

VILLAGE OF HUNTLEY, ILLINOIS

ANNUAL OPERATING AND CAPITAL BUDGET  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 2009



*Adopted December 11, 2008*

**FY 2009 Budget**

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Budget Award  
Publication Certificate

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# VILLAGE OF HUNTLEY

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**Village of Huntley**

**Illinois**

For the Fiscal Year Beginning

**January 1, 2008**

*Charles S. Cox*

President

*Jeffrey R. Egan*

Executive Director

# PUBLISHER'S CERTIFICATE OF PUBLICATION

I, John Rung, do hereby

certify that I am the publisher of the Northwest Herald,

a daily secular newspaper of general circulation within the county(s) of McHenry

and Kane, regularly published in the city of Crystal Lake

in the county of McHenry and state of Illinois, and which has been so published

for more than 12 months prior to the first publication of hereunto annexed notice or

advertisement relating to the matter of

**BUDGET HEARING 12/1/08**

was published in said newspaper 1 time being 1 day

beginning December 3, 2008

and ending December 3, 2008

which were the dates of first and last insertions. I further certify that said newspaper

is a newspaper as defined by the terms and conditions of Chapter 100, paragraph 1 et. Seq.,

Illinois Revised Statutes 1981.

Given under my hand at Crystal Lake, Illinois

December 3, 2008



ACCOUNT #103703  
AMOUNT \$47.70

## PUBLIC NOTICE

Legal Notice  
Village of Huntley  
Notice of Public Hearing

A public hearing will be held on Thursday, December 11, 2008, at 7:00 p.m. at the Village of Huntley Municipal Complex, 10987 Main Street, Huntley, Illinois for the purpose of obtaining written and oral comments from the public concerning the proposed budget for the fiscal period starting January 1, 2009 and ending December 31, 2009.

A copy of the proposed budget is available for public inspection at the Village Hall during regular business hours at 10987 Main Street, Huntley, IL. The proposed December 31, 2009 budget is currently being reviewed by the Village Board and is subject to revisions. (Published in the Northwest Herald December 3, 2008)



## THE HONORABLE VILLAGE PRESIDENT AND BOARD OF TRUSTEES

NOVEMBER 21, 2008

### Introduction

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On behalf of the entire Village of Huntley Staff, I am pleased to present to you the Fiscal Year (FY) 2009 Operating and Capital Budget totaling \$22,625,417 for all funds. Annually, budgets are established for nineteen (19) separate funds which have defined purposes and are separated in the overall budget document to account for that specific purpose. The principle operating funds are the General Fund and the Enterprise (Water and Sewer) Fund. The major Capital Funds include the Capital Projects, Water and Sewer Capital, Municipal Buildings, Tollway / Interchange and Street Improvement Funds.

This budget is the financial plan, which establishes the Village's goals, programs and capital expenditures for the time period extending from January 1, 2009 through December 31, 2009. Pursuant to State law, the draft budget document will be made conveniently available for public inspection beginning on Monday, December 1, 2008. In addition, the required public notice will be published in the *Northwest Herald* no later than Thursday, December 4, 2008, informing the general public of the budget public hearing scheduled for Thursday, December 11, 2008, at 7:00 p.m. at the regularly scheduled Village Board meeting.

## Budget Format

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The annual budget document represents the single most important policy document adopted each year by the Village President and Board of Trustees. Each year the Village makes it a goal to improve the budget document for the purpose of clearly communicating Village priorities in providing services and public improvements for the benefit of Village residents.

Once again, the Village is preparing to submit this year's budget to the Government Finance Officer's Association (GFOA) for consideration as a part of the GFOA's Distinguished Budget Presentation Award Program. The Village has received the Distinguished Budget Presentation Award for five consecutive years. The program was established in 1984 and recognizes exemplary budget documentation by municipalities and other governmental entities. The Village will continue to adjust and augment the document, as necessary, in an effort to not only receive the award but to enrich the document as a communication tool.

In addition, it is important to note that for six (6) consecutive years the Village has received the GFOA Certificate of Achievement Award for Excellence in Financial Reporting. In order to earn this prestigious award the Village must publish an easily readable and efficiently organized comprehensive financial report. The Village is one of just twenty five (25) governmental entities within the State of Illinois to be awarded both the Distinguished Budget Award and the Achievement for Excellence in Financial Reporting Certificate.

## Budget Process Overview

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The adoption of the annual budget by the Village Board of Trustees does not constitute a mandate to spend but rather only the authority to do so. This is a critical concept that takes on even greater importance in FY2009 due to the current economic conditions facing the Village. Simply stated if revenues do not meet estimated levels, spending will be curtailed and if necessary, suspended for nothing but essential Village services.

## Year in Review – FY2008

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The current fiscal year which began January 1, 2008 will end on December 31, 2008. Each year the budget process allows Village officials opportunity to review the Village's current financial position and major accomplishments over the course of the last fiscal year.

In accordance with Village financial policies, the FY2008 General Operating Budget was balanced when presented to the Village Board for approval on December 6, 2007. Staff spent a considerable amount of time reviewing the Village's financial performance in 2008, and at the end of the year, it is now estimated that the Village will realize a surplus of \$705,164. Revenues are estimated to be \$8,454,098 (\$242,898 or 2.9% higher than originally budgeted) and expenditures are estimated to be \$7,748,934 (\$462,266 or 5.6% less than originally budgeted). The expenditure dollar amount excludes the \$2,000,000 one-time transfer from the unreserved General Fund balance for the establishment of the Tollway/Interchange Fund.

## FY2008 General Operating Fund Analysis

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Seventy-two percent (72%) of the \$242,898 overall increase in revenues is directly attributed to the Village collecting more property taxes than originally estimated. It is important to note that the increase in property taxes collected is not due to a rate increase. In fact, the Village's property tax rate dropped from .4296 per \$100 of assessed valuation to .4155, a decrease of over 3%. When compared to surrounding municipalities, Huntley's property tax rate remains one of the lowest.

The other significant increase in FY2008 revenue comes from income realized from building permits issued by the Village. To begin the year, the Village estimated bringing in \$800,000 in permit revenue, and it is now anticipated that the Village will receive \$860,000 for the year, an increase of 7.5% over the budget estimate. Through October 2008, the Village issued 100

new single-family detached permits, 20 single-family attached (townhomes) permits, and one multi-family residence (Heritage Woods Assisted Living Facility) permit for a total of 121.

Though the actual building permit revenue received is higher than anticipated to begin the year, the Village realized a seventy-three percent (73%) decrease in new residential housing permits issued from FY2007 to FY2008, which equates to a net year to year revenue decline for the Village of \$863,914 or 50%. This follows the FY2006 to FY2007 revenue decrease of \$1,141,875 or 40%. The decline in building permit revenue is noteworthy because it not only impacts revenues available for Village operations, but perhaps more importantly, the decline has essentially cut off the primary revenue source the Village has used for capital projects and equipment purchases over the last ten years.

Expenditures through the end of 2008 are expected to be \$462,266 or 5.6% less than originally budgeted. Careful monitoring of expenditures by all departments, in addition to the vacancy in a number of budgeted positions, led to less expenditures than expected for the year.

The Village continues to be conservative in guarding its General Operating Fund financial resources. This is evident by the fact that revenues actually increased over the original estimates yet expenditures were held in check and actually decreased from the budgeted amounts. This philosophy is going to be even more important as the Village makes its way through the current economic downturn.

### **FY2008 Utility (Water and Sewer) Operating Fund Analysis**

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The Water and Sewer Operating Funds are separate enterprise accounts that do not receive any property tax or other tax related income. Revenue is derived solely from the usage of Village utility services and is the reason the funds are classified as true Enterprise Funds.

Revenues and expenditures in the fund are directly related to the demand for water and sewer services.

FY2008 water operating revenues are estimated to be \$2,052,320, a \$9,820 increase over the budgeted amount of \$2,042,500. Expenditures for the year are estimated to be \$1,739,221, which is \$258,856 or 13% less than budgeted. Those numbers reflect a decrease in revenue from FY2007 to FY2008 of \$218,225 or 9.6% and a decrease in expenditures of \$13,196 or .07%. Once again, the decrease in revenue is directly related to the downturn in the housing market in that meter sales dropped 57% from 2007 to 2008.

As has been noted on several occasions at public meetings over the last several years, the performance of the Village's Sewer Operating Fund must continue to be monitored closely. This is due to the fact that the West Wastewater Treatment Plant operating costs are not offset by fees collected for utilization of the facility. The capacity of the plant will be 2.6 million gallons per day by the end of 2009 while the flow running through the plant is less than 900,000 gallons per day. Estimated expenditures for 2008 are \$1,818,884 or \$88,523 higher than budgeted. The increase is directly linked to electric service costs, which are \$110,000 higher than budgeted. Revenues performed as expected and are actually \$40,000 higher than budgeted.

### **Significant Accomplishments – FY2008**

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- 1) The Village's first formal Capital Improvement Program (CIP) was adopted.
  
- 2) The Village remained the Lead Agency for the full interchange reconstruction project at Illinois Route 47 and Interstate 90.
  - a. The Village executed a letter of intent with the Illinois Department of Transportation (IDOT) outlining their participation in the project.

- b. The Village entered into an Intergovernmental Agreement (IGA) with Kane and McHenry Counties for Phase I Design Engineering for the project.
  - c. Design Engineering for the project commenced in October 2008.
- 3) Progress continued on identifying and designing the Village's improvements planned as a part of IDOT's Route 47 widening project from Kreutzer Road to Reed Road. Village improvements and obligations include major water and sewer infrastructure reconstruction, roadway lighting and sidewalks.
- 4) As a part of the McHenry County Department of Transportation (McDOT) Algonquin Road widening project, 4,595 lineal feet of Village water main and appurtenances were replaced and upgraded at a cost of \$533,000.
- 5) The Village's \$1.3 million 2008 Street Improvement Program in the Woodcreek and Cove Subdivisions, which consisted of 1.75 miles of road resurfacing was completed.
- 6) Traffic signal contracts in the amount of \$413,408 were approved for the installation of permanent traffic signals at the intersections of Haligus Road and Reed Road and Haligus Road and Huntley/Dundee Road.
- 7) Phase I Engineering continued for the Kreutzer Road Extension Project for the planned extension of Kreutzer Road from west of Route 47 to West Main Street (west of the Lion's Chase Subdivision).
- 8) The Village was awarded \$700,000 from the McHenry County Council of Mayors for the resurfacing of Huntley/Dundee Road from Kreutzer Road to East Main Street.
- 9) The Village was awarded \$700,000 from the McHenry County Council of Mayors for the widening and reconstruction of Reed Road from Haligus Road east to Cambridge

Drive (main entrance to the Southwind Subdivision). The project is a cooperative partnership with Centegra Health Systems.

- 10) The Village's new well and water treatment facility in the Talamore Subdivision came online and operational. This new 1,000 gallon per minute (gpm) well is the Village's fifth deep well bringing the Village's total potable water pumping capacity to 6.7 million gallons per day. The \$2.38 million project was funded by Huntley Venture, the developer of the Talamore Subdivision.
- 11) Installation of the Altitude Vault at Water Tower No. 1 was completed.
- 12) The third expansion (1,000,000 gallons per day) of the Village's West Wastewater Treatment Plant is nearing substantial completion bringing the total treatment capacity in the plant to 2,600,000 gallons per day. The \$14.32 million project is funded by Huntley Venture, the developer of the Talamore Subdivision.
- 13) The \$2.5 million Phase II Sewer Interceptor and Water Main Crossing project from Powers Road to south of Interstate 90 was substantially completed.
- 14) The Village entered into a Jurisdictional Boundary Line and Facilities Planning Area (FPA) Agreement with the Village of Pingree Grove.
- 15) The Village entered into a Jurisdictional Boundary Line and Facilities Planning Area (FPA) Agreement with the Village of Hampshire.
- 16) The Board of Trustees accepted and placed on file, the Village of Huntley Wetland Phase II Report.

- 17) The Board of Trustees accepted and placed on file, the Village of Huntley Pavement Management Program Report.
- 18) The construction of the Village's second road salt storage facility was completed.
- 19) Decorative street lighting on West Main Street and around the Town Square was installed.
- 20) A Transit Study made possible through a \$105,512 grant from the Regional Transportation Authority (RTA) for the purpose of identifying transit station sites in the Village and establishing design guidelines for a Transit Oriented Development (TOD) was started.
- 21) Completion of the Centegra Site Development and the opening of the 137,407 s.f. Healthbridge Fitness Center and 60,484 s.f. Ambulatory Care Mall.
- 22) Continuation of the Huntley Grove (Tucker Development) Site Development at the southeast corner of Route 47 and Kreutzer Road for the anticipated Spring 2009 opening of the 176,000 s.f. Walmart Super Center.
- 23) Continuation of the Huntley Crossings Phase I (Klein Development) Site Development at the southeast corner of Route 47 and Powers Road.
- 24) Continuation of the Huntley Crossings Phase II (Oxford Development) Site Development at the southeast corner of Route 47 and Regency Square Parkway.
- 25) Construction commenced on the Village's first Assisted Living Facility. The 57,813 s.f. 72 unit facility is located in Regency Square.

- 26) Substantial completion of the new 21,420 s.f. American Community Bank Facility at the southwest corner of Route 47 and Reed Road.
- 27) Completion of the Covington Lakes Commercial Development Agreement at the northeast corner of Route 47 and Reed Road.
- 28) Entered into a four year collective bargaining agreement with the Metropolitan Alliance of Police Chapter #207.
- 29) Continued the CALEA Certification process in the Police Department.
- 30) Completed the installation of jail electronics in the Police Department.
- 31) Continued to fund Senior Transportation Services.
- 32) Conducted the 2008 Special Census.
- 33) Upgraded and completed the 2008 50/50 Residential Tree Replacement Program, which included the establishment of a Village Arboretum.
- 34) The Farmer's Market in the Town Square completed its second successful season.
- 35) The Municipal Complex Debt Issuance was refinanced resulting in substantial savings.

In conclusion, many worthwhile projects were either completed in 2008 or remain on track for completion in future years.

## Economic Outlook for FY2009 Budget

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The Village's mission statement for 2009 is to "Do More with Less". Huntley, not unlike all municipalities across the Country, is impacted by the on-going global economic crisis, and this budget is presented under the most difficult economic times in recent history. The Village's financial solvency and ability to complete capital projects is directly linked to external economic factors such as unemployment, which impacts Village revenue sources such as sales tax and income tax received from the State. The State unemployment rate increased for the fifth consecutive month in October and now stands at 7.3%. The rate was 5.3% one year ago. Locally, over the last year, unemployment rates increased from 4.2% to 6.0% in Kane County and from 4.0% to 5.6% in McHenry County.

Building permit revenue is another area where the Village has been impacted by external economic factors. Though Huntley continues to be one of the leaders in new residential home permits issued in the Chicago metropolitan area, the decrease in demand for new homes has a significant impact on Village finances. Building permit revenue accounted for 27% of the Village's General Operating Fund revenue in 2006 and 18% in 2007. It is estimated that this percentage will drop another 8% in 2008 to 10%. The Village has been fiscally conservative regarding the use of building permit revenues over the years and has attempted to use this one-time revenue source for capital projects and purchases and not to fund operational costs to the extent possible.

Perhaps the most alarming aspect of the economic crisis most recently is the "spin-off" or unforeseen consequences that could have significant impacts on the Village. Specifically, other entities such as the State of Illinois and the Illinois Municipal Retirement Fund (IMRF) have put the Village on-notice that some of their financial difficulties may now impact the Village.

The Governor's proposed "Emergency Budget Act of Fiscal Year 2009" is to withhold 8% from the Local Government Distributive Fund (LGDF). The revenues received from this fund

are an integral component of the Village's financial system, and as proposed by the Governor could decrease revenues by \$150,000 in future years. For this very reason, the Village always budgets for State Shared revenues conservatively, but the proposed legislation is particularly troubling to the Village since an investment of \$188,547 was made for a Special Census to ensure that the Village receives its share of per capita revenue based on the Village's current population estimate.

In early November, IMRF notified the Village that their estimated and unaudited 2008 investment income losses through October 31<sup>st</sup> are approximately \$5.8 billion. By law the Village must contribute to the plan for each of its civilian (non-sworn police officers) employees. The employee contribution is 4.5% and the Village's contribution is 9.27% or \$299,672 for FY2009. A final decision will not be made by the IMRF Board of Trustees until January 2009, but it is anticipated that the average employer contribution rate could move as high as 16.3% which would be a 7.04% increase for the Village.

These are some of the specific examples of how the economic downturn is impacting the Village. Others such as the well documented 250% increase in road salt prices for this winter season are also having an impact on the Village's financial solvency.

Unfortunately, the external economic outlook for FY2009 is not bright.

### **FY2009 Budget Summary**

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The proposed FY2009 budget (expenditures) for all nineteen (19) funds is \$22,625,417, including transfers, which is a \$5,452,390 or 20% decrease from the FY2008 budget amount of \$28,077,807. The decrease in spending is due to the fact that millions of dollars were budgeted in 2008 for water and sewer improvements and the proposed 2009 budget does not include the same scope of infrastructure projects.

## FY2009 General Operating Fund Summary

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In accordance with Village financial and budget policies the proposed budget for the General Operating Fund is balanced with \$8,321,500 in revenues and expenditures. This represents an \$110,300 or 1.3% increase from the FY2008 budget which is largely attributable to the hiring of two additional patrol officers to offset the loss of two officers to active military duty.

Due to the concern regarding external economic factors and the direct impact of these factors on Village revenue sources, revenue projections for 2009 are cautious. Based on the Village's estimated 20% increase in assessed valuation, property tax receipts are expected to increase \$352,000 from \$2,640,000 in 2008 to \$2,992,000 in 2009. The increase in estimated property taxes to be collected does not mean the Village's property tax rate will increase. In fact, the opposite is true. It is estimated that the Village's property tax rate will decrease an estimated 10% from .4155 per \$100 of assessed valuation to .3710.

Since it appears unlikely that the Village will meet its 2008 sales tax revenue target, sales tax projections for 2009 are flat even with the planned April 1, 2009 opening of the Walmart Super Center. It is possible that the Village may realize up to \$200,000 in sales tax revenue from the store based on early sales tax revenue projections presented by the developer.

With the Special Census underway, revenue projections for State Shared Tax Revenues were calculated using a new population estimate of 22,000. Based on the updated population count, the Shared Tax revenues were increased from \$1,795,000 to \$2,141,000, an increase of \$346,000 or 19.2%. The proposed emergency legislation pending in the State Legislature and the increase in unemployment rates are two factors the Village will monitor diligently in 2009.

All indications are that the downturn in the housing market will continue through at least the end of 2009. With this in mind, the Village is projecting a \$300,000 or 37.5% decrease in 2009 building permit income.

In addition, the lowering of interest rates over the last several months has lowered investment income projections from 2008 to 2009 by \$200,000 or 40%.

Due to the economic turmoil and uncertainty facing the Village, several major adjustments were made to the General Operating Fund expenditures from 2008 to 2009 to reduce operational costs. A summary of the cost cutting proposals are below:

- 1) Personnel services costs were reduced approximately \$200,000 by deferring the hiring of vacant positions until later in the year and other adjustments.
- 2) Legal fees were reduced by \$120,000 due to no longer needing the services of special legal counsel in the ComEd Northwest Reliability case.
- 3) Contract janitorial services for the Municipal Complex were eliminated with an estimated savings of approximately \$50,000.
- 4) Contract landscaping and snow removal services for the Municipal Complex were eliminated with an estimated savings of approximately \$15,000.
- 5) With the restructuring of Economic Development duties in-house, the Economic Development budget was reduced by \$15,000.
- 6) The use of outside consultants in the Development Services and Engineering Departments was reduced with an estimated savings of \$120,000.

These proposed adjustments total approximately \$520,000.

## FY2009 Utility (Water & Sewer) Operating Fund Summary

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The FY2009 Water Operating Fund budget estimated revenues are \$2,018,000 and expenses are \$3,325,776. A \$1,150,000 transfer is proposed to the Water Capital Fund for infrastructure improvement projects. The expenses also include the debt service for the I-90 utility extension project.

The FY2009 Sewer Operating Fund budget estimated revenues are \$1,815,000 and expenses are \$2,585,198. The expenditures cover personnel expenses, equipment and materials needed for the operations and maintenance of the Sanitary Sewer System. In addition, this year expenditures include a \$500,000 transfer for one-time capital project expenditures, \$57,035 to the equipment replacement fund and debt service payments for the I-90 utility extension project.

## Summary of Proposed Goals and Programs for FY2009

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The budget has been constructed to accomplish the following major goals, programs and projects.

- 1) In accordance with the Village's General Fund Balance reserve policy, the FY2009 budget is presented with the required 50% fund balance reserve.
- 2) Continue as the lead agency in securing the full interchange at Route 47 and I-90 and oversee completion of the Phase I Engineering by mid-2009.
- 3) Continue to lobby State leaders to provide funding for the widening of Route 47 from Kreutzer to Reed Road.
- 4) Attraction of additional retailers and commercial development for the Route 47 corridor.

- 5) Completion of Huntley Crossings Site Development and the opening of businesses on site.
- 6) Completion of the Huntley Grove Site Development and opening of Walmart and other businesses on site.
- 7) Completion of Covington Lakes Commercial Development Agreement and construction of the Walgreens store on site.
- 8) Attraction of Business Park Development along the I-90 Corridor.
- 9) Implementation of the Annual Street Improvement Program
  - § Douglas Street from Church Street to Timer Drive. If budget allows: Phillip, Kathleen, Mathew, Michael, Charles, Carl, Brittany and Elizabeth
- 10) Funding of landscaping for the Algonquin Road Widening Project.
- 11) Completion of Reed Road Widening and Reconstruction from Haligus Road to Cambridge Drive.
- 12) Completion of Huntley/Dundee Road Resurfacing – East Main Street to Kreutzer Road.
- 13) Completion of Phase I and Phase II Design for the Kreutzer Road extension – west of Route 47 to West Main Street.
- 14) Completion of the Village's Transit Station Study started in 2008.
- 15) Construction of railroad crossing improvements at Kreutzer Road and Grove Street.

- 16) Repainting of Water Tower No. 2.
- 17) Advancement of the design and construction of the I-90 Sanitary Interceptor Phase III  
– Regional Pump Station Design.
- 18) Beginning the formal lobbying process at the federal level to bring commuter rail services to the Village.
- 19) Commencement of a Downtown Revitalization Planning Process.
- 20) Implementation of a “Green Fleet” Initiative Program for all Village departments, including installation and use of a new flex fuel system.
- 21) Exploration of the possibility of beginning a Sidewalk Replacement Program in the Village.
- 22) Exploration of Design Options for the replacement of Village Entry Signs.
- 23) Exploration of Alternative Energy Sources.
- 24) Focus on innovation as a means of providing a higher level of service both external to the organization and internally. Examples of potential innovative programs/systems include the following:
  - a. Establishment of a Geographic Information System (GIS).
  - b. Redesign of the Village’s Website to make it a more user friendly information source for the public.
  - c. Exploration of electronic filing, management of records and archiving.
  - d. Comprehensive review and “clean up” of the Village’s Code of Ordinances.

- e. Review and long term analysis of the Village's organizational/staffing plan.
  - f. Continued automation of the Village's overall financial management operations.
  - g. Streamlined cash management and payment programs.
  - h. Updated water billing process and addition of lock-box processing.
- 25) Reduction in the cost of providing janitorial services at the Municipal Complex by providing the service in-house.
- 26) Reduction in the cost of landscape and snow removal services at the Municipal Complex by providing the service in-house.
- 27) Completion of the build-out of Police Department and Village Hall second floor unfinished areas.
- 28) Enhancement of the curbside brush pickup program by adding a once per month (June through September) brush drop off at Donald Drive Public Works Facility.
- 29) Continued inventorying of parkway trees to identify location of ash trees.
- 30) Submittal of the Village's annual 2008 financial report to the Government Finance Officer's Association (GFOA) for the purpose of obtaining the Certificate of Achievement Award in financial reporting.
- 31) Submittal of the Village's FY2009 budget document to the Government Finance Officer's Association (GFOA) for the purpose of obtaining the Certificate of Achievement for the Distinguished Budget Presentation Award.
- 32) Presentation of new insurance and wellness programs to Village employees.
- 33) Exploration of alternate liability insurance programs.

- 34) Continuation of the CALEA Certification process in the Police Department, with a 2010 completion date.
- 35) Enhancement of public safety with the hiring and training of 3 replacement police officers.
- 36) Establishment of a second Deputy Chief position.
- 37) Enhancement of the Neighborhood Watch program with posting of signs in qualifying areas.

## Conclusion

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Staff believes that the proposed budget is proactive in meeting the many challenges facing the Village during this time of volatility in the credit markets, declining revenue sources, fluctuating energy and commodity costs and demands for new and improved services from Village residents.

Current external economic conditions are alarming, and the Village would be remiss not to take them into consideration in formulating this budget document; however, Huntley's economy is relatively healthy. Over the last two years, the Village has seen \$50 million dollars in new commercial construction project investment in the community, the most in our history.

The Village provides quality municipal services with one of the lowest property tax rates in the area. Huntley's per capita cost of providing services is approximately 25% to 30% less than neighboring communities.

Huntley will not only survive this economic downturn, but we are going to create the momentum to excel when the economy turns by remaining focused on our priorities and not stretching our resources too thin.

Lastly, I would like to recognize and thank the Department Heads for their work in presenting realistic budget requests. Special recognition and thanks is deserved for Jennifer Chernak, Director of Finance and Human Resources and the Village Manager's Office support staff for making this document a reality. Together the Village Board and Staff can make a positive difference in the quality of life for our residents.

Respectfully Submitted,

David J. Johnson  
Village Manager

**PRINCIPAL OFFICIALS**

**CHARLES H. SASS**

**VILLAGE PRESIDENT**

**BOARD OF TRUSTEES**

**PAM FENDER**

**JAY KADAKIA**

**NIKO KANAKARIS**

**HARRY LEOPOLD**

**PAUL MERCER**

**JOHN PIWKO**

**VILLAGE MANAGER'S OFFICE**

**DAVID J. JOHNSON**

**VILLAGE MANAGER**

**RITA McMAHON**

**VILLAGE CLERK**

**DEVELOPMENT SERVICES DEPARTMENT**

**LISA ARMOUR**

**DIRECTOR OF DEVELOPMENT SERVICES**

**ENGINEERING DEPARTMENT**

**BILL GEEGAN**

**VILLAGE ENGINEER**

**FINANCE & HUMAN RESOURCES DEPARTMENT**

**JENNIFER CHERNAK**

**DIRECTOR OF FINANCE & HUMAN RESOURCES**

**POLICE DEPARTMENT**

**JOHN PERKINS**

**CHIEF OF POLICE**

**PUBLIC WORKS DEPARTMENT**

**JIM SCHWARTZ**

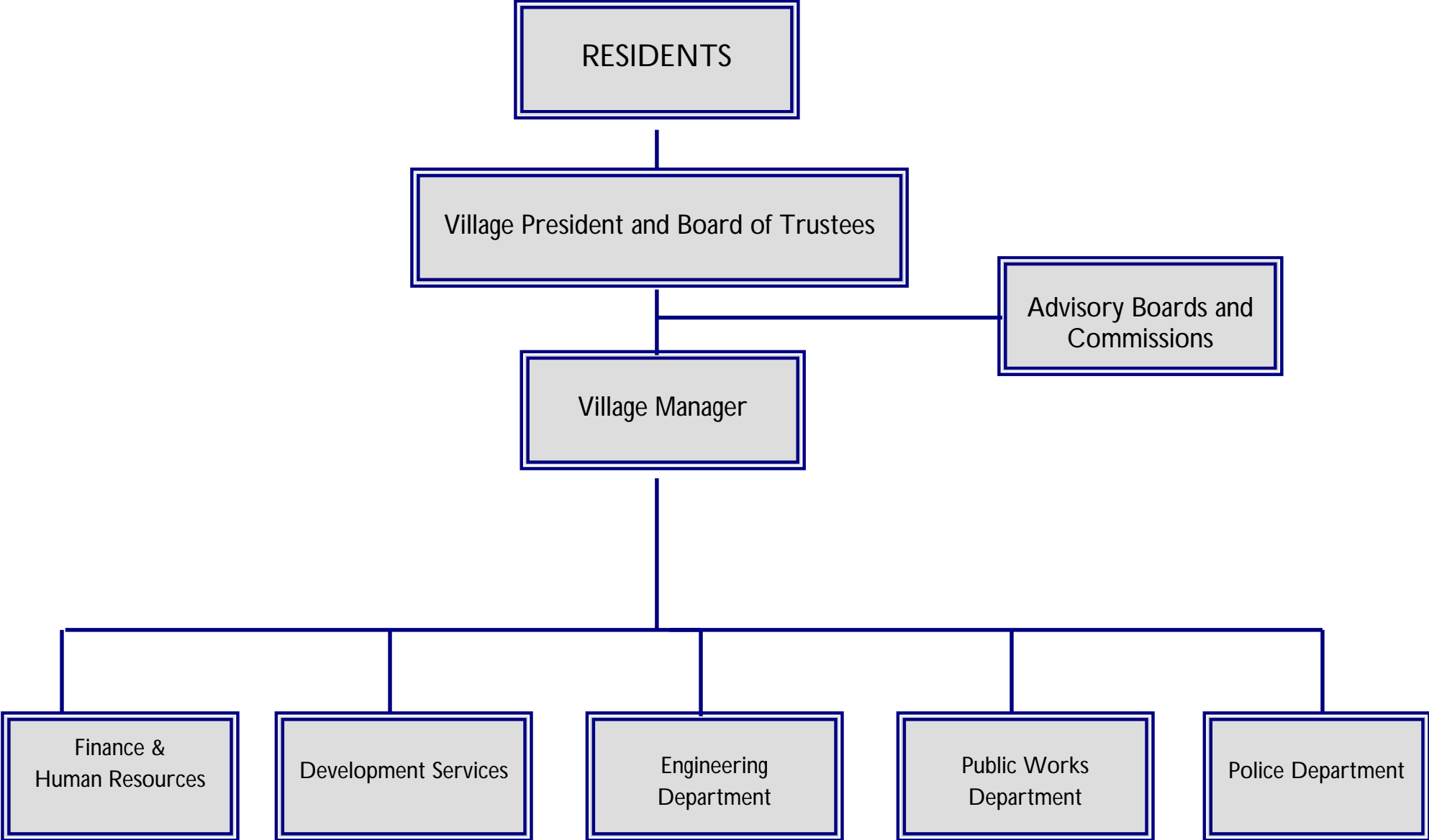
**DIRECTOR OF PUBLIC WORKS**

**VILLAGE ATTORNEY**

**MICHAEL E. COPPEDGE**

**COWLIN, NAUGHTON, CURRAN & COPPEDGE**

VILLAGE OF HUNTLEY  
ORGANIZATIONAL CHART  
FY2009



# Village of Huntley

## PERSONNEL / STAFFING SUMMARY

### Introduction

The Village is a service business and approximately 70% of the operating budget is personnel related. The Village's philosophy for providing services to residents is to "do more with less". This simply means that the management of the Village is committed to providing the highest levels of service to Village residents in the most cost efficient manner. Ultimately, the Village organization and the level of service provided is only going to be as good as the people providing the services, and this is why the Village Board and management are committed to making Huntley a great place to work.

### PAR Group Staffing Study

In September 2000, the Village Board of Trustees approved and accepted an Organization and Staffing Study Report for the entire Village organization. The Village has attempted to follow the PAR "roadmap" over the course of the last nine (9) years. As the table below shows, the total number of full time positions based on the PAR Study for 2009 would be 102.5. The proposed budget is 6.5 full-time positions less than what is recommended by the PAR report. It is interesting to note that the PAR Study projected the Village's population at the end of 2009 to be 23,200. The Village's current population estimate is 23,000.

### Personnel / Staffing for 2009 by Department

Department	Authorized	Authorized	Authorized	Authorized	PAR	Budget	PAR
	12/31/2005	12/31/2006	12/31/2007	12/31/2008	2008	12/31/2009	2009
Manager's Office	5	5	5	5	4	5	4
Finance and Human Resources	7	8	9	9	9.5	9	10.5
Police Department	28	30	36	37	44	39	47
Engineering				3	0	3	0
Development Services	12.5	14.5	13	11	9	11	9
Public Works							
Administration	3	3	3	3	3	3	3
Buildings & Grounds	2	2	2	2	0	3	0
Mechanic	0	0	1	1	2	1	2
Meter Inspector			1	1	0	1	0
Streets & Utilities	12.5	14.5	12	12	16	12	18
Water/Sewer	7	7	10	9	9	9	9
Total Public Works	24.5	26.5	29	28	30	29	32
<b>Total Village Employees</b>	<b>77</b>	<b>84</b>	<b>92</b>	<b>95*</b>	<b>96.5</b>	<b>96</b>	<b>102.5</b>

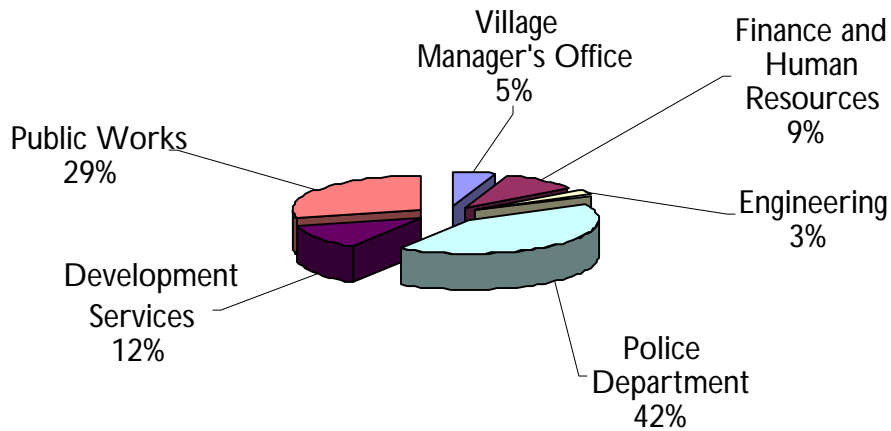
*\*On June 19, 2008, the Village Board authorized hiring two additional patrol officers due to two officers being called to active military duty.*

# Village of Huntley

## New Employee Hiring – 2009

No new positions are proposed for 2009 other than the part-time employees in the Public Works Department for in-house custodial services (replaces the contractual janitorial service), in-house outdoor landscaping / maintenance of the municipal complex (replaces landscape contractor) and the summer help hired (2) every summer to assist the Streets and Underground Utility Division.

## Staffing Breakdown by Department



## Comparison with other Municipalities

The Village's estimated population is 23,000. Based on the number of full-time equivalent positions in the 2009 budget the Village's number of employees per 1,000 residents is 4.2.

The following table is provided for comparison purposes.

<u>Municipality</u>	<u>Estimated Number of Employees per 1,000 Residents</u>
Woodstock	6.5
Lake in the Hills	5.9
Lake Zurich	5.8
McHenry	5.7
Algonquin	5.7
Roselle	4.4
South Elgin	4.2
Cary	4.1

Average Excluding Huntley = 5.3 employees per 1,000 residents  
 Huntley = 4.2 employees per 1,000 residents  
 Difference = 1.1 employees per 1,000 residents

# Village of Huntley

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In summary, if Huntley was staffed at the average level of the municipalities included in the comparison, the Village would employ 122 employees compared to 96 (difference of 26 employees).

## Conclusion

Huntley enjoys an organizational culture that continuously searches for ways to “do more with less” and aggressively seeks alternative service/program delivery options. Yet there is a breaking point where it is challenging to provide the same level of services to all residents with our current staffing levels.

The Village’s Executive Management Team is committed to monitoring service levels and ultimately through this process, making annual recommendations to the Village Board for personnel/staffing levels, that are directly linked to service level improvements.

## Financial and Debt Management Policies

The Village's financial policies and goals, compiled below, set forth the basic framework for the overall fiscal management of the Village including the adoption of a balanced budget in the General Fund. A balanced budget provides for revenues and expenditures budgeted equally. The General Fund budget is balanced on one time revenue transfer to capital funds or projects as designated by the Village Board. Overall, the 2009 budget is balanced primarily with increased property tax revenues from new construction and increased assessed valuation, an increase in state-shared revenues and conservative capital spending.

These policies serve to assist with the decision-making process and provide guidelines for evaluating both current activities and future programs.

### Budget Policies

1. The Village has established an operating reserve, which shall consist of 40-45% of the operating expenditures during the prior twelve-month period. The reserve shall be the minimum cash and cash equivalent unencumbered monies kept available to the Village at all times and shall be reflected in the "Equities" portion of the balance sheet in the Village's financial reports.
2. The Village shall prepare capital improvement plans and review staffing plans in order to maintain the Village's capital equipment and infrastructure, and maintain or enhance the current levels of service.
3. The Village will attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
4. The Village will review all fees and charges on an annual basis. Water/Sewer fees will increase annually by the Consumer Price Index as defined by the Counties during the tax levy process.
5. The Village has adopted sections 5/8-2-9.1 through and including 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes providing for an annual municipal budget. The Village maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Board of Trustees of the Village of Huntley. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Any revisions to the budget that alter total expenditures of any fund must be approved by the Village Board.

6. The annual budget may contain money set aside for contingency purposes not to exceed 10% of the total budget, which monies may be expended for contingencies upon a majority vote of the corporate authorities then holding office.
7. Expenditures are budgeted on the cash basis of accounting. Budgets are adopted and integrated into the accounting system as a control device during the year for the general, special revenue, debt service and capital project funds.
8. In September 2003, the Village Board adopted a one-time revenue policy. This policy prohibits the use of one-time General Fund revenues to fund operations. Sound financial management dictates the need for adequate fund balances to enable the Village to respond to adverse circumstances without jeopardizing essential Village services. One-time revenues in excess of budgeted revenues will be transferred for the use of one-time expenditures. These transfers can be used to fund a capital project, new/additional equipment purchases, or any other non-operational purpose. Each year, the fund balance transfer from the General Fund will be based upon estimated beginning balances prepared during the budget process. Balances will be updated upon the completion of the annual audit at which time a budget amendment may be prepared for the current year and/or additional transfers may be budgeted in the following budget cycle process.

## Cash Management/Investment Policies

1. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. State statutes authorize the Village to make deposits/investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating agencies, and the Illinois Public Treasurer's Investment Pool. Assets of the Police Pension Plan may also be invested in certain non-U.S., obligations, mortgages, equity securities, and life insurance company contracts. When the fund accumulates \$2,500,000.00 in assets, up to 45% of the aggregate book value of assets of the Pension Fund may be invested in qualified equity securities.
2. The Village will avoid any transaction that might impair public confidence. Investments shall be made with judgment and care, under current circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs.

3. All monies due the Village shall be collected as promptly 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.

## Accounting Policies

The accounting policies of the Village of Huntley are in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies of the Village.

1. The Village is a municipal corporation established under Illinois compiled Statutes governed by an elected Board of Trustees and Village President. The Village's reporting entity has been defined pursuant to GASB Statement No. 14. The Village has determined that the Police Pension Plan, Special Service Areas, and Tax Increment Financing District, should be blended into the Village's reporting entity.
2. The accounts of the Village are organized on the basis of funds and accounts groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government 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.

## Measurement Focus

Measurement focus refers to what is recognized in a fund as a result of a transaction. Governmental funds use a current financial resources measurement focus and report current assets (revenues) and liabilities payable from the current assets (expenditures) with the difference reported as fund balance. Fixed assets and long-term liabilities for these funds are reported in the account groups. Proprietary funds, pension trust funds use an economic resources measurement focus and report all assets (revenues) and liabilities (expenses) incurred by the fund. Equity of proprietary funds is segregated into two components, retained earnings and contributed capital.

## 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. Property taxes which are levied but not

due before December 31 are offset entirely by deferred revenue. A sixty day availability period is used for the majority of the Village's other governmental fund revenues.

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

### Debt Management Policy

The Village employs the following objectives in managing its debt.

1. Long-term debt will be confined to capital improvements that cannot be financed from current revenues.
2. The payback period of the debt will not exceed the expected useful life of the project.
3. Wherever possible, the Village will use current revenue instead of general obligation bonds.
4. If the Village does issue general obligation bonds, then the total debt of the Village will not exceed 8.625% of the assessed valuation of taxable property.
5. Long-term debt will not be used for operations.
6. The Village will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus.

### Outstanding Debt

Outstanding debt is budgeted in the General Fund, Water Fund and Sewer Fund and is comprised of the following:

#### A. Installment Contract

The Village entered into an installment contract for \$1,925,000 for the Public Works facility. The contract is payable in annual principal installments ranging from \$130,000 to \$150,000 and interest payable semi-annually.

