.100.423	Building Services(S)	22,794.82	27,812.80	25,219.35	43,670.00	61,940.00
01.100.424	Grounds Maintenance (R)	5,941.76	5,001.00	4,038.71	6,510.00	6,850.00
01.100.426	Office Equipment Maintenance	2,754.19	4,446.60	3,581.76	6,500.00	6,500.00
Total		\$ 39,023.19	\$ 47,733.24	\$ 50,983.31	\$ 70,530.00	\$ 86,290.00
Capital Expenditures						
01.100.590	Capital Purchase	\$ -	\$ -	\$ 41,144.81	\$ -	\$ 50,000.00
01.100.599	Lease Payments	8,130.48	10,643.36	9,820.00	10,990.00	7,030.00
Total		\$ 8,130.48	\$ 10,643.36	\$ 50,964.81	\$ 10,990.00	\$ 57,030.00
Transfers						
01.100.647	Transfer/Debt Service Fund	435,000.00	513,289.20	561,000.00	575,125.00	593,800.00
01.100.650	Transfer to Cemetery Fund	9,853.32	15,644.17	1,147.36	0.00	0.00
Total		\$ 444,853.32	\$ 528,933.37	\$ 562,147.36	\$ 575,125.00	\$ 593,800.00
Other Charges						
01.100.701	Recreation Programs	\$ 35,789.75	\$ 60,099.88	\$ 102,227.47	\$ 147,950.00	\$ 157,315.00
01.100.740	Travel/Training/Dues	13,987.29	17,928.95	17,751.34	35,095.00	36,760.00
01.100.741	Elected Officials - Expenses	513.00	292.80	407.20	700.00	700.00
01.100.742	Special Census	130,430.74	3,351.68	0.00	70,000.00	60,000.00
01.100.745	President's Expenses	529.32	517.72	77.66	1,000.00	1,000.00
01.100.750	Historic Commission	4,344.21	7,935.27	2,063.39	6,130.00	10,050.00
Total		\$ 185,594.31	\$ 90,126.30	\$ 122,527.06	\$ 260,875.00	\$ 265,825.00
General Services Administration Total		\$ 1,759,809.88	\$ 1,869,797.79	\$ 2,222,007.71	\$ 2,477,720.00	\$ 2,613,450.00

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	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Technical Services Manager	0	0	0	0	1
Patrol Sergeants/Traffic	5	5	5	6	6
Traffic Sergeant	1	1	1	1	1
Investigative Sergeant	1	1	1	1	1
Investigators	3	3	5	5	5
High School Liaison/D.A.R.E./VEGA	3	2	2	2	2
North Central Narcotics Task Force	1	1	1	1	1
Accreditation/Resource Officer	1	1	1	1	1
Patrol (including K-9)	23	23	26	26	28
Strategic Traffic Enforcement	1	2	2	2	2
Telecommunicators – Full-Time Part-Time	9	9	8	0	0
Secretary	2	2	2	2	2
Records/Clerk	2	2	2	2	3
Community Service Officer	2	2	3	3	4
Crossing Guard (7.5 Hours/Day X 180 Days) – Part-Time	4	4	4	4	4
Total Full-Time Employees	57	57	62	55	60
Total Part-Time Employees	4	4	4	4	4
Total Employees	61	61	66	59	64

Explanation of New Positions

In this budget proposal, all allocated and funded positions will be filled.

Five new positions are added to the department in this budget. A Technical Services manager, which has already been filled, will be retained. A full-time, full-year clerk/secretary will be added. This position will be responsible for all payroll duties, and serve as a secretary for the Sergeants and Technical Services Manager.

Two police officers will be added in January 2008 (one-third year). After their training, they will be available for full operations by the summer of 2008.

In addition, an additional Community Service Officer (CSO) will be hired and assigned to street duties. This would supplement the current CSO position and would allow two units to work during

different shifts. The CSO supplements the patrol force by handling non-emergency police functions, administrative tasks, and duties which do not require a sworn officer.

