

**Village of Algonquin
Village Board Meeting
October 15, 2024
7:30 p.m.
Ganek Municipal Center
2200 Harnish Drive, Algonquin**

- 1. CALL TO ORDER**
- 2. ROLL CALL – ESTABLISH A QUORUM**
- 3. PLEDGE TO FLAG**
- 4. ADOPT AGENDA**
- 5. AUDIENCE PARTICIPATION**
(Persons wishing to address the Board, must register with the Village Clerk prior to call to order.)
- 6. CONSENT AGENDA/APPROVAL:**
All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved and/or accepted by one motion with a voice vote.
 - A. APPROVE MEETING MINUTES:**
 - (1) Village Board Meeting Held October 3, 2024
 - (2) Committee of the Whole Special Meeting Held October 8, 2024
 - (3) Committee of the Whole Meeting Held October 8, 2024
 - B. APPROVE THE VILLAGE MANAGER’S REPORT OF SEPTEMBER 2024**
- 7. OMNIBUS AGENDA/APPROVAL:**
The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote. (Following approval, the Village Clerk will number all Ordinances and Resolutions in order.)
 - A. PASS ORDINANCES:**
 - (1) Pass an Ordinance Declaring Certain Office Furniture Surplus
 - B. ADOPT RESOLUTIONS:**
 - (1) Adopt a Resolution Accepting and Approving an Agreement with JSD Professional Services for Willoughby Farms Park Master Planning Services in the Amount Not to Exceed \$37,300.00
 - (2) Adopt a Resolution Accepting and Approving a Purchase Agreement with Sutton Ford for the Purchase of a 2024 Ford F59 and Upfitting in the Amount Not to Exceed \$220,000.00
- 8. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA**
 - A. Pass an Ordinance Granting a Variation from the Algonquin Zoning Ordinance to Allow the Reduction of the Minimum Lot Width Requirement for the Vacant Parcel Between 1010 and 1024 Pioneer Road
- 9. APPROVAL OF BILLS FOR PAYMENT AND PAYROLL EXPENSES AS RECOMMENDED BY THE VILLAGE MANAGER**
 - A. List of Bills Dated October 15, 2024 totaling \$4,897,834.78
- 10. COMMITTEE OF THE WHOLE:**
 - A. COMMUNITY DEVELOPMENT**
 1. Approve a Public Event/Entertainment License for the Algonquin Aces Jack-O-Lantern Jamboree October 18 – 20, 2024 and October 25 – 27, 2024 at Algonquin Lakes and Kelliher Park Fields
 2. Approve a Public Event/Entertainment License for Scorched Earth Brewing Co.; 10 Year Anniversary Event October 18, 19 and 20, 2024 Waiving the Live Music and Food Trucks Restrictions
 - B. GENERAL ADMINISTRATION**
 1. Authorize the Village President to Enter into the Fourth Addendum to the Tolling Agreement
 2. Approve the 2025 Egg Hunt to be Held Saturday, April 12, 2025 at Algonquin Lakes Park and Waiving the Restriction for Amplified Music and Food Truck/Vendors
 3. Approve the 2025 Touch a Truck Event to be Held Saturday, May 3, 2025 at the Public Works Facility from 10am-1pm and Waiving the Restriction for Amplified Music and Food Truck/Vendors
 - C. PUBLIC WORKS & SAFETY**
- 11. VILLAGE CLERK’S REPORT**
- 12. STAFF COMMUNICATIONS/REPORTS, AS REQUIRED**
- 13. CORRESPONDENCE**
- 14. OLD BUSINESS**
- 15. EXECUTIVE SESSION:** If required
- 16. NEW BUSINESS**
 - A. Presentation and Motion to Accept the following reports for the Fiscal Year Ended April 30, 2024:
 - Comprehensive Annual Financial Report
 - Auditor’s Communication to the Board of Trustees
 - Management Letter
 - Report on Supplementary Information and Report on Management’s Assertion of Compliance with Public Act 85-1142
 - Illinois Grant Accountability and Transparency Act – Consolidated Year End Financial Report
- 17. ADJOURNMENT**



MINUTES OF THE REGULAR VILLAGE BOARD MEETING
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE
VILLAGE OF ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS
MEETING OF OCTOBER 1, 2024
HELD IN THE VILLAGE BOARD ROOM

CALL TO ORDER AND ROLL CALL: Village President Debby Sosine, called the meeting to order at 7:30 P.M. with Village Clerk, Fred Martin, calling the roll.

Trustees Present: Jerry Glogowski, Maggie Auger, Bob Smith, Brian Dianis, John Spella and Village President Debby Sosine

Trustees Absent: Laura Brehmer

Staff in Attendance: Tim Schloneger, Village Manager; Dennis Walker, Police Chief; Patrick Knapp, Community Development Director; Jacob Uhlmann, Management Intern; and Kelly Cahill, Village Attorney.

PLEDGE TO FLAG: Clerk Martin led all present in the Pledge of Allegiance.

ADOPT AGENDA: Moved by Smith, seconded by Glogowski to adopt tonight’s agenda deleting item 15 Executive Session.

Voice vote; ayes carried

AUDIENCE PARTICIPATION:

None

CONSENT AGENDA: The Items under the Consent Agenda are considered to be routine in nature and may be approved by one motion with a roll call vote.

A. APPROVE MEETING MINUTES:

(1) Village Board Meeting Held September 17, 2024

(2) Committee of the Whole Meeting Held September 17, 2024

Moved by Spella, seconded by Dianis to approve the Consent Agenda.

Voice vote; ayes carried

OMNIBUS AGENDA: The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote.

(Following approval, the Village Clerk numbers all Ordinances and Resolutions in order)

A. PASS ORDINANCES:

(1) Pass an Ordinance (**2024-O-40**) Approving a Major Amendment to the Final Planned Development and Approving a Plat of Resubdivision of Lots 16 to 23 of the Algonquin Corporate Campus Phase 3 Subdivision

Moved by Dianis, seconded by Auger to approve the Omnibus Agenda

Roll call vote; voting aye – Trustees Dianis, Glogowski, Auger, Spella, Smith

Absent; Brehmer

Motion carried; 5-ayes, 0-nays

DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA:

None

APPROVAL OF BILLS: Moved by Glogowski, seconded by Auger, to approve the List of Bills and payroll expenses for payment in the amount of \$3,275,189.72

FUND	DESCRIPTION	DISBURSMENT
01	GENERAL	596,848.35
02	CEMETERY	4,549.97
03	MFT	18,576.56
04	STREET IMPROVEMENT	1,554,346.72
05	SWIMMING POOL	6,698.85
06	PARK IMPROVEMENT	229,068.17
07	WATER & SEWER	305,751.22
12	WATER & SEWER IMPROVEMENT	151,441.65
26	NATURAL AREA & DRAINAGE IMPROV	356,762.39
28	BUILDING MAINT. SERVICE	14,875.54
29	VEHICLE MAINT. SERVICE	<u>36,270.30</u>
TOTAL ALL FUNDS		3,275,187.72

Roll call vote; voting aye – Trustees Dianis, Glogowski, Auger, Spella, Smith

Absent; Brehmer

Motion carried; 5-ayes, 0-nays

COMMITTEE OF THE WHOLE:

A. COMMUNITY DEVELOPMENT

None

B. GENERAL ADMINISTRATION

None

C. PUBLIC WORKS & SAFETY

None

VILLAGE CLERK'S REPORT

Village Clerk Martin announced future meetings.