# VILLAGE OF HUNTLEY

The annual debt service requirements to retire these outstanding obligations at December 31, 2009:

**VILLAGE OF HUNTLEY  
DEBT SERVICE REQUIREMENTS  
\$1,925,000 INSTALLMENT CONTRACT CERTIFICATES**

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>ANNUAL TOTAL</b>
6/1/2009		29,835.00	
12/1/2009	130,000.00	29,835.00	<b>189,670.00</b>
6/1/2010		26,032.50	
12/1/2010	140,000.00	26,032.50	<b>192,065.00</b>
6/1/2011		21,937.50	
12/1/2011	150,000.00	21,937.50	<b>193,875.00</b>
6/1/2012		17,550.00	
12/1/2012	150,000.00	17,550.00	<b>185,100.00</b>
6/1/2013		13,162.50	
12/1/2013	150,000.00	13,162.50	<b>176,325.00</b>
6/1/2014		8,775.00	
12/1/2014	150,000.00	8,775.00	<b>167,550.00</b>
6/1/2015		4,387.50	
12/1/2015	150,000.00	4,387.50	<b>158,775.00</b>
	<b>\$ 1,020,000.00</b>	<b>\$ 243,360.00</b>	<b>\$ 1,263,360.00</b>

B. Tax Increment Financing Bond

The Village issues bonds and notes where the Village pledges incremental tax income derived from a separately created tax increment financing district. These bonds and notes are not general obligations of the Village and are secured only by the incremental revenues generated by the tax increment financing district. Tax increment financing bonds and notes currently outstanding are as follows:

1. \$7,000,000 Tax Increment Financing Bonds, Series 1995A, dated December 1, 1995, due in annual installments with interest through December 1, 2015.

**VILLAGE OF HUNTLEY  
DEBT SERVICE REQUIREMENTS  
TAX INCREMENT REVENUE BONDS - SERIES A**

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>ANNUAL TOTAL</b>
6/1/2009		202,937.50	
12/1/2009	450,000.00	202,937.50	<b>855,875.00</b>
6/1/2010		183,812.50	
12/1/2010	490,000.00	183,812.50	<b>857,625.00</b>
6/1/2011		162,987.50	
12/1/2011	540,000.00	162,987.50	<b>865,975.00</b>
6/1/2012		140,037.50	
12/1/2012	650,000.00	140,037.50	<b>930,075.00</b>
6/1/2013		112,412.50	
12/1/2013	715,000.00	112,412.50	<b>939,825.00</b>
6/1/2014		82,025.00	
12/1/2014	780,000.00	82,025.00	<b>944,050.00</b>
6/1/2015		48,875.00	
12/1/2015	1,150,000.00	48,875.00	<b>1,247,750.00</b>
	<b>\$ 4,775,000.00</b>	<b>\$ 1,866,175.00</b>	<b>\$ 6,641,175.00</b>

2. \$14,000,000 Tax Increment Financing Bonds, Series 1995B, dated December 1, 1995, due in annual installments with interest through December 1, 2015.

**VILLAGE OF HUNTLEY  
DEBT SERVICE REQUIREMENTS  
TAX INCREMENT REVENUE BONDS - SERIES B**

<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>ANNUAL TOTAL</b>
6/1/2009		393,125.00	
12/1/2009	975,000.00	393,125.00	<b>1,761,250.00</b>
6/1/2010		351,687.50	
12/1/2010	1,050,000.00	351,687.50	<b>1,753,375.00</b>
6/1/2011		307,062.50	
12/1/2011	1,150,000.00	307,062.50	<b>1,764,125.00</b>
6/1/2012		258,187.50	
12/1/2012	1,275,000.00	258,187.50	<b>1,791,375.00</b>
6/1/2013		204,000.00	
12/1/2013	1,375,000.00	204,000.00	<b>1,783,000.00</b>
6/1/2014		145,562.50	
12/1/2014	1,525,000.00	145,562.50	<b>1,816,125.00</b>
6/1/2015		80,750.00	
12/1/2015	1,900,000.00	80,750.00	<b>2,061,500.00</b>
	<b>\$ 9,250,000.00</b>	<b>\$ 3,480,750.00</b>	<b>\$ 12,730,750.00</b>

3. \$24,405,000 Tax Increment Financing Bonds, Series 1996C, dated December 1, 1995. Payment of the bonds is due only if tax increment revenues are available after paying the Series A and B issues and any other costs.

(The Village of Huntley does not create a budget for the TIF funds since there is no obligation from the Village for this debt.)

C. Limited Tax Debt Certificates – Municipal Complex Building

- 1.) In September 2006, the Village of Huntley issued \$3,000,000 General Obligation Limited Tax Debt Certificates with an interest rate of 4.28% for the final phase of the new Municipal Complex project. The total project cost of \$12,000,000 was funded without the need for voter referendum or property tax increases. The first \$8,000,000 was financed by the use of one-time fees such as building permit revenues.

# VILLAGE OF HUNTLEY

The bonds were refinanced in 2008 due to favorable market conditions at a lower rate of 3.80%. The debt will be repaid over 8 years using a portion of the Village's total telecommunications tax revenues.

The annual debt service requirements to retire these outstanding obligations at December 31, 2009:

**VILLAGE OF HUNTLEY  
DEBT SERVICE SCHEDULE  
Municipal Complex Building  
\$2,450,000      3.80%**

	Annual Debt Service			Balance
	Payments	Principal	Interest	
<b>2009</b>	383,310	300,000	83,310	2,000,000
<b>2010</b>	371,751	300,000	71,751	1,700,000
<b>2011</b>	360,193	300,000	60,193	1,400,000
<b>2012</b>	348,777	300,000	48,777	1,100,000
<b>2013</b>	337,076	300,000	37,076	800,000
<b>2014</b>	325,518	300,000	25,518	500,000
<b>2015</b>	313,960	300,000	13,960	200,000
<b>2016</b>	302,898	300,000	2,898	-
	<b>\$ 2,743,483</b>	<b>\$ 2,400,000</b>	<b>\$ 343,483</b>	

2.) Sewer Interceptor and Water Main Project

In July 2008, the Village of Huntley issued \$2,550,000 General Obligation Limited Tax Certificates with an interest rate of 3.80% to fund the sewer interceptor line and water main lines along Route 47 to the south end of the Village under the I-90 tollway. The debt will be repaid over 10 years using water and sewer revenues as the payment source.

# VILLAGE OF HUNTLEY

The annual debt service requirements to retire these outstanding obligations at December 31, 2009:

**VILLAGE OF HUNTLEY  
DEBT SERVICE SCHEDULE  
Sewer Interceptor Project  
\$2,550,000      3.80%**

	Annual Debt Service			Balance
	Payments	Principal	Interest	
<b>2009</b>	344,644	255,000	89,644	2,188,750
<b>2010</b>	334,819	255,000	79,819	1,933,750
<b>2011</b>	324,995	255,000	69,995	1,678,750
<b>2012</b>	315,343	255,000	60,343	1,423,750
<b>2013</b>	305,345	255,000	50,345	1,168,750
<b>2014</b>	295,521	255,000	40,521	913,750
<b>2015</b>	285,696	255,000	30,696	658,750
<b>2016</b>	275,937	255,000	20,937	403,750
<b>2017</b>	266,047	255,000	11,047	148,750
<b>2018</b>	150,654	148,750	1,904	-
	<b>\$ 2,899,001</b>	<b>\$ 2,443,750</b>	<b>\$ 455,251</b>	

Debt per capita is based on an estimated 2007 assessed valuation of \$775,261,883 and the 2005 special census certified population of 16,719 residents. As of 12/31/08, the Village of Huntley net outstanding debt is \$5,863,750 of which \$1,020,000 is from the Public Works installment contract, \$2,400,000 is from the Municipal Complex and \$2,443,750 is from the Sewer Interceptor Project.

Debt Administration	Amount	Debt to EAV	Debt to Market	Debt per capita
Net General Obligation Indebtedness	\$ 5,863,750	0.76%	0.0025	\$ 350.72

## BUDGET PROCESS

### Initial Process

All departments of the Village submit requests for appropriation to the Village Manager. The budget is prepared by fund, function and activity and includes historical information, current year estimates, requested appropriations for the next fiscal year and final Board approved budget figures.

A proposed budget is presented to the Village Board of Trustees for review. The Board of Trustees holds public hearings and may add to, subtract from or change appropriations.

### Budget Amendments

The Budget Officer (Village Manager) must approve transfers of budgeted amounts between departments within any fund as well as any revisions that alter the total expenditures of any fund. Expenditures may not legally exceed budgeted appropriations at the fund level.

### Budgetary Basis

The expenditure budgets of Village funds are prepared on a cash basis meaning goods and services must be received or completed by year end to be recorded as expenditures. Revenues are recognized when they are obligated to the Village.

### Preparation

As mentioned previously, all departments of the Village submit requests for appropriation to the Village Manager. During informal meetings with individual departments, the Village Manager and Finance Director recommend cuts and/or additions to the budget requests. A proposed budget is then printed and presented to the Board of Trustees for review during the formal budget hearing. Presentations focus on capital purchases and projects since operational line items are reviewed and approved in detail by the Budget Officer (or designee) on a regular basis. During these hearings, the Board may add to, subtract from or change any requested appropriations. After formal adoption of the budget, the budget is then printed and is used as an operational tool during the fiscal year.

Budget preparation serves as an evaluation period for departments. It provides department heads an opportunity to review their programs and operations. It is incumbent upon department heads to critically review existing methods, procedures and overall effectiveness of the various activities under their jurisdiction. By doing this, they can determine improvements that are needed to bring about a more efficient and economical operation. Innovative ideas should be recommended to the Village Manager for consideration.

# Village of Huntley

## FISCAL YEAR (FY)2009 BUDGET CALENDAR

Friday, October 3, 2008	Budget requests due from Departments
Thursday, October 16, 2008	Village Board Workshop Meeting
October 16 – 24, 2008	Budget compilation - Draft
October 27 – November 14, 2008	Staff Budget review
November 17 – 18, 2008	Budget revisions
Tuesday, November 18, 2008	Staff review and finalization of proposed budget
Thursday, November 20, 2008	Property tax levy resolution – Village Board (20 days before adoption of levy)
Friday, November 21, 2008	Distribute proposed budget to Mayor and Board of Trustees
Monday, December 1, 2008	Publish Property Tax Levy Hearing Notice (Must appear no more than 14 days and no less than 7 days prior to hearing.)
	Publish Budget Hearing Notice
Monday 12/1 – Tuesday 12/2/08	Village Board breakdown sessions
Tuesday, December 2, 2008	Village Board Budget workshop
Thursday, December 11, 2008	Public Hearing – FY 2009 Proposed Budget
	Public Hearing – 2008 Property Tax Levy
	Additional Village Board Discussion
	Village Board Consideration of FY 2009 Budget
	Village Board Consideration of 2008 Tax Levy (levy finances 2009 budget)
Friday, December 19, 2008	File Property Tax Levy with Counties

**VILLAGE OF HUNTLEY  
ALL FUNDS REVENUE AND EXPENDITURE SUMMARY**

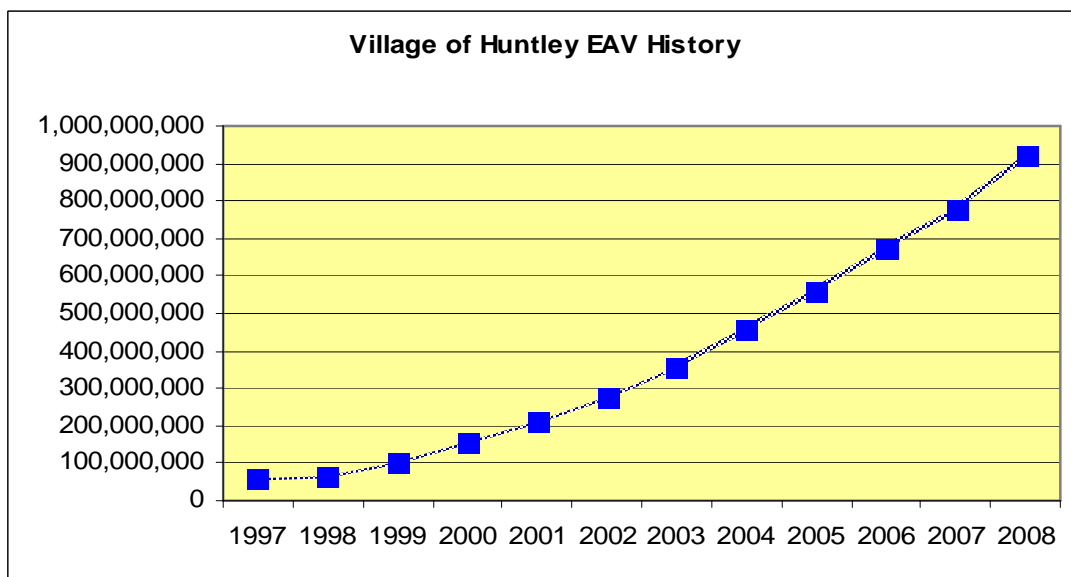
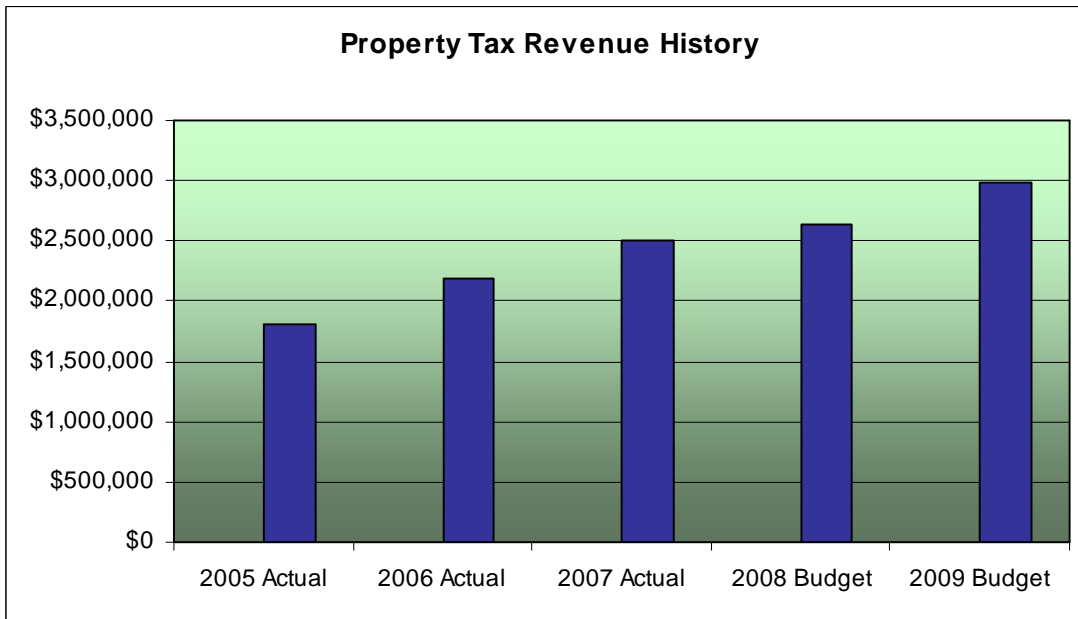
FUND	GENERAL	DRUG ENFORCMENT	CAPITAL	STREET IMPROVMNT	WATER OPERATING	WATER CAPITAL	WATER ERF	SEWER OPERATING	SEWER CAPITAL	SEWER ERF
<b>REVENUES</b>										
Taxes	\$ 6,983,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	549,500	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Fines & Fees	468,000	4,000	-	-	1,967,000	-	-	1,795,000	-	-
Other	306,000	300	-	1,000	51,000	75,000	2,500	20,000	-	6,000
Transfers	15,000	-	-	43,000	-	1,150,000	710,577	-	500,000	157,035
<b>TOTAL</b>	<b>\$ 8,321,500</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 44,000</b>	<b>\$ 2,018,000</b>	<b>\$ 1,225,000</b>	<b>\$ 713,077</b>	<b>\$ 1,815,000</b>	<b>\$ 500,000</b>	<b>\$ 163,035</b>
<b>EXPENDITURES</b>										
Personnel	\$ 5,905,201	\$ -	\$ -	\$ -	\$ 876,499	\$ -	\$ -	\$ 1,020,063	\$ -	\$ -
Contractual Services	1,126,650	4,000	-	-	394,600	10,000	-	512,500	25,000	-
Commodities	680,400	-	-	-	277,000	-	-	84,800	-	-
Interfund Transfers	371,058	-	-	-	1,360,577	500,000	-	557,035	100,000	-
Capital	238,191	-	1,546,500	613,000	417,100	1,034,750	520,156	410,800	1,003,383	51,000
<b>TOTAL</b>	<b>\$ 8,321,500</b>	<b>\$ 4,000</b>	<b>\$ 1,546,500</b>	<b>\$ 613,000</b>	<b>\$ 3,325,776</b>	<b>\$ 1,544,750</b>	<b>\$ 520,156</b>	<b>\$ 2,585,198</b>	<b>\$ 1,128,383</b>	<b>\$ 51,000</b>
<b>Reserves +/-</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ (1,546,500)</b>	<b>\$ (569,000)</b>	<b>\$ (1,307,776)</b>	<b>\$ (319,750)</b>	<b>\$ 192,921</b>	<b>\$ (770,198)</b>	<b>\$ (628,383)</b>	<b>\$ 112,035</b>

FUND	MUNICIPAL BUILDINGS	TOLLWAY	MOTOR FUEL	ROAD BRIDGE	CEMETERY	LIABILITY	EQUIPMENT REPLACE	SSA #5	POLICE PENSION	GRAND TOTALS
<b>REVENUES</b>										
Taxes	\$ 385,000	\$ 300,000	\$ 511,000	\$ 52,000	\$ 25,000	\$ 400,000	\$ -	\$ 20,000	\$ 272,000	\$ 8,948,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	549,500
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	15,000	-	1,500	-	-	4,250,500
Other	50,000	-	2,000	500	1,000	2,000	6,000	100	262,000	785,400
Transfers	-	-	-	-	-	-	328,058	-	-	2,903,670
<b>TOTAL</b>	<b>\$ 435,000</b>	<b>\$ 300,000</b>	<b>\$ 513,000</b>	<b>\$ 52,500</b>	<b>\$ 41,000</b>	<b>\$ 402,000</b>	<b>\$ 335,558</b>	<b>\$ 20,100</b>	<b>\$ 534,000</b>	<b>17,437,070</b>
<b>EXPENDITURES</b>										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 1,288	\$ 25,000	\$ -	\$ 8,061	\$ -	\$ 7,836,112
Contractual Services	384,500	-	-	400	10,100	300,000	-	-	110,250	2,878,000
Commodities	-	-	-	60,000	2,000	-	-	-	-	1,104,200
Interfund Transfers	-	-	-	-	-	15,000	-	-	-	2,903,670
Capital	398,000	760,000	650,000	-	-	-	246,625	13,930	-	7,903,435
<b>TOTAL</b>	<b>\$ 782,500</b>	<b>\$ 760,000</b>	<b>\$ 650,000</b>	<b>\$ 60,400</b>	<b>\$ 13,388</b>	<b>\$ 340,000</b>	<b>\$ 246,625</b>	<b>\$ 21,991</b>	<b>\$ 110,250</b>	<b>\$ 22,625,417</b>
<b>Reserves +/-</b>	<b>\$ (347,500)</b>	<b>\$ (460,000)</b>	<b>\$ (137,000)</b>	<b>\$ (7,900)</b>	<b>\$ 27,612</b>	<b>\$ 62,000</b>	<b>\$ 88,933</b>	<b>\$ (1,891)</b>	<b>\$ 423,750</b>	<b>\$ (5,188,347)</b>

## Analysis of Major Revenue Sources

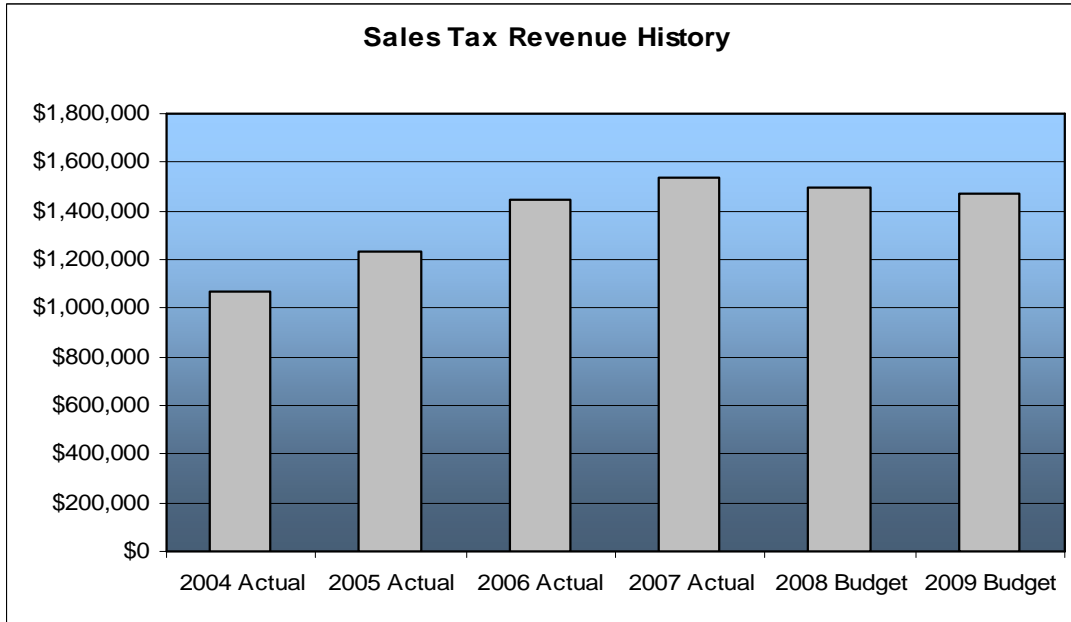
### Property Tax

This revenue is derived from a tax levy on assessed real estate valuations within the corporate limits of the Village of Huntley. Property tax revenues are received from the end of May 2008 through the end of November 2008. The McHenry County and Kane County Treasurers are responsible for collecting and remitting the taxes to the Village throughout the year. This line item is budgeted conservatively based on estimates received from Township Assessors as the actual tax levy amounts are not known at time of budget approval. The 2008 EAV (equalized assessed valuation) is currently estimated to be \$923,553,340 which is an increase of \$158,291,457 from the 2007 EAV.



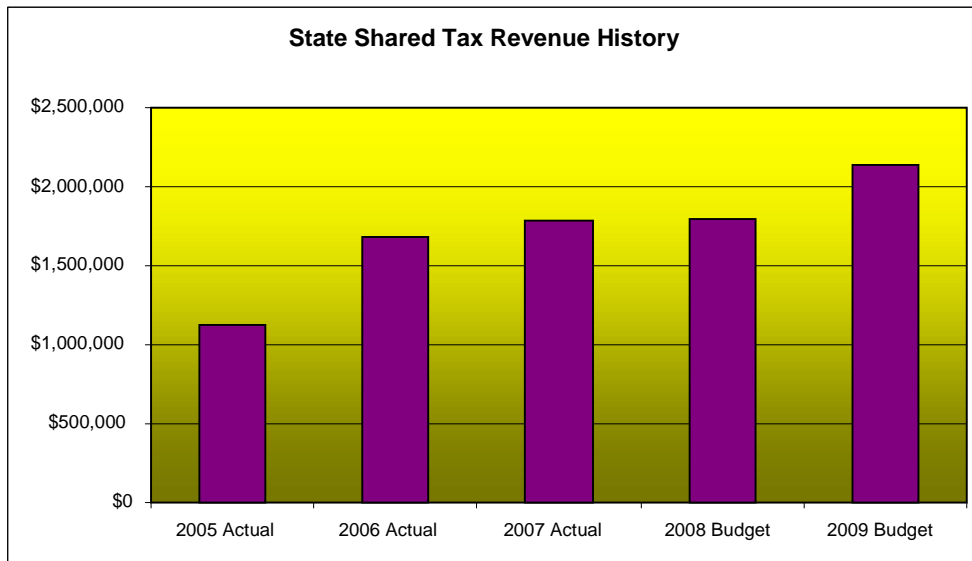
**Sales Tax**

Effective April 1, 2008 the sales tax rate increased from 6.5% to 7%. Sales tax is collected on all retail sales within the Village. Collections and distributions are in arrears. The Village's share of the sales tax revenue is 1%. The Village budgets conservatively due to the economic factors involved in the receipt of sales tax.



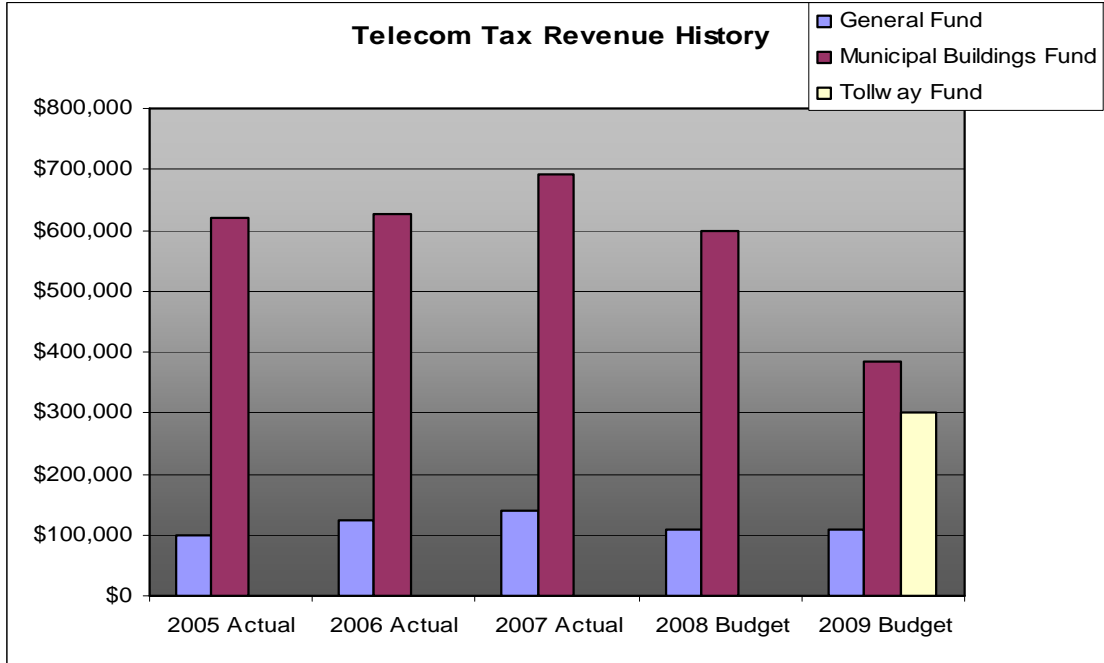
**State Shared Tax Revenues**

State shared revenues are comprised of Local Use Tax and Income Tax which are all based on the Village's official population of 16,719 (2005 Special Census) and Replacement Tax which is collected from corporations, trusts and public utilities. The Village will complete a new Special Census at the end of 2008 which will increase the State Shared Revenues mid-year 2009. Current estimated population is budgeted at 22,000 residents.



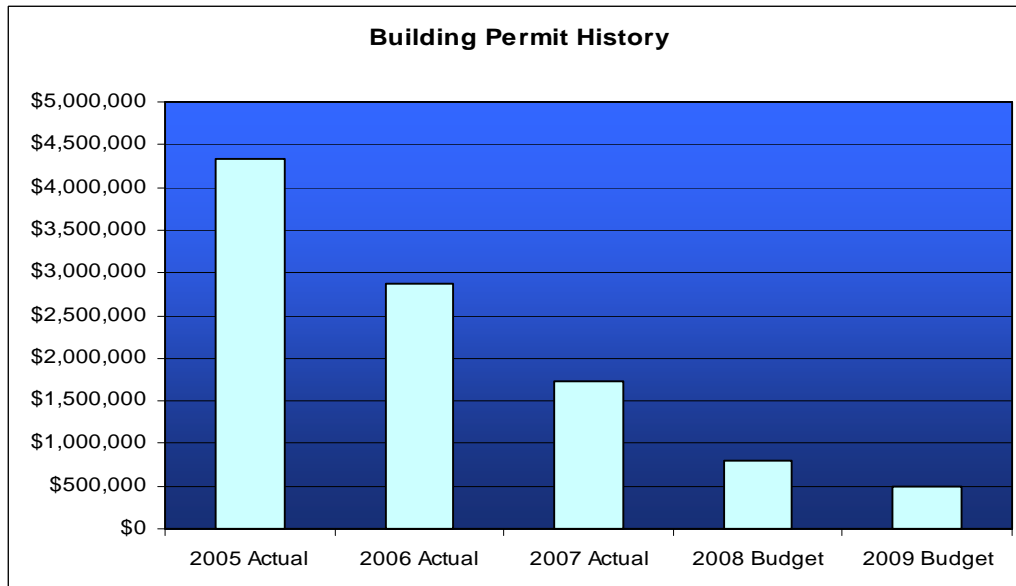
## Simplified Telecommunications Tax

This tax is collected for the use of all of the public right-of-ways located within the Village by providers of telecommunications services. The Village of Huntley rate is 6% of gross receipts of local, long-distance, and wireless calls from each service address within the Village for services originating from or transmitted into the Village corporate limits. A total of \$795,000 is budgeted in 2009 of which \$110,000 is allocated to the General Fund, \$385,000 is allocated to the Municipal Buildings Fund and \$300,000 is allocated to the Tollway Fund.

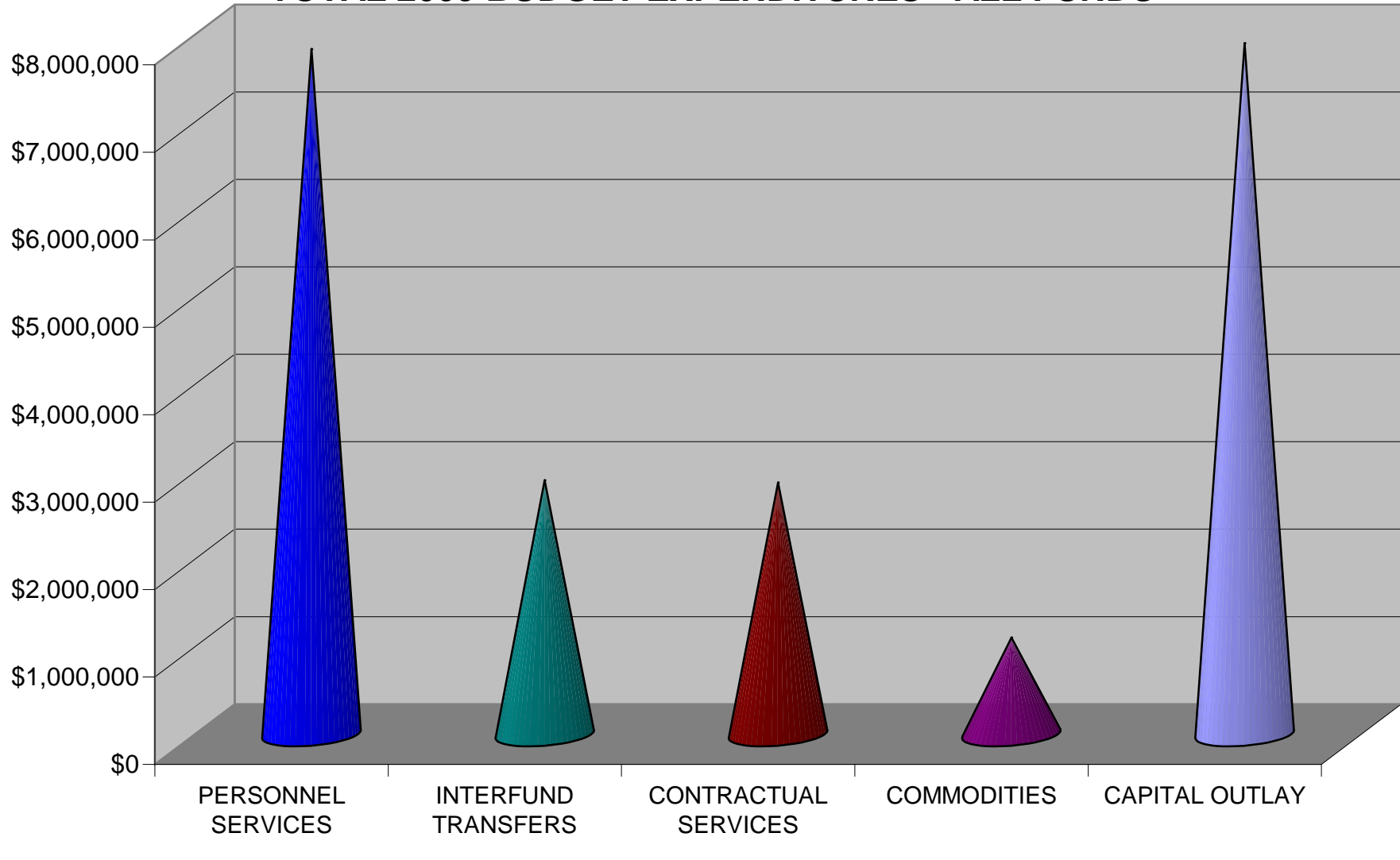


## Building Permits

Building permits and administrative fees for the 2009 fiscal year are based on the construction of single-family homes and multi-family units. Fees are based on the square footage of the house or unit. The continued decline of the housing market has had dramatic effect on new housing starts in the Village; therefore the 2009 budget has been significantly reduced from the 2008 budget.



# TOTAL 2009 BUDGET EXPENDITURES - ALL FUNDS



## MAJOR CAPITAL PROJECTS AND EXPENDITURES

The impact on the operating budget is analyzed prior to moving forward with any capital improvement project. The Village funds capital purchases from one time revenue sources. Departments submit justification sheets for all capital purchases prioritizing requests and providing quotes for the equipment. Capital projects are funded through various impact fees, accumulation of development fees and tap on fees. For future capital projects, funds are accumulated or set aside until required balances are achieved. Capital project funds normally show "deficit" spending as fund balance reserves are allocated towards budgeted projects.

The following major capital projects are included in the 2009 fiscal year budget:

### Revitalization Projects

- Downtown revitalization plan 50,000

### Pavement Projects

- 2009 Street Maintenance Program \$1,000,000
- Rt. 47 project ( 3 yr set aside total 2.3 million) 775,000
- Kreutzer Road Extension Project 250,000
- RR Crossing Improvements - Kreutzer & Grove 60,000
- Huntley/Dundee Road Resurfacing 470,000
- Phase II Engineering – Kreutzer Road 100,000

### Water Projects

- GIS Implementation \$ 200,000
- Rt. 47 Water Main (3 yr set aside, 1.7 million) 573,333
- Rt. 47 Utility Engineering (split) 33,333
- Rt. 47 Construction Engineering (split) 83,333
- Repaint Well #7 400,300

### Sewer Projects

- Rt. 47 Main Street Lift Station \$ 180,000
- Rt. 47 Sanitary Sewer Lining 123,333
- Rt. 47 Manhole Replacements 33,333
- Rt. 47 Utility Engineering (split) 33,333
- Rt. 47 Construction Engineering (split) 83,333
- Annual Maintenance – Pipe Lining 100,000
- Phase III I-90 Lift Station 150,000

### Transportation Projects

- Tollway Engineering at Rt. 47 (set aside) \$ 700,000

## SUMMARY OF FUNDS

### **GENERAL FUND (Fund 01)**

The General Fund is the largest and most active of all Funds. It is used to account for all revenues and expenditures for the Village which are not accounted for in any other fund. This is the operating fund for the Legislative/Executive, Administration, Finance, Police, Streets, Engineering and Development Services Departments.

### **CAPITAL PROJECTS FUND (Fund 02)**

The General Fund Capital Development Fund is tracked separately from the General Fund, however for auditing purposes is combined with the General Fund balances. This Fund was created several years ago to assist in the monitoring of such fees as Annexation and Capital Development fees. No operational or salary costs are expensed from this fund.

### **DRUG ENFORCEMENT FUND (Fund 03)**

State law requires that the monitoring of drug fine and fee revenues be kept separately from the General Fund. Revenues must then be used to fund drug awareness programs such as the DARE program.

### **STREET IMPROVEMENT FUND (Fund 04)**

Pursuant to Board direction, the newly established fund was created in the 2006 Budget for the purpose of accumulating funds for future transportation issues in and around the Village. The fund has been renamed in the 2009 budget to more accurately describe the use of funds. Funds transferred into this fund are from one-time revenue sources as authorized by the Village Board.

### **MUNICIPAL BUILDINGS FUND (Fund 05)**

The Municipal Complex Fund was established to begin the preparation and planning for construction of a new Municipal Building. The building was completed in 2006 and the fund remains for the purpose of accumulating funds for total build out costs, future Public Works facilities and other building expenses.

## TOLLWAY/INTERCHANGE FUND (Fund 07)

Pursuant to Board direction, the newly established fund was created in the 2009 Budget for the purpose of accumulating funds for the Village's contribution for funding a full interchange at I-90 and Route 47. Funds transferred into this fund are from one-time revenue sources as authorized by the Village Board.

## WATER/SEWER FUNDS (Funds 10, 11, 12, 20, 21, 30)

The Water/Sewer Fund is considered an Enterprise Fund and is monitored closely to that of a business. The Village receives revenues for a service provided, that being water and sewer use, and uses these revenues to support expenses needed to maintain the operations of water and sewer functions. All monies within these funds are considered as one umbrella fund which is broken into operational and development accounts.

- Ø The Water Operating Fund (Fund 10) monitors the revenues and expenses of the water operational costs within the Water/Sewer Fund. Revenues include water user fees, backflow costs, Interest Income Earned, and developer water meter sales. Expenses include a share of the Village insurance costs to McMRMA, its own IMRF and SS/FICA salary costs, operating expenses for new and existing wells and distribution system, and office costs.
- Ø The Sewer Operating Fund (Fund 11) monitors the revenues and expenses of the sewer operational costs within the Water/Sewer Fund. Revenues primarily include sewer user fees and Interest Income Earned. Expenses include a share of the Village insurance costs to McMRMA, its own IMRF and SS/FICA salary costs, operating expenses for new and existing treatment plants and collection system including lift stations, and office costs.
- Ø The Water Capital Fund (Fund 20) monitors the costs of capital projects for the Water/Sewer Fund. Revenues include developer tap-on fees and investment income. No salaries or insurance costs are expensed from this fund.
- Ø The Sewer Capital Fund (Fund 30) monitors the costs of capital projects for the Water/Sewer Fund. Revenues include developer tap-on fees and investment. No salaries or insurance costs are expensed from this fund.
- Ø The Water and Sewer Equipment Replacement Funds (Funds 12 and 21) were established to separately identify Enterprise Fund Equipment Replacement needs. These funds are for the sole purpose of collecting funds for future replacement of trucks, equipment and capital replacement projects such as water tank painting and resin replacements.

**MOTOR FUEL TAX FUND (Fund 42)**

The Motor Fuel Tax (MFT) Fund receives monies from the State of Illinois, which generates revenues through a tax on fuel sales and is distributed to municipalities on a per capita basis. The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The state audits the MFT fund annually. This fund will greatly benefit from the 2008 Special Census due to the anticipated significant increase in the Village's population thus increasing the per capita amount for the Village of Huntley.

**ROAD & BRIDGE FUND (Fund 43)**

The Road & Bridge Fund is primarily used to supplement the Motor Fuel Tax Fund with one major street project each year. Revenues include property tax and Interest Income Earned.

**CEMETERY FUND (Fund 45)**

The Cemetery Fund is one of the four funds in the Special Revenue Fund and is considered in the Annual Tax Levy each year. The Village of Huntley currently has a three (3) member Cemetery Board to handle the plot sales and oversee the maintenance of the cemetery and maintain the plot books. Sources of revenues include Property Taxes, Interest Income and plot sales.

**PUBLIC LIABILITY FUND (Fund 46)**

The Public Liability Fund is one of the four funds in the Special Revenue Fund and is considered in the Annual Tax Levy each year. Revenues include Property Taxes and Interest Income earned. The Village of Huntley liability insurance is monitored through this fund including deductibles on accident claims and the annual premium to McMRMA (McHenry County Municipal Risk Management Association) for the Village-wide liability insurance. No employee health or life insurance is funded through this fund.

## **EQUIPMENT REPLACEMENT (Fund 48)**

The Equipment Replacement Fund (ERF) was established in Fiscal Year 1998. It is primarily used as an account to purchase vehicles for each department. The Village calculates a depreciation value on all vehicles then transfers the amount to the ERF. After a certain number of years, funds have accumulated to purchase a vehicle needed without using the General Fund. The only revenue received is that transfer of funds from the General Fund and investment income, and the only expenditures are for vehicles purchased for replacement.

## **SPECIAL SERVICE AREA #5 (Fund 50)**

Property taxes fund the maintenance efforts of the Village's Special Service Area #5 located in the Southwind Subdivision. Common areas such as stormwater detention facilities, bike paths, signage, parkways, etc. are maintained by the Village. These services are paid for by each home located within the Special Service Area by a separate property tax levied for this purpose. Each year, the Village determines the amount of the property tax levy by reviewing expenditures.

## **POLICE PENSION FUND (Fund 80)**

The Village of Huntley Police Pension Fund was established in May 2002 due to the Village's population exceeding 5,000 residents. This trust fund has been established to account for assets held by the Village in a trustee capacity for sworn Village of Huntley Police personnel.