FY 2006-2007 Accomplishments

- Deputy Chief Urban received the Illinois Professional Emergency Manager Certification from IEMA.
- Hired, trained and deployed 6 patrol officers.
- Moved two officers into the detective division.
- Received loan of a car, in order to deploy a child safety seat unit.
- Sgt. Markham graduated from the Northwestern University School of Police Staff and Command.
- Sgt. Wisnauski graduated from the FBI National Academy.
- Raised over \$15,000 for the Special Olympics of Illinois.
- Conducted numerous code red drills with local schools.
- Worked on county-wide Pandemic Flu Critical Infrastructure Committee.
- Facilitated the organization of a federally and state supported Mobile Field Force for Kane and McHenry Counties. One sergeant from APD was appointed squad leader, and two officers were appointed as members.
- Received over \$155,000 in Federal Grants for speed and DUI enforcement.
- Reduced Personal Injury Accidents.
- Won 1st Place in both State and National Traffic Safety Programs.
- Maintained 90% public seat belt usage.
- Conducted 4 BASSET programs for local liquor sellers and servers.
- Used phantom squad car, undercover vehicles and special sting operations to gain traffic safety compliance throughout the Village.
- Held 5 Safety Seat Programs in the Village.
- Conducted 6 DUI and seat belt safety classes at drivers' education school.
- Numerous special zone enforcement programs.
- Active involvement in Major Crimes Task forces in both Kane and McHenry counties.
- Officer assigned to the North Central Narcotics Task force.
- One investigator assigned to Financial Crimes.
- All new recruits attend the juvenile officers program.
- Advanced training to officer on Domestic violence Response.
- On-site Advocate/Counselor provide by Turning Point.

Budget Highlights

- As outlined in the personnel section above, a records/payroll clerk, community service officer, and two patrol officers will be added to the police personnel complement.
- Two patrol vehicles and one administrative vehicle will be replaced. An additional vehicle will be purchased for use by Police staff, as needed.
- Funds have been budgeted for recruitment of police officers and promotions to Sergeant and Deputy Chief.

Future Goals and Objectives

- Review and develop new sergeants' exam, and initiate the promotion process.
- Promote a Deputy Chief.
- Develop an ordinance for hiring police officers and initiate testing process.

- Develop and implement a quota-free productivity system.
- Develop a guide for using HTE Crimes and Report Manager.
- Acquire printers from IDOT, and implement a computerized in-the-field accident reporting system.
- Conduct a complete evidence vault inventory.
- Develop and run a functional, full-scale emergency response exercise.
- Review and update the Village's Emergency Operations Plan.
- Supervise the local schools' code red drills.
- Develop and implement a police uniform and equipment policy.
- Continue working on NIMS compliance activities, and complete all activities for 2006/2007.
- Review and update the Neighborhood Watch Program.
- Run a Citizen's Police Academy.
- Train all officers in Emergency Vehicle Operations.
- Participate in the Traffic Safety Challenge.
- Develop a tracking system for locations of traffic complaints.
- Implement a Commercial Vehicle Safety Program.
- Enhance training for officers in all aspects of Domestic Violence.
- Continue to develop relationship with Private Sector merchants and Private Security.
- Conduct loss prevention meetings with area businesses.
- Develop a Crime Analysis unit in the Investigations Division.
- Create Crisis Intervention Teams for mental health emergencies.
- Continue work with Digital evidence and fingerprinting.
- Continue to develop the role of the Technical Services Manager.

Departmental Performance Indicators and Statistics

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Traffic Accidents					
Fatal	0	1	0	1	2
Personal Injury	134	123	116	131	100
Property Damage	561	577	886	799	871
Private Property	58	85	137	310	207
Part I Crimes	428	480	589	610	888
Part II Crimes	1463	1456	1368	1974	2,380
Services or Activities	9329	9802	9458	Unavailable*	11,022