STAFF REPORTS:

ADMINISTRATION:

Mr. Schloneger:

Public Works has removed all surplus items from the old bank building (221 S. Main St). We are planning a walk-through of the facility on October 8th at 6:30 PM to discuss redevelopment opportunities. If we have a majority of a quorum of the Board planning to attend, we will post it as a public meeting accordingly.

COMMUNITY DEVELOPMENT:

Mr. Knapp:

This weekend Michael Wehrmann achieved his certifications for Certified Building Official and Building Code Specialist. Mike has been working hard to achieve these certifications over the past two years.

A reminder to make sure political signs are not placed in the Right-of-way and that large signs not be placed in sight triangles. Code Enforcement is currently collecting illegally placed signs. These can be picked up at the Community Development Department.

Mr. Uhlmann:

Red Mountain Group has listed the Algonquin Commons for sale. The broker for Red Mountain Group has assured staff that they will facilitate a meeting between staff and any prospective buyers so that they are aware of the Village's expectations for the property.

POLICE DEPARTMENT:

Chief Walker:

PD is proud to be wearing pink in October to raise awareness for Breast Cancer Awareness month. Officers are wearing pink hair extensions, pink badges, pink patches, and pins to raise awareness.

PUBLIC WORKS:

None

CORRESPONDENCE:

Trustee Glogowski updated the Board on McHenry County Water Board and Northwest Planning Alliance Meetings

OLD BUSINESS:

None

EXECUTIVE SESSION:

None

NEW BUSINESS:

ADJOURNMENT: There being no further business, it was moved by Spella, seconded by Smith to adjourn the Village Board Meeting

Voice vote; all voting aye

The meeting was adjourned at 7:40 PM.

Submitted:

Village Clerk, Fred Martin

Approved this 15th day of October 2024

Village President, Debby Sosine



Village of Algonquin
Minutes of the Committee of the Whole Special Meeting
Held On October 8, 2024
221 S. Main Street ▪ Algonquin, IL Algonquin, IL

Trustee Dianis, Chairperson, called the Committee of the Whole meeting to order at 6:30 p.m.

AGENDA ITEM 1: Roll Call to Establish a Quorum

Present: Trustees, Jerry Glogowski, John Spella, Laura Brehmer, Brian Dianis, Maggie Auger, Bob Smith (arrived at 6:36); President, Debby Sosine and Clerk, Fred Martin.

A quorum was established

Staff in Attendance: Tim Schloneger, Village Manager; Mike Kumbera, Deputy Village Manager; Nadim Badran, Public Works Director; Patrick Knapp, Community Development Director; Jacob Uhlmann, General Services Intern; Dennis Walker, Chief of Police; Peggy Blanchard, Consultant; and Kelly Cahill, Village Attorney.

AGENDA ITEM 2: Public Comment

None

AGENDA ITEM 3: Community Development

TOUR OF 221 S. MAIN STREET

AGENDA ITEM 4: Adjournment

There being no further business, Chairperson Dianis adjourned the meeting at 7:00 p.m.

Submitted:

Fred Martin, Village Clerk



**Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held On October 8, 2024
Village Board Room
2200 Harnish Dr. Algonquin, IL**

Trustee Dianis, Chairperson, called the Committee of the Whole meeting to order at 7:30 p.m.

AGENDA ITEM 1: Roll Call to Establish a Quorum

Present: Trustees, Jerry Glogowski, John Spella, Laura Brehmer, Brian Dianis, Maggie Auger, Bob Smith; President, Debby Sosine and Clerk, Fred Martin.

A quorum was established

Staff in Attendance: Tim Schloneger, Village Manager; Mike Kumbera, Deputy Village Manager; Nadim Badran, Public Works Director; Patrick Knapp, Community Development Director; Jacob Uhlmann, General Services Intern; Dennis Walker, Chief of Police; and Kelly Cahill, Village Attorney.

AGENDA ITEM 2: Public Comment

None

AGENDA ITEM 3: Community Development

Mr. Knapp:

A. Consider a Request for Lot Width Variation for the vacant parcel between 1010 and 1024 Pioneer Road

Martyna Lizoń, the "Petitioner" and "Owner," is requesting one (1) variation for the vacant parcel located between 1010 Pioneer Road and 1024 Pioneer Road, the "Subject Property," to allow for a reduced lot width reduction of approximately fifty-and-eighty-two feet (50.82') to accommodate a new single-family home.

The Planning and Zoning Commission reviewed the Request at the September 9, 2024, Planning and Zoning Commission Meeting.

There were no comments from the public. After discussion, the Planning and Zoning Commission accepted (approved 5-0) staff's findings as the findings of the Planning and Zoning Commission and recommended approval of the variation request, as outlined in the staff report for case PZ-2024-17 and subject to staff's recommended conditions.

Per Section 21.5 of the Zoning Ordinance, the minimum required lot width in the R-1 One-Family Dwelling District is seventy-five feet (75'). The Subject Property is approximately fifty-and eighty-two feet (50.82') wide, which is less than the minimum width required for the zoning district. The lot square footage exceeds the minimum requirements of the district. There are two (2) single-family lots adjacent to the subject property which removes the possibility of acquiring more land to create a conforming lot.

The Petitioner requests the Variation with the intent to build a single-family home on the lot. They are not requesting a reduction of any setbacks. This approval will allow a thirty-five foot (35') wide dwelling on the Subject Property. The Petitioner has not submitted plans for development of Pioneer Road Vacant Lot – Variation the Subject Property. Any dwelling will be required to meet applicable Village Zoning Code and Building Codes.

Staff finds that the standards for a variation have been met and recommends the Committee of the Whole advance the request for approval of the Lot Width Variation, subject to the following conditions and final staff approval:

- a. A building permit shall be issued prior to the construction of the single-family home;
- b. The single-family home shall meet all other bulk chart regulations.

After lengthy discussion it is the consensus of the Committee, with the exception of Trustee Glogowski, to move this on to the Village Board for approval.

B. Consider a Public Event/Entertainment License for the Algonquin Aces Jack-O-Lantern Jamboree Occurring October 18 – 20, 2024 and October 25 – 27, 2024

Tony Minasola, on behalf of Algonquin Aces, is seeking approval of a Public Event/Entertainment License for the Algonquin Aces Jack-O-Lantern Jamboree occurring October 18 – 20, 2024 and October 25 – 27, 2024.

This is a non-profit event that will be held for the Girls Fast Pitch Softball Tournament at Algonquin Lakes Fields and Kelliher Park in Algonquin. The applicant expects up to 150 participants at different times of the day. In addition to requesting approval of a Public Event/Entertainment License, the applicant has also requested waste removal on Sunday, mowing of the fields before the tournament, and that the bathrooms remain open.

The applicant is requesting a waiver of the Public Event License fee (\$50/day) and has submitted the appropriate documentation to show that they are a Tax Exempt Organization.