VILLAGE OF HUNTLEY  
ALL FUNDS COMBINED

DESCRIPTION			
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>			
TAXES	\$ 8,147,113	\$ 8,252,741	\$ 8,948,000
LICENSES AND PERMITS	1,785,066	911,405	549,500
CHARGES FOR SERVICES			
Governmental Funds	32,900	17,000	15,000
Enterprise Funds	3,526,498	3,500,000	3,550,000
INTERGOVERNMENTAL	51,860	87,356	1,500
FINES/FEES	1,868,612	1,047,824	684,000
INVESTMENT INCOME	1,593,149	1,004,180	572,400
MISCELLANEOUS	174,149	2,738,824	213,000
TRANSFERS	3,046,999	3,964,997	2,903,670
<b>TOTAL REVENUES</b>	<b>\$ 20,226,346</b>	<b>\$ 21,524,327</b>	<b>\$ 17,437,070</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	\$ 4,653,816	\$ 5,180,824	\$ 5,034,043
PUBLIC SAFETY	4,339,130	4,710,771	5,250,401
HIGHWAYS AND STREETS	2,112,524	3,029,023	2,666,781
CAPITAL OUTLAY	2,548,691	6,912,747	6,172,889
DEBT SERVICE	-	-	-
PRINCIPAL	254,079	510,804	642,000
INTEREST	181,962	118,851	221,300
TRANSFERS	2,818,155	3,575,612	2,638,003
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,908,357</b>	<b>\$ 24,038,632</b>	<b>\$ 22,625,417</b>
<b>Excess (Deficit)</b>	<b>\$ 3,317,989</b>	<b>\$ (2,514,305)</b>	<b>\$ (5,188,347)</b>
<b>Beginning Fund Balance</b>	<b>24,284,474</b>	<b>29,339,448</b>	<b>26,875,736</b>
<b>Fund Balance Policy Reserve</b>	<b>3,453,782</b>	<b>3,874,467</b>	<b>4,100,555</b>
<b>Designated for transfers</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>23,885,666</b>	<b>23,001,269</b>	<b>17,576,834</b>

VILLAGE OF HUNTLEY  
GOVERNMENTAL FUNDS

DESCRIPTION	GENERAL FUND			PUBLIC LIABILITY FUND			CAPITAL DEVELOPMENT FUND			POLICE PENSION FUND		
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>												
TAXES	\$ 6,254,187	\$ 6,478,278	\$ 6,983,000	\$ 373,905	\$ 343,306	\$ 400,000	\$ -	\$ -	\$ -	\$ 219,009	\$ 235,957	\$ 272,000
LICENSES AND PERMITS	1,785,066	911,405	549,500	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	15,976	24,420	-	-	-	-	33,236	48,236	-	-	-	-
FINES/FEES	639,070	517,345	472,000	-	-	-	177,891	14,135	-	-	-	-
INVESTMENT INCOME	715,255	525,650	306,300	9,385	2,800	2,000	77,006	50,000	-	-	-	-
MISCELLANEOUS	-	-	-	15,350	13,840	-	-	-	-	152,353	172,484	212,000
TRANSFERS	-	-	15,000	-	-	-	2,479,576	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,409,554</b>	<b>\$ 8,457,098</b>	<b>\$ 8,325,800</b>	<b>\$ 398,640</b>	<b>\$ 359,946</b>	<b>\$ 402,000</b>	<b>\$ 2,767,709</b>	<b>\$ 112,371</b>	<b>\$ -</b>	<b>\$ 454,085</b>	<b>\$ 428,441</b>	<b>\$ 534,000</b>
<b>EXPENDITURES</b>												
GENERAL GOVERNMENT	\$ 2,358,883	\$ 2,849,331	\$ 2,658,702	\$ 286,345	\$ 266,086	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY	3,221,353	3,568,135	3,971,551	-	-	-	-	-	-	104,583	172,419	110,250
HIGHWAYS AND STREETS	1,348,759	1,334,918	1,574,856	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	2,157,739	1,872,781	1,546,500	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	2,479,576	2,000,000	120,391	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,408,571</b>	<b>\$ 9,752,384</b>	<b>\$ 8,325,500</b>	<b>\$ 286,345</b>	<b>\$ 266,086</b>	<b>\$ 340,000</b>	<b>\$ 2,157,739</b>	<b>\$ 1,872,781</b>	<b>\$ 1,546,500</b>	<b>\$ 104,583</b>	<b>\$ 172,419</b>	<b>\$ 110,250</b>
<b>Excess (Deficit)</b>	<b>\$ 983</b>	<b>\$(1,295,286)</b>	<b>\$ 300</b>	<b>\$ 112,295</b>	<b>\$ 93,860</b>	<b>\$ 62,000</b>	<b>\$ 609,970</b>	<b>\$ (1,760,410)</b>	<b>\$ (1,546,500)</b>	<b>\$ 349,502</b>	<b>\$ 256,022</b>	<b>\$ 423,750</b>
<b>Beginning Fund Balance</b>	<b>\$ 7,118,521</b>	<b>\$ 8,863,172</b>	<b>\$ 7,577,886</b>	<b>\$ 192,191</b>	<b>\$ 293,606</b>	<b>\$ 362,466</b>	<b>\$ 3,151,936</b>	<b>\$ 3,761,906</b>	<b>\$ 2,001,496</b>	<b>\$ 243,512</b>	<b>\$ 593,014</b>	<b>\$ 849,036</b>
<b>Fund Balance Policy Reserve</b>	<b>3,453,782</b>	<b>3,874,467</b>	<b>4,100,555</b>									
<b>Designated for transfers</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>									
<b>Ending Fund Balance</b>	<b>\$ 3,409,390</b>	<b>\$ 3,703,419</b>	<b>\$ 3,467,631</b>	<b>\$ 293,606</b>	<b>\$ 362,466</b>	<b>\$ 424,466</b>	<b>\$ 3,761,906</b>	<b>\$ 2,001,496</b>	<b>\$ 454,996</b>	<b>\$ 593,014</b>	<b>\$ 849,036</b>	<b>\$ 1,272,786</b>
Percentage Change			-6%			17%			-77%			50%

VILLAGE OF HUNTLEY  
CAPITAL PROJECT FUNDS

DESCRIPTION	MUNICIPAL BUILDINGS FUND			STREET IMPROVEMENT FUND			TOLLWAY/INTERCHANGE FUND			EQUIPMENT REPLACEMENT FUND		
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>												
TAXES	\$ 690,211	\$ 600,000	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-	2,648	14,700	1,500
FINES/FEES	79,000	39,000	-	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	142,011	125,000	50,000	52,291	30,300	1,000	-	-	-	17,980	6,660	6,000
MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	43,000	-	3,000,000	-	228,844	374,385	328,058
<b>TOTAL REVENUES</b>	<b>\$ 911,222</b>	<b>\$ 764,000</b>	<b>\$ 435,000</b>	<b>\$ 52,291</b>	<b>\$ 30,300</b>	<b>\$ 44,000</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 300,000</b>	<b>\$ 249,472</b>	<b>\$ 395,745</b>	<b>\$ 335,558</b>
<b>EXPENDITURES</b>												
GENERAL GOVERNMENT	\$ 24,740	\$ 18,000	\$ -	\$ 60,224	\$ 60,000	\$ 43,000	\$ -	\$ -	\$ 60,000	\$ 38,794	\$ -	\$ -
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	100,413	50,179	226,500
HIGHWAYS AND STREETS	-	-	-	-	-	-	-	-	-	201,990	9,205	20,125
CAPITAL OUTLAY	147,413	461,000	398,000	-	925,000	570,000	-	-	700,000	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
PRINCIPAL	177,413	426,804	300,000	-	-	-	-	-	-	-	-	-
INTEREST	132,654	73,301	84,500	-	-	-	-	-	-	-	-	-
TRANSFERS	-	1,000,000	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 482,220</b>	<b>\$ 1,979,105</b>	<b>\$ 782,500</b>	<b>\$ 60,224</b>	<b>\$ 985,000</b>	<b>\$ 613,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 760,000</b>	<b>\$ 341,197</b>	<b>\$ 59,384</b>	<b>\$ 246,625</b>
<b>Excess (Deficit)</b>	<b>\$ 429,002</b>	<b>\$(1,215,105)</b>	<b>\$ (347,500)</b>	<b>\$ (7,933)</b>	<b>\$ (954,700)</b>	<b>\$ (569,000)</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ (460,000)</b>	<b>\$ (91,725)</b>	<b>\$ 336,361</b>	<b>\$ 88,933</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,054,232</b>	<b>\$ 2,483,234</b>	<b>\$ 1,268,129</b>	<b>\$ 1,562,675</b>	<b>\$ 1,554,742</b>	<b>\$ 600,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 375,474</b>	<b>\$ 283,749</b>	<b>\$ 600,703</b>
<b>Ending Fund Balance</b>	<b>\$ 2,483,234</b>	<b>\$ 1,268,129</b>	<b>\$ 920,629</b>	<b>\$ 1,554,742</b>	<b>\$ 600,042</b>	<b>\$ 31,042</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 2,540,000</b>	<b>\$ 283,749</b>	<b>\$ 600,703</b>	<b>\$ 689,636</b>
Percentage Change			-27%			-95%			-15%			15%

VILLAGE OF HUNTLEY

SPECIAL REVENUE FUNDS

DESCRIPTION	MOTOR FUEL TAX			ROAD AND BRIDGE			CEMETERY FUND			SPECIAL SERVICE AREA #5		
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>												
TAXES	\$ 505,174	\$ 503,347	\$ 511,000	\$ 66,398	\$ 54,159	\$ 52,000	\$ 20,214	\$ 19,060	\$ 25,000	\$ 18,015	\$ 18,634	\$ 20,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	32,900	17,000	15,000	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FINES/FEES	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	26,435	15,000	2,000	3,521	750	500	7,472	2,200	1,000	321	100	100
MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	15,000	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 531,609</b>	<b>\$ 533,347</b>	<b>\$ 513,000</b>	<b>\$ 69,919</b>	<b>\$ 54,909</b>	<b>\$ 52,500</b>	<b>\$ 60,586</b>	<b>\$ 38,260</b>	<b>\$ 41,000</b>	<b>\$ 18,336</b>	<b>\$ 18,734</b>	<b>\$ 20,100</b>
<b>EXPENDITURES</b>												
GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 39,592	\$ 400	\$ 400	\$ 11,868	\$ 10,740	\$ 13,388	\$ 21,442	\$ 21,442	\$ 21,991
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	-	1,250,000	650,000	52,239	92,000	60,000	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ 650,000</b>	<b>\$ 91,831</b>	<b>\$ 92,400</b>	<b>\$ 60,400</b>	<b>\$ 11,868</b>	<b>\$ 10,740</b>	<b>\$ 13,388</b>	<b>\$ 21,442</b>	<b>\$ 21,442</b>	<b>\$ 21,991</b>
<b>Excess (Deficit)</b>	<b>\$ 531,609</b>	<b>\$ (716,653)</b>	<b>\$ (137,000)</b>	<b>\$ (21,912)</b>	<b>\$ (37,491)</b>	<b>\$ (7,900)</b>	<b>\$ 48,718</b>	<b>\$ 27,520</b>	<b>\$ 27,612</b>	<b>\$ (3,106)</b>	<b>\$ (2,708)</b>	<b>\$ (1,891)</b>
<b>Beginning Fund Balance</b>	<b>\$ 96,514</b>	<b>\$ 628,123</b>	<b>\$ (3,530)</b>	<b>\$ 67,486</b>	<b>\$ 45,574</b>	<b>\$ 8,083</b>	<b>\$ 205,453</b>	<b>\$ 254,171</b>	<b>\$ 281,691</b>	<b>\$ 4,508</b>	<b>\$ 4,599</b>	<b>\$ 1,891</b>
<b>Ending Fund Balance</b>	<b>\$ 628,123</b>	<b>\$ (3,530)</b>	<b>\$ (140,530)</b>	<b>\$ 45,574</b>	<b>\$ 8,083</b>	<b>\$ 183</b>	<b>\$ 254,171</b>	<b>\$ 281,691</b>	<b>\$ 309,303</b>	<b>\$ 4,599</b>	<b>\$ 1,891</b>	<b>\$ -</b>
Percentage Change			-3881%			-98%			10%			-100%

VILLAGE OF HUNTLEY  
ENTERPRISE FUNDS

DESCRIPTION	WATER OPERATING			WATER CAPITAL			WATER EQUIPEMENT REPLACEMENT		
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>OPERATING REVENUES</b>									
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,763,442	1,750,000	1,775,000	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
FINES/FEES	386,317	216,600	192,000	278,636	119,350	-	-	-	-
INVESTMENT INCOME	114,340	83,220	50,000	189,822	80,000	75,000	18,339	6,000	2,500
MISCELLANEOUS	6,446	2,500	1,000	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	1,150,000	210,577	421,577	710,577
<b>TOTAL REVENUES</b>	<b>\$ 2,270,545</b>	<b>\$ 2,052,320</b>	<b>\$ 2,018,000</b>	<b>\$ 468,458</b>	<b>\$ 199,350</b>	<b>\$ 1,225,000</b>	<b>\$ 228,916</b>	<b>\$ 427,577</b>	<b>\$ 713,077</b>
<b>OPERATING EXPENSES</b>									
PERSONNEL SERVICES	\$ 783,783	\$ 803,794	\$ 876,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	431,544	381,200	394,600	1,240	5,500	10,000	-	-	-
COMMODITITES	431,454	266,200	277,000	-	-	-	-	-	-
CAPITAL OUTLAY	13,072	1,700	176,100	38,013	483,700	1,034,750	91,265	692,600	520,156
DEBT SERVICE	-	-	-	-	-	-	-	-	-
PRINCIPAL	38,333	42,000	172,500	-	-	-	-	-	-
INTEREST	24,654	22,750	68,500	-	-	-	-	-	-
TRANSFERS	30,577	221,577	1,360,577	180,000	200,000	500,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,753,417</b>	<b>\$ 1,739,221</b>	<b>\$ 3,325,776</b>	<b>\$ 219,253</b>	<b>\$ 689,200</b>	<b>\$ 1,544,750</b>	<b>\$ 91,265</b>	<b>\$ 692,600</b>	<b>\$ 520,156</b>
<b>Excess (Deficit)</b>	<b>\$ 517,128</b>	<b>\$ 313,099</b>	<b>\$ (1,307,776)</b>	<b>\$ 249,205</b>	<b>\$ (489,850)</b>	<b>\$ (319,750)</b>	<b>\$ 137,651</b>	<b>\$ (265,023)</b>	<b>\$ 192,921</b>
<b>Beginning Cash Balance</b>	<b>\$ 2,089,183</b>	<b>\$ 2,607,311</b>	<b>\$ 2,920,410</b>	<b>\$ 3,654,087</b>	<b>\$ 3,903,292</b>	<b>\$ 3,413,442</b>	<b>\$ 522,275</b>	<b>\$ 659,926</b>	<b>\$ 394,903</b>
<b>Ending Cash Balance</b>	<b>\$ 2,607,311</b>	<b>\$ 2,920,410</b>	<b>\$ 1,612,634</b>	<b>\$ 3,903,292</b>	<b>\$ 3,413,442</b>	<b>\$ 3,093,692</b>	<b>\$ 659,926</b>	<b>\$ 394,903</b>	<b>\$ 587,824</b>
Percentage Change			-45%			-9%			49%

VILLAGE OF HUNTLEY  
ENTERPRISE FUNDS

DESCRIPTION	SEWER OPERATING			SEWER CAPITAL			SEWER EQUIPEMENT REPLACEMENT		
	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED	FYE 12/31/07 ACTUAL	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>OPERATING REVENUES</b>									
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,763,056	1,750,000	1,775,000	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
FINES/FEES	20,303	20,000	20,000	287,395	121,394	-	-	-	-
INVESTMENT INCOME	66,218	25,000	20,000	56,377	25,000	-	13,653	6,500	6,000
MISCELLANEOUS	-	-	-	-	2,550,000	-	-	-	-
TRANSFERS	-	-	-	-	-	500,000	128,002	154,035	157,035
<b>TOTAL REVENUES</b>	<b>\$ 1,849,577</b>	<b>\$ 1,795,000</b>	<b>\$ 1,815,000</b>	<b>\$ 343,772</b>	<b>\$ 2,696,394</b>	<b>\$ 500,000</b>	<b>\$ 141,655</b>	<b>\$ 160,535</b>	<b>\$ 163,035</b>
<b>OPERATING EXPENSES</b>									
PERSONNEL SERVICES	\$ 1,028,145	\$ 1,151,031	\$ 1,020,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	470,609	466,863	512,500	9,388	66,475	25,000	-	-	-
COMMODITITES	78,082	76,700	84,800	-	-	-	-	-	-
CAPITAL OUTLAY	22,476	5,455	173,000	36,005	2,397,011	1,003,383	42,708	73,500	51,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-
PRINCIPAL	38,333	42,000	169,500	-	-	-	-	-	-
INTEREST	24,654	22,800	68,300	-	-	-	-	-	-
TRANSFERS	28,002	54,035	557,035	100,000	100,000	100,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,690,301</b>	<b>\$ 1,818,884</b>	<b>\$ 2,585,198</b>	<b>\$ 145,393</b>	<b>\$ 2,563,486</b>	<b>\$ 1,128,383</b>	<b>\$ 42,708</b>	<b>\$ 73,500</b>	<b>\$ 51,000</b>
<b>Excess (Deficit)</b>	<b>\$ 159,276</b>	<b>\$ (23,884)</b>	<b>\$ (770,198)</b>	<b>\$ 198,379</b>	<b>\$ 132,908</b>	<b>\$ (628,383)</b>	<b>\$ 98,947</b>	<b>\$ 87,035</b>	<b>\$ 112,035</b>
<b>Beginning Cash Balance</b>	<b>\$ 1,681,834</b>	<b>\$ 1,841,110</b>	<b>\$ 1,817,226</b>	<b>\$ 928,372</b>	<b>\$ 1,126,751</b>	<b>\$ 1,259,659</b>	<b>\$ 336,221</b>	<b>\$ 435,168</b>	<b>\$ 522,203</b>
<b>Ending Cash Balance</b>	<b>\$ 1,841,110</b>	<b>\$ 1,817,226</b>	<b>\$ 1,047,028</b>	<b>\$ 1,126,751</b>	<b>\$ 1,259,659</b>	<b>\$ 631,276</b>	<b>\$ 435,168</b>	<b>\$ 522,203</b>	<b>\$ 634,238</b>
Percentage Change			-42%			-50%			21%

VILLAGE OF HUNTLEY BUDGET HISTORY

FUND #	REVENUES	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
01	GENERAL FUND	\$ 10,493,038	\$ 10,540,831	\$ 9,397,822	\$ 8,211,200	\$ 8,454,098	\$ 8,321,500
02	CAPITAL PROJECTS FUND	1,117,730	3,484,192	2,767,709	50,000	112,371	-
03	DRUG ENFORCEMENT	7,738	7,308	11,732	7,700	3,000	4,300
04	TRANSPORTATION FUND	-	-	52,291	43,000	30,300	44,000
05	MUNICIPAL BUILDINGS	2,719,820	5,477,562	911,222	650,000	764,000	435,000
07	TOLLWAY FUND	-	-	-	-	-	300,000
10	WATER OPERATING	2,238,210	2,228,142	2,270,545	2,042,500	2,052,320	2,018,000
20	WATER CAPITAL	1,514,920	672,722	468,458	2,100,000	199,350	1,225,000
21	WATER EQUIP REPLACE	141,753	143,020	228,916	436,577	427,577	713,077
11	SEWER OPERATING	1,626,957	1,691,715	1,849,577	1,755,000	1,795,000	1,815,000
30	SEWER CAPITAL	1,414,623	532,700	343,772	6,070,000	2,696,394	500,000
31	SEWER EQUIP REPLACE	138,387	134,628	141,655	164,035	160,535	163,035
42	MOTOR FUEL TAX	394,546	528,106	531,609	638,500	618,347	513,000
43	ROAD & BRIDGE	42,088	42,345	69,919	60,600	54,909	52,500
45	CEMETERY FUND	50,650	47,992	60,586	55,000	38,260	41,000
46	PUBLIC LIABILITY	222,803	260,894	398,640	355,000	359,946	402,000
48	EQUIPMENT REPLACEMENT	237,915	245,224	249,472	385,885	395,745	335,558
50	SPECIAL SERVICE AREA #5	17,047	17,873	18,336	19,260	18,734	20,100
80	POLICE PENSION FUND	296,523	398,681	454,085	485,000	428,441	534,000
90	SUMMERFEST	55,783	69,475	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 22,730,531</b>	<b>\$ 26,523,410</b>	<b>\$ 20,226,346</b>	<b>\$ 23,529,257</b>	<b>\$ 18,609,327</b>	<b>\$ 17,437,070</b>

FUND #	EXPENDITURES	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
01	GENERAL FUND	\$ 10,498,424	\$ 8,675,614	\$ 9,386,161	\$ 8,211,200	\$ 9,748,934	\$ 8,321,500
02	CAPITAL PROJECTS FUND	2,454,355	2,313,932	2,157,739	2,278,900	1,872,781	1,546,500
03	DRUG ENFORCEMENT	2,350	2,468	22,410	6,500	3,450	4,000
04	STREETS IMPROVEMENT	-	-	60,224	1,585,000	-	613,000
05	MUNICIPAL BUILDINGS	4,771,245	7,832,045	482,220	1,062,500	1,979,105	782,500
07	TOLLWAY FUND	-	-	-	-	-	760,000
10	WATER OPERATING	1,662,747	1,760,562	1,752,417	1,998,077	1,739,221	3,325,776
20	WATER CAPITAL	444,348	504,550	219,253	2,346,100	689,200	1,544,750
21	WATER EQUIP REPLACE	21,608	-	91,265	372,600	692,600	520,156
11	SEWER OPERATING	1,306,805	1,388,909	1,690,301	1,730,361	1,818,884	2,585,198
30	SEWER CAPITAL	763,681	662,776	145,393	6,506,000	2,563,486	1,128,383
31	SEWER EQUIP REPLACE	-	-	42,708	73,500	73,500	51,000
42	MOTOR FUEL TAX	403,756	425,000	-	1,250,000	1,250,000	650,000
43	ROAD & BRIDGE	80,151	60,783	91,831	110,400	92,400	60,400
45	CEMETERY FUND	15,063	22,161	11,868	13,285	10,740	13,388
46	PUBLIC LIABILITY	266,499	252,841	297,225	325,000	291,086	340,000
48	EQUIPMENT REPLACEMENT	155,852	477,609	341,197	80,000	78,791	246,625
50	SPECIAL SERVICE AREA #5	12,539	22,103	18,245	19,384	21,442	21,991
80	POLICE PENSION FUND	53,011	77,981	104,583	109,000	172,419	110,250
90	SUMMERFEST	70,189	69,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 22,982,623</b>	<b>\$ 24,548,334</b>	<b>\$ 16,915,040</b>	<b>\$ 28,077,807</b>	<b>\$ 23,098,039</b>	<b>\$ 22,625,417</b>

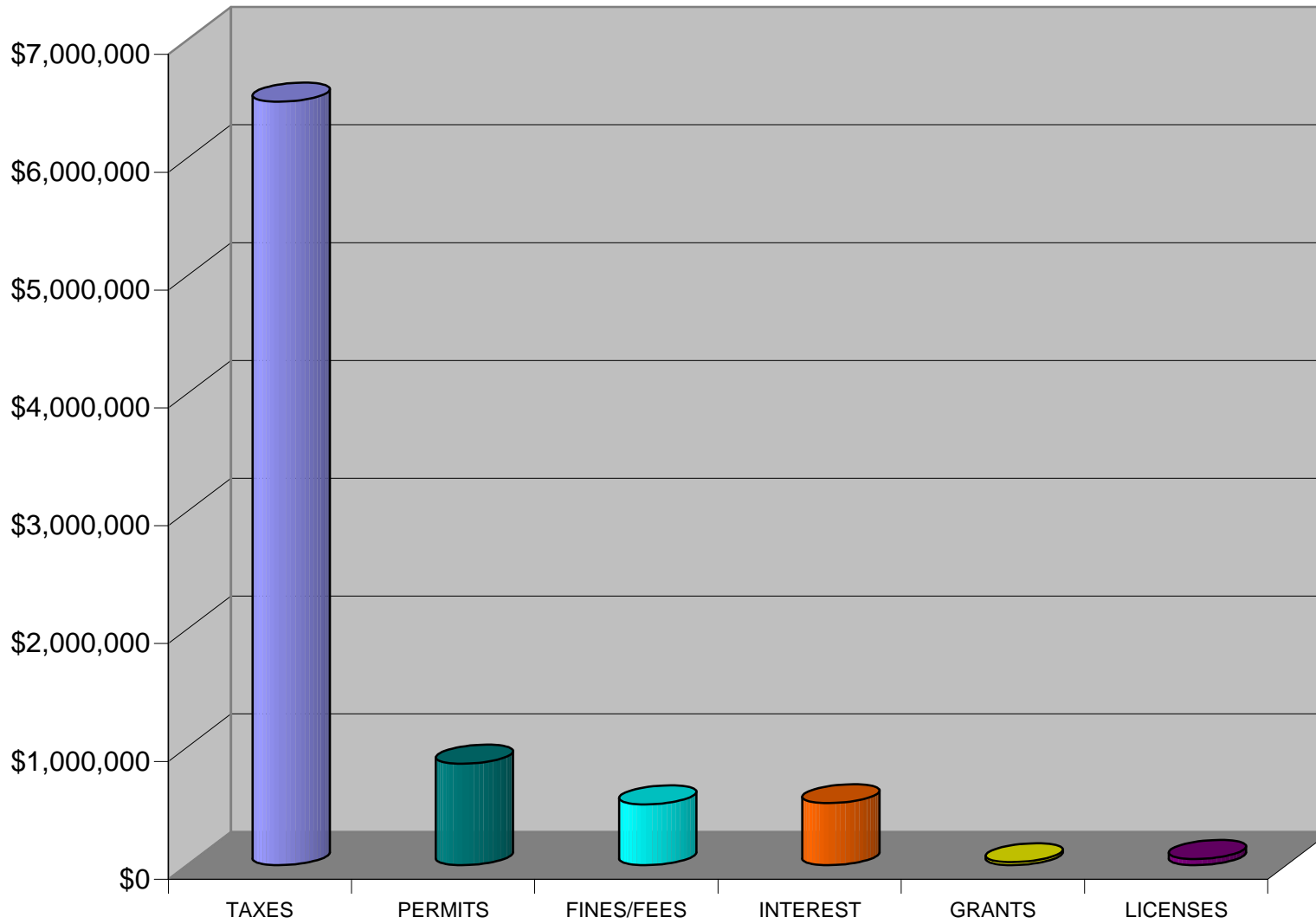
REVENUES OVER (UNDER)	FYE 12/31/04 ACTUAL	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 BUDGET	FYE 12/31/07 ESTIMATED	FYE 12/31/08 ADOPTED	
01	GENERAL FUND	\$ (5,386)	\$ 1,865,217	\$ 11,661	\$ -	\$ (1,294,836)	\$ -
02	CAPITAL PROJECTS FUND	(1,336,625)	1,170,260	609,970	(2,228,900)	(1,760,410)	(1,546,500)
03	DRUG ENFORCEMENT	5,388	4,840	(10,678)	1,200	(450)	300
04	STREETS IMPROVEMENT	-	-	(7,933)	(1,542,000)	30,300	(569,000)
05	MUNICIPAL COMPLEX	(2,051,425)	(2,354,483)	429,002	(412,500)	(1,215,105)	(347,500)
07	TOLLWAY FUND	-	-	-	-	-	(460,000)
10	WATER OPERATING	575,463	467,580	518,128	44,423	313,099	(1,307,776)
20	WATER CAPITAL	1,070,572	168,172	249,205	(246,100)	(489,850)	(319,750)
21	WATER EQUIP REPLACE	120,145	143,020	137,651	63,977	(265,023)	192,921
11	SEWER OPERATING	320,152	302,806	159,276	24,639	(23,884)	(770,198)
30	SEWER CAPITAL	650,942	(130,076)	198,379	(436,000)	132,908	(628,383)
31	SEWER EQUIP REPLACE	138,387	134,628	98,947	90,535	87,035	112,035
42	MOTOR FUEL TAX	(9,210)	103,106	531,609	(611,500)	(631,653)	(137,000)
43	ROAD & BRIDGE	(38,063)	(18,438)	(21,912)	(49,800)	(37,491)	(7,900)
45	CEMETERY FUND	35,587	25,831	48,718	41,715	27,520	27,612
46	PUBLIC LIABILITY	(43,696)	8,053	101,415	30,000	68,860	62,000
48	EQUIPMENT REPLACEMENT	82,063	(232,385)	(91,725)	305,885	316,954	88,933
50	SPECIAL SERVICE AREA #5	4,508	(4,230)	91	(124)	(2,708)	(1,891)
80	POLICE PENSION FUND	243,512	320,700	349,502	376,000	256,022	423,750
90	SUMMERFEST	(14,406)	475	-	-	-	-

VILLAGE OF HUNTLEY  
GENERAL FUND SUMMARY

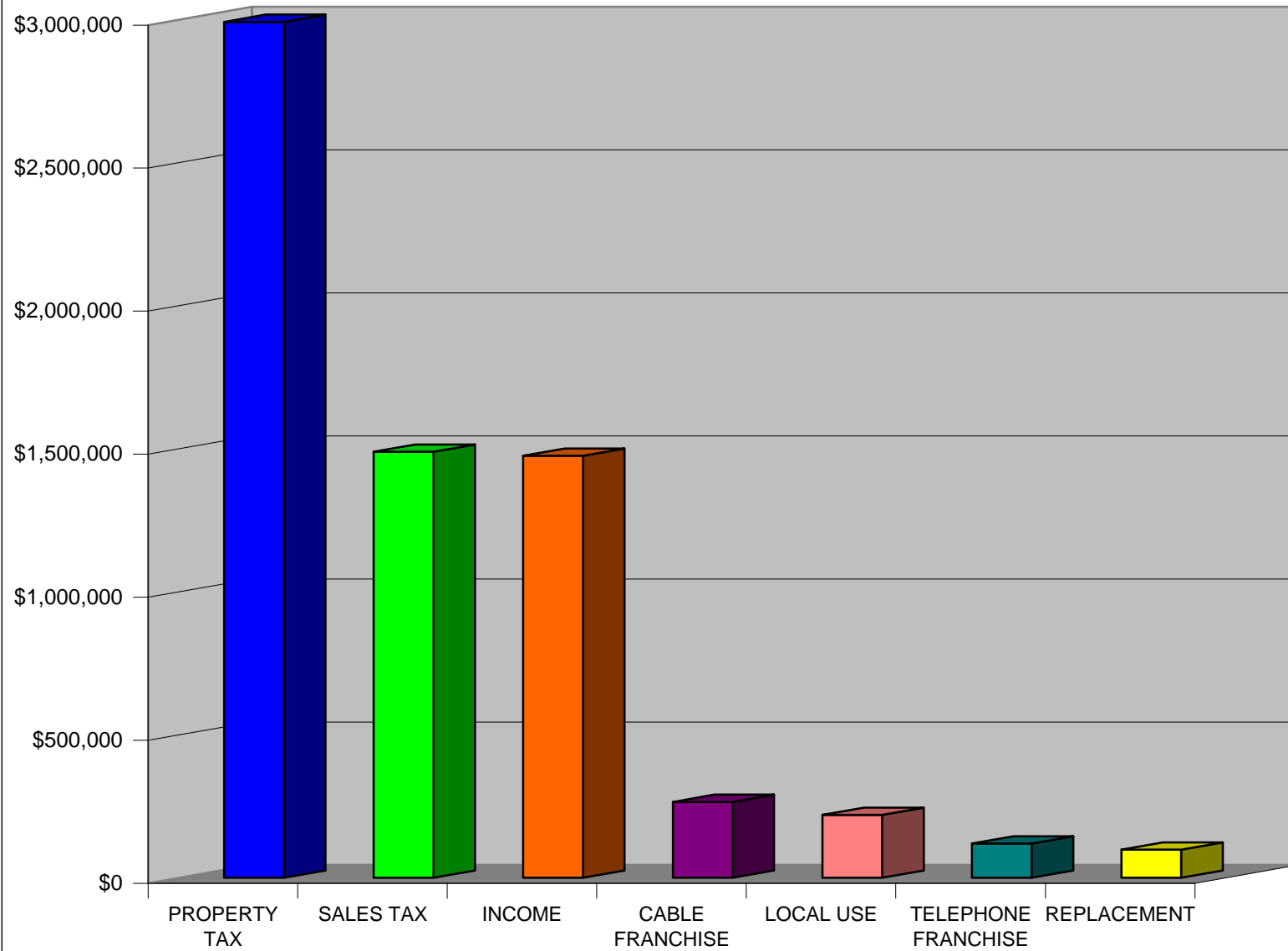
DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
TAXES	\$ 4,462,792	\$ 5,687,358	\$ 6,254,187	\$ 6,310,000	\$ 6,478,278	\$ 6,983,000
LICENSES	53,471	56,755	61,152	45,200	51,405	49,500
PERMITS	4,340,766	2,865,789	1,723,914	800,000	860,000	500,000
INTERGOVERNMENTAL	157,522	59,579	15,976	0	24,420	0
FINES/FEES	959,795	1,063,621	629,071	550,000	514,695	468,000
OTHER	382,195	668,715	713,522	506,000	525,300	306,000
TRANSFERS	136,497	139,014	0	0	0	15,000
<b>TOTAL REVENUES</b>	<b>\$ 10,493,038</b>	<b>\$ 10,540,831</b>	<b>\$ 9,397,822</b>	<b>\$ 8,211,200</b>	<b>\$ 8,454,098</b>	<b>\$ 8,321,500</b>
<b>EXPENDITURES</b>						
LEGISLATIVE	\$ 416,861	\$ 503,808	\$ 529,927	\$ 969,726	\$ 764,473	\$ 248,468
ADMINISTRATION	166,635	180,077	180,242	203,800	208,665	475,828
FINANCE & HUMAN RESOURCES	231,686	248,925	302,198	337,100	324,085	441,454
BUILDINGS & GROUNDS	151,367	204,093	286,326	309,688	318,659	297,728
POLICE DEPARTMENT	2,472,480	2,824,614	3,198,943	3,700,113	3,564,685	3,967,551
STREET DEPARTMENT	1,063,250	1,119,456	1,348,759	1,291,071	1,334,918	1,574,856
ENGINEERING DEPARTMENT	-	-	-	243,750	180,617	175,458
DEVELOPMENT SERVICES	1,014,453	991,358	1,060,190	1,036,138	1,052,832	1,019,766
TRANSFERS	4,981,692	2,603,283	2,479,576	119,814	2,000,000	120,391
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,498,424</b>	<b>\$ 8,675,614</b>	<b>\$ 9,386,161</b>	<b>\$ 8,211,200</b>	<b>\$ 9,748,934</b>	<b>\$ 8,321,500</b>
<b>Excess (Deficit)</b>	<b>\$ (5,386)</b>	<b>\$ 1,865,217</b>	<b>\$ 11,661</b>	<b>\$ -</b>	<b>\$ (1,294,836)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,900,473</b>	<b>\$ 5,402,435</b>	<b>\$ 7,069,598</b>	<b>\$ 8,824,927</b>	<b>\$ 8,824,927</b>	<b>\$ 7,530,091</b>
<i>Fund Balance Policy Reserve</i>	<b>2,404,636</b>	<b>3,036,165</b>	<b>3,453,782</b>	<b>4,045,693</b>	<b>3,874,467</b>	<b>4,100,555</b>
<i>Designated for transfers</i>	-	-	<b>2,000,000</b>	<b>2,000,000</b>	-	-
<b>Ending Unreserved Fund Balance</b>	<b>\$ 2,997,799</b>	<b>\$ 4,033,433</b>	<b>\$ 3,371,145</b>	<b>\$ 2,779,234</b>	<b>\$ 3,655,624</b>	<b>\$ 3,429,536</b>

DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 ADOPTED	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
<b>TAXES</b>						
Property Taxes	\$ 1,642,109	\$ 2,009,560	\$ 2,287,032	\$ 2,400,000	\$ 2,574,800	\$ 2,720,000
Property Taxes - Police	164,674	184,815	219,009	240,000	236,000	272,000
Sales Tax	1,233,289	1,442,916	1,540,919	1,500,000	1,489,478	1,475,000
Local Use Tax	133,540	217,372	218,727	225,000	220,000	271,000
Income Tax	915,640	1,368,900	1,479,810	1,475,000	1,475,000	1,780,000
Replacement	80,077	98,742	88,862	95,000	98,000	90,000
Telecom Tax	100,174	125,329	138,042	110,000	120,000	110,000
Cable Franchise	193,289	239,724	281,786	265,000	265,000	265,000
<b>TOTAL TAXES</b>	<b>\$ 4,462,792</b>	<b>\$ 5,687,358</b>	<b>\$ 6,254,187</b>	<b>\$ 6,310,000</b>	<b>\$ 6,478,278</b>	<b>\$ 6,983,000</b>
<b>LICENSES &amp; PERMITS</b>						
Plan Review-Elevator	\$ 4,658	\$ 5,550	\$ 5,425	\$ 3,000	\$ 5,725	\$ 4,000
Liquor	13,935	16,150	16,625	12,000	21,000	20,000
Contractors	23,198	22,245	22,110	17,000	18,000	20,000
Refuse	5,700	6,887	10,500	7,500	0	0
Business	5,980	5,923	5,207	4,500	4,000	3,500
Coral Street Meeting Room	0	0	120	0	1,650	1,000
Farmers Market	0	0	1,165	1,200	1,030	1,000
<b>TOTAL LICENSES</b>	<b>\$ 53,471</b>	<b>\$ 56,755</b>	<b>\$ 61,152</b>	<b>\$ 45,200</b>	<b>\$ 51,405</b>	<b>\$ 49,500</b>
<b>BUILDING PERMITS</b>	<b>\$ 4,340,766</b>	<b>\$ 2,865,789</b>	<b>\$ 1,723,914</b>	<b>\$ 800,000</b>	<b>\$ 860,000</b>	<b>\$ 500,000</b>
<b>INTERGOVERNMENTAL</b>						
Police Reimbursement	\$ -	\$ 4,093	\$ 15,140	\$ -	\$ 16,420	\$ -
Police Grant	126,314	34,767	-	-	-	-
Livescan Grant	20,708	-	-	-	-	-
Kane County Small Cities	10,500	-	-	-	4,000	-
Camera Grant - COPS	-	19,733	-	-	-	-
Farmer's Market Grant	-	-	-	-	4,000	-
Bullet Proof Vest Grant	-	986	836	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 157,522</b>	<b>\$ 59,579</b>	<b>\$ 15,976</b>	<b>\$ -</b>	<b>\$ 24,420</b>	<b>\$ -</b>
<b>FINES/FEES</b>						
Development/Platting Fees	\$ 294,545	\$ 254,986	\$ 147,000	\$ 90,000	\$ 35,000	\$ 25,000
Transition Fees	-	169,000	113,000	85,000	50,000	25,000
Police Fines	319,790	239,079	221,810	200,000	260,000	250,000
Police App Fees	3,810	1,080	-	-	1,830	-
School Resource Officer	-	-	-	50,000	50,000	50,000
Bldg Fines/Reinspections	293,422	344,442	76,709	50,000	35,000	30,000
Wireless Tower Fees	48,228	55,034	63,262	75,000	75,000	80,000
50/50 Tree Program	-	-	7,290	-	7,865	8,000
<b>TOTAL FINES/FEES</b>	<b>\$ 959,795</b>	<b>\$ 1,063,621</b>	<b>\$ 629,071</b>	<b>\$ 550,000</b>	<b>\$ 514,695</b>	<b>\$ 468,000</b>
<b>OTHER INCOME</b>						
Investment Income	\$ 357,686	\$ 659,127	\$ 690,460	\$ 500,000	\$ 500,000	\$ 300,000
Miscellaneous-Police	438	-	2,663	2,000	2,800	2,000
Miscellaneous-PW	3,583	3,875	13,987	2,000	-	2,000
Miscellaneous-Gen Gov	20,488	5,713	6,412	2,000	22,500	2,000
<b>TOTAL OTHER INCOME</b>	<b>\$ 382,195</b>	<b>\$ 668,715</b>	<b>\$ 713,522</b>	<b>\$ 506,000</b>	<b>\$ 525,300</b>	<b>\$ 306,000</b>
<b>INTERFUND TRANSFERS</b>						
From Water	\$ 62,373	\$ 63,507	\$ -	\$ -	\$ -	\$ -
From Capital	62,124	63,507	-	-	-	-
From MFT	-	-	-	-	-	-
From Insurance Fund	12,000	12,000	-	-	-	15,000
<b>TOTAL TRANSFERS</b>	<b>\$ 136,497</b>	<b>\$ 139,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 10,493,038</b>	<b>\$ 10,540,831</b>	<b>\$ 9,397,822</b>	<b>\$ 8,211,200</b>	<b>\$ 8,454,098</b>	<b>\$ 8,321,500</b>

### Total 2009 General Fund Revenues



# General Fund Tax Revenues



## LEGISLATIVE DEPARTMENT

### Overview

Illinois State Statutes define the overall structure of cities and villages within the state and details the legislative structure at the local government level. The Village of Huntley, a non-home rule municipality, is governed by a Village President (Mayor) and a board of six trustees, which makes up the Village Board of Trustees. The Village Board of Trustees functions as the legislative branch of the Village government. In accordance with state law the Board of Trustees establishes the policy and legislative direction of the Village, adopt all ordinances and resolutions, and maintain the authority of final determination on land use matters.