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

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

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

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

EXPENDITURES Police Department

		ACTUAL DOLLARS			06-07 Budget	2007-2008 BUDGET
Village of Algonquin		4/30/2004	4/30/2005	4/30/2006	4/30/2007	Board Approved
Police Department						
Personnel						
01.200.103	IMRF	\$ 44,809.72	\$ 53,355.25	\$ 45,255.79	\$ 31,700.00	\$ 44,600.00
01.200.104	FICA	237,308.40	251,371.96	279,105.51	305,900.00	347,650.00
01.200.105	Unemployment Tax	10,769.16	14,785.18	13,773.46	15,200.00	16,650.00
01.200.106	Health Insurance	306,350.99	330,501.66	358,134.29	409,600.00	471,450.00
01.200.110	Salaries	531,244.79	573,923.55	476,569.78	309,000.00	463,100.00
01.200.140	Salary-Sworn Officers	2,324,162.56	2,379,302.08	2,770,717.27	3,316,280.00	3,624,870.00
01.200.155	Overtime	285,855.90	337,864.56	402,544.41	354,175.00	429,800.00
01.200.160	Salary - Crossing Guards	14,454.00	14,742.75	15,499.00	20,725.00	18,250.00
Total		\$ 3,754,955.52	\$ 3,955,846.99	\$ 4,361,599.51	\$ 4,762,580.00	\$ 5,416,370.00
Contractual Services						
01.200.210	Telephone	\$ 50,246.61	\$ 45,682.69	\$ 42,685.09	\$ 52,000.00	\$ 45,000.00
01.200.211	Natural Gas	9,776.85	8,478.87	14,034.24	11,000.00	16,000.00
01.200.212	Electric	(660.80)	0.00	0.00	0.00	0.00
01.200.215	Repeater Lines	5,954.17	5,607.77	6,486.93	6,430.00	8,520.00
01.200.230	Legal Services	61,890.13	57,193.05	67,201.40	60,000.00	60,000.00
01.200.234	Professional Services	32,468.62	17,027.10	3,985.14	21,700.00	20,550.00
01.200.237	Publications	2,451.49	2,017.15	3,056.75	2,500.00	2,500.00
01.200.238	Printing & Advertising	5,206.57	3,510.64	7,133.80	9,000.00	9,000.00
01.200.241	SEECOM	300.00	48,110.15	355,453.00	520,000.00	546,000.00
01.200.250	Equipment Rental	25,954.63	25,515.93	19,136.76	27,350.00	13,475.00
01.200.255	Physical Exams - Non-sworn	0.00	0.00	0.00	400.00	400.00
Total		\$ 193,588.27	\$ 213,143.35	\$ 519,173.11	\$ 710,380.00	\$ 721,445.00
Supplies & Materials						
01.200.308	Office Supplies	\$ 9,762.80	\$ 9,323.14	\$ 8,429.68	\$ 9,500.00	\$ 9,500.00
01.200.309	Materials	12,510.31	12,510.27	19,211.88	21,000.00	26,410.00
01.200.317	Postage	3,037.35	2,656.98	3,203.04	3,500.00	3,500.00
01.200.318	D.A.R.E./Community Programs	1,027.05	0.00	1,430.00	4,000.00	4,000.00
01.200.319	Building Supplies	12,943.74	8,564.93	8,804.77	8,290.00	0.00
01.200.320	Tools, Equipment & Supplies	5,051.96	17,234.63	98,813.10	26,260.00	21,980.00
01.200.321	Fuel	52,361.40	65,587.85	90,437.69	75,000.00	98,000.00
01.200.332	Office Furniture & Equipment	5,762.52	9,879.18	19,164.50	56,460.00	32,250.00
Total		\$ 102,457.13	\$ 125,756.98	\$ 249,494.66	\$ 204,010.00	\$ 195,640.00
Maintenance						
01.200.420	Vehicle Maintenance(S)	\$ 187,331.47	\$ 150,425.23	\$ 142,731.79	\$ 110,140.00	\$ 119,000.00
01.200.421	Equipment Maintenance (S)	6,807.46	2,270.38	16,244.66	15,850.00	25,420.00
01.200.422	Radio Maintenance	3,593.60	3,377.60	11,340.47	9,000.00	9,000.00
01.200.423	Building Services(R)	36,898.99	29,255.99	42,105.83	58,890.00	143,460.00
01.200.424	Grounds Maintenance (R)	4,809.00	4,250.00	5,028.32	5,280.00	5,905.00
01.200.426	Office Equipment Maintenance	13,002.30	14,182.82	5,179.00	6,000.00	10,730.00
Total		\$ 252,442.82	\$ 203,762.02	\$ 222,630.07	\$ 205,160.00	\$ 313,515.00
Capital Expenditures						
01.200.590	Capital Purchase	\$ 65,684.75	\$ 155,717.00	\$ 102,946.00	\$ 143,900.00	\$ 126,625.00
01.200.594	Capital Lease Payments	0.00	27,242.26	33,669.07	33,700.00	38,075.00
01.200.599	Lease Payments	5,148.00	4,752.00	4,752.00	8,740.00	4,000.00
Total		\$ 70,832.75	\$ 187,711.26	\$ 141,367.07	\$ 186,340.00	\$ 168,700.00
Other Charges						
01.200.720	Board of Police Commissioners	\$ 82.43	\$ 823.55	\$ 12,008.44	\$ 28,900.00	\$ 20,100.00
01.200.725	Pension Contribution Expense	342,699.66	354,643.12	420,787.71	489,500.00	444,960.00
01.200.730	Emergency Service Disaster	6,109.98	6,381.23	7,338.61	9,350.00	9,650.00
01.200.740	Travel/Training/Dues	25,287.60	29,539.94	53,341.81	54,450.00	60,000.00
01.200.760	Uniforms & Safety Items	23,432.48	29,944.38	39,670.46	54,400.00	61,400.00
01.200.965	Interest Expense		5,885.71	6,084.45	3,300.00	1,700.00
Total		\$ 397,612.15	\$ 427,217.93	\$ 539,231.48	\$ 639,900.00	\$ 597,810.00
Police Total		\$ 4,771,888.64	\$ 5,113,438.53	\$ 6,033,495.90	\$ 6,708,370.00	\$ 7,413,480.00