Staff has reviewed the request and recommends approval with the following conditions outlined below:

- Village Police officers and other officials shall have free access to the event at all times to ensure that the event is in compliance with the Municipal Code;
- All garbage/debris from the event shall be deposited in on-site trash bins by the event coordinator;
- Any on-site food truck operators will need to apply for a separate permit through the Village of Algonquin at least 2 weeks in advance and shall pay the Special Event Fee;
- All temporary tents or structures shall be properly weighted or tied down following manufacturers' instructions. No cooking under tents unless the tent is certified for such use. In the event of unfavorable weather conditions, any temporary tents or structures shall be vacated and removed, and no temporary tent or structure shall be used for shelter;
- The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind above 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.
- The applicant shall abide by all provisions of the Algonquin Municipal Code with specific attention to the Public Event/Entertainment section along with all provisions/requirements of the Public Event/Entertainment License Application checklist and the application provided.

It is the consensus of the Committee to move this on to the Village Board for approval.

C. Consider a Public Event/Entertainment License for Scorched Earth Brewing Co.; 10 Year Anniversary Event October 18, 19 and 20, 2024

Greg Doyen, of Scorched Earth Brewing Co., is seeking approval of a public event/entertainment license for The Scorched Earth 10 Year Anniversary Event on Friday, October 18, 2024 from 3:00 pm to 10:00 pm, Saturday,

October 19, 2024 from 12:00 pm to 10:00 pm, and Sunday, October 20, 2024 from 12:00 pm to 7:00 pm. The event will occur at Scorched Earth Brewing Co. at 203 Berg Street. The setup will be on October 18 at 10:00 am. No street closure is requested. The event will include live music, food trucks, and beer sales.

The event area will be located in the parking lot of Scorched Earth and will be fenced off. It encompasses the existing outdoor seating areas and extends west into the parking lot. All alcohol consumption will be inside the fenced area. Parking will be on Berg Street, and any overflow will go to 200 to 210 Berg Street, Kenmode, and Armstrong Street on-street parking. There is no admission fee. Approximately 300 participants are expected. The applicant will be required to pay the \$50/day Public Event/Entertainment License fee because they are a for-profit business.

RECOMMENDATION:

Staff has reviewed the request and recommends approval with the following conditions outlined below.

- This Special Event Permit shall be visible at all times;
- Village Police officers and other officials shall have free access to the event at all times to ensure that the event is in compliance with the Municipal Code;

- Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed. The coordinator shall notify the Village of any changes in location or operations, which may be subject to further review and approval by the Village;
- All Village fees must be paid prior to the event unless they are waived by the Village Board;
- Prior to commencing any of the activities approved by the Public Event License, the applicant, at no expense to the Village, shall obtain and file with the Village, no less than 30 days prior to the event, evidence that its insurance meets the minimum requirements;
- Any on-site food truck operators will need to apply for a separate permit through the Village of Algonquin at least 2 weeks in advance and shall pay the Special Event Fee;
- The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public;
- Alcohol consumption shall be limited to inside the fenced in area on the site plan;
- ADA parking shall be provided per the site plan.

It is the consensus of the Committee to move this on to the Village Board for approval.

AGENDA ITEM 4: General Administration

Mr. Schloneger:

A. Consider the Fourth Addendum to the Tolling Agreement

The Push Tax was first implemented in October 2021, but the video gaming terminal operators dispute its validity and how it is to be collected. There is currently litigation pending in Cook and Lake Counties regarding these issues: 1) the 2nd Dist. Case No. 2-22-0220 (from Lake County involving the City of Waukegan) and 2) the 1st Dist. Case No. 23-0099 (from Cook County involving the City of Oak Lawn).

In order to avoid litigation and preserve both the Village of Algonquin's rights and the video gaming terminal operators' rights, the parties are proposing to continue to put everything on hold through the Tolling Agreement. The Tolling Agreement with the video gaming terminal operators to delay enforcement of the Push Tax is set to expire October 31, 2024. At this time, there has been no resolution to the court cases that would allow any of the municipalities to move forward with certainty.

Therefore, it is recommended the Village enter into a Fourth Addendum to the Tolling Agreement to extend the agreement by twelve months to October 31, 2025.

Through October 31, 2025, the parties will not have to take any action while the litigation advances. The Village of Carpentersville, Village of Lake in the Hills, City of McHenry, and City of Woodstock are also considering this Agreement with the video gaming terminal operators J&J Ventures Gaming, LLC, Gold Rush Amusements, Inc., Accel Entertainment Gaming, LLC, Lattner Entertainment Group Illinois, LLC, Eureka Entertainment, LLC, Velasquez Gaming, LLC, Ashiq Gaming, LLC, and Pocket Aces Gaming, Inc.

It is the consensus of the Committee to move this on to the Village Board for approval.

B. Consider the 2025 Spring Special Events:

- 1. Algonquin Egg Hunt – Saturday, April 12, 2025 located at Algonquin Lakes Park Beginning at 10:00 am**
- 2. Touch a Truck Event – Saturday, May 3, 2025 located at our Public Works Facility from 10:00 am-1:00 pm**

Mr. Kumbera:

The Recreation Department is preparing for the upcoming Spring events in Algonquin. These events encourage participants to come to Algonquin and enjoy what the Village has to offer.

1. Algonquin Egg Hunt – Saturday, April 12 located in Algonquin Lakes Park. Hunt kicks off at 10:00am This will be our annual Egg Hunt, with visiting the Bunny and local sponsors.
2. Touch a Truck Event – Saturday, May 3rd located at our Public Works Facility from 10:00-1:00pm This is a repeat of our Annual Touch a Truck and due to a highly successful event will once again be held at Public Works with the 10:00-11:00am hour being a Sensory Friendly Hour

In addition to the events, staff is also requesting approval of the following:

1. Pursuant to the Algonquin Municipal Code section 34.12, a waiver to invite food vendors to sell food and drink products during both events.
2. Pursuant to Section 31.04 of the Municipal Code, the Village Board must approve any public events in the Village, including concerts and musical performances.

It is the consensus of the Committee to move both events on to the Village Board for approval.

C. Consider an Agreement with JSD Professional Services for Master Planning Services for Willoughby Farms Park

The Village recently requested proposals to develop a Master Plan (“the plan”) for Willoughby Farms Park. The Plan will serve as a template for the most efficient usage and layout of park facilities, identify additional amenities, and develop a plan for long-term improvement, maintenance, and usage of Willoughby Farms Park. Willoughby Farms Park, 2001 Wynnfield Drive, Algonquin, is a 12-acre community park developed in 1996. The park features a playground, baseball diamond, basketball court (which converts to a seasonal ice skating rink), tennis/pickleball courts (reconstructed in 2023), walking trails, a parking lot, and a surface water pond. A sealed-cost request for proposals was issued to ensure the Village evaluation team could assess responses based solely on each firm's ability to meet the proposal's specifications rather than focusing on the lowest-cost option. Accordingly, the Village allocated \$70,000 as a placeholder for this project in the FY 24/25 budget.

A cross-functional evaluation team was formed to review proposals and make a collective recommendation to the Village Board. The members of the team included: Nadim Badran, Public Works Director Stacey VanEnkevort, Recreation Director, Cliff Ganek, Village Engineer Michele Zimmerman, Assistant PW Director, Michael Kumbera, Deputy Village Manager/CFO Maggie Auger, Village Trustee, Anna Siegel, Recreation Manager Laura Brehmer, Village Trustee, Brooke Snow, Engineer II

Responses

The Village received four (4) responses from qualified firms to perform the work. These firms were all invited to interview with the evaluation team and included the following:

1. JSD Professional Services
2. Lakota Group
3. Planning Resources Incorporated
4. Wight & Company

The proposals included a range of base and optional services and reimbursable expenses ranging from \$28,300 to \$68,800.