The Board of Trustees are the elected representatives of the citizens of Huntley. The Village Board meets on the first, second, third and fourth Thursday of every month. In addition, the Board of Trustees acts as the Village's Liquor Commission.

The Village President and Board of Trustees are elected at-large to four-year, staggered terms. The Village employs a full-time Village Manager who manages and is responsible for the daily operations of the Village.

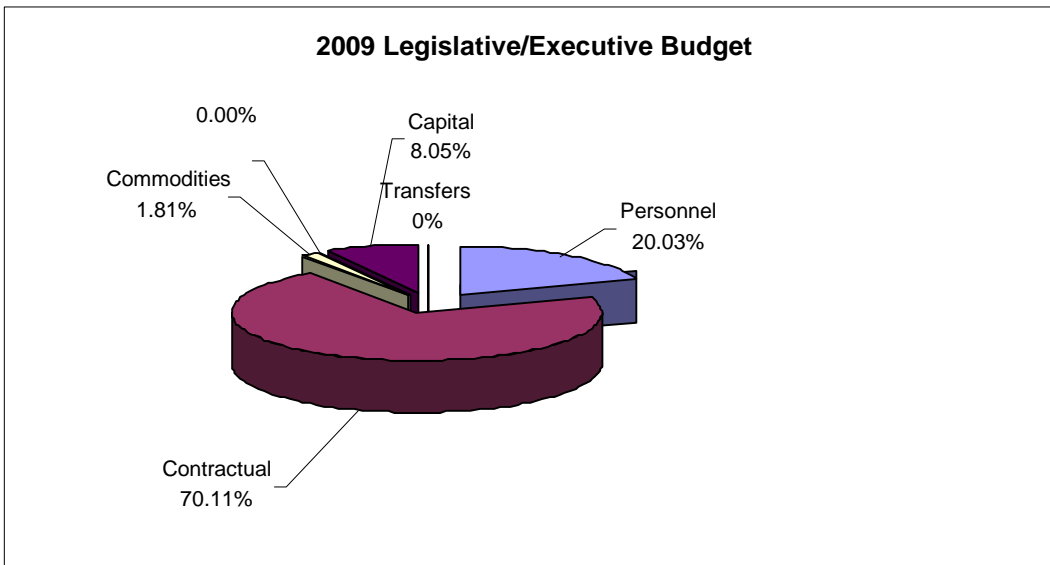
### Village Board Goals for 2009

- Continue progress on the Village's two (2) main transportation priorities, the widening of Route 47 from Kreutzer Road to Reed Road and the re-constructed full interchange at Interstate 90 and Route 47.
- Begin the formal lobbying process at the federal level to bring commuter rail services to the Village.
- Remain active in the McHenry County Council of Governments (McCOG) and the Illinois Municipal League (IML) for the purpose of monitoring local and state issues that potentially impact the Village of Huntley.
- Complete the Village's Transit Station Study started in 2008.
- Begin a Downtown Revitalization Planning Process.
- Implement a "Green Fleet" Initiative Program for all Village departments.
- Explore the possibility of beginning a Sidewalk Replacement Program in the Village.
- Proceed with Design Options for the replacement of Village Entry Signs
- On-going exploration of Alternative Energy Sources

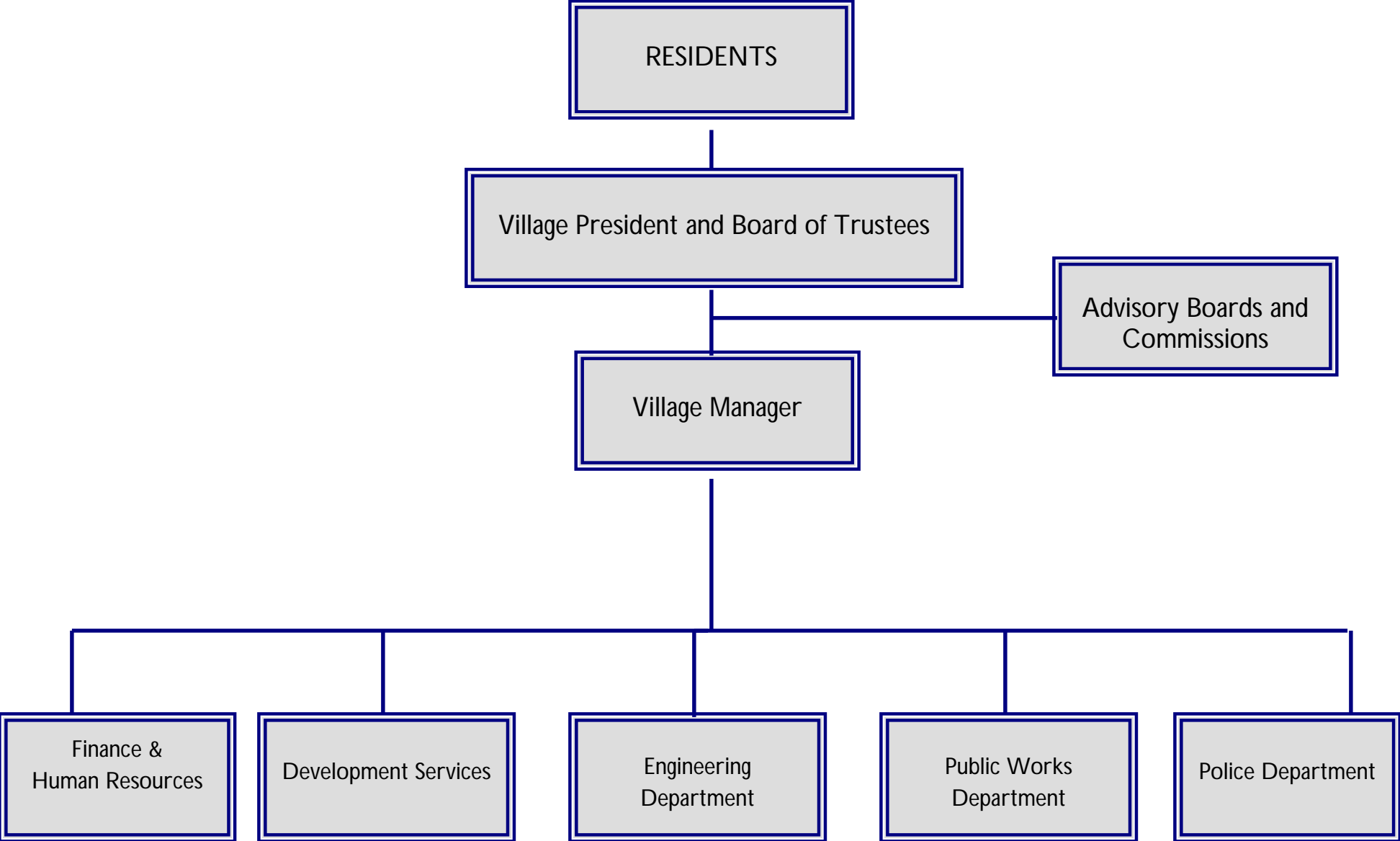
LEGISLATIVE DEPARTMENT – EXPENDITURE OVERVIEW

The Legislative/Executive budget of \$248,468 includes expenditures of \$49,768 for personnel (salaries) services and specific programs such as the Village’s public information program, special events (Fourth of July Fireworks), weekly farmer’s market during the summer months, senior transportation services and the 50/50 tree replacement program.

In addition, the department’s budget reflects the Village’s desire to maintain memberships in the Illinois Municipal League (IML), the McHenry County Council of Governments (McCOG) and the McHenry County Economic Development Corporation (McEDC).



VILLAGE OF HUNTLEY  
ORGANIZATIONAL CHART  
FY2009



VILLAGE OF HUNTLEY - GENERAL FUND  
 LEGISLATIVE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-10-1-6010	Salaries	\$ 117,535	\$ 162,756	\$ 179,103	\$ 185,000	\$ 205,000	\$ 38,800
01-10-1-6015	Special Census Salaries	24,011	-	-	60,000	60,000	-
01-10-1-6105	Advisory Boards	8,118	6,409	6,060	7,000	5,000	8,000
01-10-1-6020	Overtime	427	28	239	-	200	-
01-10-1-6160	Social Security	8,440	8,060	7,868	14,153	15,683	2,968
01-10-1-6161	IMRF	8,226	12,698	14,394	16,373	18,143	-
01-10-1-6396	Health Insurance	10,557	14,777	15,897	20,000	17,500	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 177,314</b>	<b>\$ 204,728</b>	<b>\$ 223,561</b>	<b>\$ 302,526</b>	<b>\$ 321,526</b>	<b>\$ 49,768</b>
<b>CONTRACTUAL SERVICES</b>							
01-10-2-6305	Legal Fees	\$ 65,878	\$ 66,704	\$ 104,820	\$ 200,000	\$ 200,000	\$ 80,000
01-10-2-6307	Police Commission	11,682	11,633	13,401	8,000	15,000	6,000
01-10-2-6320	Engineering Fees	7,899	7,915	46,249	-	74	-
01-10-2-6321	Computer Consultant	-	-	-	-	53	-
01-10-2-6323	Consultants	8,565	55	4,255	-	1,320	-
01-10-2-6336	Election Fees	-	-	-	-	-	2,000
01-10-2-6348	Board Meeting Expenses	-	-	4,925	5,000	5,000	5,000
01-10-2-6349	Mayor's Expenses	-	849	5,130	3,000	3,000	3,000
01-10-2-6350	Trustee Expenses	11,113	12,302	10,273	12,000	6,000	8,000
01-10-2-6351	Special Events	10,162	14,962	19,456	20,000	18,000	15,000
01-10-2-6353	Codification	1,421	3,667	1,533	10,000	-	2,000
01-10-2-6355	Senior Transportation	-	-	-	10,000	10,000	10,000
01-10-2-6375	Telephone/Internet	2,331	2,998	3,477	3,000	3,000	3,000
01-10-2-6380	Recording of Documents	1,061	2,378	1,088	1,000	1,100	1,000
01-10-2-6450	Rental of Equipment	-	1,057	49	1,200	1,200	1,200
01-10-2-6470	Property Tax Rebate	257	-	145	500	500	500
01-10-2-6485	Printing/Publishing	1,647	1,599	2,189	2,000	4,000	2,000
01-10-2-6486	Newsletter/Public Info	12,777	38,223	11,525	35,000	35,000	30,000
01-10-2-6490	Dues & Publications	5,337	5,032	6,199	5,000	5,000	5,000
01-10-2-6499	Miscellaneous	2,429	8,565	565	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 142,559</b>	<b>\$ 177,939</b>	<b>\$ 235,279</b>	<b>\$ 316,200</b>	<b>\$ 308,747</b>	<b>\$ 174,200</b>
<b>COMMODITIES</b>							
01-10-3-6605	Office Supplies	\$ 1,883	\$ 1,735	\$ 3,079	\$ 3,000	\$ 2,000	\$ 2,000
01-10-3-6610	Postage	5,109	2,917	5,150	6,000	500	500
01-10-3-6896	Awards & Recognition	1,354	1,166	1,143	1,500	1,500	1,500
01-10-3-6899	Miscellaneous	204	158	365	500	2,000	500
<b>TOTAL COMMODITIES</b>		<b>\$ 8,550</b>	<b>\$ 5,976</b>	<b>\$ 9,737</b>	<b>\$ 11,000</b>	<b>\$ 6,000</b>	<b>\$ 4,500</b>
<b>CAPITAL OUTLAY 4-</b>							
01-10-4-7500	Special Projects	\$ 88,438	\$ 115,165	\$ 61,350	\$ 320,000	\$ 125,000	\$ -
01-10-4-7510	Residential Tree Program	-	-	-	20,000	3,200	20,000
<b>TOTAL CAPITAL</b>		<b>\$ 88,438</b>	<b>\$ 115,165</b>	<b>\$ 61,350</b>	<b>\$ 340,000</b>	<b>\$ 128,200</b>	<b>\$ 20,000</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 416,861</b>	<b>\$ 503,808</b>	<b>\$ 529,927</b>	<b>\$ 969,726</b>	<b>\$ 764,473</b>	<b>\$ 248,468</b>

## VILLAGE MANAGER'S OFFICE

### Overview

The Village of Huntley operates under the Council-Manager form of government. The Village Manager is appointed by the Village Board. The Village Manager serves as the chief administrator of the Village and provides the benefits of training and experience in administering a local government's staff, its projects, and its programs. The Village Manager's role is similar to that of a chief executive in a multi-department service organization.

As administrative head of the Village Government, the Village Manager is responsible for the supervision and coordination of all Departments, and the appointment of all Village personnel other than those members of the Police Department who are appointed by the Police Commission. The Village Departments include: Finance and Human Resources, Development Services, Engineering, Police and Public Works.

In addition, the Village's Economic Development activities are coordinated through the Manager's Office.

The Village Manager's Office makes recommendations to the Village Board, implements the Board's decisions, prepares the Village Board agendas, develops and recommends the proposed Village budget, and oversees internal communications between Departments as well as Village communications with the public through instruments such as the newsletter, the Village website, press releases and the annual calendar.

In addition, the Village Clerk's duties are performed as part of the Village Manager's Office and handles: maintenance of all ordinances and minutes, keeps the official records of the Village, monitors liquor licenses, wastehauler licenses, raffle licenses, citizen inquiries and all Freedom of Information Act requests.

### Village Manager's Goals for 2009

- Continue monitoring the local economic conditions that have a significant impact on the Village's overall financial well being and be prepared to act accordingly to offset negative impacts.
- To create a quality driven service environment that meets or exceeds the service level expectations of Village constituents/customers.

- To focus on innovation as a means of providing a higher level of service both external to the organization and internally. Examples of potential innovative programs/systems include the following:

Establishing a Geographic Information System (GIS).

Redesign of the Village's Website to make it a more user friendly information source for the public.

Exploration of electronic filing, management of records and archiving.

Comprehensive review and "clean up" of the Village's Code of Ordinances.

Review and long term analysis of the Village's organizational/staffing plan.

Performance Indicators

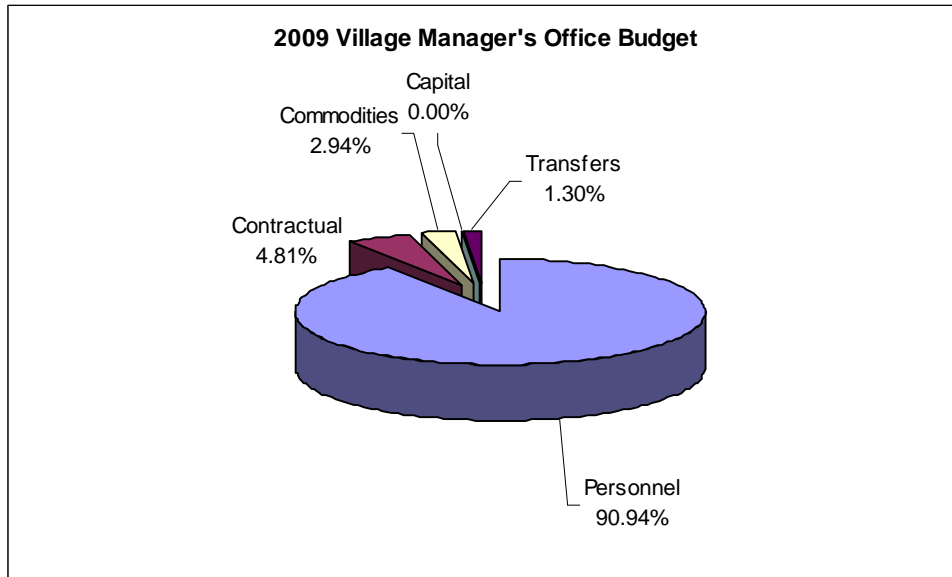
Village Manager's Office					
	2004	2005	2006	2007	2008*
Resolutions	49	39	47	44	52
Ordinances	82	75	126	78	66
Newsletters	2	2	4	3	3
Calendars	1	1	1	1	1
Raffle Permits	15	18	28	41	48
FOIA's	57	81	79	121	45

\* Through October

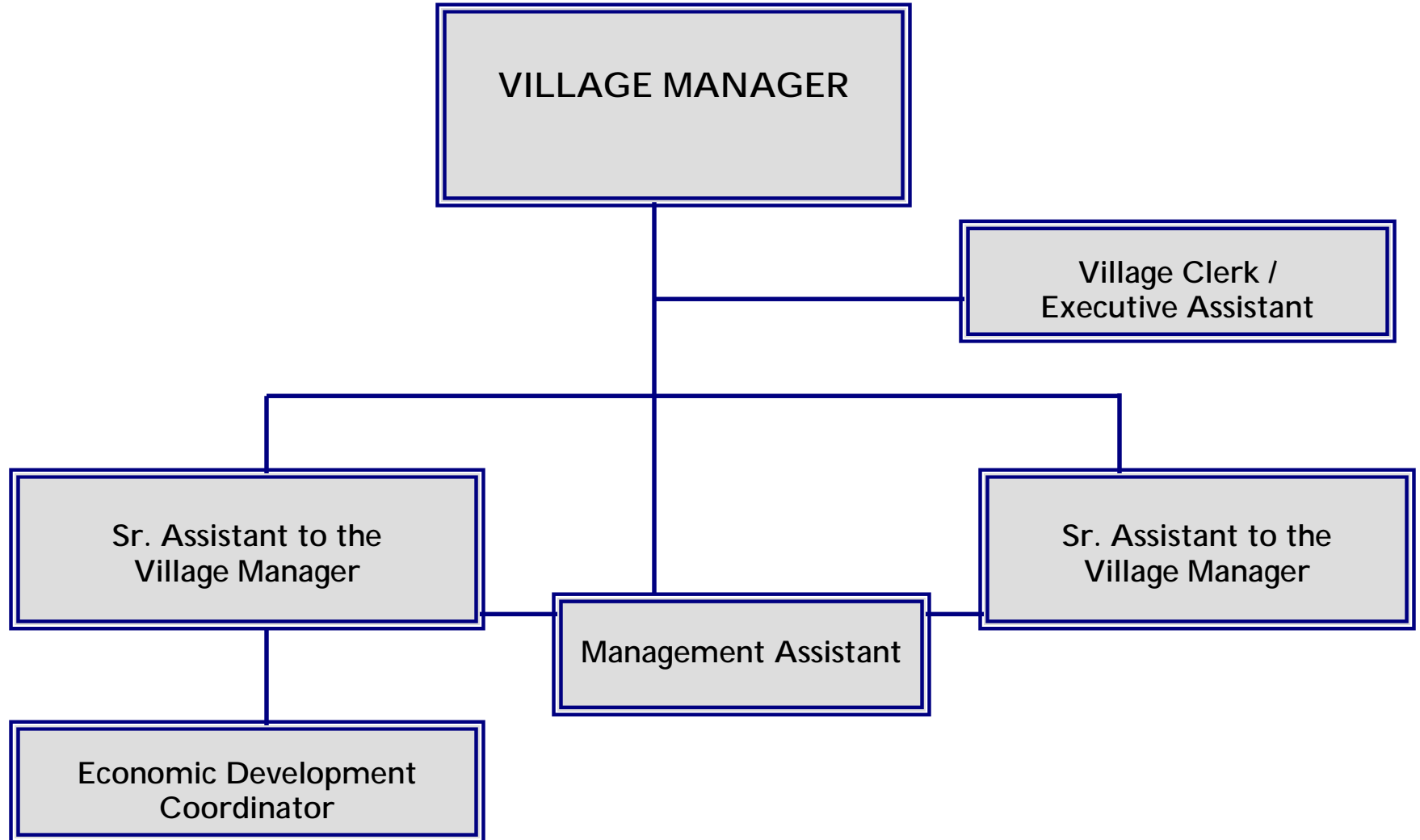
VILLAGE MANAGER'S OFFICE – EXPENDITURE OVERVIEW

The Village Manager's Office's budget of \$475,828 includes expenditures for the offices of the Village Manager and Village Clerk. The Manager's Office is responsible for executing policies, enforcing ordinances and resolutions and managing the day-to-day operations of the Village. In addition the Manager's Office organizes and prepares material for the Village Board, and responds to residents requests for service.

The Clerk's Office maintains all ordinances and minutes, keeps the official records of the Village, monitors liquor licenses, wastehauler licenses, raffle licenses and all Freedom of Information Act requests.



VILLAGE MANAGER'S OFFICE  
FY2009



VILLAGE OF HUNTLEY - GENERAL FUND  
VILLAGE MANAGER'S OFFICE

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-20-1-6010	Salaries	\$ 89,946	\$ 98,830	\$ 95,348	\$ 105,000	\$ 122,600	\$ 340,000
01-20-1-6020	Overtime	427	28	110	-	200	-
01-20-1-6075	Part-Time	-	-	-	4,800	-	-
01-20-1-6160	Social Security	5,763	6,570	8,260	8,033	9,394	26,010
01-20-1-6161	IMRF	6,827	8,726	11,166	9,717	10,868	31,518
01-20-1-6396	Health Insurance	9,819	11,154	11,334	14,000	16,253	35,200
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 112,782</b>	<b>\$ 125,308</b>	<b>\$ 126,218</b>	<b>\$ 141,550</b>	<b>\$ 159,315</b>	<b>\$ 432,728</b>
<b>CONTRACTUAL SERVICES</b>							
01-20-2-6321	Computer Consultant	\$ 16,830	\$ 10,275	\$ 12,696	\$ 15,000	\$ 4,000	\$ 5,000
01-20-2-6375	Telephone/Internet	11,987	16,898	9,179	10,000	8,000	8,500
01-20-2-6450	Rental of Equipment	2,565	2,594	6,949	6,500	5,000	6,000
01-20-2-6470	Property Tax	545	529	200	250	400	400
01-20-2-6480	Training and Meetings	2,494	4,419	5,544	5,000	4,000	2,500
01-20-2-6499	Miscellaneous	1,173	3,419	67	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 35,594</b>	<b>\$ 38,134</b>	<b>\$ 34,635</b>	<b>\$ 37,250</b>	<b>\$ 21,900</b>	<b>\$ 22,900</b>
<b>COMMODITIES</b>							
01-20-3-6475	Dues and Publications	\$ 2,485	\$ 1,717	\$ 3,430	\$ 2,000	\$ 3,500	\$ 3,750
01-20-3-6605	Office Supplies	4,568	4,639	4,505	4,500	2,000	2,500
01-20-3-6610	Postage	1,387	2,045	3,366	2,000	1,500	1,750
01-20-3-6660	Gasoline	2,970	3,418	2,811	3,500	3,000	3,000
01-20-3-6705	Vehicle Maintenance	2,981	730	263	1,000	750	1,000
01-20-3-6850	Printing	381	815	1,179	1,500	6,000	1,500
01-20-3-6855	Clothing/Uniforms	175	-	-	-	-	-
01-20-3-6895	Computer Wares	284	-	-	-	-	-
01-20-3-6898	VH Building Supplies	692	253	-	-	-	-
01-20-3-6899	Miscellaneous	198	880	710	500	700	500
<b>TOTAL COMMODITIES</b>		<b>\$ 16,121</b>	<b>\$ 14,497</b>	<b>\$ 16,264</b>	<b>\$ 15,000</b>	<b>\$ 17,450</b>	<b>\$ 14,000</b>
<b>CAPITAL OUTLAY</b>							
01-20-4-7500	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>							
01-20-5-8048	Transfer to ERF	\$ 2,138	\$ 2,138	\$ 3,125	\$ 10,000	\$ 10,000	\$ 6,200
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 2,138</b>	<b>\$ 2,138</b>	<b>\$ 3,125</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 6,200</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 166,635</b>	<b>\$ 180,077</b>	<b>\$ 180,242</b>	<b>\$ 203,800</b>	<b>\$ 208,665</b>	<b>\$ 475,828</b>

## FINANCE AND HUMAN RESOURCES DEPARTMENT

### Overview

The Finance and Human Resources Department implements the Village's budget, and manages the Village's financial and human resources. Each year the Village adopts a budget to prioritize and provide the mechanisms to operate the Village and to provide services to residents. The budget is the most important policy document that the Village Board formally adopts. Staffing costs, capital outlays, equipment replacement and daily operations are all identified in the Village budget.

Finance is responsible for purchasing, payroll, accounts receivable, accounts payable and all water and sewer billing functions of the Village. Department staff also manages Village information systems and financial software programs.

Human Resources administer all employee benefit programs, hiring processes, maintenance of the Village's classification and pay plans and Worker's Compensation claims.

Finally, the Finance and Human Resources Department performs Risk Management functions for all departments and operations. The Village is a member of the McHenry County Risk Management Agency (McMRMA) Insurance Pool, which is comprised of seven other local municipalities.

### Finance and Human Resources Goals for 2009

- Submit the Village's annual 2008 financial report to the Government Finance Officer's Association (GFOA) for the purpose of obtaining the Certificate of Achievement Award in financial reporting.
- Submit the Village's FY 2009 budget document to the Government Finance Officer's Association (GFOA) for the purpose of obtaining the Certificate of Achievement for the Distinguished Budget Presentation Award.
- Continue automating the Village's overall financial management operations.
- Present new insurance and wellness programs to Village employees
- Update water billing process and add lock box processing
- Serve as the project coordinator for implementation of the GIS system village-wide
- Seek alternate liability insurance programs
- Streamline cash management and payment programs

Performance Indicators

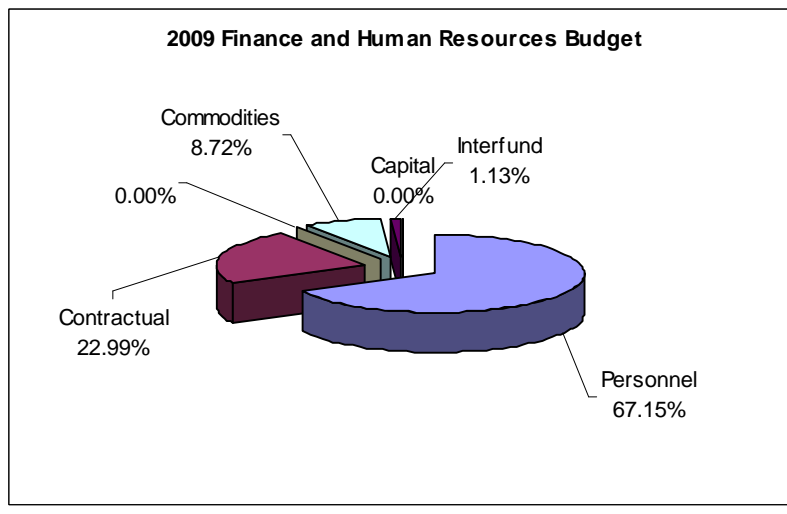
Finance and Human Resources Department					
	2004	2005	2006	2007	2008*
Number of Water Bills Issued	43,505	51,188	60,597	62,061	69,382
Number of Checks Processed	37,848	44,591	49,187	52,390	52,835
Number of Checks Issued	2,437	2,851	3,238	3,479	3,360
Purchase Orders Issued	531	529	784	814	790
Investment Portfolio	\$1,967,377	\$29,445,580	\$28,440,987	\$32,156,326	\$35,122,055
Number of New or Replacement Hires	4	10	13	26	24
Number of Liability Insurance Claims	6	3	1	4	10
Number of Worker's Comp Claims	8	10	2	17	9

\* Through October

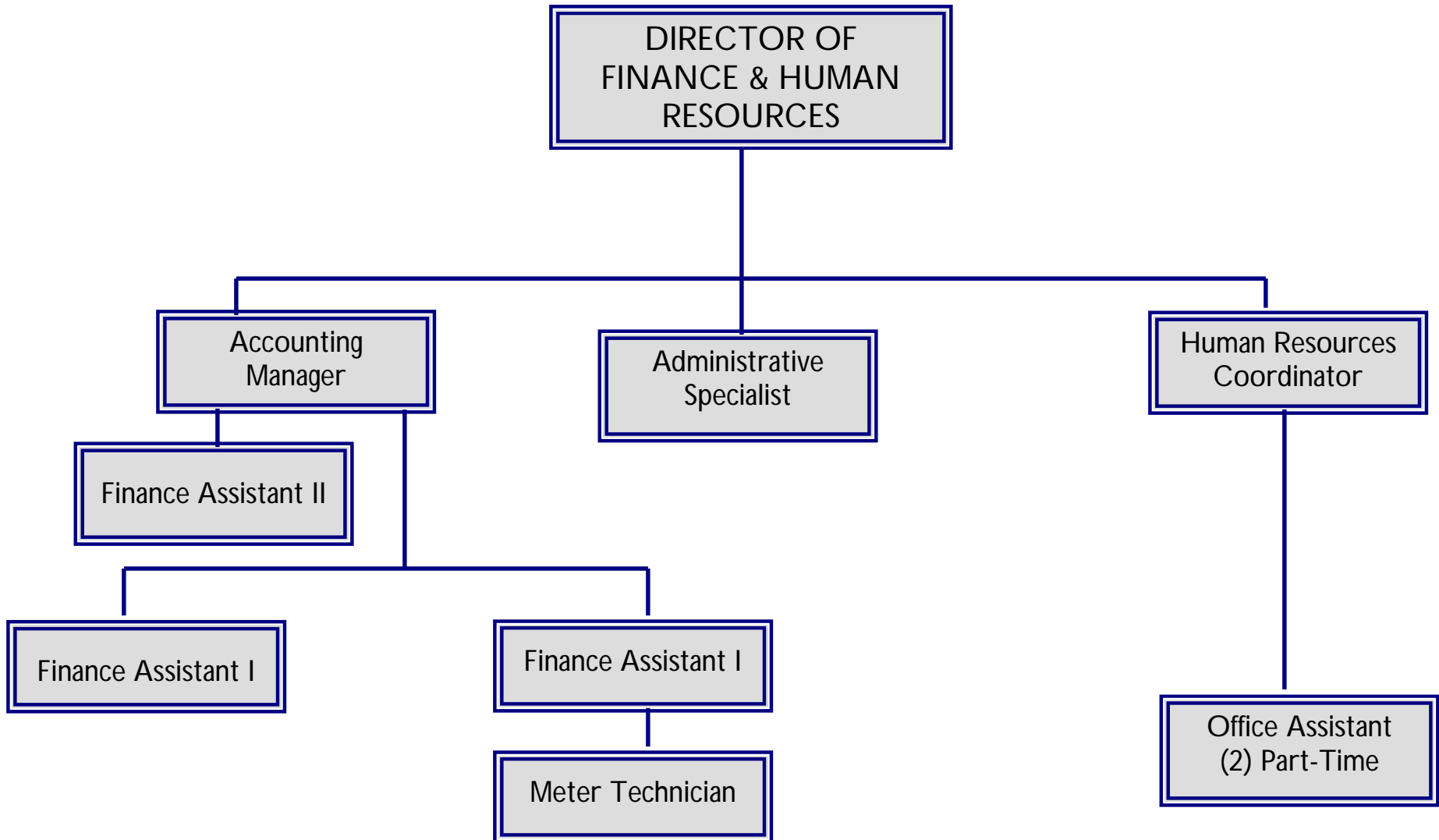
FINANCE AND HUMAN RESOURCES DEPARTMENT –  
EXPENDITURE OVERVIEW

The Department’s budget of \$441,454 provides for the Village’s financial and human resource functions. The department is responsible for implementing the Village’s budget, managing the Village’s financial resources, accounts payable, utility billing, purchasing, water meter reading, payroll, and accounts receivable and all water and sewer billing functions of the Village. Human Resources administer all employee benefit programs, risk management functions, hiring processes and acts as the liaison for the Police Commission Board.

Sixty-seven percent (67%) of the department expenditures are personnel services costs while 17% or \$76,000 is for employee programs such as the Employee Assistance Program, Continuing Education/tuition reimbursement, the summer health fair and other employee recognition events. The expenses for the Village’s Annual Audit are also included.



# FINANCE & HUMAN RESOURCES DEPARTMENT FY2009



VILLAGE OF HUNTLEY - GENERAL FUND  
 FINANCE AND HUMAN RESOURCES DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES 1-</b>							
01-25-1-6010	Salaries	\$ 84,244	\$ 111,086	\$ 126,241	\$ 140,000	\$ 141,700	\$ 221,000
01-25-1-6020	Overtime	-	-	-	-	500	-
01-25-1-6075	Salaries - Part Time	-	-	-	-	2,500	7,488
01-25-1-6160	Social Security	6,392	8,268	9,257	10,710	11,070	17,479
01-25-1-6161	IMRF	6,976	9,714	11,385	12,390	12,585	20,487
01-25-1-6396	Health Insurance	11,967	14,642	17,388	18,000	19,530	30,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 109,579</b>	<b>\$ 143,710</b>	<b>\$ 164,271</b>	<b>\$ 181,100</b>	<b>\$ 187,885</b>	<b>\$ 296,454</b>
<b>CONTRACTUAL SERVICES 2-</b>							
01-25-2-6321	Computer Services	\$ 8,999	\$ 11,852	\$ 28,370	\$ 25,000	\$ 25,000	\$ 25,000
01-25-2-6323	Consultants	45,374	28,081	26,758	35,000	25,000	25,000
01-25-2-6375	Telephone/Internet	2,511	3,748	5,393	5,000	6,500	6,500
01-25-2-6450	Rental of Equipment	346	1,176	3,026	3,000	2,000	3,000
01-25-2-6451	HR Programs	32,458	17,665	33,919	40,000	30,000	30,000
01-25-2-6499	Miscellaneous	373	2,179	2,960	500	500	500
01-25-2-6480	Training & Meetings	4,143	3,885	8,783	11,000	8,500	11,000
01-25-2-6502	Bank Fees	1,726	2,700	530	500	300	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 95,930</b>	<b>\$ 71,286</b>	<b>\$ 109,739</b>	<b>\$ 120,000</b>	<b>\$ 97,800</b>	<b>\$ 101,500</b>
<b>COMMODITIES 3-</b>							
01-25-3-6490	Dues & Publications	\$ 1,343	\$ 1,560	\$ 2,958	\$ 3,000	\$ 3,000	\$ 3,500
01-25-3-6605	Office Supplies	3,325	7,605	6,113	6,000	7,000	7,000
01-25-3-6610	Postage	2,086	2,449	2,889	3,000	3,000	3,000
01-25-3-6660	Gasoline	-	527	1,799	1,500	2,000	2,000
01-25-3-6705	Vehicle Maintenance	-	392	574	500	700	1,000
01-25-3-6850	Printing & Duplicating	2,384	4,121	3,654	6,500	5,000	6,000
01-25-3-6855	Clothing/Uniforms	509	532	-	-	100	500
01-25-3-6895	Computer	-	-	-	-	-	-
01-25-3-6896	Employment Ads	3,744	5,112	2,068	5,000	4,000	5,000
01-25-3-6897	Employee Events	7,200	2,037	3,883	5,000	8,000	10,000
01-25-3-6899	Miscellaneous	338	2,794	1,125	500	600	500
<b>TOTAL COMMODITIES</b>		<b>\$ 20,929</b>	<b>\$ 27,129</b>	<b>\$ 25,063</b>	<b>\$ 31,000</b>	<b>\$ 33,400</b>	<b>\$ 38,500</b>
<b>CAPITAL OUTLAY 4-</b>							
01-25-4-7500	Capital	\$ 5,248	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL</b>		<b>\$ 5,248</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>							
01-25-5-8048	Transfer to ERF	\$ -	\$ 6,800	\$ 3,125	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 3,125</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 231,686</b>	<b>\$ 248,925</b>	<b>\$ 302,198</b>	<b>\$ 337,100</b>	<b>\$ 324,085</b>	<b>\$ 441,454</b>

## PUBLIC WORKS DEPARTMENT – BUILDING & GROUNDS

### Overview

The Public Works Department is comprised of three divisions: 1) Administration/Project Management, 2) Streets and Underground Utilities, and 3) Utilities (Water and Sewer). The Public Works Administration coordinates and manages the three (3) divisions within the department. This includes but is not limited to management of all department personnel issues, project management and the development of policies and procedures.

Building and Grounds Staff are part of the Streets and Underground Utilities Division and are responsible for the maintenance and repair of all municipal buildings and property around them including the following:

- Municipal Complex
- Public Works Facility - Bakley Street
- Old Village Hall
- Public Works Facility - Donald Drive

### Buildings & Grounds Division Goals for 2009

- Reduce the cost of providing janitorial services at the Municipal Complex by providing the service in-house.
- Reduce the cost of landscape and snow removal services at the Municipal Complex by providing the service in-house.
- Assist with installation of shelving units in the basement at the Municipal Complex to organize and effectively use area.
- Assist with build-out of Police Department and Village Hall second floor unfurnished areas by working with contractor to coordinate project.
- Oversight of the installation of a generator for standby power at the Bakley Street Public Works Facility. The generator was removed from the Allison Court. Police Department Facility and will now be used to power Public Works during outages.
- Continue Service Request program which was implemented in 2008 to more effectively track and document maintenance requests.
- Per the Village Board's direction, funds are set aside for the design of the new Village Entry Signs.

# VILLAGE OF HUNTLEY

## Performance Indicators

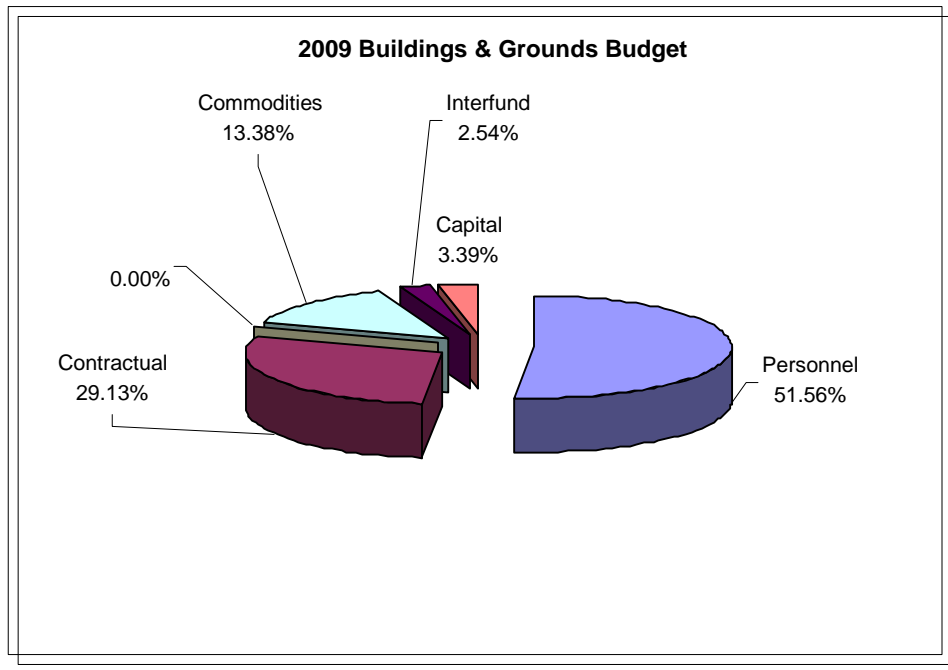
	2004	2005	2006	2007	2008
<b>Municipal Complex</b>					
square ft			52,000*	52,000	52,000
acres			12	12	12
<b>Public Works Facility (Bakley St.)</b>					
square ft	43,000	43,000	43,000	43,000	43,000
acres	2.7	2.7	2.7	2.7	2.7
<b>Public Works Facility (Donald Dr.)</b>					
square ft	5,000	5,000	5,000	5,000	5,000
acres	22	22	22	22	22
<b>Old Village Hall</b>					
square ft					
acres	3,000	3,000	3,000	3,000	3,000
	.75	.75	.75	.75	.75
<b>Police Dept. (Allison Ct.) (in square feet)</b>					
	5,724	5,724	5,724*		

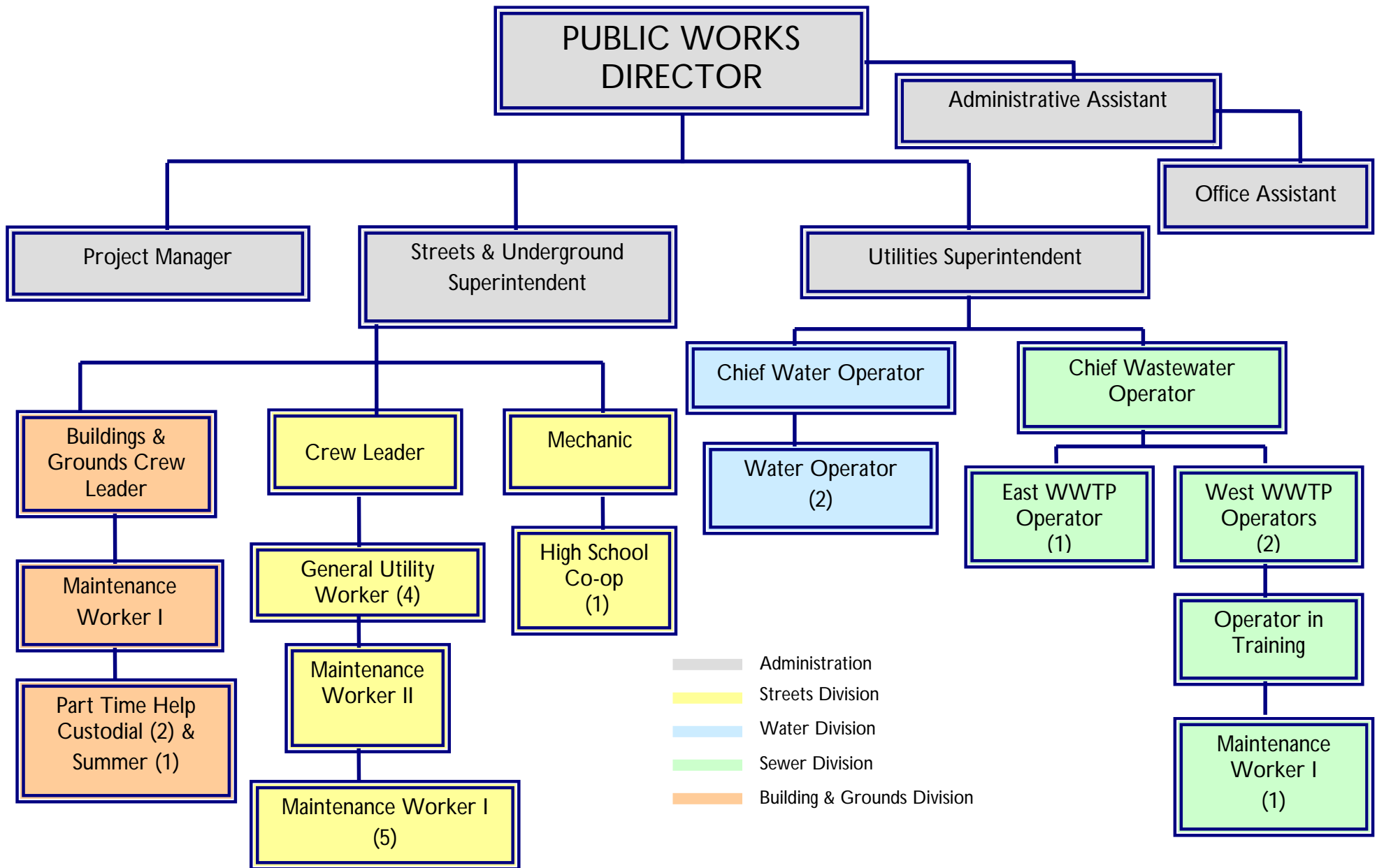
\*Partial Year

**PUBLIC WORKS DEPARTMENT – BUILDING & GROUNDS DIVISION - EXPENDITURE OVERVIEW**

The budget of \$295,224 is for the maintenance of the Village’s buildings and grounds. The division is responsible for maintaining the Municipal Complex, Public Works Facility (Bakley Street), Old Village Hall and various other Village properties. Twenty percent (20%) of the budget is directly attributable to ensuring the proper maintenance of the Municipal Complex including cleaning/janitorial services, landscaping services and miscellaneous contracts for elevator, HVAC and fire suppression system maintenance.