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

Personnel Summary	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Public Works Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Project Manager	1	1	1	1	1
Public Works Technician (previously Public Works Inspector position)	1	1	1	1	1
Building Maintenance Supervisor*	1	1	1	1	0
Building Maintenance Assistant* (previously Custodian)	1	1	1	1	0
Maintenance Worker 1	1	1	1	1	1
Stock Coordinator	½	½	½	½	½
Principal Secretary	1	1	1	1	1
Reception	1	1	1	1	1
Seasonal Part-Time	2	2	2	2	2
Total Full-Time Employees	9 ½	9 ½	9 ½	9 ½	7 ½
Total Part-Time Employees	2	2	2	2	2
Total Employees	11 ½	11 ½	11 ½	11 ½	9 ½

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

Explanation of New Positions

No new positions are proposed this fiscal year.

FY2006-2007 Accomplishments

- Successfully managed project construction for over 15 new commercial developments, and two new residential 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."

- Finalized implementation of a lock out tag out program which was put into use Department wide.
- Oversaw the work of the Public Works Technician/Inspector which has resulted in a successful monthly inspection of soil erosion and sediment control measures on all developments and public works projects and the successful completion of water system, storm system, street light data collection for GIS.
- Increased professional development by sending staff to a variety of technical training including the APWA International Congress in Kansas City, MO, PSMJ Project Managers Workshop for Public Works, Context Sensitive Solutions for public projects, Processing Paperwork for IDOT Local Roads projects, and the ILGISA State Conference.
- Conduct training of staff in Personal Protective Equipment, Confined Space Entry, Fall Protection and much more.
- Successfully transitioned staff and budgets to a newly created Internal Services Division (Building Services) in order to provide better, more widely accepted and effective services to the Village's employees.
- Relocated the cantilever gate from the WWTP to the PW Facility to provide greater security for the site.
- Installed an integrated security system for the Public Works Facility and the Village Hall that is expandable to all of our remote facilities, including Historic Village Hall.
- Install OSHA compliant gates and retrofit ladders to mezzanines to be in compliance with regulations.

Budget Highlights

- Continue the collection of the Village infrastructure through GPS.
- Attend the APWA National Convention (PW Director).
- Continue contracted services for grounds maintenance at the Public Works Facility, Village Hall, Historic Village Hall and all water treatment facilities.
- Provide additional technical training to the Public Works Technician regarding soil erosion control and GIS.
- Purchase a Toughbook Tablet PC to utilize for data collection and field interrogation of the GIS system.
- Provide two copies of Adobe Acrobat Professional for each the secretary and the receptionist so that they can produce pdf files and forms that can be filled out electronically.
- Provide a new laptop and a PDA-ready phone for the Assistant Public Works Director to replace obsolete equipment.
- Provide consulting services to facilitate a departmental mission statement and strategic plan for Algonquin Public Works as part of the self-assessment process that is endorsed by the APWA.
- Provide an ice freezer in the Public Works Facility to supply ice to the crews during hot summer months.

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.

- Continue to work on a perimeter fence at the Public Works Facility using used fencing from the WWTF.
- Complete the two-year process of self-assessment in preparation for national accreditation through the American Public Works Association.
- Improve service to our residents by continuing to affect change in our work forces so that extraordinary public service in Algonquin becomes second nature.