Following a highly competitive procurement process, the evaluation team agreed that JSD Professional Services (“JSD”) is best suited to meet the Village's goals for this project. The JSD proposal stood out due to the following key factors:

- **Experience and Expertise:** JSD has significant experience in similar projects, including work in Bloomington (IL), Calumet Park (IL), and Homer Glen (IL). The JSD project manager also worked on designing existing Village parks, including Algonquin Lakes Park, Cornish Park, Hill Climb Park, and Spella Park.
- **Project Approach:** Their approach to the master planning process aligns with the Village's goals, particularly in community engagement and concept development.
- **Cost and Value:** JSD submitted the lowest-cost proposal of \$28,300 and offered the best value based on the scope of work and expected outcomes. Their proposal demonstrates a strong balance between affordability and the ability to effectively meet the Village's project objectives.

Additionally, it is recommended that the Village accept the alternate proposal for an Existing Conditions (topographic) Survey at the cost of \$9,000. A topographic survey is a necessary prerequisite for the final engineering design.

Staff recommends the award of the Willoughby Farms Park Master Plan to JSD Professional Services for a not-to-exceed amount of \$37,300. Staff will be available before and at the meeting for any questions.

It is the consensus of the Committee to move this on to the Village Board for approval.

AGENDA ITEM 5: Public Works & Safety

Mr. Badran:

A. Consider an Agreement with Sutton Ford for the Purchase of a 2024 Ford F59

Staff is recommending the purchase of a new water main service truck to replace truck #820, which is a 2001 International 4700LPX. This truck has reached the end of its serviceable life with the Village based on age and mileage. This truck is critical to the emergency response of the Department, as this vehicle is deployed to repair water main breaks throughout the Village, in addition to standard maintenance operations. Staff is recommending replacement of the truck through Sutton Ford of Matteson Illinois for \$206,119.00. Sutton Ford is the selected vendor through the Sourcewell Joint Purchasing Cooperative, and has submitted the most competitive pricing for such vehicles. These prices are subject to market adjustments and long delivery times. Therefore, staff is recommending the approval for the purchase be awarded in the amount not to exceed \$220,000. The chassis is scheduled to be delivered to the first up-fitter, Utilimaster, mid-October. Then be transferred to the second up-fitter late November early December. We should be taking delivery of the completed truck sometime in early 2025, at which point the existing vehicle will be auctioned. The budgeted amount in the FY24-25 budget is \$250,000. The proposed not to exceed cost of \$220,000 is inclusive of the vehicle and upfitting costs.

It is the consensus of the Committee to move this on to the Village Board for approval.

B. Consider Certain Items Surplus

Desks removed from finance offices. Desks are 25+ years old and past useful life metal desks will be sent to scrap and wood desk will be disposed of.

It is the consensus of the Committee to move this on to the Village Board for approval.

AGENDA ITEM 6: Executive Session

None

AGENDA ITEM 7: Other Business

President Sosine thanked the Staff and Board for all of their dedicated hard work over the past couple of weeks.

AGENDA ITEM 8: Adjournment

There being no further business, Chairperson Dianis adjourned the meeting at 7:52 p.m.

Submitted:

Fred Martin, Village Clerk

MANAGER'S REPORT SEPTEMBER 2024

COLLECTIONS

Total collections for all funds in September 2024 were \$8,144,330 (including transfers). Some of the more significant revenue categories included in this report are as follows:

Real Estate Tax	\$3,600,089
Income Tax	\$346,930
Sales Tax	\$863,575
Water & Sewer Payments	\$1,208,688
Home Rule Sales Tax	\$607,641

INVESTMENTS

The total cash and investments for all funds as of September 30, 2024, is \$64,234,350 (including bond proceeds). Currently, unrestricted cash in the General Fund is 66 percent (8 months) of this fiscal year's General Fund budget. Please see the attached graph depicting unrestricted cash.

BUDGET

At 41.7 percent of the fiscal year, General Fund revenues are 60.6 percent of the budget, and expenditures are 41.3 percent of the budget. Revenues for the month were \$1,195,398 more than expenditures for the General Fund, primarily due to the second installment of real estate tax receipts during the period.

Additionally, year-to-date escrow activity through Q3 is attached to this month's Village Treasurer's report.

POLICE DEPARTMENT REPORT

Calls for service through September 30

2024 = 12,518 (▼ 8%)
2023 = 13,567

Citations (traffic, parking, ordinance) through September 30

2024 = 4,120 (▼ 62%)
2023 = 10,865

Crash incidents through September 30

2024 = 709 (▲ 2%)
2023 = 698

Frontline through September 31

	<u>2024</u>		<u>2023</u>
Vacation Watch	3,638 (▼ 5%)		3,835
Directed Patrols	19,202 (▼ 3%)		19,855

BUILDING STATISTICS REPORT

BUILDING STATISTICS REPORT (Fiscal YTD)

	<u>2024</u>		<u>2023</u>
Total Permits	2,298	▼ 5%	2,426
Permit Fees	\$86,992,835	▼ 1%	\$88,095,546
Single Family	142	▲ 61%	88

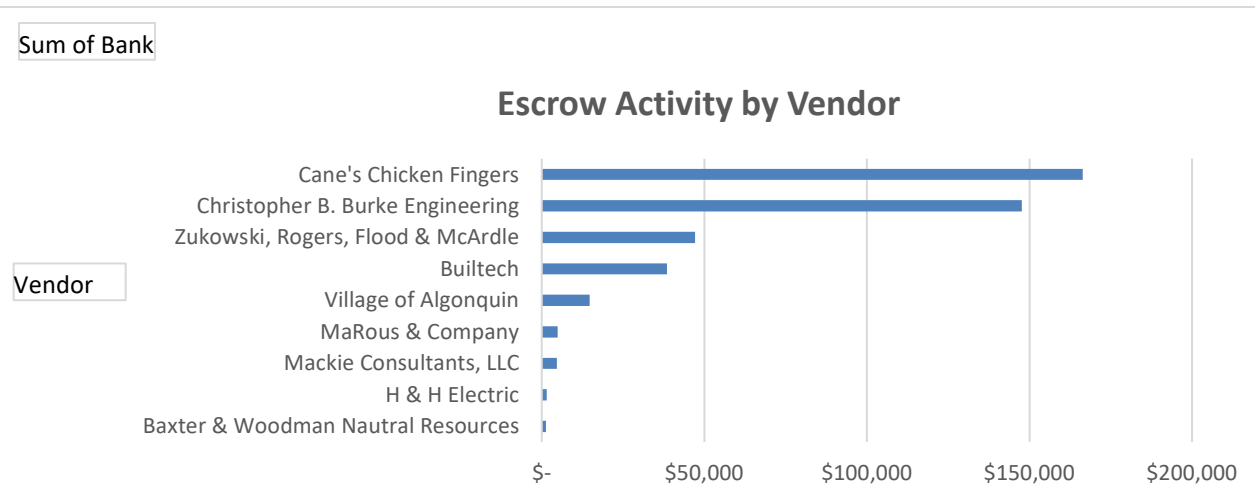
For more detailed information, please see the attached Building Department Report.