The Village’s Beautification Program (\$20,000) and the Village Board’s direction to begin the process of designing new Village Entry Signs (\$10,000) account for ten percent (10%) of the department expenditures.





VILLAGE OF HUNTLEY - GENERAL FUND  
BUILDINGS AND GROUNDS

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES 1-</b>							
01-30-1-6010	Salaries	\$ 70,259	\$ 76,385	\$ 80,984	\$ 85,000	\$ 88,345	\$ 86,400
01-30-1-6020	Overtime	1,787	3,718	4,212	4,000	5,000	5,000
01-30-1-6075	Part Time	-	-	-	-	-	29,952
01-30-1-6160	Social Security	5,499	6,074	6,453	6,809	7,141	9,283
01-30-1-6161	IMRF	6,037	7,030	7,996	8,479	8,893	12,110
01-30-1-6396	Health Insurance	12,539	14,809	14,413	14,000	13,980	11,983
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 96,121</b>	<b>\$ 108,016</b>	<b>\$ 114,058</b>	<b>\$ 118,288</b>	<b>\$ 123,359</b>	<b>\$ 154,728</b>
<b>CONTRACTUAL SERVICES 2-</b>							
01-30-2-6370	Natural Gas	\$ 20,488	\$ 16,127	\$ 24,530	\$ 20,000	\$ 23,000	\$ 25,000
01-30-2-6378	Janitorial Services	-	-	81,900	80,400	80,000	30,000
01-30-2-6379	Landscape Services	-	-	19,024	28,000	28,000	15,000
01-30-2-6380	Maintenance Contracts	-	-	-	15,000	15,000	15,000
01-30-2-6455	Uniform Service	136	455	484	500	800	500
01-30-2-6499	Miscellaneous	9,709	39,070	19,768	500	10,000	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 30,333</b>	<b>\$ 55,652</b>	<b>\$ 145,706</b>	<b>\$ 144,400</b>	<b>\$ 156,800</b>	<b>\$ 86,000</b>
<b>COMMODITIES 3-</b>							
01-30-3-6705	Vehicle Maintenance	\$ 282	\$ 262	\$ 688	\$ 500	\$ 800	\$ 1,000
01-30-3-6710	Building Maintenance	12,552	14,270	15,453	15,000	15,000	15,000
01-30-3-6711	Village Park Maintenance	1,613	3,117	3,068	2,500	2,500	2,000
01-30-3-6712	Beautification Program	1,740	5,529	1,004	20,000	12,000	20,000
01-30-3-6805	Small tools	763	371	2,167	500	500	500
01-30-3-6855	Clothing/Boots	-	60	189	500	100	500
01-30-3-6899	Miscellaneous	-	-	-	500	100	500
<b>TOTAL COMMODITIES</b>		<b>\$ 16,950</b>	<b>\$ 23,609</b>	<b>\$ 22,569</b>	<b>\$ 39,500</b>	<b>\$ 31,000</b>	<b>\$ 39,500</b>
<b>CAPITAL OUTLAY 4-</b>							
01-30-4-7500	Capital	\$ 6,713	\$ 15,566	\$ 2,743	\$ -	\$ -	\$ 10,000
<b>TOTAL CAPITAL</b>		<b>\$ 6,713</b>	<b>\$ 15,566</b>	<b>\$ 2,743</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>INTERFUND TRANSFERS 5-</b>							
01-30-5-8048	Transfer to ERF	\$ 1,250	\$ 1,250	\$ 1,250	\$ 7,500	\$ 7,500	\$ 7,500
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 151,367</b>	<b>\$ 204,093</b>	<b>\$ 286,326</b>	<b>\$ 309,688</b>	<b>\$ 318,659</b>	<b>\$ 297,728</b>

## POLICE DEPARTMENT

### Overview

The primary responsibility of the Police Department is to ensure the safety and well being of all people in the Village. The members of the Department enforce all laws in a respectful professional manner and the well-trained staff responds to the emergency and daily needs of the community. An active partnership with the citizens and business community of the Village of Huntley is a critical component of the overall success of the department.

During 2008, the Police Department reports an overall decrease in the number of total crimes reported by 6%. Part I crimes (serious crime) dropped by 25% while Part II crime (minor) increased by 1%. The Police Department will continue to be aggressive in dealing with serious crime while still focusing on working with the community to enforce quality of life issues in the neighborhoods.

The Huntley Police Department experienced several personnel changes in 2008. Linda Hooten was promoted to sergeant. Four new officers were hired, trained and are presently working in the community. In addition to the sworn personnel, the department hired a records clerk. Sgt. Michael Klunk became the first ever Huntley Police officer to graduate from the FBI National Academy.

Finally, the department continued to be involved in the community. National Night Out, bike rodeos, child car seat safety program, Citizen Police Academy, Peer Jury and DARE are still in full force.

### Police Department Goals for 2009

- Hire and train 3 replacement officers
- Conduct 40 hours of in-house training
- Continue portable radio replacement program
- Upgrade arsenal
- Establish new pistol range
- Build out the remainder of the Police Department second floor
- Establish a second Deputy Chief position
- Replace seven fleet vehicles
- Post Neighborhood Watch signs in qualifying areas
- Replace 6 squad laptop computers

Performance Indicators

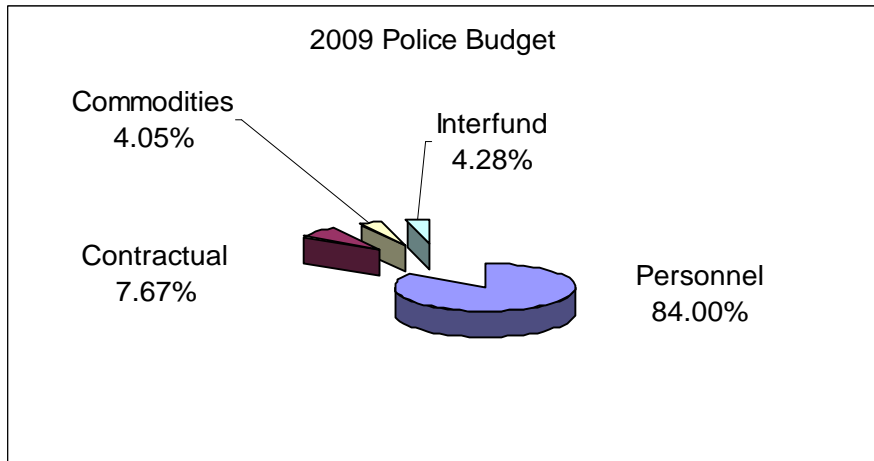
Police Department					
	2004	2005	2006	2007	2008*
Calls for Service	7,670	8,075	8,180	8,966	7,573
Reports Processed	3,480	3,333	3,077	3,390	2,573
Investigation Reports	375	423	546	578	424
OPS Cases	n/a	n/a	20	30	32
Training Hours	2,240	2,301	2,334	5,840	6,041
Code Enforcement Citations	936	957	1,266	1,671	1,632
<u>Crime Statistics</u>					
Accident Reports	n/a	467	459	508	428
Traffic Tickets	n/a	3,162	1,802	1,572	3,746
Warning Tickets	n/a	2,442	2,726	1,908	1,764

\* Through October

POLICE DEPARTMENT – EXPENDITURE OVERVIEW

The Police Department budget of \$3,967,551 is the single largest department budget representing forty-seven percent (47%) of the expenditures in the General Fund. Eighty-four percent (84%) of the department budget is directly attributed to personnel services. The significant allocation of resources to the Police Department identifies the importance of public safety in the Village’s overall commitment to provide outstanding public services and further validates the Village’s commitment to meeting and maintaining the standards set forth by the Commission on Accreditation for Law Enforcement Agencies (CALEA). CALEA accreditation provides a strong management model that creates greater accountability and addresses potential liability issues.

Dispatch services are provided via an Intergovernmental Agreement with the Village of lake in the Hills.



VILLAGE OF HUNTLEY - GENERAL FUND  
POLICE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-50-1-6010	Salaries	\$ 1,368,167	\$ 1,558,162	\$ 1,835,150	\$2,125,000	\$ 2,010,000	\$ 2,334,000
01-50-1-6020	Overtime	75,406	110,930	123,575	150,000	150,000	125,000
01-50-1-6025	Special Duty	-	-	-	-	-	20,000
01-50-1-6160	Social Security	111,651	126,213	147,472	162,563	153,765	178,551
01-50-1-6161	IMRF	12,861	15,707	21,991	21,000	21,000	27,000
01-50-1-6162	Police Pension	164,674	184,815	219,009	240,000	240,000	272,000
01-50-1-6396	Health Insurance	207,976	235,949	267,766	326,000	320,220	376,200
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 1,940,735</b>	<b>\$ 2,231,776</b>	<b>\$ 2,614,963</b>	<b>\$3,024,563</b>	<b>\$ 2,894,985</b>	<b>\$ 3,332,751</b>
<b>CONTRACTUAL SERVICES</b>							
01-50-2-6175	Community Policing	\$ 2,238	\$ 583	\$ 921	\$ 2,000	\$ 200	\$ 3,000
01-50-2-6305	Legal Fees	32,558	32,337	30,058	30,000	30,000	25,000
01-50-2-6310	Mobile Communication	5,685	3,924	-	4,500	4,500	5,000
01-50-2-6321	Computer Consultant	2,803	780	10,321	2,500	10,000	5,000
01-50-2-6330	Alerts Fee	2,640	1,584	-	-	-	-
01-50-2-6335	PIMS Fee	15,000	14,100	8,280	15,000	1,200	3,000
01-50-2-6340	Dispatch	87,609	90,751	114,247	120,000	120,000	140,000
01-50-2-6375	Telephone/Internet	26,880	31,853	28,384	25,000	25,000	25,000
01-50-2-6376	Pagers	1,122	137	197	300	-	-
01-50-2-6450	Rental/Lease Equipment	80,501	64,837	15,206	15,000	-	-
01-50-2-6460	CALEA/Accreditation	-	-	23,285	13,750	7,000	3,700
01-50-2-6462	Investigative Fund	-	-	1,801	2,000	1,700	1,800
01-50-2-6464	Area Sergeant Fund	-	-	-	2,000	1,750	1,800
01-50-2-6475	Dues and Publications	1,179	1,715	4,973	3,000	5,000	6,000
01-50-2-6480	Training	17,833	17,825	24,950	42,000	40,000	40,000
01-50-2-6481	Chief Training	572	2,144	2,051	3,500	3,000	3,500
01-50-2-6482	FBI National Academy	-	-	-	4,000	1,850	-
01-50-2-6483	B.A.S.S.E.T	-	-	-	-	-	1,000
01-50-2-6484	Crime Lab	-	-	-	-	-	23,000
01-50-2-6490	Warranties/Maint Agree	4,118	7,192	14,650	13,000	10,000	17,000
01-50-2-6499	Miscellaneous	2,575	3,434	2,594	500	1,500	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 283,313</b>	<b>\$ 273,196</b>	<b>\$ 281,918</b>	<b>\$ 298,050</b>	<b>\$ 262,700</b>	<b>\$ 304,300</b>
<b>COMMODITIES</b>							
01-50-3-6605	Office Supplies	\$ 5,672	\$ 7,189	\$ 8,927	\$ 7,500	\$ 8,500	\$ 7,500
01-50-3-6610	Postage	2,085	1,560	2,485	2,000	1,500	1,500
01-50-3-6660	Gasoline	46,579	56,275	57,373	55,000	65,000	60,000
01-50-3-6705	Vehicle Maintenance	34,897	16,082	23,308	20,000	25,000	20,000
01-50-3-6850	Printing	2,528	5,496	4,294	4,000	4,000	4,000
01-50-3-6855	Clothing/Uniform Ribbons	9,431	16,532	11,287	12,500	12,000	13,500
01-50-3-6865	New Officer	7,672	15,450	41,922	-	31,000	32,000
01-50-3-6870	Department Equipment	6,041	6,998	13,453	10,000	10,000	9,000
01-50-3-6871	Arsenal supplies	-	-	-	-	-	8,500
01-50-3-6873	Tobacco Grant Program	1,045	934	1,459	1,000	-	-
01-50-3-6875	Citizen Police Academy	-	-	1,168	1,000	500	500
01-50-3-6877	Honor Guard	-	-	943	1,000	250	500
01-50-3-6879	ILEAS Mobile Field Force	-	-	90	1,500	1,000	1,500
01-50-3-6890	Jail Operations	-	1,213	1,574	1,500	500	1,500
01-50-3-6899	Miscellaneous	1,204	1,252	1,447	500	750	500
<b>TOTAL COMMODITIES</b>		<b>\$ 117,154</b>	<b>\$ 128,981</b>	<b>\$ 169,730</b>	<b>\$ 117,500</b>	<b>\$ 160,000</b>	<b>\$ 160,500</b>
<b>CAPITAL OUTLAY</b>							
01-50-4-7500	Equipment	\$ 50,293	\$ 99,631	\$ 14,026	\$ 75,000	\$ 62,000	\$ -
<b>TOTAL CAPITAL</b>		<b>\$ 50,293</b>	<b>\$ 99,631</b>	<b>\$ 14,026</b>	<b>\$ 75,000</b>	<b>\$ 62,000</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>							
01-50-5-8048	Transfer to ERF	\$ 80,985	\$ 91,030	\$ 118,306	\$ 185,000	\$ 185,000	\$ 170,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 80,985</b>	<b>\$ 91,030</b>	<b>\$ 118,306</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 170,000</b>
<b>NET EXPENDITURES</b>		<b>\$ 2,472,480</b>	<b>\$ 2,824,614</b>	<b>\$ 3,198,943</b>	<b>\$3,700,113</b>	<b>\$ 3,564,685</b>	<b>\$ 3,967,551</b>

## PUBLIC WORKS DEPARTMENT – STREETS & UNDERGROUND

### Overview

The Public Works Department is comprised of three divisions: 1) Administration/Project Management, 2) Streets and Underground Utilities, and 3) Utilities (Water and Sewer). The Public Works Administration coordinates and manages the three (3) divisions within the department. This includes but is not limited to management of all department personnel issues, project management and the development of policies and procedures.

Streets & Underground Division is responsible for the maintenance and repair of all Village owned roads, roadways, sidewalks, street lighting, signage (including pavement markings), infrastructures (water distribution, storm and sanitary collection systems) and assists with special community events.

### Streets & Underground Division Goals for 2009

- Install and utilize the new flex fuel system in order to promote the Village's Green Fleet Initiative.
- Enhance curbside brush pickup program by adding a once per month (June through September) brush drop off at Donald Drive Public Works Facility. This will be done on the first Saturday of the month from 8:00 a.m. to Noon. Staff will be on site to chip brush and assist with loading wood chips if necessary.
- Continue inventorying of parkway trees to indentify location of ash trees.
- Continue snow and ice removal operations on the 120 miles of Village streets in the most efficient and effective manner.
- Maintain the Village's 2,226 street lights.
- Maintain the Village's twelve (12) traffic signals.
- Continue the Village's Mosquito Management Program.
- Continue the Village's Aquatic Weed Control Program.

Performance Indicators

Public Works Department – Streets & Underground Utilities					
	2004	2005	2006	2007	2008*
Miles of Maintained Road					122
Tons of Salt Used	1,173	1,835	1,076	3,223	1,644
Plowing Events (man hours)	1,033	1,522	797	2,923	2,200
Asphalt Used					215 tons
Concrete Poured					86 yards
Water Main Pipe Installed					320 feet
Sanitary Pipe Installed					97 feet
Street Light Work Orders (2-3 lights per order)					132
Fire Hydrants Replaced					2
Water Main Break Repairs					6
Water Main Valves Installed					7
J.U.L.I.E. Locates Performed	6,770	6,532	6,116	5,149	3,406

\*Through October

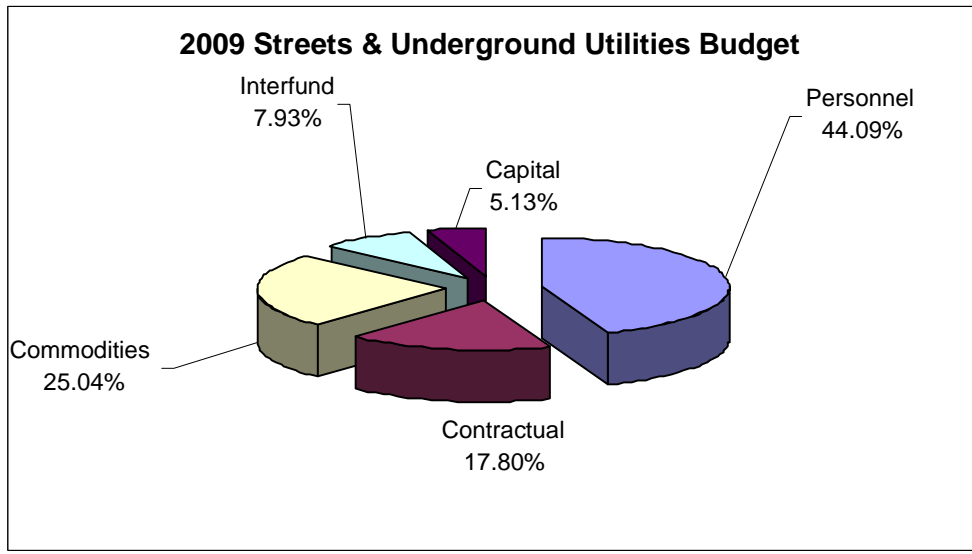
**PUBLIC WORKS DEPARTMENT - STREETS AND UNDERGROUND UTILITIES DIVISION –  
EXPENDITURE OVERVIEW**

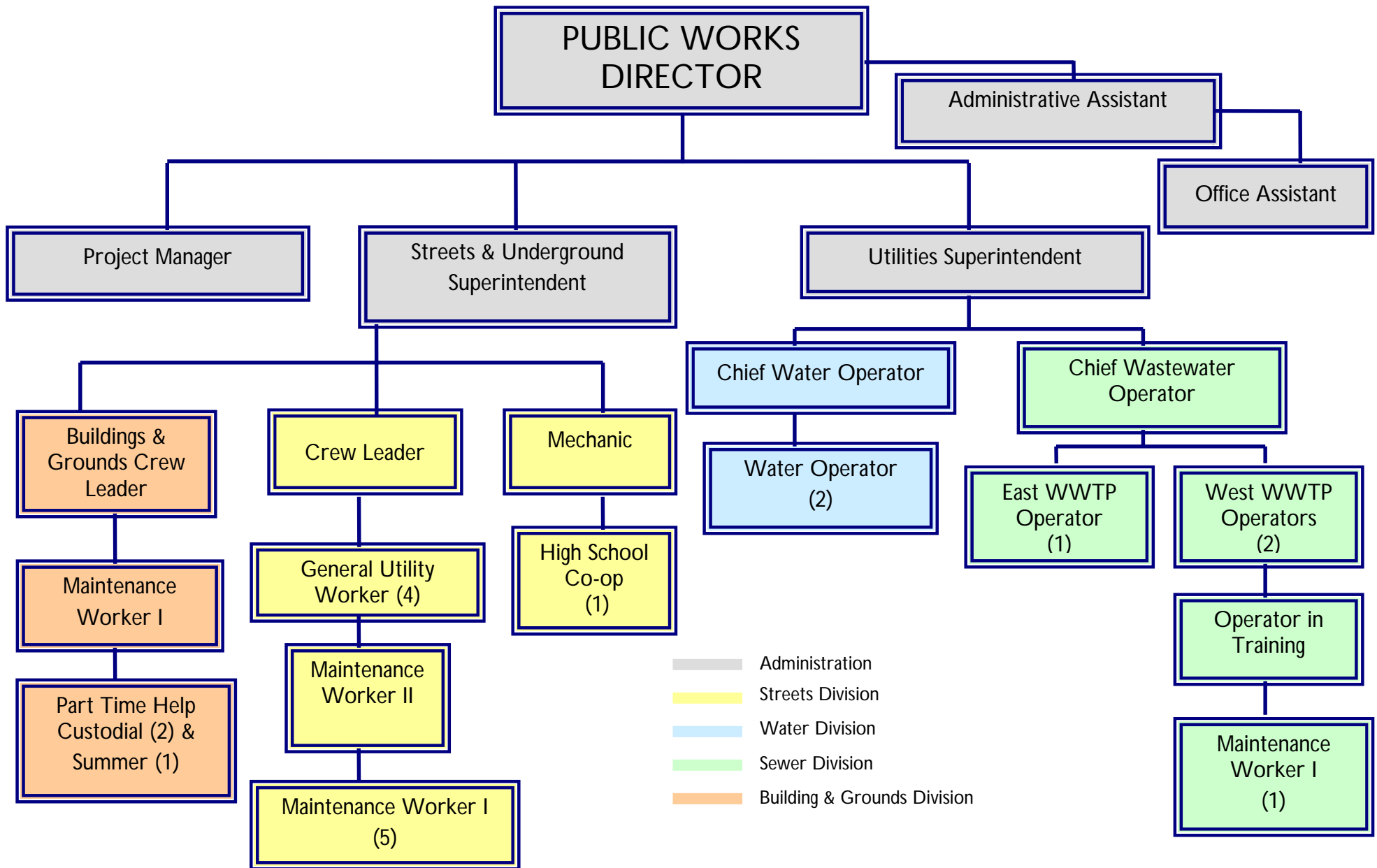
The Public Works Department – Streets and Underground Utilities Division budget of \$1,574,856 is the second largest department representing nineteen percent (19%) of the General Fund expenditures. Forty-four percent (44%) of the expenditures are for personnel services. The financial resources allocated are primarily to maintain the Village’s existing assets of underground infrastructure and over one hundred and twenty (120) miles of roadway.

The budget includes a 100% increase (from \$100,000 to \$200,000) in road salt expenditures. As approved last year, the budget again includes funds for contracting the removal of snow from the approximately sixty-five (65) cul-de-sacs in Sun City Huntley. This allows the Village’s snow removal operations to be directed toward main arteries and collectors.

Other major expenditures include street light and traffic signal maintenance (\$140,000) for the Village’s 2,226 street lights and 12 traffic signals. In addition, \$60,000 is budgeted for mosquito management.

The proposed Capital Expenditures include \$10,000 for the Village’s Green Fleet Initiative for the installation of a flex fuel system and \$5,800 for a 10-ton service jack and wheel puller for the Village’s vehicle maintenance operations.





VILLAGE OF HUNTLEY - GENERAL FUND  
STREETS AND UNDERGROUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-60-1-6010	Salaries	\$ 307,282	\$ 353,803	\$ 425,263	\$ 420,000	\$ 412,110	\$ 480,000
01-60-1-6020	Overtime	17,691	13,379	35,243	15,000	30,000	15,000
01-60-1-6075	Part-Time	-	-	-	4,800	4,800	29,952
01-60-1-6160	Social Security	22,753	27,596	34,600	33,278	34,189	40,159
01-60-1-6161	IMRF	26,777	31,937	41,023	38,498	39,127	45,887
01-60-1-6396	Health Insurance	68,774	68,968	76,076	78,000	72,600	83,400
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 443,277</b>	<b>\$ 495,683</b>	<b>\$ 612,205</b>	<b>\$ 589,576</b>	<b>\$ 592,826</b>	<b>\$ 694,398</b>
<b>CONTRACTUAL SERVICES</b>							
01-60-2-6345	Tree removal	\$ 700	\$ 500	\$ 1,400	\$ 1,500	\$ 500	\$ 500
01-60-2-6352	Refuse and Cleanup	12	-	-	250	-	250
01-60-2-6360	Electric-Street Lights	82,793	88,548	138,732	100,000	85,000	100,000
01-60-2-6370	Street Light Maintenance	29,191	43,736	61,526	40,000	40,000	40,000
01-60-2-6375	Telephone/Internet	5,388	8,633	14,685	10,000	13,000	13,000
01-60-2-6450	Rental of Equipment	488	1,259	4,550	4,000	6,000	6,000
01-60-2-6455	Uniform Service	1,925	3,169	4,204	3,000	4,000	4,000
01-60-2-6475	Dues and Publications	25	100	186	200	150	150
01-60-2-6480	Training	3,498	4,066	4,670	5,700	1,500	1,000
01-60-2-6485	Snow Removal	-	-	19,700	50,000	52,000	50,000
01-60-2-6499	Miscellaneous	3,633	4,214	3,691	500	1,300	500
01-60-2-6500	Mosquito Management	37,670	39,753	43,217	60,000	50,000	60,000
01-60-2-6505	Aquatic Weed Control	-	-	-	5,400	3,100	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 165,323</b>	<b>\$ 193,978</b>	<b>\$ 296,561</b>	<b>\$ 280,550</b>	<b>\$ 256,550</b>	<b>\$ 280,400</b>
<b>COMMODITIES</b>							
01-60-3-6605	Office Supplies	\$ 1,051	\$ 1,463	\$ 2,058	\$ 1,500	\$ 2,000	\$ 1,750
01-60-3-6610	Postage	-	-	199	200	125	150
01-60-3-6660	Fuel	26,249	35,030	48,003	30,000	70,000	80,000
01-60-3-6665	Road Salt	93,868	52,340	131,318	100,000	100,000	200,000
01-60-3-6705	Vehicle Maintenance	27,071	27,827	44,208	32,500	45,000	50,000
01-60-3-6710	Snow Equipment Maint	-	-	-	7,500	5,000	6,000
01-60-3-6720	Safety Equipment	2,148	2,653	1,605	1,500	500	500
01-60-3-6750	Street Repair Material	16,236	20,389	22,432	20,000	26,000	23,000
01-60-3-6760	Sidewalks	4,207	4,943	2,996	5,000	6,000	5,000
01-60-3-6765	Gravel and Materials	9,808	11,099	21,083	18,000	30,000	25,000
01-60-3-6805	Small Tools	902	935	1,633	2,000	500	500
01-60-3-6850	Printing/Duplicating	-	-	252	200	-	-
01-60-3-6855	Clothing/Boots	906	465	1,715	3,500	1,000	2,000
01-60-3-6899	Miscellaneous	1,702	1,483	1,015	500	1,100	500
<b>TOTAL COMMODITIES</b>		<b>\$ 184,148</b>	<b>\$ 158,627</b>	<b>\$ 278,517</b>	<b>\$ 222,400</b>	<b>\$ 287,225</b>	<b>\$ 394,400</b>
<b>CAPITAL OUTLAY</b>							
01-60-4-7600	PW Debt Serv - Principal	\$ 100,000	\$ 110,000	\$ 38,334	\$ 42,000	\$ 42,000	\$ 42,000
01-60-4-7601	PW Debt Serv - Interest	85,995	80,145	24,570	22,500	22,500	22,500
01-60-4-7602	PW Debt Serv - Adm Fee	500	500	333	250	332	500
01-60-4-7500	Capital	6,052	5,321	16,301	2,910	2,600	15,800
<b>TOTAL CAPITAL</b>		<b>\$ 192,547</b>	<b>\$ 195,966</b>	<b>\$ 79,538</b>	<b>\$ 67,660</b>	<b>\$ 67,432</b>	<b>\$ 80,800</b>
<b>INTERFUND TRANSFERS</b>							
01-60-5-8048	Transfer to ERF	\$ 77,955	\$ 75,202	\$ 81,938	\$ 130,885	\$ 130,885	\$ 124,858
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 77,955</b>	<b>\$ 75,202</b>	<b>\$ 81,938</b>	<b>\$ 130,885</b>	<b>\$ 130,885</b>	<b>\$ 124,858</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,063,250</b>	<b>\$ 1,119,456</b>	<b>\$ 1,348,759</b>	<b>\$ 1,291,071</b>	<b>\$ 1,334,918</b>	<b>\$ 1,574,856</b>

## ENGINEERING DEPARTMENT

### Overview

The Engineering Department is responsible for overseeing various capital improvement projects (street resurfacing and reconstruction, underground utility replacement and rehabilitation) undertaken by the Village, and also for coordination with capital improvement projects performed by other County and State agencies.

The Engineering Department is also responsible for the design, review, construction inspection, and acceptance of the installation of public improvements in residential, commercial, and industrial developments, including the management and tracking of developer guarantees from approval of the final plat through the end of maintenance and acceptance of the development.

### Engineering Department Goals for 2009

#### Advance the Design and Construction of Capital Projects

- Route 47 – Kreutzer Road to Reed Road (IDOT with Village of Huntley)
- I-90/Route 47 Interchange Phase I Design
- 2009 Street Improvement Program
- South Sanitary Interceptor Phase III – Regional Pump Station Design
- Kreutzer Road STP – Route 47 to Main Street Phase I, Phase II Design
- Algonquin Road Landscaping (MCDOT and Village of Huntley)
- Reed Road Improvements – Haligus Road to Cambridge Drive
- Huntley-Dundee Road Resurfacing STP
- Railroad Crossing Safety – Kreutzer Road Crossing and Grove Street Crossing

#### Development Reviews and Field Inspections

- Huntley Grove Commercial Subdivision
- Huntley Crossings Phase I
- Huntley Crossings Phase II
- Covington Lakes Commercial Subdivision - Walgreens
- Bakley 18<sup>th</sup> Subdivision
- NPDES Compliance
- Residential Subdivisions – Talamore, Sun City, Cider Grove and monitor conditions in inactive subdivisions

#### Special Projects

- Update Comprehensive Traffic Study
- Update Utility Atlases
- Master Utility Plan

General

- Part of Development Review Team
- Consultant Management, direction
- Administer Grant Applications – STP, CMAQ
- Increase In-house Engineering Services: Permit Reviews, Field Inspection, Build In-house Department, File Transfers from consultants, Add to Department Equipment – Scanning for Document Management
- Project Administration
- GASB Documentation

Customer Service

- Provide Information to Developers and Residents with regard to utilities, floodplain and wetlands
- Investigate Resident general inquiries and requests (including drainage problems)

Performance Indicators

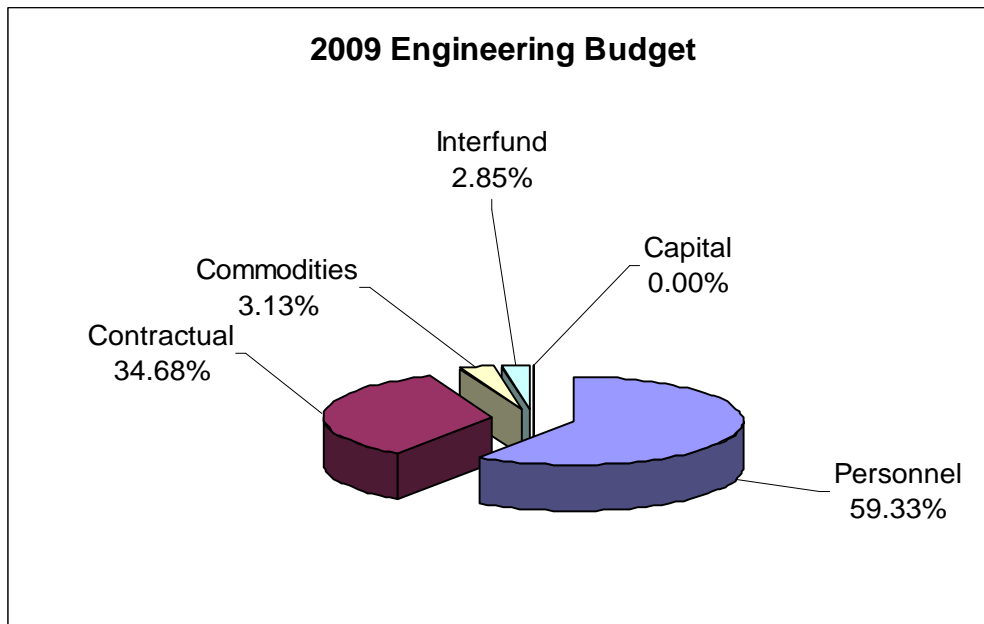
Engineering Department					
	2004	2005	2006	2007	2008*
Street reconstruction (MFT Projects)	4,500 ft	4,650 ft	6,600 ft	6,600 ft	9,240 ft
Plan Reviews (hours)	n/a	n/a	n/a	695	884
Inspections (hours)	n/a	n/a	n/a	3,324	1,844
Citizen Concerns (hours)	n/a	n/a	n/a	√	√

\* Through October

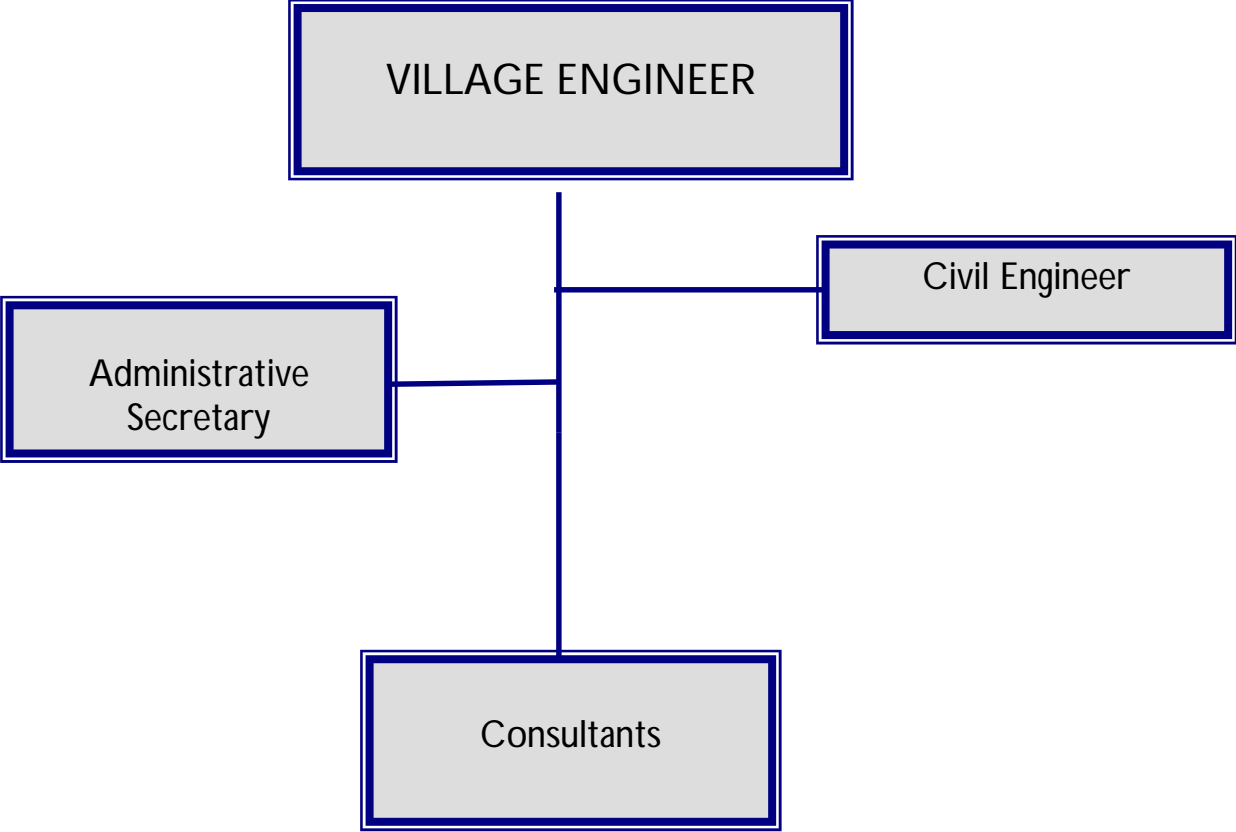
√ Included in Inspections

ENGINEERING DEPARTMENT – EXPENDITURE OVERVIEW

The Engineering Department includes a budget of \$175,458 of which fifty-nine percent (59%) is designated for personnel expenditures. In addition, funds are allocated for the continued services of the Village's specialized engineering consultants such as for traffic, transportation, and wetlands.



ENGINEERING DEPARTMENT  
FY2009



VILLAGE OF HUNTLEY - GENERAL FUND  
ENGINEERING DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-65-1-6010	Salaries				\$ 60,000	\$ 64,500	\$ 82,200
01-65-1-6160	Social Security				4,590	4,934	6,288
01-65-1-6161	IMRF				5,310	5,708	7,620
01-65-1-6396	Health Insurance				5,800	6,850	8,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,700</b>	<b>\$ 81,992</b>	<b>\$ 104,108</b>
<b>CONTRACTUAL SERVICES</b>							
01-65-2-6321	Computer Consultant				\$ -	500	\$ 500
01-65-2-6326	Contractual Engineering Svcs				150,000	40,000	55,000
01-65-2-6327	SF-Eng Review/Permit					40,000	-
01-65-2-6328	NR-Eng Review/Permit					6,000	-
01-65-2-6375	Telephone/Internet				1,000	750	1,000
01-65-2-6450	Rental/Lease Equipment				500	-	500
01-65-2-6475	Dues/Publications				1,200	500	500
01-65-2-6480	Training/Meetings				2,850	500	2,850
01-65-2-6499	Miscellaneous				500	100	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,050</b>	<b>\$ 88,350</b>	<b>\$ 60,850</b>
<b>COMMODITIES</b>							
01-65-3-6605	Office Supplies				\$ 1,000	\$ 1,000	\$ 1,000
01-65-3-6610	Postage				1,000	250	500
01-65-3-6660	Gas/Oil				1,000	1,500	2,000
01-65-3-6705	Vehicle Maintenance				500	75	500
01-65-3-6805	Small tools				500	50	500
01-65-3-6850	Printing				500	300	500
01-65-3-6899	Miscellaneous				500	100	500
<b>TOTAL COMMODITIES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 3,275</b>	<b>\$ 5,500</b>
<b>CAPITAL OUTLAY</b>							
01-65-4-7500	Capital				\$ 2,000	\$ 2,000	\$ -
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>							
01-65-5-8048	Transfer to ERF				\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,750</b>	<b>\$ 180,617</b>	<b>\$ 175,458</b>

## DEVELOPMENT SERVICES DEPARTMENT

### Overview

The primary responsibilities of the Development Services Department are to coordinate long-range planning; to conduct plan reviews and to issue building permits; to provide inspection and code enforcement services; to administer the appropriate Village ordinances to preserve and enhance the character and quality of life of the community.