Departmental Performance Indicators and Statistics

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

EXPENDITURES

Public Works Administration

		ACTUAL DOLLARS			06-07 Budget	2007-2008 BUDGET
Village of Algonquin		4/30/2004	4/30/2005	4/30/2006	4/30/2007	Board Approved
Public Works Administration						
Personnel						
01.350.103	IMRF	\$ 25,965.89	\$ 31,911.97	\$ 39,590.05	\$ 49,000.00	\$ 38,725.00
01.350.104	FICA	25,748.02	28,555.50	33,879.08	39,500.00	32,025.00
01.350.105	Unemployment Tax	1,237.38	2,155.37	2,824.17	2,500.00	2,000.00
01.350.106	Health Insurance	31,722.36	39,493.60	54,007.64	58,575.00	33,875.00
01.350.110	Salaries	337,196.21	375,018.60	436,318.58	491,300.00	408,575.00
01.350.155	Overtime	15,263.89	17,984.10	22,675.21	24,000.00	9,600.00
Total		\$ 437,133.75	\$ 495,119.14	\$ 589,294.73	\$ 664,875.00	\$ 524,800.00
Contractual Services						
01.350.210	Telephone	\$ 8,624.74	\$ 8,057.77	\$ 7,787.22	\$ 7,460.00	\$ 7,600.00
01.350.211	Natural Gas	5,856.21	4,729.98	6,610.83	6,000.00	7,000.00
01.350.212	Electric	379.73	(1,366.60)	0.00	0.00	0.00
01.350.230	Legal Services	8,303.00	18,015.00	4,510.00	8,000.00	9,800.00
01.350.232	Engineering Services	120.00	937.50	0.00	600.00	500.00
01.350.234	Professional Services	14,244.63	13,379.47	2,294.70	9,040.00	6,800.00
01.350.237	Publications	378.94	257.40	597.01	520.00	630.00
01.350.238	Printing & Advertising	177.08	245.31	481.68	1,460.00	1,250.00
01.350.250	Equipment Rental	400.09	1,423.84	111.24	1,650.00	500.00
01.350.255	Physical Exams	34.40	46.80	0.00	300.00	300.00
01.350.280	Building Services(R)	87,465.54	100,664.85	119,075.22	190,275.00	Moved to Fund 28.
01.350.281	Grounds Services (R)	14,298.79	11,553.84	11,984.79	14,200.00	15,000.00
Total		\$ 140,283.15	\$ 157,945.16	\$ 153,452.69	\$ 239,505.00	\$ 49,380.00
Supplies & Materials						
01.350.308	Office Supplies	\$ 5,327.49	\$ 3,366.84	\$ 2,878.39	\$ 3,000.00	\$ 3,150.00
01.350.317	Postage	2,089.52	1,772.56	1,773.31	2,000.00	2,000.00
01.350.319	Building Supplies	45,114.61	38,023.29	40,939.94	33,730.00	500.00
01.350.320	Tools, Equipment & Supplies	3,798.91	4,332.64	6,117.39	5,700.00	900.00
01.350.321	Fuel	4,891.62	5,700.80	9,523.41	10,015.00	6,800.00
01.350.332	Office Furniture & Equipment	5,212.12	1,536.57	9,203.11	27,685.00	8,300.00
Total		\$ 66,434.27	\$ 54,732.70	\$ 70,435.55	\$ 82,130.00	\$ 21,650.00
Maintenance						
01.350.420	Vehicle Maintenance (S)	\$ 18,860.18	\$ 14,105.62	\$ 23,191.97	\$ 23,000.00	\$ 9,900.00
01.350.421	Equipment Maintenance (S)	563.95	3,524.23	95.45	2,200.00	0.00
01.350.422	Radio Maintenance	0.00	19.99	0.00	200.00	200.00
01.350.423	Building Services (R)	3,123.98	6,446.38	6,513.96	25,620.00	41,840.00
01.350.424	Grounds Maintenance (R)	609.10	86.14	372.08	30.00	20.00
01.350.426	Office Equipment Maintenance	316.34	597.09	266.81	500.00	600.00
Total		\$ 23,473.55	\$ 24,779.45	\$ 30,440.27	\$ 51,550.00	\$ 52,560.00
Capital Expenditures						
01.350.590	Capital Purchase	\$ -	\$ 2,944.46	\$ 46,171.85	\$ 37,490.00	\$ -
01.350.594	Capital Lease Payments	0.00	0.00	4,740.52	0.00	0.00
01.350.599	Lease Payments	14,221.56	14,221.56	0.00	0.00	0.00
Total		\$ 14,221.56	\$ 17,166.02	\$ 50,912.37	\$ 37,490.00	\$ -
Other Charges						
01.350.740	Travel, Training & Dues	\$ 6,815.80	\$ 5,105.34	\$ 9,409.64	\$ 9,830.00	\$ 15,050.00
01.350.760	Uniforms & Safety Items	2,506.43	2,117.91	3,647.57	2,600.00	2,300.00
Total		\$ 9,322.23	\$ 7,223.25	\$ 13,057.21	\$ 12,430.00	\$ 17,350.00
Contra Account						
01.350.998	Grounds Services Redistribution	\$ (143,720.22)	\$ (144,879.98)	\$ (162,178.59)	\$ (237,710.00)	\$ (15,000.00)
Total		\$ (143,720.22)	\$ (144,879.98)	\$ (162,178.59)	\$ (237,710.00)	\$ (15,000.00)
Public Works Admin. Total		\$ 547,148.29	\$ 612,085.74	\$ 745,414.23	\$ 850,270.00	\$ 650,740.00