Q3 2024 Escrow Account Activity
Village of Algonquin

Development	Total
Polish & Slavic Federal Credit Union	\$ 110.00
2075 Algonquin, LLC	\$ 165.00
Spectrum Acquisition Algonquin LLC	\$ 325.00
Root Dental, PLLC	\$ 468.25
CalAtlantic Group, Inc.	\$ 700.00
Plote Porperty Management, LLC	\$ 901.25
Portillo's Hot Dogs, LLC	\$ 1,045.00
A K Group	\$ 1,218.75
Cooper's Hawk Algonquin LLC	\$ 1,320.00
CarMax Auto Superstores, Inc.	\$ 1,553.89
Kensington Development Partners	\$ 1,763.00
Kensington Enclave, LLC	\$ 2,161.40
Lazy Dog Restaurants, LLC	\$ 7,883.00
PulteGroup, Inc.	\$ 9,958.74
Algonquin I, LLC	\$ 10,537.75
NorthPoint Development, LLC	\$ 19,200.47
Forestar Real Estate Group, Inc.	\$ 25,962.71
Atomic Auto Spa	\$ 30,745.51
Lennar Chicago, Inc.	\$ 36,706.84
Belle Tire Distributors, Inc.	\$ 41,160.50
Lennar Corp	\$ 65,295.58
Raising Cane's Restaurants, LLC	\$ 167,653.75
Grand Total	\$ 426,836.39



Vendor	Sum of Bank
Baxter & Woodman Nautral Resources	\$ 1,305.00
H & H Electric	\$ 1,555.72
Mackie Consultants, LLC	\$ 4,595.00
MaRous & Company	\$ 4,900.00
Village of Algonquin	\$ 14,728.52
Builtech	\$ 38,533.00
Zukowski, Rogers, Flood & McArdle	\$ 47,206.25
Christopher B. Burke Engineering	\$ 147,624.15
Cane's Chicken Fingers	\$ 166,388.75
Grand Total	\$ 426,836.39



<u>Development</u>	<u>Date</u>	<u>Bank</u>	<u>Vendor</u>
Lennar Corp	09/03/24	\$ 360.00	Baxter & Woodman Nautral Resources
2075 Algonquin, LLC	09/03/24	\$ 55.00	Christopher B. Burke Engineering
Atomic Auto Spa	09/03/24	\$ 607.95	Christopher B. Burke Engineering
Belle Tire Distributors, Inc.	09/03/24	\$ 220.00	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	09/03/24	\$ 210.00	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	9/3/2024	\$ 110.00	Christopher B. Burke Engineering
Cooper's Hawk Algonquin LLC	09/03/24	\$ 165.00	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	09/03/24	\$ 1,222.67	Christopher B. Burke Engineering
Kensington Development Partners	09/03/24	\$ 1,045.00	Christopher B. Burke Engineering
Kensington Enclave, LLC	09/03/24	\$ 508.40	Christopher B. Burke Engineering
Lennar Corp	09/03/24	\$ 87.50	Christopher B. Burke Engineering
Lennar Corp	09/03/24	\$ 1,773.81	Christopher B. Burke Engineering
NorthPoint Development, LLC	09/03/24	\$ 825.00	Christopher B. Burke Engineering
Plote Porperty Management, LLC	09/03/24	\$ 332.50	Christopher B. Burke Engineering
Portillo's Hot Dogs, LLC	09/03/24	\$ 385.00	Christopher B. Burke Engineering
PulteGroup, Inc.	09/03/24	\$ 1,156.34	Christopher B. Burke Engineering
Raising Cane's Restaurants, LLC	09/03/24	\$ 165.00	Christopher B. Burke Engineering
Lennar Corp	09/03/24	\$ 4,900.00	MaRous & Company
Algonquin I, LLC	09/03/24	\$ 116.00	Village of Algonquin
Forestar Real Estate Group, Inc.	09/03/24	\$ 82.00	Village of Algonquin
Lennar Corp	09/03/24	\$ 146.14	Village of Algonquin
Lennar Corp	09/03/24	\$ 4,924.38	Village of Algonquin
NorthPoint Development, LLC	09/03/24	\$ 116.00	Village of Algonquin
Algonquin I, LLC	09/03/24	\$ 162.50	Zukowski, Rogers, Flood & McArdle
Lennar Corp	09/03/24	\$ 4,550.00	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	09/03/24	\$ 975.00	Zukowski, Rogers, Flood & McArdle
Plote Porperty Management, LLC	09/03/24	\$ 568.75	Zukowski, Rogers, Flood & McArdle
Spectrum Acquisition Algonquin LLC	09/03/24	\$ 81.25	Zukowski, Rogers, Flood & McArdle
Lennar Chicago, Inc.	07/17/24	\$ 540.00	Baxter & Woodman Nautral Resources
Algonquin I, LLC	07/17/24	\$ 116.00	Village of Algonquin
Forestar Real Estate Group, Inc.	07/17/24	\$ 162.50	Zukowski, Rogers, Flood & McArdle
Lennar Corp	07/17/24	\$ 10,156.25	Zukowski, Rogers, Flood & McArdle
Spectrum Acquisition Algonquin LLC	07/17/24	\$ 243.75	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	07/16/24	\$ 1,543.75	Zukowski, Rogers, Flood & McArdle
Belle Tire Distributors, Inc.	06/19/24	\$ 38,533.00	Builtech
Raising Cane's Restaurants, LLC	06/19/24	\$ 166,388.75	Cane's Chicken Fingers
Atomic Auto Spa	06/19/24	\$ 1,944.97	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	06/19/24	\$ 2,007.67	Christopher B. Burke Engineering
Kensington Development Partners	06/19/24	\$ 275.00	Christopher B. Burke Engineering
Kensington Enclave, LLC	06/19/24	\$ 880.00	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	06/19/24	\$ 1,468.75	Christopher B. Burke Engineering
Lennar Chicago, Inc.	06/19/24	\$ 6,733.50	Christopher B. Burke Engineering
Lennar Corp	06/19/24	\$ 552.50	Christopher B. Burke Engineering
NorthPoint Development, LLC	06/19/24	\$ 1,851.86	Christopher B. Burke Engineering
Portillo's Hot Dogs, LLC	06/19/24	\$ 275.00	Christopher B. Burke Engineering
PulteGroup, Inc.	06/19/24	\$ 1,760.00	Christopher B. Burke Engineering
Algonquin I, LLC	06/19/24	\$ 58.00	Village of Algonquin
Algonquin I, LLC	06/19/24	\$ 7,013.00	Village of Algonquin
Kensington Enclave, LLC	06/19/24	\$ 58.00	Village of Algonquin
Lazy Dog Restaurants, LLC	06/19/24	\$ 58.00	Village of Algonquin
Algonquin I, LLC	06/19/24	\$ 81.25	Zukowski, Rogers, Flood & McArdle