Specifically, the department is separated into two divisions: Building and Code Enforcement and Planning and Zoning.

The Building and Code Enforcement Division is responsible for the review and approval of all construction plans for conformance with applicable codes as well as conducting site inspections for all projects, including general construction, plumbing, electrical, and HVAC mechanical systems. The division works closely with the Huntley Fire Protection District to ensure conformance with life safety code requirements and the Village Engineer to ensure compliance with drainage and grading requirements. In addition, this division is responsible for enforcement of the property maintenance code and other aspects of the Village code of ordinances related to the upkeep of residential and commercial properties throughout the Village.

The Planning and Zoning Division has primary responsibility for processing planning and zoning petitions through the advisory board process and coordination of long-range planning activities, such as updating the comprehensive land use plan and the Village's zoning ordinance. Staff support is provided directly to the Planning Commission, Zoning Board of Appeals, and Historic Preservation Commission.

### Development Services Department Goals for 2009

- Review and present for adoption annual amendments to building codes
- Review and present for adoption an updated zoning ordinance
- Bring key development projects through the planning, zoning and annexation process in a timely manner
- Continue to educate residents on building codes and permit procedures
- Improve department policies and further streamline application and development procedures
- Enhance on-line functionality of the building permit process
- Continue to promote outstanding customer service
- Per the Village Board's direction, funds are set aside for Downtown Revitalization planning

Performance Indicators

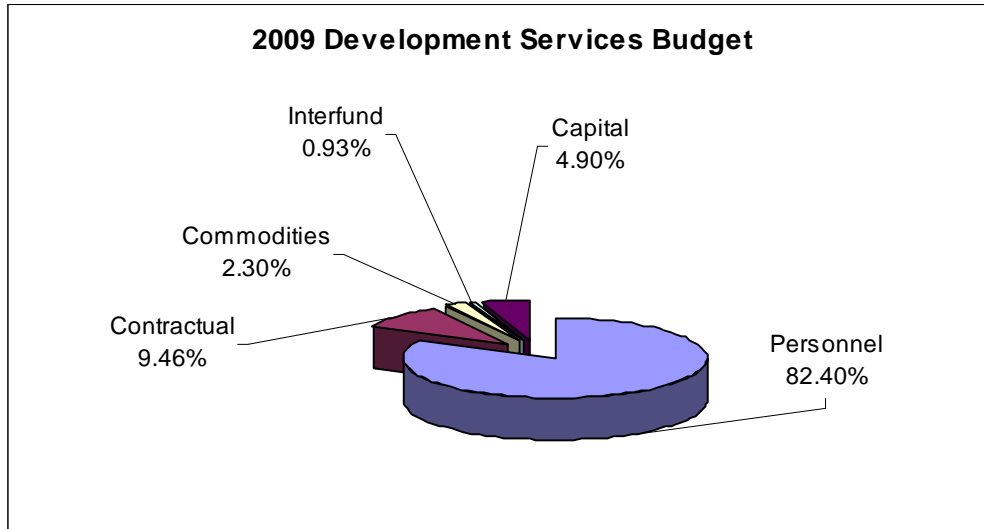
Development Services Department					
	2004	2005	2006	2007	2008*
Single Family Building Permits Issued (detached and attached)	1,191	1,079	800	465	121
Business Registrations Issued	364	212	473	527	396
Contractor Registrations Issued	913	650	925	983	1,407
Planning Commission Meetings	20	22	18	19	12
Zoning Board Meetings	16	20	16	17	13
Historic Preservation Commission Meetings	5	14	12	10	9
Preliminary Plats Reviewed	1	3	3	5	3
Final Plats Reviewed	12	16	15	9	7
Annexations Reviewed	0	2	2	1	0
Special Use Permits and PUD's Reviewed	14	20	9	14	13
Zoning Variations	12	14	17	2	3
Concept Plans Reviewed	3	3	4	8	6
Site Plans Reviewed	10	11	6	3	1
Text Amendments	3	13	0	3	6

\*through October

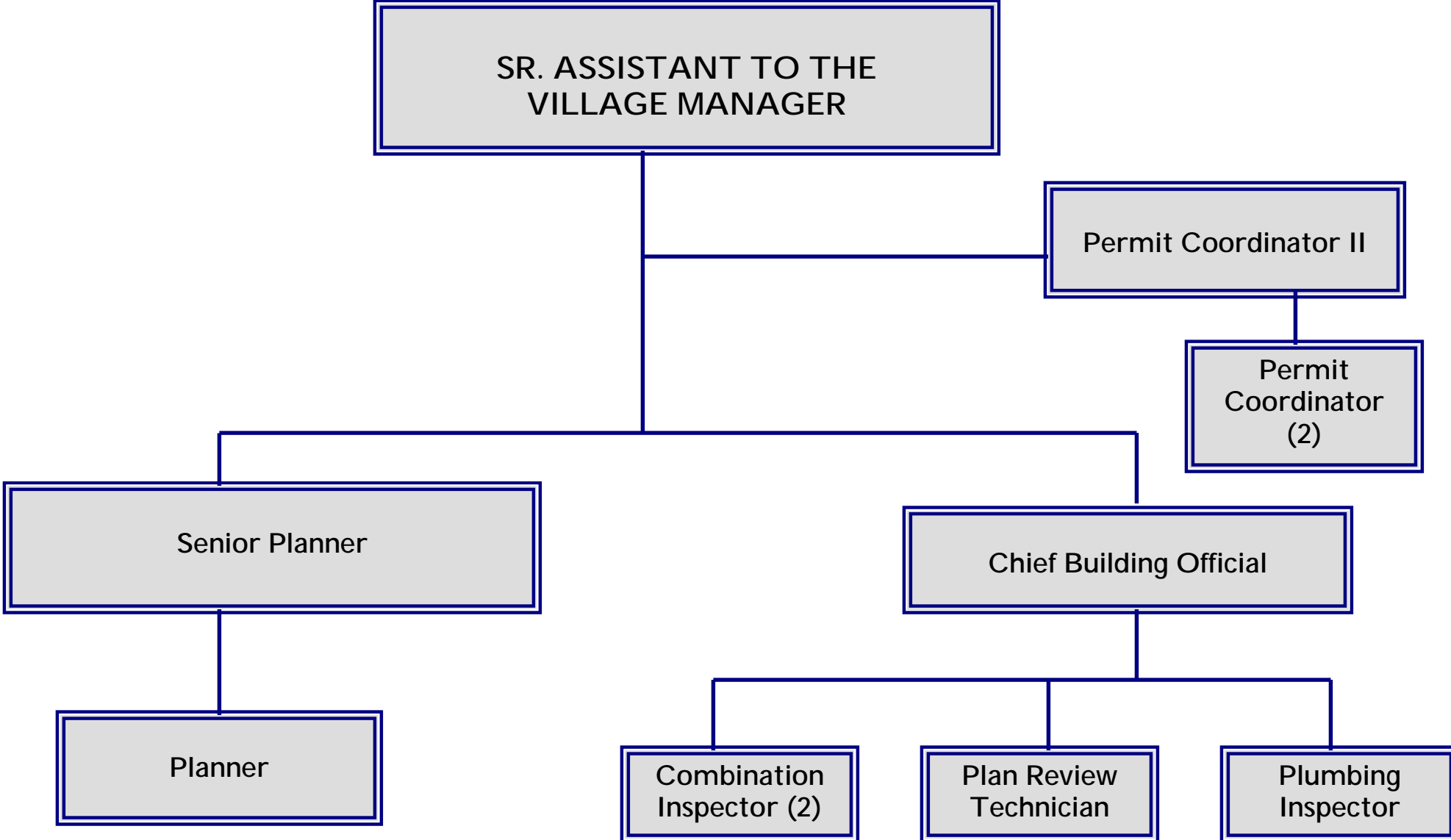
**DEVELOPMENT SERVICES DEPARTMENT – EXPENDITURE OVERVIEW**

The Department's budget of \$1,019,766 provides for building, zoning, code enforcement and planning and development services. Eighty-two percent (82%) or \$840,266 of the department's expenditures are for personnel services.

Operational responsibilities of the department include drafting annexation and development agreements, processing of planning and zoning petitions, staffing of the Plan Commission, Zoning Board of Appeals, and Historic Preservation Commission, building plan reviews, issuance of building permits, performance of inspections and address assignments.



DEVELOPMENT SERVICES DEPARTMENT  
FY2009



VILLAGE OF HUNTLEY - GENERAL FUND  
DEVELOPMENT SERVICES DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>PERSONNEL SERVICES</b>							
01-70-1-6010	Salaries	\$ 515,890	\$ 539,954	\$ 585,089	\$ 660,000	\$ 670,000	\$ 631,000
01-70-1-6020	Overtime	1,779	3,888	302	500	500	-
01-70-1-6160	Social Security	39,844	41,730	41,534	51,064	51,293	48,272
01-70-1-6161	IMRF	42,597	47,571	49,063	59,074	59,339	58,494
01-70-1-6396	Health Insurance	82,065	80,279	67,244	92,000	92,100	102,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 682,175</b>	<b>\$ 713,422</b>	<b>\$ 743,232</b>	<b>\$ 862,638</b>	<b>\$ 873,232</b>	<b>\$ 840,266</b>
<b>CONTRACTUAL SERVICES</b>							
01-70-2-6310	Equipment Repairs	\$ 344	\$ -	\$ -	\$ 500	\$ -	\$ -
01-70-2-6320	P & Z Consultants	5,445	1,407	1,769	10,000	-	10,000
01-70-2-6321	Computer Consultant	4,632	1,220	570	500	1,000	1,000
01-70-2-6323	Outside Review/Inspect	267,164	177,297	218,451	50,000	95,000	50,000
01-70-2-6326	Engineering Review	73	-	-	-	-	-
01-70-2-6327	Elevator Inspections	2,583	3,773	3,577	2,500	3,000	4,000
01-70-2-6375	Telephone/Internet	11,214	11,020	6,185	6,500	5,500	6,000
01-70-2-6450	Rental/Lease Equipment	-	2,118	8,195	7,500	6,000	6,000
01-70-2-6475	Dues/Publications	1,843	1,627	4,172	3,000	3,000	3,000
01-70-2-6480	Training/Meetings	3,295	6,636	5,504	8,000	6,500	4,000
01-70-2-6485	Historic Preservation	-	2,201	954	2,500	1,500	2,000
01-70-2-6487	Economic Development	-	11,577	27,730	25,000	5,000	10,000
01-70-2-6499	Miscellaneous	1,284	12,858	195	500	100	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 297,877</b>	<b>\$ 231,734</b>	<b>\$ 277,302</b>	<b>\$ 116,500</b>	<b>\$ 126,600</b>	<b>\$ 96,500</b>
<b>COMMODITIES</b>							
01-70-3-6605	Office Supplies	\$ 7,561	\$ 8,751	\$ 7,515	\$ 7,500	\$ 6,000	\$ 6,500
01-70-3-6610	Postage	1,612	2,593	3,377	3,000	2,000	2,000
01-70-3-6660	Gas/Oil	6,618	7,844	8,075	8,000	7,000	7,500
01-70-3-6705	Vehicle Maintenance	949	1,352	3,363	3,000	2,500	3,000
01-70-3-6850	Printing	4,629	7,166	2,118	2,000	2,000	2,000
01-70-3-6855	Clothing/Uniforms	1,436	-	230	2,000	2,000	2,000
01-70-3-6895	Computer Wares	74	-	-	-	-	-
01-70-3-6899	Miscellaneous	300	414	875	500	500	500
<b>TOTAL COMMODITIES</b>		<b>\$ 23,179</b>	<b>\$ 28,120</b>	<b>\$ 25,553</b>	<b>\$ 26,000</b>	<b>\$ 22,000</b>	<b>\$ 23,500</b>
<b>CAPITAL OUTLAY</b>							
01-70-4-7500	Capital	\$ 170	\$ 1,343	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL CAPITAL</b>		<b>\$ 170</b>	<b>\$ 1,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>INTERFUND TRANSFERS</b>							
01-70-5-8048	Transfer to ERF	\$ 11,052	\$ 16,739	\$ 14,103	\$ 31,000	\$ 31,000	\$ 9,500
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 11,052</b>	<b>\$ 16,739</b>	<b>\$ 14,103</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 9,500</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,014,453</b>	<b>\$ 991,358</b>	<b>\$ 1,060,190</b>	<b>\$ 1,036,138</b>	<b>\$ 1,052,832</b>	<b>\$ 1,019,766</b>

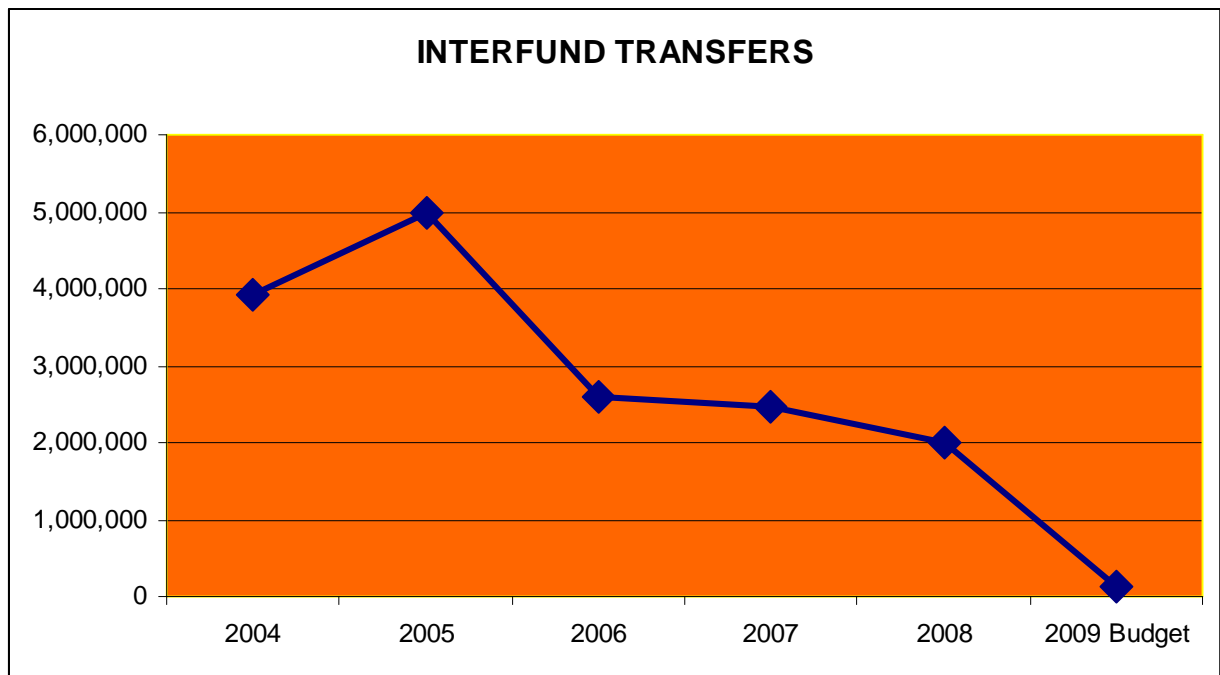
## INTERFUND TRANSFERS

### OVERVIEW

Interfund transfers are categorized as certain types of exchanges or transaction-like activities between the various funds. The Village of Huntley uses interfund transfers in the General Fund to act as the catalyst for a presenting a balanced budget. Per the Financial Policies adopted by the Village Board, one-time revenues in excess of expenditures can be transferred from the General Fund to other Village funds for the use of current one-time projects or for future funding requirements of major capital projects or expenditures. During the budget compilation process, excess budgeted revenues are classified as either a contingency in the General Fund or as an interfund transfer to another Capital Project Fund. Once the annual audit has been completed for the prior year, actual dollars available for these types of transfers are approved by the Village Board and allocated accordingly in the current budget year.

Historically, the interfund transfers have been comprised of building permit revenues and other one-time receipts. In 2008, General Fund reserves will be transferred to start the newly created Tollway Fund for the future I-90 interchange project.

Due to current and projected future economic conditions, the transfer allocation in 2009 will be significantly lower than in previous years.



VILLAGE OF HUNTLEY - GENERAL FUND  
 INTERFUND TRANSFERS

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>INTERFUND TRANSFERS</b>						
01-80-5-8000	Contingency Transfer	\$ -	\$ -		\$ -	\$ -
01-80-5-8002	Transfer for Debt Service	-				
01-80-5-8003	Transfer to Capital Projects	-				
01-80-5-8004	Transfer to Land Acquisition	-				
01-80-5-8005	Transfer to Facility Expansion	-				
01-80-5-8049	Transfer to Street Improvement Fund		1,000,000	-		43,000
01-80-5-8050	Transfer to Tollway/Interchange Fund				2,000,000	
01-80-5-8100	One Time Revenue Policy Transfer	1,690,471	1,603,283	2,479,576		
01-80-6-8001	General Fund Contingency	3,291,221	-		119,814	77,391
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 4,981,692</b>	<b>\$ 2,603,283</b>	<b>\$ 2,479,576</b>	<b>\$ 119,814</b>	<b>\$ 2,000,000</b>
						<b>\$ 120,391</b>

## CAPITAL PROJECTS FUND

The Village's Capital Projects Fund provides financial resources for non-operating/one-time expenditures and major public improvement projects. In addition, dollars are set aside in this fund for long range capital improvements as identified in the Village's Capital Improvement Program (CIP). Proposed expenditures for 2009 are as follows:

- In accordance with the Village's CIP, \$775,000 is set aside for the Village's share of the Route 47 widening project which is largely attributed to roadway lighting (48%) and sidewalk improvements (17%).
- In accordance with the Village's CIP, \$200,000 is budgeted for landscaping and the bike path installation along the south side of Algonquin Road from Church Street to Ruth Road. Per the Village Board's direction, three different landscaping plans are being prepared by the Village's Landscape Consultant. The current budgeted amount is for the minimum plan, but the amount can be adjusted as deemed necessary by the Village Board.
- In partnership with Centegra Health System and through the Council of Mayors Special Call for Projects, Reed Road improvements from east of Haligus Road to Cambridge Drive. Since this project is still in the early design stages, it has not been included in the actual budget. A budget amendment will be required once the final cost share agreement with Centegra is reached. Ultimately, the Village will receive an estimated \$200,000 in revenue to the Capital Projects Fund for coordinating and managing the project.
- As a part of the Village's on-going Street Improvement Program, \$350,000 is budgeted for the 2009 program.
- Funds in the amount of \$60,000 are carried over for the proposed railroad crossing improvements at Kreutzer Road and Grove Street.
- To continue the revised engineering for the Kreutzer Road Extension Project, \$250,000 is budgeted for Phase II engineering. An additional \$100,000 is set aside in the Street Improvement Fund for the project.
- Funds in the amount of \$75,470 are budgeted for the purchase of a new Ford F-550 Truck. The TIF Project Fund will provide \$64,000 and \$11,470 will come from the Capital Project Fund.

VILLAGE OF HUNTLEY  
CAPITAL PROJECTS FUND

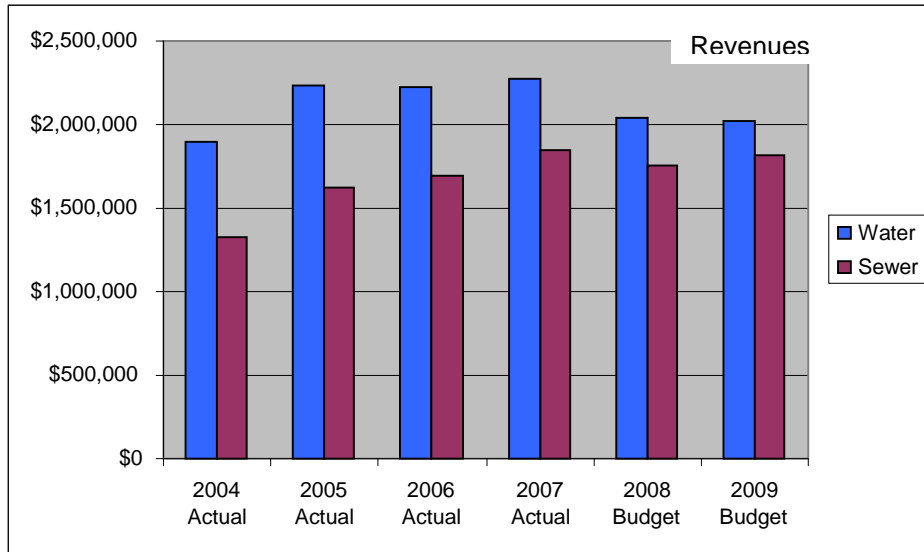
ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
02-00-0-4400	Admin Fees - Recaptures	\$ -	\$ -	\$ 103,390	\$ -	\$ -	\$ -
02-00-0-4405	Capital Development Fees	390,759	115,413	74,501	-	14,135	-
02-00-0-4406	Annexation Fees	58,275	-	-	-	-	-
02-00-0-4407	Haligus Road	-	-	-	-	-	-
02-00-0-4410	Cul-de-sac fees	16,000	-	-	-	-	-
02-00-0-4411	Impact fees - transp	532,000	-	-	-	-	-
02-00-3-4325	EWS Grant	-	-	-	-	-	-
02-00-0-4420	Huntley Rd Trsf-McH Cty	36,000	-	-	-	-	-
02-00-0-4425	Council of Mayors	-	-	-	-	-	-
new	IDOT Reimbursement	-	-	33,236	-	48,236	-
02-00-3-4450	IDOT Grant-West Main	-	-	-	-	-	-
02-00-3-4451	Park Dist - West Main	-	-	-	-	-	-
02-00-8-4808	Interest Income	76,055	55,992	77,006	50,000	50,000	-
02-00-8-4809	Unrealized Gain/Loss on Inv.	8,641	21,566	-	-	-	-
02-00-9-8001	One time revenue transfer	-	-	2,479,576	-	-	-
02-00-9-8001	Transfer from General Fd	-	3,291,221	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 1,117,730</b>	<b>\$ 3,484,192</b>	<b>\$ 2,767,709</b>	<b>\$ 50,000</b>	<b>\$ 112,371</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
02-10-4-6910	Village Hall Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-10-4-6900	Anti-Degradation Study	-	-	-	-	-	-
02-10-4-6925	Special Projects	2,000,969	1,639,843	2,133,302	1,921,400	1,566,040	1,285,000
02-10-4-6950	Haligus Road Construction	348,438	-	-	-	-	-
02-10-4-7500	Kreutzer Road Project	-	-	-	-	-	250,000
02-10-4-7720	PW - Capital	104,948	142,089	24,437	257,500	306,741	11,500
02-10-4-7730	Police - Capital	-	-	-	-	-	-
02-10-4-7740	Comm Dev - Capital	-	-	-	-	-	-
02-10-4-7750	Capital-EWS siren	-	-	-	-	-	-
		<b>\$ 2,454,355</b>	<b>\$ 1,781,932</b>	<b>\$ 2,157,739</b>	<b>\$ 2,178,900</b>	<b>\$ 1,872,781</b>	<b>\$ 1,546,500</b>
<b>Interfund Transfers</b>							
02-00-5-8001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-10-5-8042	Interfund Loans (to MFT)	-	-	-	100,000	-	-
02-10-5-8043	Transfer to Transportation Fd	0	532,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,454,355</b>	<b>\$ 2,313,932</b>	<b>\$ 2,157,739</b>	<b>\$ 2,278,900</b>	<b>\$ 1,872,781</b>	<b>\$ 1,546,500</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 3,318,301</b>	<b>\$ 1,981,676</b>	<b>\$ 3,151,936</b>	<b>\$ 3,761,906</b>	<b>\$ 3,761,906</b>	<b>\$ 2,001,496</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 1,981,676</b>	<b>\$ 3,151,936</b>	<b>\$ 3,761,906</b>	<b>\$ 1,533,006</b>	<b>\$ 2,001,496</b>	<b>\$ 454,996</b>

## Water and Sewer Operations

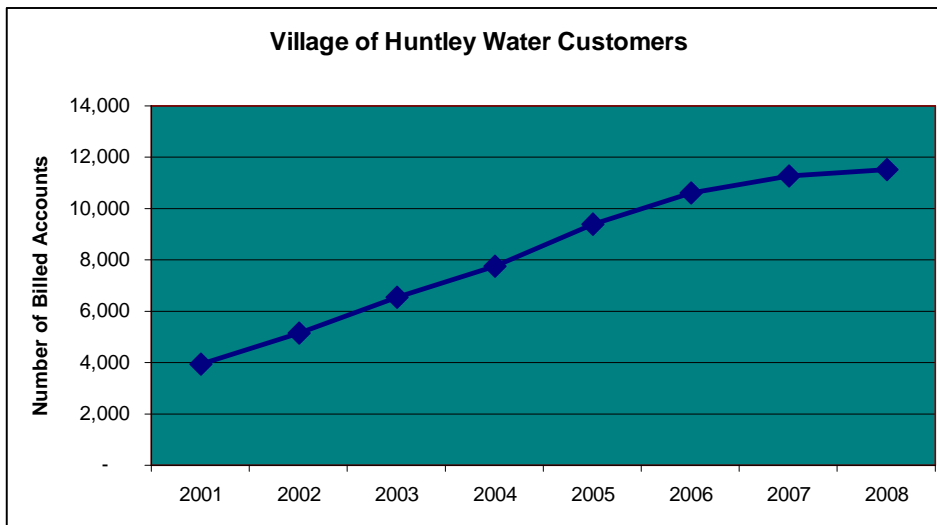
### Overview

The Village of Huntley maintains five (5) wells, 5 (five) elevated storage tanks and 2 (two) wastewater treatment plants. The Village services water mains that distribute water to Village of Huntley residents and businesses and maintains sewer lines that send wastewater to one of two treatment plants for processing.

Budgeted revenues and expenses are dependent upon customer usage, new home construction and weather conditions. If summer conditions are hot and dry, water usage increases partially because of lawn watering. The Village enforces outside watering restrictions to encourage water conservation.



The number of billed water accounts has risen dramatically over the past seven (7) years. There were 3,939 accounts at the end of 2001, and it is currently estimated there will be over 11,500 accounts at the end of 2008.



## PUBLIC WORKS DEPARTMENT – UTILITIES WATER DIVISION / WATER OPERATING FUND

The Public Works Department is comprised of three divisions:

1) Administration/Project Management, 2) Streets and Underground Utilities, and 3) Utilities (Water and Sewer). Utility billing functions are the responsibility of the Finance Department.

The FY2009 Water Operating Fund budget estimated revenues are \$2,018,000 and expenses are \$3,325,776. A transfer to the Water Capital Fund of \$1,150,000 is proposed for infrastructure improvement projects. The expenses also include the debt service for the I-90 utility extension project. The Village maintains and operates the following assets in the Public Works Department Water Division:

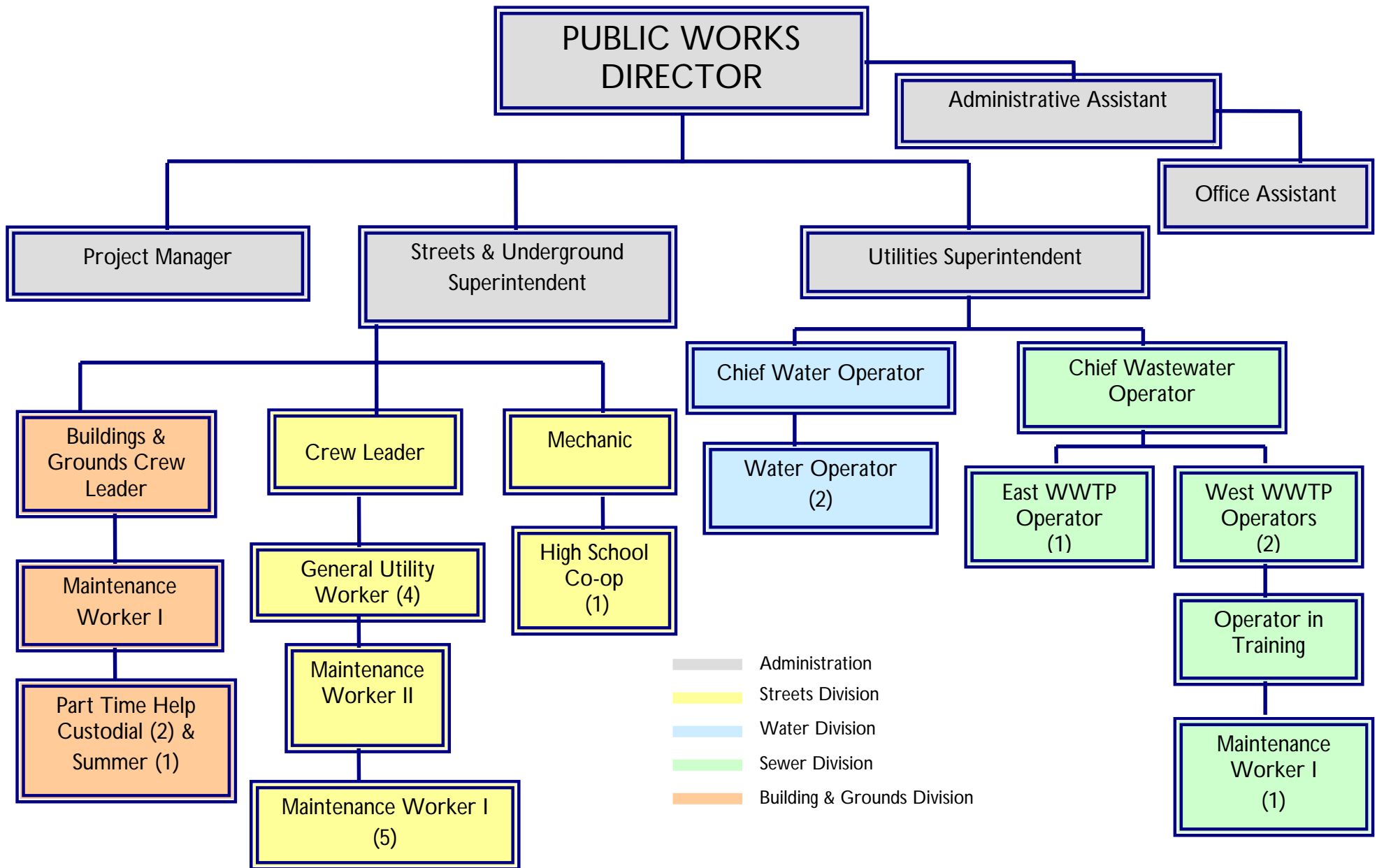
- Five (5) water stations consisting of deep wells and water treatment facilities at each station
- Over one hundred and twenty (120) miles of water main
- Five (5) elevated storage tanks
- Service is provided to 11,168 customers and the number of utility customers has increased by 7.2% from January 1, 2008 to November 2008

### Performance Indicators

Public Works – Utilities Water Division					
	2004	2005	2006	2007	2008*
<b>Water Treated</b> (gallons)	n/a	n/a	n/a	764,832,000	646,795,200
<b>Water Billed</b> (gallons)				643,937,326	522,938,549
<b>Water loss</b> (meter differences, water main leaks, misc variables)				27,952,686 12%**	n/a

\*\* EPA finds 15% as acceptable so 12% exceeds EPA standards.

\* Through October 2008



VILLAGE OF HUNTLEY  
WATER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
10-00-4-4410	Water Sales	\$ 1,518,698	\$ 1,609,110	\$ 1,763,442	\$ 1,610,000	\$ 1,750,000	\$ 1,775,000
10-00-4-4416	Penalties	15,197	17,233	18,626	16,000	16,600	17,000
10-00-4-4417	Irrigation Fees-Well #9 DW	14,352	207			-	-
10-00-4-4430	Backflow Fee	65,364	70,584	74,400	80,000	75,000	75,000
10-00-4-4440	Meter Sales	565,736	443,143	293,291	250,000	125,000	100,000
10-00-4-4500	Miscellaneous	33,878	10,915	6,446	1,500	2,500	1,000
10-00-8-4808	Investment Income	24,985	76,950	114,340	85,000	83,220	50,000
10-00-9-4920	Transfer from Water Capital	-					
<b>TOTAL WATER REVENUES</b>		<b>\$ 2,238,210</b>	<b>\$ 2,228,142</b>	<b>\$ 2,270,545</b>	<b>\$ 2,042,500</b>	<b>\$ 2,052,320</b>	<b>\$ 2,018,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
10-80-1-6010	Salaries	\$ 433,513	\$ 498,650	\$ 575,541	\$ 655,000	\$ 600,575	\$ 647,250
10-80-1-6020	Overtime	19,231	16,866	27,659	15,000	25,000	20,000
10-80-1-6075	Part time salaries	3,243	3,690	596	-	-	-
10-80-1-6160	Social Security	34,119	38,200	44,653	51,255	47,856	51,045
10-80-1-6161	IMRF	36,800	43,974	54,118	59,295	55,363	61,854
10-80-1-6396	Health Insurance	68,222	71,683	80,216	105,000	75,000	96,350
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 595,128</b>	<b>\$ 673,063</b>	<b>\$ 782,783</b>	<b>\$ 885,550</b>	<b>\$ 803,794</b>	<b>\$ 876,499</b>
<b>CONTRACTUAL SERVICES</b>							
10-80-2-6305	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
10-80-2-6320	Engineering Fees						
10-80-2-6321	Computer Consultant	2,500	760	5,288	4,000	750	1,000
10-80-2-6346	Water Testing	15,023	17,414	8,730	10,000	12,500	12,000
10-80-2-6348	Lab Supplies	4,113	2,738	5,180	4,500	4,000	4,500
10-80-2-6370	Gas/Natural	13,018	9,996	11,167	12,000	14,000	15,000
10-80-2-6375	Telephone/Internet	6,057	5,956	7,761	6,000	6,200	6,500
10-80-2-6380	Utilities/Electric	231,038	216,436	298,939	250,000	200,000	200,000
10-80-2-6390	Liability Insurance	50,000	54,000	-	50,000	50,000	50,000
10-80-2-6450	Rental/Lease of Equipment	1,629	124	656	2,000	3,600	4,000
10-80-2-6455	Uniform Rental Service	929	827	1,320	700	1,600	1,000
10-80-2-6475	Dues & Publications	550	468	500	600	550	600
10-80-2-6480	Training & Seminars	774	181	604	2,000	2,000	2,000
10-80-2-6490	Backflow/Cross Connection	55,453	60,104	78,669	65,000	75,000	75,000
10-80-2-6491	LITH sewer	2,317	2,891	3,601	3,000	1,500	3,000
10-80-2-6499	Miscellaneous	8,177	14,534	9,129	10,000	9,500	10,000
10-80-2-6502	Banking Services	-	-	-	-	-	10,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 391,578</b>	<b>\$ 386,429</b>	<b>\$ 431,544</b>	<b>\$ 419,800</b>	<b>\$ 381,200</b>	<b>\$ 394,600</b>

VILLAGE OF HUNTLEY  
WATER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>COMMODITIES</b>							
10-80-3-6605	Office Supplies	\$ 1,269	\$ 641	\$ 2,139	\$ 2,000	\$ 1,000	\$ 1,000
10-80-3-6610	Postage	8,310	8,685	13,863	15,000	8,000	15,000
10-80-3-6635	Meters	381,298	412,375	195,745	200,000	65,000	60,000
10-80-3-6660	Fuel/Gas and Oil	9,478	9,117	20,815	20,000	20,000	20,000
10-80-3-6680	Water Treatment Chemicals	120,100	128,632	155,916	120,000	140,000	140,000
10-80-3-6705	Vehicle Maintenance	15,929	11,480	11,123	8,500	8,000	8,500
10-80-3-6720	Safety Equipment	-	-	1,451	1,500	700	1,000
10-80-3-6765	Materials	3,176	2,382	5,214	3,000	2,750	3,000
10-80-3-6805	Small Tools	135	135	543	500	200	500
10-80-3-6815	Taps, Hydrants & Valves	10,863	9,308	5,157	10,000	7,000	7,500
10-80-3-6820	Water Materials & Supplies	12,686	8,784	13,352	15,000	10,000	12,000
10-80-3-6850	Printing	3,426	1,586	5,334	7,000	3,000	7,000
10-80-3-6855	Clothing/Boots	361	284	631	1,000	500	1,000
10-80-3-6899	Miscellaneous	308	605	171	500	50	500
<b>TOTAL COMMODITIES</b>		<b>\$ 567,339</b>	<b>\$ 594,014</b>	<b>\$ 431,454</b>	<b>\$ 404,000</b>	<b>\$ 266,200</b>	<b>\$ 277,000</b>
<b>CAPITAL OUTLAY</b>							
10-80-4-7500	Equipment/Maintenance	\$ 20,500	\$ 12,972	\$ 13,072	\$ 2,400	\$ 1,700	\$ 2,600
10-80-4-7510	I-90 Utility Extension						173,500
10-80-4-7600	PW Debt Service - Principal	34,308	36,667	38,333	42,000	42,000	45,000
10-80-4-7601	PW Debt Service - Interest	27,690	26,715	24,570	22,500	22,500	22,500
10-80-4-7602	PW Debt Service - Adm Fee	375	125	84	250	250	500
10-80-4-7610	PW Debt Service 08 - Principal						127,500
10-80-4-7611	PW Debt Service 08- Interest						45,000
10-80-4-7612	PW Debt Service 08 - Adm Fee						500
10-80-4-8001	Contingency	5,352					
<b>TOTAL CAPITAL</b>		<b>\$ 88,225</b>	<b>\$ 76,479</b>	<b>\$ 76,059</b>	<b>\$ 67,150</b>	<b>\$ 66,450</b>	<b>\$ 417,100</b>
<b>INTERFUND TRANSFERS</b>							
10-80-5-8048	Transfer to ERF	\$ 20,477	\$ 30,577	\$ 30,577	\$ 51,577	\$ 51,577	\$ 40,577
10-80-5-8021	Transfer for repair/replace	-	-	-	170,000	170,000	170,000
10-80-5-8020	Transfer for Capital Programs	-	-	-	-	-	1,150,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 20,477</b>	<b>\$ 30,577</b>	<b>\$ 30,577</b>	<b>\$ 221,577</b>	<b>\$ 221,577</b>	<b>\$ 1,360,577</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>\$ 1,662,747</b>	<b>\$ 1,760,562</b>	<b>\$ 1,752,417</b>	<b>\$ 1,998,077</b>	<b>\$ 1,739,221</b>	<b>\$ 3,325,776</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 1,044,714</b>	<b>\$ 1,620,175</b>	<b>\$ 2,089,183</b>	<b>\$ 2,607,311</b>	<b>\$ 2,607,311</b>	<b>\$ 2,920,410</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 1,620,175</b>	<b>\$ 2,089,183</b>	<b>\$ 2,607,311</b>	<b>\$ 2,651,734</b>	<b>\$ 2,920,410</b>	<b>\$ 1,612,634</b>

## WATER CAPITAL DEVELOPMENT FUND

### Overview

The Water Capital Development Fund was established for engineering and construction costs for improvements to the Village's water facilities and for major equipment purchases to support Village water operations. The vast majority of the Village's water infrastructure projects over the last ten (10) years have been funded by developer commitments. Projects and equipment purchases for 2009 total \$834,750 and include:

- The required set aside of funds in the amount of \$690,000 for future Route 47 water infrastructure improvements associated with the Route 47 widening project.
- The relocation of the generator from the West Wastewater Treatment Plant to Well No. 10 which would then give the Village four wells with emergency backup power supply.
- Replacement of the waste pit pumps at Well No. 7.
- A front end loader to be shared by all divisions in the department.
- SCADA system improvements for technological advancement. The improvements will increase the system's reporting ability and meet the changing system requirements.

VILLAGE OF HUNTLEY  
WATER CAPITAL FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
20-00-0-4450	Water Tap on fees	\$ 1,320,459	\$ 492,972	\$ 278,636	\$ -	\$ 119,350	\$ -
20-00-0-4451	HPD - West Main Street	-	-	-	-	-	-
20-00-9-4410	Transfer from Operating	-	-	-	-	-	1,150,000
20-00-0-4500	Miscellaneous	-	-	-	-	-	-
20-00-0-4510	Bond proceeds	-	-	-	2,000,000	-	-
20-00-8-4808	Investment Income	76,461	179,750	189,822	100,000	80,000	75,000
20-00-8-4890	Miscellaneous Income	118,000	-	-	-	-	-
<b>TOTAL WATER REVENUES</b>		<b>\$ 1,514,920</b>	<b>\$ 672,722</b>	<b>\$ 468,458</b>	<b>\$ 2,100,000</b>	<b>\$ 199,350</b>	<b>\$ 1,225,000</b>
<b>EXPENDITURES</b>							
<b>CONTRACTUAL SERVICES</b>							
20-10-2-6320	Engineering Fees	\$ 35,298	\$ 3,171	\$ 1,240	\$ -	\$ 5,500	\$ 10,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 35,298</b>	<b>\$ 3,171</b>	<b>\$ 1,240</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 10,000</b>
<b>CAPITAL OUTLAY</b>							
20-10-4-6900	Capital Projects	\$ 2,360	\$ 10,251	\$ -	\$ 2,146,100	\$ 466,100	\$ 344,750
20-10-4-6905	Rt. 47 Widening Project	-	-	-	-	-	690,000
20-10-4-6905	Equipment	7,728	66,717	38,013	-	17,600	-
<b>TOTAL CAPITAL</b>		<b>\$ 10,088</b>	<b>\$ 76,968</b>	<b>\$ 38,013</b>	<b>\$ 2,146,100</b>	<b>\$ 483,700</b>	<b>\$ 1,034,750</b>
<b>INTERFUND TRANSFERS</b>							
20-10-5-6910	Transfer to Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-10-5-6921	Transfer to Water ERF	100,000	100,000	180,000	200,000	200,000	500,000
20-80-4-7501	Capital Transfer	298,962	324,411	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>\$ 398,962</b>	<b>\$ 424,411</b>	<b>\$ 180,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 500,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 444,348</b>	<b>\$ 504,550</b>	<b>\$ 219,253</b>	<b>\$ 2,346,100</b>	<b>\$ 689,200</b>	<b>\$ 1,544,750</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 2,415,343</b>	<b>\$ 3,485,915</b>	<b>\$ 3,654,087</b>	<b>\$ 3,903,292</b>	<b>\$ 3,903,292</b>	<b>\$ 3,413,442</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 3,485,915</b>	<b>\$ 3,654,087</b>	<b>\$ 3,903,292</b>	<b>\$ 3,657,192</b>	<b>\$ 3,413,442</b>	<b>\$ 3,093,692</b>

## WATER EQUIPMENT REPLACEMENT FUND

### Overview

The Water Equipment Replacement Fund (ERF) was established in FY 2006 for the purpose of setting aside financial resources for water system equipment maintenance and replacement. This year, the revenue transfer from the Water Capital Fund is \$500,000. Projects for 2009 total \$520,156 and include the following:

- Repainting of Water Tower No. 2.
- Servicing the Well No. 8 pump located in the Southwind Subdivision.
- Furnace replacements at Wells No. 7 and No. 10.

VILLAGE OF HUNTLEY  
WATER EQUIPMENT REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
21-00-0-4610	Trsfr fr -Water Op/Vehicles	\$ 20,477	\$ 20,577	\$ 20,577	\$ 51,577	\$ 51,577	\$ 40,577
21-00-0-4610	Trsfr fr -WOp/Billing /GIS	-	10,000	10,000	10,000	10,000	10,000
21-00-0-4620	Trsfr fr -Water Op/Tank	50,000	50,000	50,000	50,000	50,000	50,000
21-00-0-4630	Trsfr fr -Water Op/Well	40,000	40,000	120,000	100,000	100,000	100,000
21-00-0-4640	Trsfr fr -Water Op/Resin	10,000	10,000	10,000	10,000	10,000	10,000
21-00-0-4650	Trsfr fr - Water Cap'l	-	-	-	200,000	200,000	500,000
21-00-0-7501	Trsf fr - Cap Equipment	19,984	-	-	-	-	-
21-00-8-4808	Interest Income	1,292	12,443	18,339	15,000	6,000	2,500
<b>TOTAL REVENUES</b>		<b>\$ 141,753</b>	<b>\$ 143,020</b>	<b>\$ 228,916</b>	<b>\$436,577</b>	<b>\$ 427,577</b>	<b>\$ 713,077</b>
<b>EXPENDITURES</b>							
21-10-4-7720	Water Vehicles	\$ 21,608	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
21-10-4-7722	Maintenance	-	-	91,265	7,600	7,600	-
21-10-4-7725	Service Pumps	-	-	-	100,000	100,000	-
21-10-4-7727	Repaint Tower (Well 7)	-	-	-	150,000	150,000	-
21-10-4-7730	Resin Replacement	-	-	-	75,000	75,000	-
21-10-4-7500	Projects	-	-	-	-	320,000	520,156
<b>TOTAL EXPENDITURES</b>		<b>\$ 21,608</b>	<b>\$ -</b>	<b>\$ 91,265</b>	<b>\$372,600</b>	<b>\$ 692,600</b>	<b>\$ 520,156</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 259,110</b>	<b>\$ 379,255</b>	<b>\$ 522,275</b>	<b>\$659,926</b>	<b>\$ 659,926</b>	<b>\$ 394,903</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 379,255</b>	<b>\$ 522,275</b>	<b>\$ 659,926</b>	<b>\$723,903</b>	<b>\$ 394,903</b>	<b>\$ 587,824</b>

**PUBLIC WORKS DEPARTMENT –  
UTILITIES WASTEWATER DIVISION /  
SEWER OPERATING FUND**

The Public Works Department is comprised of three divisions:

1) Administration/Project Management, 2) Streets and Underground Utilities, and 3) Utilities (Water and Sewer). Utility billing functions are the responsibility of the Finance and Human Resources Department.

The FY2009 Sewer Operating Fund budget estimated revenues are \$1,815,000 and expenses are \$2,585,198. The expenditures cover personnel expenses, equipment and materials needed for the operations and maintenance of the Sanitary Sewer System. In addition, this year expenditures include a \$500,000 transfer for one-time capital project expenditures, \$57,035 to the equipment replacement fund and debt service payments for the I-90 utility extension project.

The Village maintains and operates the following assets in the Public Works Department – Wastewater Division:

- The East Wastewater Treatment Plant (EWWTP) can process up to 1.8 million gallons of wastewater a day
- The West Wastewater Treatment Plant (WWWTP) will process up to 2.6 million gallons of wastewater daily (upon completion of the Phase III expansion project).
- Fourteen (14) lift/pump stations

Performance Indicators

Public Works – Utilities Wastewater Division					
	2004	2005	2006	2007	2008*
East Plant Treated (gallons)	n/a	n/a	n/a	493,983,000	317,245,000
West Plant Treated (gallons)	n/a	n/a	n/a	266,838,000	249,534,000
Total Treated	n/a	n/a	n/a	760,821,000	566,779,000

\* Through October



VILLAGE OF HUNTLEY  
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
11-00-5-4410	Sewer Fees	\$ 1,585,923	\$ 1,611,649	\$ 1,763,056	\$ 1,675,000	\$ 1,775,000
11-00-5-4416	Penalties	15,825	19,198	20,303	20,000	20,000
11-00-8-4808	Investment Income	25,209	57,664	66,218	60,000	20,000
11-00-8-4890	Miscellaneous	-	3,204	-	-	-
11-00-9-4430	Transfer fr Sewer Capital	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 1,626,957</b>	<b>\$ 1,691,715</b>	<b>\$ 1,849,577</b>	<b>\$ 1,755,000</b>	<b>\$ 1,815,000</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
11-90-1-6010	Salaries	\$ 568,629	\$ 631,459	\$ 760,212	\$ 870,000	\$ 748,100
11-90-1-6020	Overtime	17,164	15,856	20,805	15,000	20,000
11-90-1-6075	Part-Time	4,562	2,688	3,346	-	1,255
11-90-1-6160	Social Security	44,230	48,055	58,032	67,703	58,760
11-90-1-6161	IMRF	47,115	55,766	69,420	78,323	71,203
11-90-1-6396	Health Insurance	95,573	103,730	116,330	144,000	122,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 777,273</b>	<b>\$ 857,554</b>	<b>\$ 1,028,145</b>	<b>\$ 1,175,026</b>	<b>\$ 1,020,063</b>
<b>CONTRACTUAL SERVICES</b>						
11-90-2-6320	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 363
11-90-2-6321	Computer Consultant	940	500	2,106	800	500
11-90-2-6346	Sewage Testing	9,584	13,592	11,278	13,000	13,000
11-90-2-6347	J.U.L.I.E Program	7,483	7,315	6,182	7,000	7,000
11-90-2-6350	Sludge Disposal	58,448	38,208	62,480	55,000	55,000
11-90-2-6370	Gas/Natural	21,551	15,327	12,704	15,000	15,000
11-90-2-6375	Telephone/Internet	4,415	5,097	7,306	6,000	7,000
11-90-2-6380	Electric	183,226	178,719	261,860	165,000	300,000
11-90-2-6390	Liability Insurance	50,000	54,000	50,000	50,000	50,000
11-90-2-6400	NPDES Permit	34,500	34,500	34,500	34,500	34,500
11-90-2-6450	Rental of Equipment	1,706	124	610	2,000	5,000
11-90-2-6455	Uniform Service	613	1,017	1,849	1,200	1,500
11-90-2-6480	Training	918	90	654	2,000	2,000
11-90-2-6499	Miscellaneous	18,211	20,326	19,080	12,000	12,000
11-90-2-6502	Banking Services	-	-	-	-	10,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 391,595</b>	<b>\$ 368,815</b>	<b>\$ 470,609</b>	<b>\$ 363,500</b>	<b>\$ 512,500</b>

VILLAGE OF HUNTLEY  
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED		FYE 12/31/09 PROPOSED
<b>COMMODITIES</b>							
11-90-3-6605	Office Supplies	\$ 1,214	\$ 430	\$ 908	\$ 1,000	\$ 750	\$ 1,000
11-90-3-6610	Postage	7,091	8,733	9,782	8,000	8,000	8,000
11-90-3-6660	Gas/Oil	12,211	11,274	16,973	15,000	18,000	20,000
11-90-3-6680	Chemicals	19,060	15,331	23,095	20,000	25,000	25,000
11-90-3-6705	Vehicle Maintenance	4,189	5,168	7,477	6,000	10,000	8,500
11-90-3-6720	Safety Equipment	-	-	1,627	1,000	150	500
11-90-3-6765	Materials	1,025	1,664	3,625	3,000	3,000	3,000
11-90-3-6805	Small Tools	250	83	264	300	200	300
11-90-3-6820	Plant Materials/Supplies	9,025	10,063	10,080	10,000	10,000	10,000
11-90-3-6850	Printing	2,111	1,186	3,256	7,000	1,000	7,000
11-90-3-6855	Clothing/Boots	323	272	902	1,250	500	1,000
11-90-3-6899	Miscellaneous	406	562	93	500	100	500
<b>TOTAL COMMODITIES</b>		<b>\$ 56,905</b>	<b>\$ 54,766</b>	<b>\$ 78,082</b>	<b>\$ 73,050</b>	<b>\$ 76,700</b>	<b>\$ 84,800</b>
<b>CAPITAL OUTLAY 4-</b>							
11-90-4-7500	Capital Equipment	\$ 906	\$ 16,265	\$ 22,476	\$ -	\$ 5,455	\$ -
11-90-4-7501	Capital Transfer	-	-	-	-	-	-
11-90-4-7600	PW Debt Serv - Principal	34,309	36,667	38,333	42,000	42,000	42,000
11-90-4-7601	PW Debt Serv - Interest	27,690	26,715	24,570	22,500	22,500	22,500
11-90-4-7602	PW Debt Serv - Adm Fee	125	125	84	250	300	300
11-90-4-7610	PW Debt Service 08 - Principal	-	-	-	-	-	127,500
11-90-4-7611	PW Debt Service 08- Interest	-	-	-	-	-	45,000
11-90-4-7612	PW Debt Service 08 - Adm Fee	-	-	-	-	-	500
11-90-4-7510	I-90 Utility Extension	-	-	-	-	-	173,000
<b>TOTAL CAPITAL</b>		<b>\$ 63,030</b>	<b>\$ 79,772</b>	<b>\$ 85,463</b>	<b>\$ 64,750</b>	<b>\$ 70,255</b>	<b>\$ 410,800</b>
<b>INTERFUND TRANSFERS</b>							
11-90-5-8048	Transfer to ERF	\$ 18,002	\$ 28,002	\$ 28,002	\$ 54,035	\$ 54,035	\$ 57,035
11-90-5-8049	Transfer to General Fund	-	-	-	-	-	-
11-90-5-8030	Transfer for Capital Programs	-	-	-	-	-	500,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 18,002</b>	<b>\$ 28,002</b>	<b>\$ 28,002</b>	<b>\$ 54,035</b>	<b>\$ 54,035</b>	<b>\$ 557,035</b>
<b>TOTAL SEWER EXPENDITURES</b>		<b>\$ 1,306,805</b>	<b>\$ 1,388,909</b>	<b>\$ 1,690,301</b>	<b>\$ 1,730,361</b>	<b>\$ 1,818,884</b>	<b>\$ 2,585,198</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 1,058,876</b>	<b>\$ 1,379,028</b>	<b>\$ 1,681,834</b>	<b>\$ 1,841,110</b>	<b>\$ 1,841,110</b>	<b>\$ 1,817,226</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 1,379,028</b>	<b>\$ 1,681,834</b>	<b>\$ 1,841,110</b>	<b>\$ 1,865,749</b>	<b>\$ 1,817,226</b>	<b>\$ 1,047,028</b>

## SEWER CAPITAL DEVELOPMENT FUND

### Overview

The Sewer Capital Development Fund was established for engineering and construction costs for improvements to the Village's Sewer facilities and for major equipment purchases to support Village Sewer operations. The vast majority of the Village's sewer infrastructure projects over the last ten (10) years have been funded by developer commitments. Projects and equipment purchases for 2009 totals \$1,128,383 and include the following:

- The required set aside funds in the amount of \$475,833 for future Route 47 sewer infrastructure improvements associated with the Route 47 widening project.
- The design engineering for Phase III of the Lift Station for the Village's Sanitary Sewer Conveyance system extension from the West Wastewater Treatment Plant to south of Interstate 90.
- Replacement of the automatic transfer switch at the East Wastewater Treatment Plant.
- Geographic Information System (GIS) Implementation.
- A front end loader to be shared by all divisions in the department.
- SCADA system improvements for technological advancement. The improvements will increase the system's reporting ability and meet the changing system requirements.

VILLAGE OF HUNTLEY  
SEWER CAPITAL FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
30-00-0-4300	Recapture Revenue - EWWTP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-00-0-4450	Tap on Fees	1,363,915	465,460	287,395		121,394	
30-00-9-4411	Transfer from Operating						500,000
30-00-0-4460	East WWTP capacity fee			-		-	-
30-00-0-4470	Bond proceeds				6,000,000	2,550,000	-
30-00-0-4500	Miscellaneous	-		-		-	-
30-00-8-4808	Investment Income	50,708	67,240	56,377	70,000	25,000	-
<b>TOTAL SEWER REVENUES</b>		<b>\$ 1,414,623</b>	<b>\$ 532,700</b>	<b>\$ 343,772</b>	<b>\$ 6,070,000</b>	<b>\$ 2,696,394</b>	<b>\$ 500,000</b>
<b>EXPENDITURES</b>							
<b>CONTRACTUAL SERVICES</b>							
30-90-2-6320	Engineering	\$ 81,129	\$ 9,511	\$ 9,388	\$ -	\$ 66,475	\$ 25,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 81,129</b>	<b>\$ 9,511</b>	<b>\$ 9,388</b>	<b>\$ -</b>	<b>\$ 66,475</b>	<b>\$ 25,000</b>
<b>CAPITAL OUTLAY</b>							
30-90-4-6930	Backup Control Program	\$ -	\$ -	\$ 6,005	\$ 10,000	\$ -	\$ -
30-90-4-6940	Church Street Sewer	-	-	-	-	-	-
30-90-4-6950	Coral Street Sewer	143	-	-	-	-	-
30-90-4-6955	Sewer Programs	7,819	-	-	6,150,000	2,189,702	125,000
30-90-4-6956	Rt. 47 Widening Project						475,833
30-90-4-6921	Trsf to PW Expansion	-	-	-	-	-	-
30-90-4-7500	Equipment/Projects	20,263	1,522	30,000	246,000	207,309	402,550
30-90-4-7501	Capital Transfer/EWWTP	553,092	551,743	-	-	-	-
30-90-4-7505	Repair & Replacement	1,235	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>\$ 582,552</b>	<b>\$ 553,265</b>	<b>\$ 36,005</b>	<b>\$ 6,406,000</b>	<b>\$ 2,397,011</b>	<b>\$ 1,003,383</b>
<b>INTERFUND TRANSFERS</b>							
30-90-5-6910	Transfer to Sewer ERF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL TRANSFERS</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 763,681</b>	<b>\$ 662,776</b>	<b>\$ 145,393</b>	<b>\$ 6,506,000</b>	<b>\$ 2,563,486</b>	<b>\$ 1,128,383</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 407,506</b>	<b>\$ 1,058,448</b>	<b>\$ 928,372</b>	<b>\$ 1,126,751</b>	<b>\$ 1,126,751</b>	<b>\$ 1,259,659</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 1,058,448</b>	<b>\$ 928,372</b>	<b>\$ 1,126,751</b>	<b>\$ 690,751</b>	<b>\$ 1,259,659</b>	<b>\$ 631,276</b>

## SEWER EQUIPMENT REPLACEMENT FUND

### Overview

The Sewer Equipment Replacement Fund (ERF) was established in FY 2006 for the purpose of setting aside financial resources for sewer system equipment maintenance and replacement. Expenditures for 2009 will be for the Village's annual Pump Maintenance Program at the Village's lift stations.

VILLAGE OF HUNTLEY  
SEWER EQUIPMENT REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
	Capital Transfer fr -ERF	\$ 19,748	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-0-4610	Transfer fr -S Oper-Vehicles	18,002	18,002	18,002	44,035	44,035	47,035
12-00-0-4610	Transfer fr -S Op - Software	-	10,000	10,000	10,000	10,000	10,000
12-00-0-4620	Transfer fr -Sewer Cap	100,000	100,000	100,000	100,000	100,000	100,000
12-00-8-4808	Interest Income	637	6,626	13,653	10,000	6,500	6,000
<b>TOTAL REVENUES</b>		<b>\$ 138,387</b>	<b>\$ 134,628</b>	<b>\$ 141,655</b>	<b>\$ 164,035</b>	<b>\$ 160,535</b>	<b>\$ 163,035</b>
<b>EXPENDITURES</b>							
12-10-4-7730	Sewer Vehicles	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
12-10-4-7735	Pump Replacements	-	-	42,708	64,500	64,500	51,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,708</b>	<b>\$ 73,500</b>	<b>\$ 73,500</b>	<b>\$ 51,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 63,206</b>	<b>\$ 201,593</b>	<b>\$ 336,221</b>	<b>\$ 435,168</b>	<b>\$ 435,168</b>	<b>\$ 522,203</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 201,593</b>	<b>\$ 336,221</b>	<b>\$ 435,168</b>	<b>\$ 525,703</b>	<b>\$ 522,203</b>	<b>\$ 634,238</b>

## DRUG ENFORCEMENT FUND

### Overview

Illinois State law requires that the monitoring of drug fine and fee revenues be kept separately from the General Fund. Revenues are used to fund drug awareness programs such as the DARE program.

VILLAGE OF HUNTLEY  
 DRUG ENFORCEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
03-00-5-4005	Drug Fines	\$ 3,445	\$ 2,514	\$ 6,983	\$ 5,000	\$ 1,200
03-00-5-4975	DARE Donations	350	600	500	200	-
03-00-5-4976	DUI Fines	3,040	2,278	2,492	2,000	1,450
03-00-5-4977	DUI Grant Funds	-	-	24	-	-
03-00-8-4808	Interest Income	903	1,916	1,733	500	350
<b>TOTAL REVENUES</b>		<b>\$ 7,738</b>	<b>\$ 7,308</b>	<b>\$ 11,732</b>	<b>\$ 7,700</b>	<b>\$ 3,000</b>
<b>EXPENDITURES</b>						
<b>COMMODITIES</b>						
03-50-3-6890	DARE	\$ 1,285	\$ 2,468	\$ 2,216	\$ 1,500	\$ 3,450
03-50-3-6896	DUI Expense	575	-	20,194	5,000	-
03-50-3-6899	Miscellaneous	490	-	-	-	500
<b>TOTAL COMMODITIES</b>		<b>\$ 2,350</b>	<b>\$ 2,468</b>	<b>\$ 22,410</b>	<b>\$ 6,500</b>	<b>\$ 3,450</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,350</b>	<b>\$ 2,468</b>	<b>\$ 22,410</b>	<b>\$ 6,500</b>	<b>\$ 3,450</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 38,695</b>	<b>\$ 44,083</b>	<b>\$ 48,923</b>	<b>\$ 38,245</b>	<b>\$ 38,245</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 44,083</b>	<b>\$ 48,923</b>	<b>\$ 38,245</b>	<b>\$ 39,445</b>	<b>\$ 37,795</b>

## TOLLWAY / INTERCHANGE FUND

As directed by the Village Board in May 2008, the FY 2009 budget includes the newly established Tollway/Interchange Fund. The beginning fund balance of \$3 million was made possible by a \$2 million transfer from the Village's General Fund Unreserved Fund Balance and a \$1 million transfer from the Village's Municipal Buildings Fund. The primary future revenue source for the fund is \$300,000 annually from the Telecommunications tax collected by the Village.

The Village of Huntley remains the lead agency for the engineering component of the project. Via an intergovernmental agreement with Kane and McHenry Counties, design engineering for the project commenced in October 2008. Funds in the amount of \$760,000 are budgeted in 2009 to continue required engineering and lobbying for the project.

Potential Economic Development Impacts of the Full Interchange Project are as follows:

- The interchange is a regional improvement that will open up thousands of acres for office, research, light industrial and commercial retail development not only in Huntley but also Elgin, Pingree Grove, Gilberts and Hampshire.
- With a full interchange, Huntley alone predicts to add 1.9 million square feet of commercial/retail, 815,000 square feet of office and 2.5 million square feet of light industrial development by the year 2030 which will create thousands of new jobs.
- The interchange will create jobs which will benefit local residents by serving as a regional employment hub. Using generally accepted employment indicators the full interchange will create 5,000 commercial/retail jobs, 3,000 office jobs and 3,750 light industrial jobs by the year 2030.
- Randall Road at I-90 is an excellent example of the potential impact full interchange access can generate. The City of Elgin estimates that there are in excess of 10,000 daytime jobs in the vicinity of the Randall/I-90 interchange.
- As illustrated by the Randall Road model, a full interchange creates jobs, and these jobs lead to increased spending within the region by employees, creating spin-off growth in support jobs and sales tax revenue.

- Similar spin-off from new jobs and spending would be expected to occur within the region surrounding the Route 47 full interchange. Generally accepted employment and spending multipliers range between 1.25 and 2, depending on the industry. For example, with a multiplier of 1.25, 10,000 new jobs would result in a total increase of 12,500 – 20,000 jobs (the 10,000 new jobs plus 2,500 – 10,000 spin-off jobs), and a \$1.00 increase in sales within an industry would result in a total spending change of \$1.25 - \$2.00 (the initial \$1.00 sale plus the \$.25 - \$1.00 spin-off spending).
- Business park and commercial development within this portion of the County will maintain the non-residential status of the area, thereby reducing the demand for services from local governmental bodies, particularly the schools.
- Increased commercial and business park assessed valuation will diversify the County and Village's existing real estate tax base, reduce the burden for residential taxpayers, and generate revenue for all taxing bodies within the development region surrounding the interchange.

VILLAGE OF HUNTLEY  
TOLLWAY/INTERCHANGE FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
07-00-0-4045	Simplified Telecom Tax	\$ -	\$ -	\$ -	\$ -	\$ 300,000
07-00-0-0000	Interest Income	-	-	-	-	-
07-00-9-8001	Trsfr from General Fd	-	-	-	2,000,000	-
07-00-9-8004	Trsf from MBF	-	-	-	1,000,000	-
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 300,000</b>
<b>EXPENDITURES</b>						
07-10-4-7500	Capital	\$ -	\$ -	\$ -	\$ -	\$ 700,000
07-10-4-7500	Public Relations	-	-	-	-	60,000
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 760,000</b>
<b>Interfund Transfers</b>						
07-00-0-0000	Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 760,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 2,540,000</b>

## STREET IMPROVEMENT FUND (FORMERLY TRANSPORTATION FUND)

The Fund was established in FY2006 as the Transportation Fund to continue emphasizing the importance of major transportation related projects in the Village. The primary revenue source for the fund was the initial \$1 million transfer from the General Fund in FY2006 and transportation impact fees collected as a part of development agreements.

Over the course of the last three years, two major street improvement projects (East Main Street Reconstruction Project and Haligus Road) have been completed utilizing dollars from this fund. This year, two major projects totaling \$570,000 are proposed.

### Street Improvement Fund 2009 Major Projects

- Funds are budgeted in the amount of \$470,000 for the resurfacing of Huntley-Dundee Road from Kreutzer Road to Main Street. The Village was successful in obtaining over 60% of the project cost through the McHenry County Council of Mayors Special Call for Projects.
- Phase II Engineering for the extension of Kreutzer Road from Illinois Route 47 to West Main Street - \$100,000 (combined with \$250,000 from Capital Project Fund).

VILLAGE OF HUNTLEY  
STREET IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/08 PROPOSED
<b>REVENUES</b>							
04-00-0-4400	Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-00-0-4405	Capital Development Fees	-	-	-	-	-	-
04-00-8-4808	Interest Income	-	30,675	52,291	43,000	30,300	1,000
04-00-9-8001	Transfer from General Fd	-	1,000,000	-	-	-	43,000
04-00-9-8002	Transfer from Capital Project	-	532,000	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ 1,562,675</b>	<b>\$ 52,291</b>	<b>\$ 43,000</b>	<b>\$ 30,300</b>	<b>\$ 44,000</b>
<b>EXPENDITURES</b>							
04-10-2-6320	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
04-10-4-7500	Capital	-	-	-	1,525,000	925,000	570,000
04-10-4-7500	Public Relations	-	-	60,224	60,000	60,000	-
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,224</b>	<b>\$ 1,585,000</b>	<b>\$ 985,000</b>	<b>\$ 613,000</b>
<b>Interfund Transfers</b>							
04-00-5-8001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,224</b>	<b>\$ 1,585,000</b>	<b>\$ 985,000</b>	<b>\$ 613,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,562,675</b>	<b>\$ 1,554,742</b>	<b>\$ 1,554,742</b>	<b>\$ 600,042</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 1,562,675</b>	<b>\$ 1,554,742</b>	<b>\$ 12,742</b>	<b>\$ 600,042</b>	<b>\$ 31,042</b>

## MUNICIPAL BUILDINGS FUND

### Overview

Originally started as the Municipal Complex Fund to set aside funds for the Municipal Complex, the fund was renamed the Municipal Buildings Fund in 2008. As a part of the Village's Five Year Capital Improvement Program (CIP) approved in May 2008, \$1 million was transferred from the Municipal Buildings fund to the newly established Tollway/Interchange Fund to ensure that the Village can meet its financial obligations for the tollway project.

The \$300,000 set aside for a new Public Works facility beginning in FY2008 will be put on-hold as that revenue source has also been transferred to the Tollway/Interchange Fund. Proposed projects for FY2009 in the amount of \$398,000 include the following:

### Municipal Buildings Fund 2009 Projects and Major Capital Purchases

- Build out of the remaining unfinished office space in the Municipal Complex on the 2<sup>nd</sup> floors of both the Village Hall and Police Department, which consists of an additional combined 4,480 square feet.
- Purchase of hardware for the Village's Geographic Information System (Program) including a Plotter and a Wide Format Printer/Scanner.
- Set aside funds for the Police Department Pistol Range as presented in the 2008 budget.

VILLAGE OF HUNTLEY  
MUNICIPAL BUILDINGS FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
05-00-0-4045	Simplified Telecom Tax	\$ 621,109	\$ 626,645	\$ 690,211	\$ 600,000	\$ 600,000	\$ 385,000
05-00-0-4060	Municipal Complex Fee	200,000	159,000	79,000	-	39,000	-
05-00-0-4405	Development Fees	-	-	-	-	-	-
05-00-0-4802	Transfer fr CIP	-	-	-	-	-	-
05-00-0-4805	Transfer fr GF	-	-	-	-	-	-
05-00-0-4810	Transfer fr Water Oper	-	-	-	-	-	-
05-00-0-4811	Transfer fr Sewer Oper	-	-	-	-	-	-
05-00-0-4899	One Time Revenue Trsf	1,690,471	1,480,000	-	-	-	-
05-00-0-4806	Bond Proceeds	-	3,000,000	-	-	-	-
05-00-0-4807	Transfer fr Sewer Cap	-	-	-	-	-	-
05-00-8-4808	Interest Income	208,240	211,917	142,011	50,000	125,000	50,000
<b>TOTAL REVENUES</b>		<b>\$ 2,719,820</b>	<b>\$ 5,477,562</b>	<b>\$ 911,222</b>	<b>\$ 650,000</b>	<b>\$ 764,000</b>	<b>\$ 435,000</b>
<b>EXPENDITURES</b>							
<b>CONTRACTUAL SERVICES</b>							
05-10-2-6320	Engineering	\$ -	\$ 5,863	\$ -	\$ -	\$ -	\$ -
05-10-2-6351	Special Events	-	38,482	-	-	-	-
05-10-2-6370	Natural Gas	-	11,157	-	-	-	-
05-10-2-6375	Telephone/Internet	-	1,381	793	-	-	-
05-10-2-6380	Electric	-	6,510	-	-	-	-
05-10-2-6486	Public Information	-	11,500	-	-	-	-
05-10-2-6490	Warranties/Maint	-	4,926	23,848	-	18,000	-
05-10-2-6499	Misc Contractual	-	34,421	99	-	-	-
05-10-2-6500	Bond Principal-MC Bldg	-	57,365	177,413	195,000	426,804	300,000
05-10-2-6501	Bond Interest-MC Bldg	-	42,635	132,654	106,000	72,801	84,000
05-10-2-6502	Administrative Fees	-	9,500	-	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ -</b>	<b>\$ 223,740</b>	<b>\$ 334,807</b>	<b>\$ 301,500</b>	<b>\$ 518,105</b>	<b>\$ 384,500</b>
<b>COMMODITIES</b>							
05-10-3-6710	Building Supplies	\$ -	\$ 5,247	\$ -	\$ -	\$ -	\$ -
05-10-3-6715	Building Maintenance	-	15,470	-	-	-	-
05-10-3-6720	Grounds Maintenance	-	-	-	-	-	-
05-10-3-6895	Computer Wares	-	17,908	250	-	-	-
05-10-3-6896	Dedication Ceremony	-	204	-	-	-	-
05-30-3-6899	Misc Commodities	-	16,262	-	-	-	-
<b>TOTAL COMMODITIES</b>		<b>\$ -</b>	<b>\$ 55,091</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL OUTLAY</b>							
05-10-4-7600	Facility Expansion	\$ 4,771,245	\$ 7,553,214	\$ 28,433	\$ 300,000	\$ -	\$ 398,000
05-10-4-7601	Building Additions	-	-	118,730	461,000	461,000	-
05-10-4-7603	Arch/Engineering Costs	-	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>\$ 4,771,245</b>	<b>\$ 7,553,214</b>	<b>\$ 147,163</b>	<b>\$ 761,000</b>	<b>\$ 461,000</b>	<b>\$ 398,000</b>
<b>INTERFUND TRANSFERS</b>							
05-80-5-8007	Transfer to Tollway Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,771,245</b>	<b>\$ 7,832,045</b>	<b>\$ 482,220</b>	<b>\$ 1,062,500</b>	<b>\$ 1,979,105</b>	<b>\$ 782,500</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 6,460,140</b>	<b>\$ 4,408,715</b>	<b>\$ 2,054,232</b>	<b>\$ 2,483,234</b>	<b>\$ 2,483,234</b>	<b>\$ 1,268,129</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 4,408,715</b>	<b>\$ 2,054,232</b>	<b>\$ 2,483,234</b>	<b>\$ 2,070,734</b>	<b>\$ 1,268,129</b>	<b>\$ 920,629</b>

## MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund (MFT) is one of the three major capital funds (along with the Capital Projects Fund and Street Improvement Fund) the Village uses for improvement and maintenance of Village streets.

The financial resources in this fund are received from the State of Illinois MFT disbursements on a per capita basis and are derived from the tax for operating motor vehicles upon public highways and operating recreational watercraft upon the waters in the State. The Village of Huntley currently receives approximately \$475,000 per year from the State, and it is anticipated that the Village will collect an additional \$130,000 annually upon the completion of the on-going Special Census; however, only six months of the anticipated increase is budgeted for 2009.

All revenues received in this fund are allocated towards the Village's Annual Street Improvement Program.

### Annual Street Improvement Program 2009

- Douglas Street from Church Street to Timer Drive and if budget/bid allows – Phillip, Kathleen, Mathew, Michael, Charles, Carl, Brittany and Elizabeth.

VILLAGE OF HUNTLEY  
MOTOR FUEL TAX FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
42-00-0-4005	MFT Allotments	\$ 380,278	\$ 513,666	\$ 476,153	\$ 483,000	\$ 475,000	\$ 483,000
42-00-0-4007	High growth allotment			29,021	29,000	28,347	28,000
42-00-0-4020	Miscellaneous	-		-	-	-	-
42-00-0-4022	Interfund Loan			-	100,000	100,000	-
42-00-8-4808	Interest Income	14,268	14,440	26,435	26,500	15,000	2,000
<b>TOTAL REVENUES</b>		<b>\$ 394,546</b>	<b>\$ 528,106</b>	<b>\$ 531,609</b>	<b>\$ 638,500</b>	<b>\$ 618,347</b>	<b>\$ 513,000</b>
<b>EXPENDITURES</b>							
<b>CONTRACTUAL SERVICES</b>							
42-05-2-6320	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMODITIES</b>							
42-05-3-6750	Street Repairs/Projects	\$ 403,756	\$ 425,000	\$ -	\$1,250,000	\$ 1,250,000	\$ 650,000
42-05-5-6908	Interfund Loan Repay	-	-	-	-	-	-
<b>TOTAL COMMODITIES</b>		<b>\$ 403,756</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 650,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 403,756</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 650,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 2,618</b>	<b>\$ (6,592)</b>	<b>\$ 96,514</b>	<b>\$ 628,123</b>	<b>\$ 628,123</b>	<b>\$ (3,530)</b>
<b>ENDING FUND BALANCE</b>		<b>\$ (6,592)</b>	<b>\$ 96,514</b>	<b>\$ 628,123</b>	<b>\$ 16,623</b>	<b>\$ (3,530)</b>	<b>\$ (140,530)</b>

## ROAD AND BRIDGE FUND

### Overview

The Road and Bridge Fund is used to supplement the Village's Street/Pavement Management Program. In accordance with State Law, revenues for the fund are received from the townships (Grafton and Rutland). Proposed projects for 2009 include the following:

### Road and Bridge 2009 Projects

- Continuation of the Village's annual Pavement Sealing Program
- In-house pavement marking/stripping maintenance program.

VILLAGE OF HUNTLEY  
ROAD & BRIDGE FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
43-00-0-4010	Property Tax-McHenry County	\$ 29,381	\$ 33,905	\$ 59,495	\$ 51,100	\$ 41,426	\$ 40,000
43-00-0-4012	Property Tax-Kane County	8,203	4,213	6,903	7,000	12,733	12,000
43-00-8-4808	Interest Income	4,504	4,227	3,521	2,500	750	500
<b>TOTAL REVENUES</b>		<b>\$ 42,088</b>	<b>\$ 42,345</b>	<b>\$ 69,919</b>	<b>\$ 60,600</b>	<b>\$ 54,909</b>	<b>\$ 52,500</b>
<b>EXPENDITURES</b>							
<b>CONTRACTUAL SERVICES</b>							
43-05-2-6320	Engineering	\$ 16,748	\$ 6,970	\$ 39,226	\$ -	\$ -	\$ -
43-05-2-6450	Rent/Lease CNW	-	355	366	400	400	400
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 16,748</b>	<b>\$ 7,325</b>	<b>\$ 39,592</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>COMMODITIES</b>							
43-05-3-6750	Street Repairs	\$ 13,461	\$ 3,461	\$ -	\$ -	\$ 7,000	\$ -
43-05-4-7500	Equipment	-	-	-	-	-	10,000
43-05-4-7502	5/10 Streets Program/Design	-	-	-	35,000	35,000	-
43-05-4-7501	Annual Pavement Sealing	\$ 49,942	49,997	52,239	75,000	50,000	50,000
<b>TOTAL COMMODITIES</b>		<b>\$ 63,403</b>	<b>\$ 53,458</b>	<b>\$ 52,239</b>	<b>\$110,000</b>	<b>\$ 92,000</b>	<b>\$ 60,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 80,151</b>	<b>\$ 60,783</b>	<b>\$ 91,831</b>	<b>\$110,400</b>	<b>\$ 92,400</b>	<b>\$ 60,400</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 123,987</b>	<b>\$ 85,924</b>	<b>\$ 67,486</b>	<b>\$ 45,574</b>	<b>\$ 45,574</b>	<b>\$ 8,083</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 85,924</b>	<b>\$ 67,486</b>	<b>\$ 45,574</b>	<b>\$ (4,226)</b>	<b>\$ 8,083</b>	<b>\$ 183</b>

## CEMETERY FUND

### Overview

The Cemetery Fund is one of the four (4) funds in the Special Revenue Fund and is considered in the Annual Tax Levy each year. The Village of Huntley currently has a three (3) member Cemetery Board to handle the plot sales and oversee the maintenance of the cemetery and maintain the plot books.

Sources of revenue include Property Taxes, Interest Income and plot sales.

VILLAGE OF HUNTLEY  
CEMETERY FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
45-00-0-4010	Property Tax-McHenry County	\$ 15,968	\$ 17,746	\$ 14,535	\$ 15,000	\$ 20,000
45-00-0-4011	Rent	10,800	6,300	-	-	-
45-00-0-4012	Property Tax-Kane County	13,411	8,118	5,679	5,000	5,000
45-00-0-4020	Sales	7,025	8,000	32,900	30,000	15,000
45-00-8-4808	Interest Income	3,446	7,828	7,472	5,000	1,000
<b>TOTAL REVENUES</b>		<b>\$ 50,650</b>	<b>\$ 47,992</b>	<b>\$ 60,586</b>	<b>\$ 55,000</b>	<b>\$ 41,000</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
45-05-1-6125	Salaries-Committee	\$ 700	\$ 700	\$ 875	\$ 1,100	\$ 1,200
45-05-1-6160	Social Security	54	54	67	85	88
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 754</b>	<b>\$ 754</b>	<b>\$ 942</b>	<b>\$ 1,185</b>	<b>\$ 1,288</b>
<b>CONTRACTUAL SERVICES</b>						
45-05-2-6303	Bank Fees	\$ 55	\$ 55	\$ 55	\$ 100	\$ 100
45-05-2-6445	Maintenance	14,254	21,352	10,871	10,000	10,000
45-05-2-6470	Property Tax	-	-	-	-	-
45-05-2-6488	Loan	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 14,309</b>	<b>\$ 21,407</b>	<b>\$ 10,926</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>
<b>COMMODITIES</b>						
45-05-3-6712	Beautification	\$ -	\$ -	\$ -	\$ -	\$ -
45-05-3-6705	Supplies/Tools	-	-	-	2,000	2,000
<b>TOTAL COMMODITIES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 15,063</b>	<b>\$ 22,161</b>	<b>\$ 11,868</b>	<b>\$ 13,285</b>	<b>\$ 13,388</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 144,035</b>	<b>\$ 179,622</b>	<b>\$ 205,453</b>	<b>\$ 254,171</b>	<b>\$ 281,691</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 179,622</b>	<b>\$ 205,453</b>	<b>\$ 254,171</b>	<b>\$ 295,886</b>	<b>\$ 309,303</b>

## PUBLIC LIABILITY FUND

### Overview

The Public Liability Fund is one of the four funds in the Special Revenue Fund and is considered in the Annual Tax Levy each year. Revenues include Property Taxes and Interest Income earned. The Village of Huntley liability insurance is monitored through this fund including deductibles on accident claims and the annual premium to McMRMA (McHenry County Municipal Risk Management Association) for the Village-wide liability insurance. No employee health or life insurance is funded through this fund.