<u>Development</u>	<u>Date</u>	<u>Bank</u>	<u>Vendor</u>
Forestar Real Estate Group, Inc.	06/19/24	\$ 5,118.75	Zukowski, Rogers, Flood & McArdle
Lazy Dog Restaurants, LLC	06/19/24	\$ 975.00	Zukowski, Rogers, Flood & McArdle
Lennar Corp	06/19/24	\$ 2,925.00	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	06/19/24	\$ 3,087.50	Zukowski, Rogers, Flood & McArdle
Kensington Development Partners	06/16/24	\$ 58.00	Village of Algonquin
Lennar Chicago, Inc.	05/21/24	\$ 180.00	Baxter & Woodman Nautral Resources
2075 Algonquin, LLC	05/21/24	\$ 110.00	Christopher B. Burke Engineering
Atomic Auto Spa	05/21/24	\$ 15,974.21	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	05/21/24	\$ 490.00	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	05/21/24	\$ 1,443.89	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	05/21/24	\$ 10,066.32	Christopher B. Burke Engineering
Kensington Development Partners	05/21/24	\$ 275.00	Christopher B. Burke Engineering
Kensington Enclave, LLC	05/21/24	\$ 715.00	Christopher B. Burke Engineering
Lennar Chicago, Inc.	05/21/24	\$ 13,818.94	Christopher B. Burke Engineering
Lennar Corp	05/21/24	\$ 8,480.00	Christopher B. Burke Engineering
NorthPoint Development, LLC	05/21/24	\$ 495.00	Christopher B. Burke Engineering
Polish & Slavic Federal Credit Union	05/21/24	\$ 110.00	Christopher B. Burke Engineering
Portillo's Hot Dogs, LLC	05/21/24	\$ 275.00	Christopher B. Burke Engineering
PulteGroup, Inc.	05/21/24	\$ 3,229.50	Christopher B. Burke Engineering
Lennar Corp	05/21/24	\$ 4,595.00	Mackie Consultants, LLC
Root Dental, PLLC	05/21/24	\$ 62.00	Village of Algonquin
A K Group	05/21/24	\$ 81.25	Zukowski, Rogers, Flood & McArdle
Algonquin I, LLC	05/21/24	\$ 812.50	Zukowski, Rogers, Flood & McArdle
Lennar Corp	05/21/24	\$ 2,112.50	Zukowski, Rogers, Flood & McArdle
Root Dental, PLLC	05/21/24	\$ 406.25	Zukowski, Rogers, Flood & McArdle
Lennar Corp	04/18/24	\$ 225.00	Baxter & Woodman Nautral Resources
Algonquin I, LLC	04/18/24	\$ 95.00	Christopher B. Burke Engineering
Atomic Auto Spa	04/18/24	\$ 2,728.38	Christopher B. Burke Engineering
Belle Tire Distributors, Inc.	04/18/24	\$ 275.00	Christopher B. Burke Engineering
Cooper's Hawk Algonquin LLC	04/18/24	\$ 1,100.00	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	04/18/24	\$ 6,932.80	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	04/18/24	\$ 2,442.50	Christopher B. Burke Engineering
Lennar Chicago, Inc.	04/18/24	\$ 5,008.68	Christopher B. Burke Engineering
Lennar Corp	04/18/24	\$ 12,032.50	Christopher B. Burke Engineering
NorthPoint Development, LLC	04/18/24	\$ 330.00	Christopher B. Burke Engineering
PulteGroup, Inc.	04/18/24	\$ 1,022.90	Christopher B. Burke Engineering
Raising Cane's Restaurants, LLC	04/18/24	\$ 55.00	Christopher B. Burke Engineering
Lennar Chicago, Inc.	04/18/24	\$ 1,555.72	H & H Electric
Algonquin I, LLC	04/18/24	\$ 1,921.00	Village of Algonquin
A K Group	04/18/24	\$ 1,137.50	Zukowski, Rogers, Flood & McArdle
Algonquin I, LLC	04/18/24	\$ 162.50	Zukowski, Rogers, Flood & McArdle
Lazy Dog Restaurants, LLC	04/18/24	\$ 731.25	Zukowski, Rogers, Flood & McArdle
Lennar Corp	04/18/24	\$ 7,475.00	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	04/18/24	\$ 2,193.75	Zukowski, Rogers, Flood & McArdle
Atomic Auto Spa	01/17/24	\$ 9,490.00	Christopher B. Burke Engineering
Belle Tire Distributors, Inc.	01/17/24	\$ 2,132.50	Christopher B. Burke Engineering
Cooper's Hawk Algonquin LLC	01/17/24	\$ 55.00	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	01/17/24	\$ 370.00	Christopher B. Burke Engineering
Kensington Development Partners	01/17/24	\$ 110.00	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	01/17/24	\$ 2,207.50	Christopher B. Burke Engineering

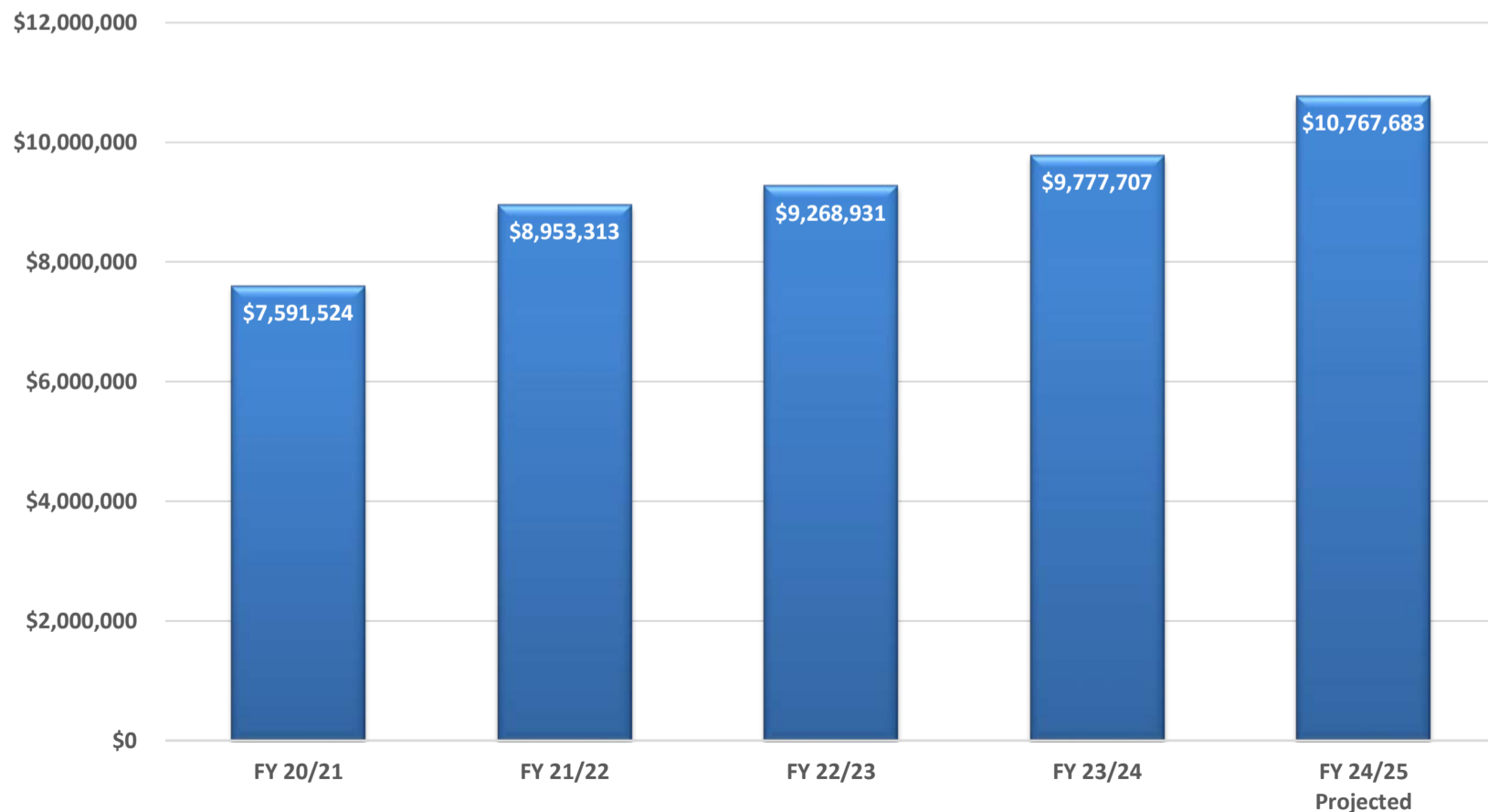
<u>Development</u>	<u>Date</u>	<u>Bank</u>	<u>Vendor</u>
Lennar Chicago, Inc.	01/17/24	\$ 8,870.00	Christopher B. Burke Engineering
NorthPoint Development, LLC	01/17/24	\$ 6,320.11	Christopher B. Burke Engineering
Portillo's Hot Dogs, LLC	01/17/24	\$ 110.00	Christopher B. Burke Engineering
PulteGroup, Inc.	01/17/24	\$ 2,790.00	Christopher B. Burke Engineering
Raising Cane's Restaurants, LLC	01/17/24	\$ 1,045.00	Christopher B. Burke Engineering
NorthPoint Development, LLC	01/17/24	\$ 1,462.50	Zukowski, Rogers, Flood & McArdle