VILLAGE OF HUNTLEY  
PUBLIC LIABILITY FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
46-00-0-4010	Property Tax-McHenry County	\$ 150,102	\$ 179,433	\$ 268,897	\$ 250,000	\$ 300,000
46-00-0-4012	Property Tax-Kane County	63,369	73,040	105,008	100,000	100,000
46-00-8-4808	Interest Income	5,664	7,569	9,385	5,000	2,000
46-00-8-4890	McMRMA Reimbursement	3,668	852	15,350	-	-
<b>TOTAL REVENUES</b>		<b>\$ 222,803</b>	<b>\$ 260,894</b>	<b>\$ 398,640</b>	<b>\$ 355,000</b>	<b>\$ 402,000</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
46-05-1-6162	Unemployment Insurance	\$ 22,312	\$ 13,696	\$ 10,880	\$ 25,000	\$ 25,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 22,312</b>	<b>\$ 13,696</b>	<b>\$ 10,880</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>CONTRACTUAL SERVICES</b>						
46-05-2-6390	Public Officials/Gen Liab	\$ 215,257	\$ 220,636	\$ 271,579	\$ 300,000	\$ 300,000
46-05-2-6392	Loss Fund	3,143	6,424	11,723	-	-
46-05-2-6393	MCMRMA loss	13,787	85	3,043	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 232,187</b>	<b>\$ 227,145</b>	<b>\$ 286,345</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>INTERFUND TRANSFERS</b>						
46-05-5-8001	Administrative tr to GF	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ 15,000
<b>TOTAL TRANSFERS</b>		<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 266,499</b>	<b>\$ 252,841</b>	<b>\$ 297,225</b>	<b>\$ 325,000</b>	<b>\$ 340,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 227,834</b>	<b>\$ 184,138</b>	<b>\$ 192,191</b>	<b>\$ 293,606</b>	<b>\$ 362,466</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 184,138</b>	<b>\$ 192,191</b>	<b>\$ 293,606</b>	<b>\$ 362,466</b>	<b>\$ 424,466</b>

## EQUIPMENT REPLACEMENT FUND

### Overview

The Equipment Replacement Fund (ERF) was established in Fiscal Year 1998. It is primarily used as an account to purchase vehicles for each department. The Village calculates a depreciation value on all vehicles then transfers the amount to the ERF. After a certain number of years, funds have accumulated to purchase a vehicle needed without using the General Fund. The only revenue received is that transfer of funds from the General Fund and investment income; and the only expenditures are for vehicles purchased for replacement.

VILLAGE OF HUNTLEY  
EQUIPMENT REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET	FYE 12/31/08 ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>							
48-00-0-4500	Salvage/Sale of Equip	\$ 48,917	\$ 31,401	\$ 6,997	\$ -	\$ -	\$ -
48-00-0-4505	Transfer fr GF-VMO	2,138	3,388	3,125	10,000	10,000	6,200
48-00-0-4506	Transfer fr GF-Bldg/Grds	1,250	-	1,250	7,500	7,500	7,500
48-00-0-4507	Transfer fr GF-Dev Svcs	11,052	16,739	14,103	31,000	31,000	9,500
48-00-0-4508	Transfer fr GF-Streets	77,955	75,202	81,938	130,885	130,885	124,858
48-00-0-4509	Transfer fr GF-Police	80,985	91,030	118,306	185,000	185,000	170,000
48-00-0-4512	Transfer fr GF-Finance/HR	-	6,800	3,125	5,000	5,000	5,000
48-00-0-4513	Transfer fr GF-Engineering	-	-	-	5,000	5,000	5,000
48-00-8-4808	Interest Income	15,618	20,664	17,980	10,000	6,660	6,000
48-00-8-4850	Police Vehicle Fines	-	-	2,648	1,500	14,700	1,500
<b>TOTAL REVENUES</b>		<b>\$ 237,915</b>	<b>\$ 245,224</b>	<b>\$ 249,472</b>	<b>\$ 385,885</b>	<b>\$ 395,745</b>	<b>\$ 335,558</b>
<b>EXPENDITURES</b>							
48-10-4-7710	Village Manager's Office	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -
48-10-4-7720	Water	1,800	540	-	-	-	-
48-10-4-7725	Finance and Human Resources	6,782	18,888	-	-	-	-
48-10-4-7750	Police	56,460	243,513	100,413	50,000	50,179	226,500
48-10-4-7760	Streets	50,784	214,668	201,990	9,000	9,205	20,125
48-10-4-7765	Engineering	-	-	-	-	-	-
48-10-4-7770	Development Services	-	-	38,794	21,000	19,407	-
48-10-4-7799	Miscellaneous	195	-	-	-	-	-
48-10-4-7501	Capital Transfer	39,732	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 155,852</b>	<b>\$ 477,609</b>	<b>\$ 341,197</b>	<b>\$ 80,000</b>	<b>\$ 78,791</b>	<b>\$ 246,625</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 525,796</b>	<b>\$ 607,859</b>	<b>\$ 375,474</b>	<b>\$ 283,749</b>	<b>\$ 283,749</b>	<b>\$ 600,703</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 607,859</b>	<b>\$ 375,474</b>	<b>\$ 283,749</b>	<b>\$ 589,634</b>	<b>\$ 600,703</b>	<b>\$ 689,636</b>

## SPECIAL SERVICE AREA #5 FUND

### Overview

Property taxes fund the maintenance efforts of the Village's Special Service Area #5 located in the Southwind Subdivision. Common areas such as stormwater detention facilities, bike paths, signage, parkways, etc. are maintained by the Village. These services are paid for by each home located within the Special Service Area by a separate property tax levied for this purpose. Each year, the Village determines the amount of the property tax levy by reviewing expenditures.

VILLAGE OF HUNTLEY  
SPECIAL SERVICE AREA #5 MAINTENANCE FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
50-00-0-4010	Property Taxes	\$ 16,520	\$ 17,363	\$ 18,015	\$ 19,000	\$ 20,000
50-00-8-4808	Investment Income	527	510	321	260	100
<b>TOTAL REVENUES</b>		<b>\$ 17,047</b>	<b>\$ 17,873</b>	<b>\$ 18,336</b>	<b>\$ 19,260</b>	<b>\$ 20,100</b>
<b>EXPENDITURES</b>						
50-10-1-6105	Salaries	\$ 3,395	\$ 3,172	\$ 3,850	\$ 3,500	\$ 7,488
50-10-1-6160	Social Security	260	243	295	250	573
50-10-2-6485	Printing & Publishing	-	-	-	-	-
50-10-2-6499	Misc Contractual	-	-	-	-	-
50-10-3-6765	Beautification Materials	-	-	-	-	605
50-10-4-7500	Capital	8,884	18,688	14,100	15,634	13,930
<b>TOTAL EXPENDITURES</b>		<b>\$ 12,539</b>	<b>\$ 22,103</b>	<b>\$ 18,245</b>	<b>\$ 19,384</b>	<b>\$ 21,442</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 4,508</b>	<b>\$ 4,508</b>	<b>\$ 4,599</b>	<b>\$ 1,891</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 4,508</b>	<b>\$ 278</b>	<b>\$ 4,599</b>	<b>\$ 4,475</b>	<b>\$ -</b>

## POLICE PENSION FUND

### Overview

The Village of Huntley Police Pension Fund was established in May 2002 due to the Village's population exceeding 5,000 residents. This trust fund has been established to account for assets held by the Village in a trustee capacity for sworn Village of Huntley Police personnel.

VILLAGE OF HUNTLEY  
POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	FYE 12/31/05 ACTUAL	FYE 12/31/06 ACTUAL	FYE 12/31/07 ACTUAL	FYE 12/31/08 BUDGET ESTIMATED	FYE 12/31/09 PROPOSED
<b>REVENUES</b>						
80-00-7-5035	Property Taxes	\$ 164,674	\$ 184,815	\$ 219,009	\$240,000	\$ 235,957 \$ 272,000
80-00-7-5041	Employee Contributions	117,841	134,041	152,353	180,000	172,484 212,000
80-00-8-4808	Investment Income	14,008	79,825	82,723	65,000	20,000 50,000
<b>TOTAL REVENUES</b>		<b>\$ 296,523</b>	<b>\$ 398,681</b>	<b>\$ 454,085</b>	<b>\$485,000</b>	<b>\$ 428,441 \$ 534,000</b>
<b>EXPENDITURES</b>						
80-50-1-6200	Refund Contributions	\$ -	\$ 312	\$ 238	\$ -	\$ - \$ -
80-50-1-6201	Creditable Service Trsf	-	-	-	-	65,478 -
80-50-1-6202	Retiree Payments	-	26,124	52,901	46,500	55,431 57,100
80-50-1-6208	Disability Payments	44,625	46,500	46,500	56,000	46,500 46,500
80-50-2-6305	Legal Fees	6,109	2,900	3,000	3,000	3,000 3,000
80-50-2-6306	Actuarial Fees	1,500	1,500	1,700	1,700	1,700 1,800
80-50-2-6307	DOI Fees	136	195	244	300	310 350
80-50-2-6480	Training & Seminars	191	-	-	1,000	- 1,000
80-50-2-6499	Misc Contractual	450	450	-	500	- 500
<b>TOTAL EXPENDITURES</b>		<b>\$ 53,011</b>	<b>\$ 77,981</b>	<b>\$ 104,583</b>	<b>\$109,000</b>	<b>\$ 172,419 \$ 110,250</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 243,512</b>	<b>\$ 243,512</b>	<b>\$593,014</b>	<b>\$ 593,014 \$ 849,036</b>
<b>FUND BALANCE</b>		<b>\$ 243,512</b>	<b>\$ 564,212</b>	<b>\$ 593,014</b>	<b>\$969,014</b>	<b>\$ 849,036 \$ 1,272,786</b>

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## GLOSSARY OF TERMS

<u>Abatement</u>	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.
<u>Account</u>	Financial reporting unit for budget, management, or accounting purposes.
<u>Accounts Receivable</u>	Amounts owed to others for goods and services received.
<u>Accrual Basis</u>	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
<u>Activity</u>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).
<u>Actual Prior Year</u>	Actual amounts for the fiscal year preceding the current fiscal year which precedes the budget fiscal year.
<u>Ad Valorem</u>	Property taxes.
<u>Allocation</u>	Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.
<u>Allotment</u>	That portion of an appropriation which may be encumbered or spent during a specified period.
<u>Amortization</u>	Payment of a debt by regular intervals over a specific period of time.
<u>Appropriation</u>	A legal authorization granted by the governing body to incur expenditures and obligations for a specific purpose.

<u>Assessed Valuation</u>	A valuation set upon real estate or other property by a government as a basis for levying taxes. Equalized assessed valuation means assessed valuation after the state multiplier has been applied.
<u>Asset</u>	A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.
<u>Augmentation</u>	Process in which budget appropriations are increased as a result of unanticipated revenues. Augmentations must be approved by the Village Board of Trustees; however, non-budgeted Trust and Agency funds do not require a formal augmentation.
<u>Basis of Accounting</u>	A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
<u>Bond</u>	A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.
<u>Bonded Indebtedness</u>	Outstanding debt by issues of bonds which is repaid by ad valorem or other revenue.
<u>Budget</u>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the corporate authorities.
<u>Budget Calendar</u>	The schedule of key dates which a government follows in the preparation and adoption of the budget.
<u>Budget Deficit</u>	Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

<u>Budgetary Control</u>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of an available appropriations and available revenues.
<u>Budgeting Basis</u>	The basis of accounting used in the preparation of the budget – i.e., cash, accrual or modified accrual. The Village of Huntley prepares its budgets on the cash basis.
<u>Capital Budget</u>	A plan of proposed capital outlays and the means of financing them.
<u>Capital Improvement</u>	Any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.
<u>Capitalization Policy</u>	The criteria used by a government to determine which outlays should be reported as fixed assets. The Village of Huntley's accounting policies define a capital expenditure as the purchase or acquisition of an asset with an estimated useful life of two or more years and a cost of at least \$25,000.
<u>Capital Outlay</u>	The purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as fixed assets.
<u>Cash Basis</u>	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
<u>Contractual Services</u>	Expenditures for services which are obtained by an express or implied contract.
<u>Deficit</u>	The excess of the liabilities of a fund over its assets or the excess of expenditures over revenues during a single accounting period.
<u>Departmental Classification</u>	Expenditure classification according to the principal purposes for which expenditures are made (e.g., public works).
<u>Enterprise Fund</u>	A fund which accounts for an operation which is financed from user charges and whose operation is similar to a private business enterprise.
<u>Equity Funding</u>	Funding is accomplished with available resources, and does not include leveraged resources. Project funding is dictated by the availability of cash.

<u>Expenditures</u>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues. Decreases in net financial resources in Governmental Funds are expenditures.
<u>Expenses</u>	Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Outflows in Enterprise funds are expenses rather than expenditures.
<u>Fiduciary Funds</u>	Trust and Agency funds.
<u>Fiscal Policy</u>	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
<u>Fiscal Year</u>	For the Village of Huntley, the 12 month period begins with January 1, and ends with December 31 of the designated fiscal year (i.e., FY 2009 ends on December 31, 2009).
<u>Fixed Assets</u>	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.
<u>Force Account</u>	Construction or maintenance activities performed by the Village's own personnel.
<u>Full-Time Equivalent (FTE)</u>	A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours for a full-time position.
<u>Function</u>	Group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

<u>Fund</u>	Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.
<u>Fund Balance</u>	The Difference between fund assets and fund liabilities of governmental and similar trust funds.
<u>General Fund</u>	General operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.
<u>General Obligation Bonds</u>	Bonds where the Village pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the Village.
<u>Goal</u>	A statement of broad direction, purpose or intent based on the needs of the community.
<u>Government Funds</u>	General, Special Revenue, Debt Service, and Capital Projects funds.
<u>Illinois Municipal Retirement Fund (IMRF)</u>	This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. IMRF is a defined benefit pension plan.
<u>Infrastructure</u>	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the Village.
<u>Intergovernmental Revenue</u>	Funds received from federal, state and other government sources in the form of grants, shared revenues and payments in lieu of taxes.
<u>Legal Level of Budgetary Control</u>	The level at which spending in excess of budgeted amounts would be a violation of law.
<u>Levy</u>	The imposing and collecting of a tax.
<u>Line-item budget</u>	A form of budget which allocates money for expenditures to specific items or objects of cost. The Village of Huntley is a line-item budget.
<u>MAP</u>	Metropolitan Alliance of Police. This is the bargaining unit that represents Village of Huntley police officers.

<u>McHenry County Municipal Risk Management Association (McMRMA)</u>	An insurance pool which the Village of Huntley participates in for the village-wide insurance. The insurance pool includes several McHenry County municipalities. The insurance covers village owned properties and goods along with public liability.
<u>NPDES</u>	National Pollutant Discharge Elimination System
<u>Office of Professional Standards</u>	A formal inspection and discipline system of the Police Department.
<u>Operating Budget</u>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.
<u>Ordinance</u>	A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.
<u>Per Capita</u>	Refers to an amount per resident. The Village receives certain revenue on a per capita basis meaning that the amount received is attributed to the population of the Village.
<u>Personnel Services</u>	Expenditures directly attributed to Village employees including salaries overtime pay, health, dental and life insurance, and other employee benefits.
<u>Revenues</u>	Increases in the net current assets of a governmental fund type. Increases in the net total assets of a proprietary fund type.
<u>SCADA</u>	Supervisory Control and Data Acquisition.
<u>Special Service Area</u>	A special tax levied for a designated area by the County Assessor's office to abate bonds to fund specific public improvements.
<u>Tax Rate</u>	The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of equalized assessed valuation.

VILLAGE OF HUNTLEY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year											
	12/31/07	12/31/06	12/31/05	12/31/04	12/31/03	*12/31/02	04/30/02	4/30/01	04/30/00	04/30/99	04/30/98	04/30/97
<b>Revenues (a)</b>												
Taxes (b)	\$ 9,752,542	\$ 8,919,633	\$ 7,252,358	\$ 6,297,893	\$ 4,798,048	\$ 4,040,393	\$ 4,071,023	\$ 2,399,680	\$ 1,742,039	\$ 1,572,763	\$ 1,028,294	\$ 1,003,502
Licenses and Permits	554,410	573,245	4,642,465	4,067,489	3,973,613	1,091,309	1,747,204	1,904,820	1,960,706	1,145,991	331,349	233,621
Intergovernmental	2,040,328	3,305,579	537,800	477,172	211,162	214,228	249,865	1,974,573	1,579,230	1,305,718	1,494,010	944,644
Fines and Forfeitures	254,747	207,459	918,052	533,470	611,318	376,027	662,996	167,349	168,684	148,473	157,004	171,301
Charges for Services	464,932	844,379	191,205	214,452	237,915	253,214	158,426	-	-	-	-	-
Development Fees	1,157,157	1,168,415	1,033,034	598,198	771,685	1,439,445	1,133,179	1,050,075	615,040	150,054	44,596	67,832
Investment Income	177,891	115,413	792,060	376,401	285,620	259,508	718,459	2,475,189	1,662,086	777,509	269,675	361,664
Miscellaneous	38,911	11,040	28,527	61,398	16,876	68,675	136,355	3,301,093	3,589,819	44,212	45,542	76,708
<b>Total Revenues</b>	<b>\$ 14,440,918</b>	<b>\$ 15,145,163</b>	<b>\$ 15,395,501</b>	<b>\$ 12,626,473</b>	<b>\$ 10,906,237</b>	<b>\$ 7,742,799</b>	<b>\$ 8,877,507</b>	<b>\$ 13,272,779</b>	<b>\$ 11,317,604</b>	<b>\$ 5,144,720</b>	<b>\$ 3,370,470</b>	<b>\$ 2,859,272</b>
<b>Expenditures c)</b>												
General Government	2,563,284	2,466,335	2,775,337	1,998,685	1,812,500	1,599,077	1,952,137	2,015,083	2,127,562	7,171,755	855,751	1,025,895
Public Safety	3,340,507	2,931,342	2,582,331	2,438,929	1,992,723	1,405,250	1,812,480	1,565,617	1,254,624	847,996	792,984	709,708
Highways and Streets	1,354,866	961,200	930,760	824,690	1,057,278	753,938	782,041	585,384	557,513	305,845	254,621	181,899
Culture and Recreation	-	-	-	-	-	-	-	-	-	55,714	43,909	32,885
Capital Outlay	2,758,563	10,287,752	7,795,418	1,303,712	1,158,890	958,429	10,617,340	13,455,282	12,075,428	20,536	11,625	1,125,259
Contingencies	-	-	-	-	-	-	-	-	-	228,419	-	-
<b>Debt Service (d)</b>												
Principal	1,422,413	1,197,365	1,055,000	980,000	735,000	775,000	300,000	395,000	828,000	-	-	-
Interest	1,599,457	1,622,986	1,661,182	1,733,733	1,703,825	1,864,613	1,886,136	4,494,935	3,360,659	2,578,078	1,785,000	1,745,333
Other Charges	-	-	-	4,680	4,680	19,738	13,317	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,039,090</b>	<b>\$ 19,466,980</b>	<b>\$ 16,800,028</b>	<b>\$ 9,284,429</b>	<b>\$ 8,464,896</b>	<b>\$ 7,376,045</b>	<b>\$ 17,363,451</b>	<b>\$ 22,511,301</b>	<b>\$ 20,203,786</b>	<b>\$ 11,208,343</b>	<b>\$ 3,743,890</b>	<b>\$ 4,820,979</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>1,401,828</b>	<b>(4,321,817)</b>	<b>(1,404,527)</b>	<b>3,342,044</b>	<b>2,441,341</b>	<b>366,754</b>	<b>(8,485,944)</b>	<b>(9,238,522)</b>	<b>(8,886,182)</b>	<b>(6,063,623)</b>	<b>(373,420)</b>	<b>(1,961,707)</b>
<b>Other financing Sources (Uses)</b>												
Transfers In	2,605,550	6,430,235	1,814,967	2,561,832	3,289,665	210,000	305,000	2,110,923	422,660	54,139,469	1,429,365	349,414
Transfers Out	(2,479,576)	(6,303,221)	(1,730,203)	(2,635,746)	(3,289,665)	(70,000)	(90,000)	(1,385,569)	(251,201)	(26,258,146)	(884,815)	(281,297)
Bonds Issued	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	3,000,000	-	-	-	-	-	5,197,050	16,508,417	-	-	-
Discount on Bonds Issued	-	-	-	-	-	-	-	-	-	-	-	-
Developer Transfers	-	-	-	-	-	-	-	(255,865)	(843,237)	-	-	-
Sale of Capital Assets	6,998	-	48,917	4,206	-	3,200	250	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 132,972</b>	<b>\$ 3,127,014</b>	<b>\$ 133,681</b>	<b>\$ (69,708)</b>	<b>\$ 0</b>	<b>\$ 143,200</b>	<b>\$ 215,250</b>	<b>\$ 5,666,539</b>	<b>\$ 15,836,639</b>	<b>\$ 27,881,323</b>	<b>\$ 544,550</b>	<b>\$ 68,117</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,534,800</b>	<b>\$ (1,194,803)</b>	<b>\$ (1,270,846)</b>	<b>\$ 3,272,336</b>	<b>\$ 2,441,341</b>	<b>\$ 509,954</b>	<b>\$ (8,270,694)</b>	<b>\$ (3,571,983)</b>	<b>\$ 6,950,457</b>	<b>21,817,700</b>	<b>171,130</b>	<b>(1,893,590)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures (e)</b>												
	29.39%	30.73%	30.16%	34.00%	33.38%	41.13%	32.41%	54.00%	51.53%	23.04%	47.83%	47.23%
<b>Total Expenditures</b>	<b>13,039,090</b>	<b>19,466,980</b>	<b>16,800,028</b>	<b>9,284,429</b>	<b>8,464,896</b>	<b>7,376,045</b>	<b>17,363,451</b>	<b>22,511,301</b>	<b>20,203,786</b>	<b>11,208,343</b>	<b>3,743,890</b>	<b>4,820,979</b>

Less												
Capital outlay function	(2,758,563)	(10,287,752)	(7,795,418)	(1,303,712)	(1,158,890)	(958,429)	(10,617,340)	(13,455,282)	(12,075,428)	(20,536)	(11,625)	(1,125,259)
Material embedded capital outlay	0	0	0	0	0	0	0	0	0	0	0	0
Net noncapital expenditures	10,280,527	9,179,228	9,004,610	7,980,717	7,306,006	6,417,616	6,746,111	9,056,019	8,128,358	11,187,807	3,732,265	3,695,720
Debt Service												
Principal	1,422,413	1,197,365	1,055,000	980,000	735,000	775,000	300,000	395,000	828,000	-	-	-
Interest	1,599,457	1,622,986	1,661,182	1,733,733	1,703,825	1,864,613	1,886,136	4,494,935	3,360,659	2,578,078	1,785,000	1,745,333
Total Debt Service	3,021,870	2,820,351	2,716,182	2,713,733	2,438,825	2,639,613	2,186,136	4,889,935	4,188,659	2,578,078	1,785,000	1,745,333
Percentage of Debt Service to noncapital expenditures	29.39%	30.73%	30.16%	34.00%	33.38%	41.13%	32.41%	54.00%	51.53%	23.04%	47.83%	47.23%

Data Source

Audited Financial Statements

\*The Village changed its fiscal year-end from April 30 to December 31 effective December 31, 2002

This table should be presented for ten years when implementing GASB S-44 as the data should be available

This table should include all governmental funds (may require reclassification of certain funds prior to implementation of GASB S-34)

(a) Revenues should be reported by source from the Statement of Revenues, Expenditures and Changes in Fund Balances - All governmental funds

(b) The detail of taxes can be presented here or on another table

(c) Expenditures should be reported by function from the Statement of Revenues, Expenditures and Changes in Fund Balances - All governmental funds

(d) Debt service is required to be reported by its components, principal, interest, other charges

(e) Calculated as principal plus interest divided by (total expenditures - capital outlay line and material capital outlay embedded in functions) fill in below and it will calculate

VILLAGE OF HUNTLEY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Public Safety</b>										
<b>Police</b>										
Physical arrests	384	316	477	374	469	465	561	514	513	553
Parking violations (1)	376	345	458	604	1,002	867	882	750	833	1,624
Traffic violations	2,182	2,097	2,400	2,329	3,082	2,691	3,866	3,162	1,564	1,936
<b>Fire (2)</b>										
Emergency responses	N/A	1,186	1,311	1,579	1,695	1,824	2,109	2,665	2,790	2,916
Fires Extinguished	N/A	48	53	50	91	79	61	80	73	75
<b>Public Works</b>										
Streeting resurfacing (miles)	N/A	N/A	N/A	0.08	0.89	0.81	0.85	0.88	0.89	0.85
Pothole repairs (3)	N/A	50	60	65	65	70	75	65	65	68
<b>Water</b>										
New connections	67	788	176	345	1,202	1,413	1,219	1,375	1,122	747
Water main breaks	N/A	7	6	4	6	7	9	7	6	7
Average daily consumption (4)	0.56	0.78	0.86	1.00	1.09	1.07	1.63	1.92	1.94	1.94
Peak daily consumption (4)	1.22	1.58	1.85	1.93	2.00	2.50	3.10	3.40	3.40	3.40
<b>Wastewater</b>										
Average daily treatment (4)	0.68	0.77	0.64	1.02	1.12	1.06	1.37	1.37	1.37	1.37

Data Source

Various village departments

- (1) Parking violations include; waterbans, expired registration, inoperable vehicle, possession of tobacco, along with the following violations; animal, construction, trash, fireworks and other
- (2) Village services are provided by the Huntley Fire Protection District and are presented for informational purposes only.
- (3) Unit of measure = per/ton
- (4) Unit of measure = per million gallons

VILLAGE OF HUNTLEY, ILLINOIS  
 FULL-TIME EQUIVALENT EMPLOYEES  
 Last Ten Fiscal Years

Function/Program	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>General Government</b>										
Management Services	5	5	5	5	5	5	5	5	5	4
Finance	7	7	6	6	6	5	4	2	-	-
Planning	2	2	2	2	1	2	1	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-	-
Community Development	11	10	13	10	7	8	8	7	7	3
<b>Public Safety</b>										
<b>Police</b>										
Chief	1	1	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1	1	1
Sergeants	5	5	5	4	4	4	4	4	4	4
Patrol Officers	23	18	18	14	14	14	14	12	10	8
Detectives	1	1	1	1	1	1	1			
<b>Fire*</b>										
Full-time firefighters	47	45	41	37	35	32	29	26	23	20
Part -time firefighters	25	25	25	30	30	30	30	30	30	30
<b>Public Works</b>										
Administration	2	2	2	2	2	2	2	2	2	2
Buildings & Grounds	2	2	2	2	2	2	1	1	1	-
Engineering	1	-	-	-	-	-	-	-	-	-
Sewer Department	5	4	4	3	4	2	3	3	3	3
Street Maintenance	14	14	12	8	8	8	8	8	6	6
Water Department	4	4	4	4	4	4	4	5	3	3

Data Source

Village budget office

\* Village services are provided by the Huntley Fire Protection District and are presented for informational purposes only.

VILLAGE OF HUNTLEY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Public Safety</b>										
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Area patrols	2	2	2	2	2	2	2	2	2	2
Patrol units (1)	13	13	19	17	20	21	23	22	22	22
<b>Fire</b>										
Fire stations	1	1	1	3	3	3	3	3	3	3
Fire engines	3	3	3	3	3	3	3	3	3	3
<b>Public Works</b>										
Arterial streets (miles)	9	9	10	10	12.25	12.25	13	15	15	15
Residential streets (miles)	39	46	56	57	59.75	67.75	72	81	85	88
Streetlights	772	776	798	829	904	1,011	1,118	1,364	1,468	1,561
Traffic signals	1	1	1	3	9	9	11	11	11	11
<b>Water</b>										
Water mains (miles)	52	61	73	74	79	88	93	105	114	122
Fire hydrants	682	798	958	972	1,046	1,162	1,234	1,393	1,509	1,566
Storage capacity-gallons (2)	1.7	2.7	2.7	2.7	3.2	3.2	3.2	3.2	3.2	3.2
<b>Wastewater</b>										
Sanitary sewers (miles)	45	52	63	69	69	76	81	91	100	108
Storm sewers (miles)	64	75	90	92	98	109	116	132	144	153
Treatment capacity-gallons (2)	0.61	1.2	1.8	1.8	2.8	2.8	3.4	3.4	3.4	3.4

Data Source

Various village departments

(1) Patrol units consist of the number of sworn officers, Sergeants, Chief and Deputy Chief on July 01 of that year

(2) Unit of measure =per million gallons

**Village of Huntley, Illinois**  
**Demographic and Economic Information**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Total Personal Income (4)</b>	<b>Per Capita Personal Income (2)</b>	<b>Median Household Income (1)</b>	<b>Median Age (1)</b>	<b>Labor Force (3)</b>	<b>Employed (3)</b>	<b>Unemployed (3)</b>	<b>Unemployment Rate (3)</b>
2007	16,719 a	458,953,269	27,451 b	60,456 c	38.6	4,021	3,784	237	5.90%
2006	16,719 a	458,953,269	27,451 b	60,456 c	38.6	3,868	3,660	208	5.40%
2005	16,719 a	458,953,269	27,451 b	60,456 c	38.6	3,674	3,425	249	6.78%
2004	12,270 b	336,823,770	27,451 b	60,456 c	38.6 b	3,565	3,318	247	6.93%
2003	12,270 b	336,823,770	27,451 b	60,456 c	38.6 b	1,860	1,689	171	9.19%
2002	5,730 c	157,294,230	27,451 b	60,456 c	37 c	2,068	1,899	169	8.17%
2001	5,730 c	157,294,230	27,451 b	60,456 c	37 c	1,946	1,816	130	6.68%
2000	5,730 c	157,294,230	27,451 b	60,456 c	37 c	1,947	1,854	93	4.78%
1999	3,108 d	51,738,876	16,647 e	42,917 e	35 e	1,928	1,836	92	4.77%
1998	3,108 d	51,738,876	16,647 e	42,917 e	35 e	1,864	1,768	96	5.15%
1997	3,108 d	51,738,876	16,647 e	42,917 e	35 e	1,811	1,707	104	5.74%

**Sources:**

(1) U.S. Census Bureau

(a) 2005 Village of Huntley Special Census

(b) 2003 Village of Huntley Special Census

(c) 2000 Federal Census

(d) 1996 Village of Huntley Special Census

(e) 1990 Federal Census

(2) Illinois Census Profile / U.S. Census Bureau

(a) 2000 Illinois Census Profile

(b) 2000 Federal Census

(c) 1990 Federal Census

(3) Illinois Department of Employment Security-2007 Labor Force Estimates for small communities (less than 25,000)

(4) Computation of Total Personal Income multiplied by population

VILLAGE OF HUNTLEY, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

2007				2003*			
Taxpayer	Equalized Assessed Valuation	Rank	Percentage of Total Village Equalized Assessed Valuation	Taxpayer	Equalized Assessed Valuation	Rank	Percentage of Total Village Equalized Assessed Valuation
Huntley Facotry Shops Limited Partnership Prime Retail L.P.	\$ 6,877,507	1	1.02%	Huntley Factory Hops Limited Partnership Prime Retail L.P.	\$ 7,896,636	1	3.70%
Weber Stephens Products	5,599,667	2	0.83%	Weber Stephens Products	4,047,125	2	1.89%
1st Midwest Trust Co. TR #13306 Midwest Trust SvcsTR #9677018	1,275,015 <u>1,275,015</u>	3	0.38%	Wolf Business Center	2,211,483	3	1.03%
Illinois Tool Works	2,269,846	4	0.34%	Illinois Tool Works	1,833,150	4	0.86%
Jewel Food Stores Inc	2,088,727	5	0.31%	Pistakee Partners, LLC	1,457,572	5	0.68%
Del Webb Communities of Illinois	1,774,946	6	0.26%	Huntley Development Ltd Partnership	1,012,946	6	0.47%
Asset Seven Corporation	1,568,983	7	0.23%	Sun City Community Asc Huntley Inc	794,171	7	0.37%
Rohrer Properties	1,313,864	8	0.19%	Woodstock State Bank Trust #1762	703,635	8	0.33%
Huntley Development Limited Partnership	1,258,673	9	0.19%	Raymond C. Wntk Sr./Dean Foods	616,852	9	0.29%
Route 47 & Kreutzer LLC	1,197,787	10	0.18%	Outlook Envelope Company	585,421	10	0.27%
	<u>\$ 26,500,030</u>		<u>3.93%</u>		<u>\$ 21,158,991</u>		<u>9.90%</u>

Data Source

Offices of the McHenry and Kane County Clerks & Assessors

ENTER TOTAL 2006  
EAV HERE

\$ 674,659,309

ENTER TOTAL 2001  
EAV HERE

\$ 213,675,280

Other Information from Statement:

This schedule serves a dual purpose of providing basic information about a Village's most significant revenue payers and highlighting the degree to which a government is dependent on a small number of payers. The schedule should include the ten largest payers, unless fewer are required to reach 50% of the revenue base.

\*NOTE:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their evaluations were overlooked. Principal taxpayer information for 1995 is not available, the County Clerk's office retains said information for the two previous fiscal years. Therefore the Village of Huntley displayed the 2002 data, the most recent available.

**Village of Huntley, Illinois  
Principal Employers**

2007				2002 (2)			
Employer	Rank	Number Employed	% of Total City Population	Employer	Rank	Number Employed	% of Total City Population
Huntley Community Consolidated School District #158 (1)	1	1,444	8.64%	Huntley Community Consolidated School District #158	1	581	10.14%
Prime Outlet Mall	2	500+	2.99%	Prime Outlet Mall	2	400-500	7.85%
Huntley Park District (1) (28 Full Time, 285 Part Time)	3	313	1.87%	Weber Stephens	3	250	4.36%
Union Special Corporation	4	230	1.38%	Union Special Corporation	4	240	4.19%
Weber-Stephens Products Co.	5	200	1.20%	Del Webb Sun City	5	220	3.84%
Dean Foods	6	130	0.78%	Freund Equipment	6	170	2.97%
National International Roofing Corp	7	100	0.60%	Huntley Park District 11 Full Time, 140 Part Time	7	151	2.64%
Village of Huntley	8	90	0.54%	Dean Foods	8	150	2.62%
Del Webb Sun City - Huntley (1)	8	80	0.48%	Huntley Supermarket	9	52	0.91%
Rohrer Corporation	9	85	0.51%	McDonalds	10	38	0.66%
Chicago International Truck	10	70	0.42%				

Data Source:

Phone Canvas of employers; 2008 Illinois Services and Manufacturers Directories and 2008 Harris Illinois Industrial Directory.

(1) Includes full & part time employees

(2) 2002 data displayed is the most recent available

VILLAGE OF HUNTLEY, ILLINOIS  
 LOCATE TAX EXEMPT PROPERTY FOR MCHENRY & KANE  
 EQUALIZED ASSESSED VALUATIONS BY CLASSIFICATION OF PROPERTY

Last Ten Fiscal Years

		2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Residential	McHenry Kane	\$ 436,794,334	\$ 350,364,605	\$ 282,877,468	\$ 221,375,342	\$ 165,940,843	\$ 117,376,699	\$ 74,430,576	\$ 52,213,990	\$ 40,609,596	\$ 35,041,744	\$ 32,233,249
		179,106,511	152,514,632	127,816,833	95,349,536	68,798,808	58,343,541	47,626,359	12,354,248	294,336	69,629	79,676
		615,900,845	502,879,237	410,694,301	316,724,878	234,739,651	175,720,240	122,056,935	64,568,238	40,903,932	35,111,373	32,312,925
Farm	McHenry Kane	1,138,636	1,221,096	1,110,983	1,086,203	1,176,186	1,224,252	989,959	1,122,977	1,185,567	1,216,649	1,257,752
		71,688	92,190	102,567	171,026	222,121	234,251	508,805	684,741	728,932	692,288	703,342
		1,210,324	1,313,286	1,213,550	1,257,229	1,398,307	1,458,503	1,498,764	1,807,718	1,914,499	1,908,937	1,961,094
Commercial	McHenry Kane	23,603,685	21,353,207	18,662,519	16,539,035	15,878,936	14,859,626	13,053,720	12,655,199	12,270,180	11,557,500	11,082,516
		8,611,161	8,211,987	5,596,271	4,878,443	4,792,233	4,521,901	2,482,630	1,122,690	310,803	14,001	14,001
		32,214,846	29,565,194	24,258,790	21,417,478	20,671,169	19,381,527	15,536,350	13,777,889	12,580,983	11,571,501	11,096,517
Industrial	McHenry Kane	23,355,251	21,986,138	18,452,965	17,390,540	17,247,761	16,548,960	15,173,501	14,297,359	13,263,117	13,106,951	11,856,467
		1,856,483	1,571,226	985,665	954,889	615,352	476,700	476,700	491,849	470,951	574,415	119,396
		25,211,734	23,557,364	19,438,630	18,345,429	17,863,113	17,025,660	15,650,201	14,789,208	13,734,068	13,681,366	11,975,863
(TOTAL RE)	674,537,749	557,315,081	455,605,271	357,745,014	274,672,240	213,585,930	154,742,250	94,943,053	69,133,482	62,273,177	57,346,399	
Pollution Control	McHenry Kane	15	15	15	16	17	17	18	51	84	20	20
		-	-	-	-	-	-	-	-	-	-	-
		15	15	15	16	17	17	18	51	84	20	20
Railroad	McHenry Kane	121,545	121,819	129,086	114,655	106,025	89,333	85,472	82,008	84,099	91,086	102,267
		-	-	-	-	-	-	-	-	-	-	-
		121,545	121,819	129,086	114,655	106,025	89,333	85,472	82,008	84,099	91,086	102,267
TOTAL EAV	\$ 674,659,309	\$ 557,436,915	\$ 455,734,372	\$ 357,859,685	\$ 274,778,282	\$ 213,675,280	\$ 154,827,740	\$ 95,025,112	\$ 69,217,665	\$ 62,364,283	\$ 57,448,686	
TOTAL EAV	McHenry Kane	\$ 485,013,466	\$ 395,046,880	\$ 321,233,036	\$ 256,505,791	\$ 200,349,768	\$ 150,098,887	\$ 103,733,246	\$ 80,371,584	\$ 67,412,643	\$ 61,013,950	\$ 56,532,271
		189,645,843	162,390,035	134,501,336	101,353,894	74,428,514	63,576,393	51,094,494	14,653,528	1,805,022	1,350,333	916,415
TOTAL EAV	\$ 674,659,309	\$ 557,436,915	\$ 455,734,372	\$ 357,859,685	\$ 274,778,282	\$ 213,675,280	\$ 154,827,740	\$ 95,025,112	\$ 69,217,665	\$ 62,364,283	\$ 57,448,686	
Less: Tax Exempt Property	McHenry Kane	748,925.43	748,875.15	762,226.02	788,870.20	810,118.09	1,025,969.71	963,237.83	1,268,600.42	1,493,673.90	1,297,455.05	1,504,218.65
		321,076.57	320,946.49	326,668.29	338,087.23	347,193.47	439,701.30	412,816.21	241,638.17	46,196.10	26,478.67	30,698.34
Total Taxable Assessed Value	McHenry Kane	\$ 484,264,541	\$ 394,298,005	\$ 320,470,810	\$ 255,716,921	\$ 199,539,650	\$ 149,072,917	\$ 102,770,008	\$ 79,102,984	\$ 65,918,969	\$ 59,716,495	\$ 55,028,052
		189,324,766	162,069,089	134,174,668	101,015,807	74,081,321	63,136,692	50,681,678	14,411,890	1,758,826	1,323,854	885,717
Total Direct Tax Rate	McHenry Kane	0.4308	0.4442	0.4520	0.4678	0.4804	0.6084	0.5712	0.6269	0.6392	0.6533	0.6442
		0.4308	0.4442	0.4520	0.4678	0.4804	0.6084	0.5712	0.6269	0.6392	0.6533	0.6442
Estimated Actual Taxable Value	McHenry Kane	161,421,514	131,432,668	106,823,603	85,238,974	66,513,217	49,690,972	34,256,669	26,367,661	21,972,990	19,905,498	18,342,684
		63,108,299	54,023,030	44,724,889	33,671,936	24,693,774	21,045,564	16,893,893	4,803,963	586,275	441,285	295,239

Data Source

Kane and McHenry County Clerk's Offices  
 Tax Exempt Property - Village Clerk Files

VILLAGE OF HUNTLEY, ILLINOIS  
RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year Ended	Governmental Activities			Business-Type Activities			Total Primary Government	Population	Personal Income*	Percentage of	
	General Obligation Bonds	Installment Notes Payable	Special Assessment Payable	General Obligation Bonds	Installment Notes Payable	Capital Leases				Personal Income*	Per Capita*
April 30, 1999	-	-	-	-	-	-	-	3,108	42,917	0.00%	-
April 30, 2000	-	-	-	-	-	-	-	3,108	60,456	0.00%	-
April 30, 2001	-	1,925,000	-	-	-	-	1,925,000	5,730	60,456	3.14%	335.95
April 30, 2002	-	1,775,000	-	-	-	-	1,775,000	5,730	60,456	3.41%	309.77
December 30, 2002*	-	1,670,000	-	-	-	-	1,670,000	5,730	60,456	3.62%	291.45
December 31, 2003	-	1,570,000	-	-	-	-	1,570,000	12,270	60,456	3.85%	127.95
December 31, 2004	-	1,470,000	-	-	-	-	1,470,000	12,270	60,456	4.11%	119.80
December 31, 2005	-	1,370,000	-	-	-	-	1,370,000	16,719	60,456	4.41%	81.94
December 31, 2006	2,942,635	1,260,000	-	-	-	-	4,202,635	16,719	60,456	1.44%	75.36
December 31, 2007	2,765,221	1,145,000	-	-	-	-	3,910,221	16,719	60,456	1.55%	68.48

\*The Village changed its fiscal year-end from April 30 to December 31 effective December 31, 2002.

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.

\* See the Schedule of Demographic and Economic Statistics on page \_\_\_ for personal income and population data.

Personal income is the largest sole source income type, usually either property or sales tax. In the case of special districts, it may be fees.