**VILLAGE OF ALGONQUIN
REVENUE REPORT
STATE SALES TAX**

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	June	August	\$502,617	\$765,281	\$803,079	\$810,304	\$894,916
June	July	September	\$636,517	\$791,832	\$819,294	\$810,199	\$863,575
July	August	October	\$626,928	\$722,762	\$748,485	\$777,099	\$881,863
August	September	November	\$611,569	\$738,370	\$755,663	\$794,773	
September	October	December	\$640,529	\$726,764	\$784,271	\$787,947	
October	November	January	\$612,424	\$717,348	\$765,592	\$763,671	
November	December	February	\$624,334	\$805,587	\$803,218	\$836,120	
December	January	March	\$790,700	\$920,101	\$972,032	\$1,040,692	
January	February	April	\$579,314	\$620,982	\$671,662	\$766,779	
February	March	May	\$538,116	\$631,382	\$652,470	\$737,357	
March	April	June	\$736,540	\$721,189	\$757,173	\$856,738	
April	May	July	\$691,936	\$791,716	\$735,992	\$796,029	
TOTAL			\$7,591,524	\$8,953,313	\$9,268,931	\$9,777,707	\$2,640,355

YEAR TO DATE LAST YEAR:	\$2,397,602	BUDGETED REVENUE:	\$9,440,000
YEAR TO DATE THIS YEAR:	\$2,640,355	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$242,753	PERCENTAGE OF REVENUE TO DATE :	27.97%
		PROJECTION OF ANNUAL REVENUE :	\$10,767,683
PERCENTAGE OF CHANGE:	10.12%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,327,683
		EST. PERCENT DIFF ACTUAL TO BUDGET	14.1%

5 Year Comparison with Current Year Projection

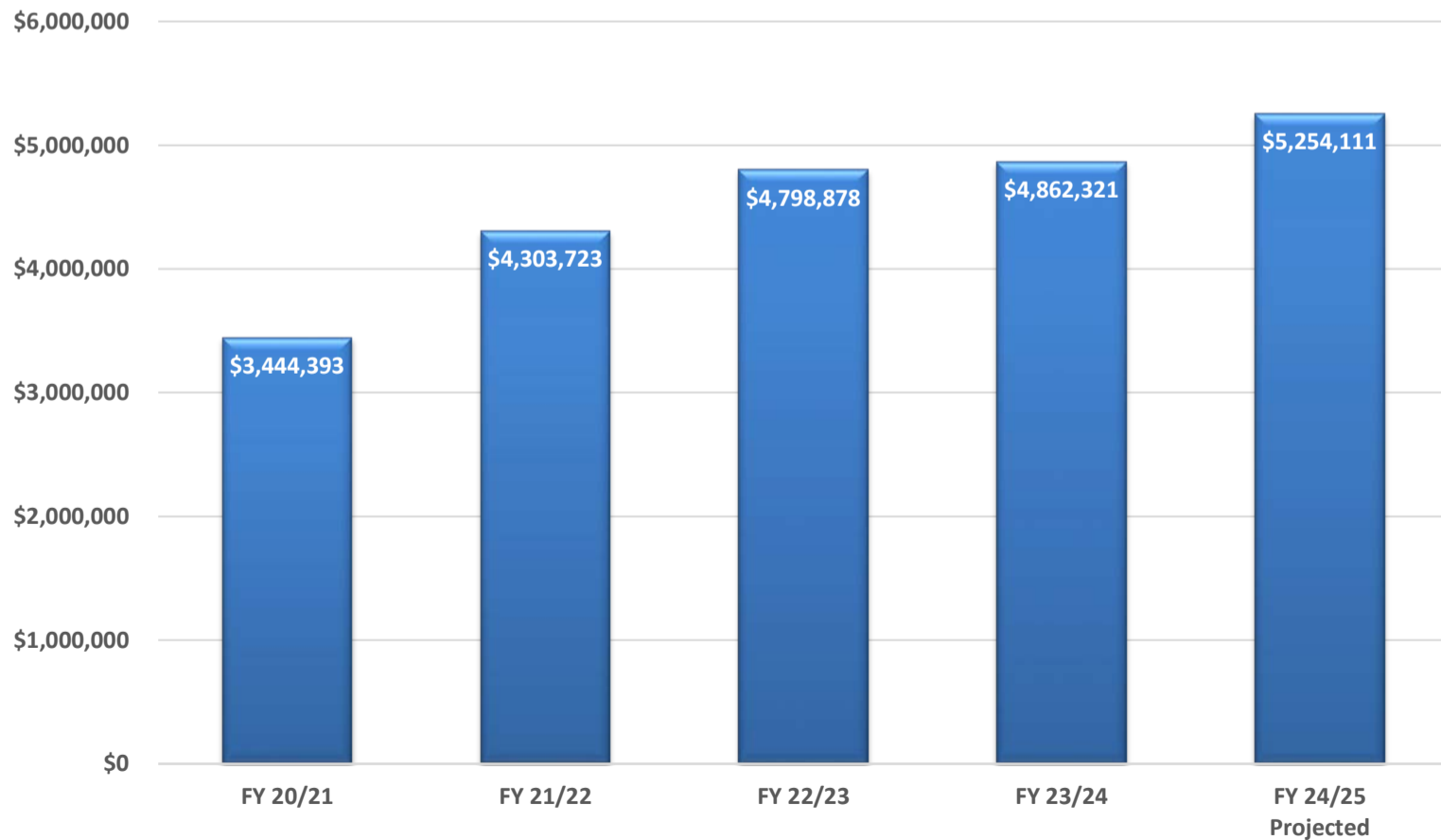


VILLAGE OF ALGONQUIN REVENUE REPORT INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
April	May	\$302,925	\$505,587	\$942,743	\$714,441	\$794,805
May	June	\$187,635	\$443,600	\$276,936	\$335,007	\$340,641
June	July	\$297,957	\$397,950	\$467,516	\$446,330	\$495,565
July	August	\$407,371	\$223,455	\$240,797	\$293,345	\$331,116
August	September	\$230,822	\$235,981	\$261,681	\$266,257	\$259,942
September	October	\$334,250	\$428,832	\$479,085	\$514,674	\$555,072
October	November	\$225,856	\$245,831	\$303,374	\$346,681	
November	December	\$199,958	\$227,285	\$272,199	\$272,382	
December	January	\$318,573	\$404,669	\$442,025	\$473,699	
January	February	\$336,804	\$504,585	\$437,057	\$448,223	
February	March	\$232,124	\$218,708	\$258,852	\$291,328	
March	April	\$370,119	\$467,240	\$416,612	\$459,953	
TOTAL		\$3,444,393	\$4,303,723	\$4,798,878	\$4,862,321	\$2,777,141

YEAR TO DATE LAST YEAR:	\$2,570,054	BUDGETED REVENUE:	\$4,780,000
YEAR TO DATE THIS YEAR:	\$2,777,141	PERCENTAGE OF YEAR COMPLETED :	50.00%
DIFFERENCE:	\$207,086	PERCENTAGE OF REVENUE TO DATE :	58.10%
		PROJECTION OF ANNUAL REVENUE :	\$5,254,111
PERCENTAGE OF CHANGE:	8.06%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$474,111
		EST. PERCENT DIFF ACTUAL TO BUDGET	9.9%

5 Year Comparison with Current Year Projection

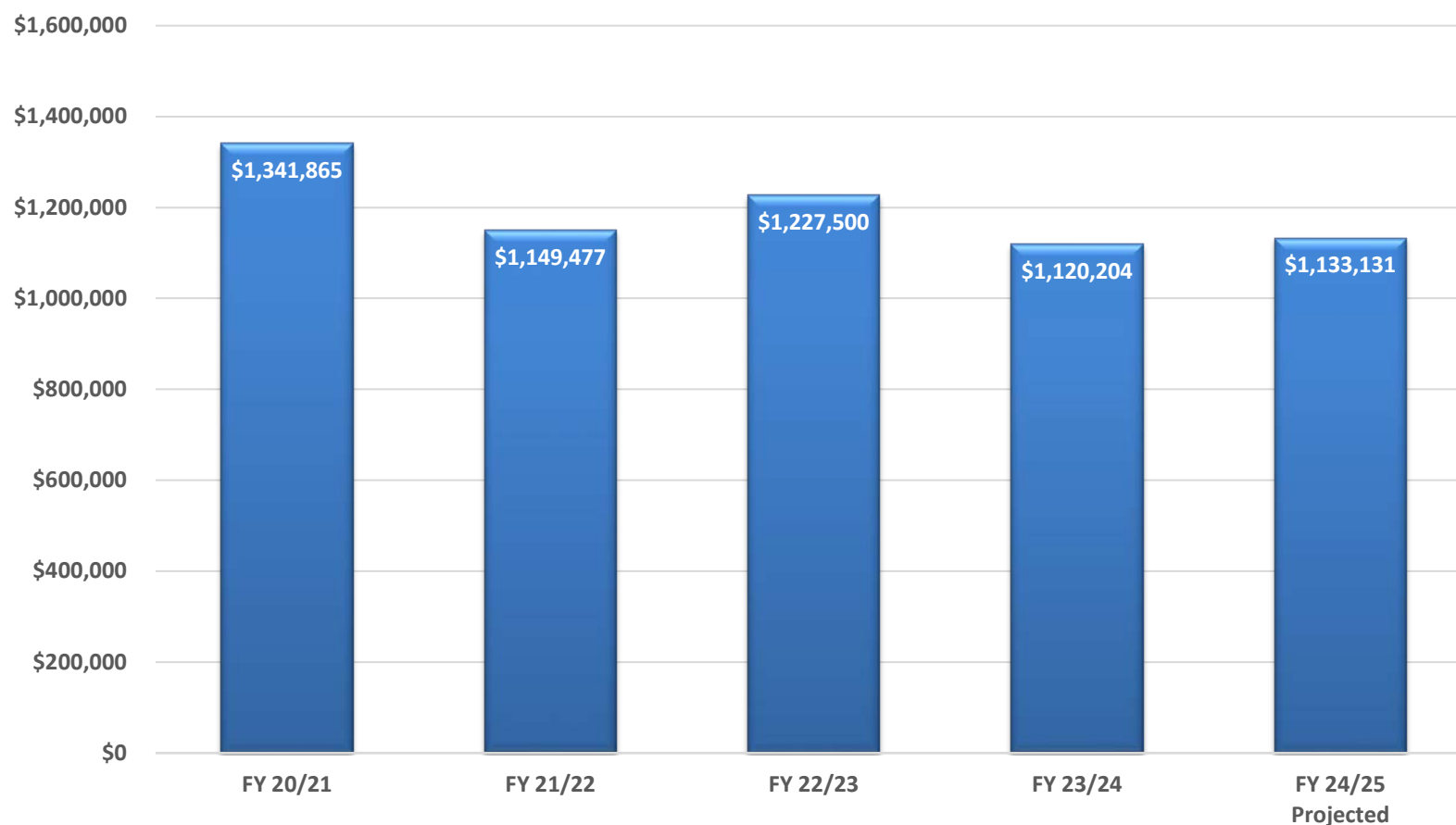


**VILLAGE OF ALGONQUIN
REVENUE REPORT
LOCAL USE TAX**

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	June	August	\$ 111,857	\$ 83,540	\$ 92,623	\$ 89,877	\$ 86,374
June	July	September	\$ 112,927	\$ 95,216	\$ 104,487	\$ 67,468	\$ 83,332
July	August	October	\$ 114,191	\$ 88,672	\$ 91,195	\$ 95,079	\$ 85,632
August	September	November	\$ 108,737	\$ 93,600	\$ 94,716	\$ 90,182	
September	October	December	\$ 113,443	\$ 97,297	\$ 106,503	\$ 100,095	
October	November	January	\$ 118,866	\$ 90,718	\$ 106,750	\$ 101,551	
November	December	February	\$ 126,666	\$ 106,576	\$ 112,529	\$ 106,095	
December	January	March	\$ 178,742	\$ 135,090	\$ 136,117	\$ 123,145	
January	February	April	\$ 87,634	\$ 89,589	\$ 95,294	\$ 73,698	
February	March	May	\$ 78,141	\$ 86,494	\$ 87,804	\$ 82,855	
March	April	June	\$ 99,898	\$ 101,443	\$ 108,609	\$ 100,653	
April	May	July	\$ 90,762	\$ 81,240	\$ 90,874	\$ 89,505	
TOTAL			\$ 1,341,865	\$ 1,149,477	\$ 1,227,500	\$ 1,120,204	\$ 255,337

YEAR TO DATE LAST YEAR:	\$252,424	BUDGETED REVENUE:	\$1,210,000
YEAR TO DATE THIS YEAR:	\$ 255,337	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$2,913	PERCENTAGE OF REVENUE TO DATE :	21.10%
		PROJECTION OF ANNUAL REVENUE :	\$1,133,131
PERCENTAGE OF CHANGE:	1.15%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$76,869)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-6.4%

5 Year Comparison with Current Year Projection

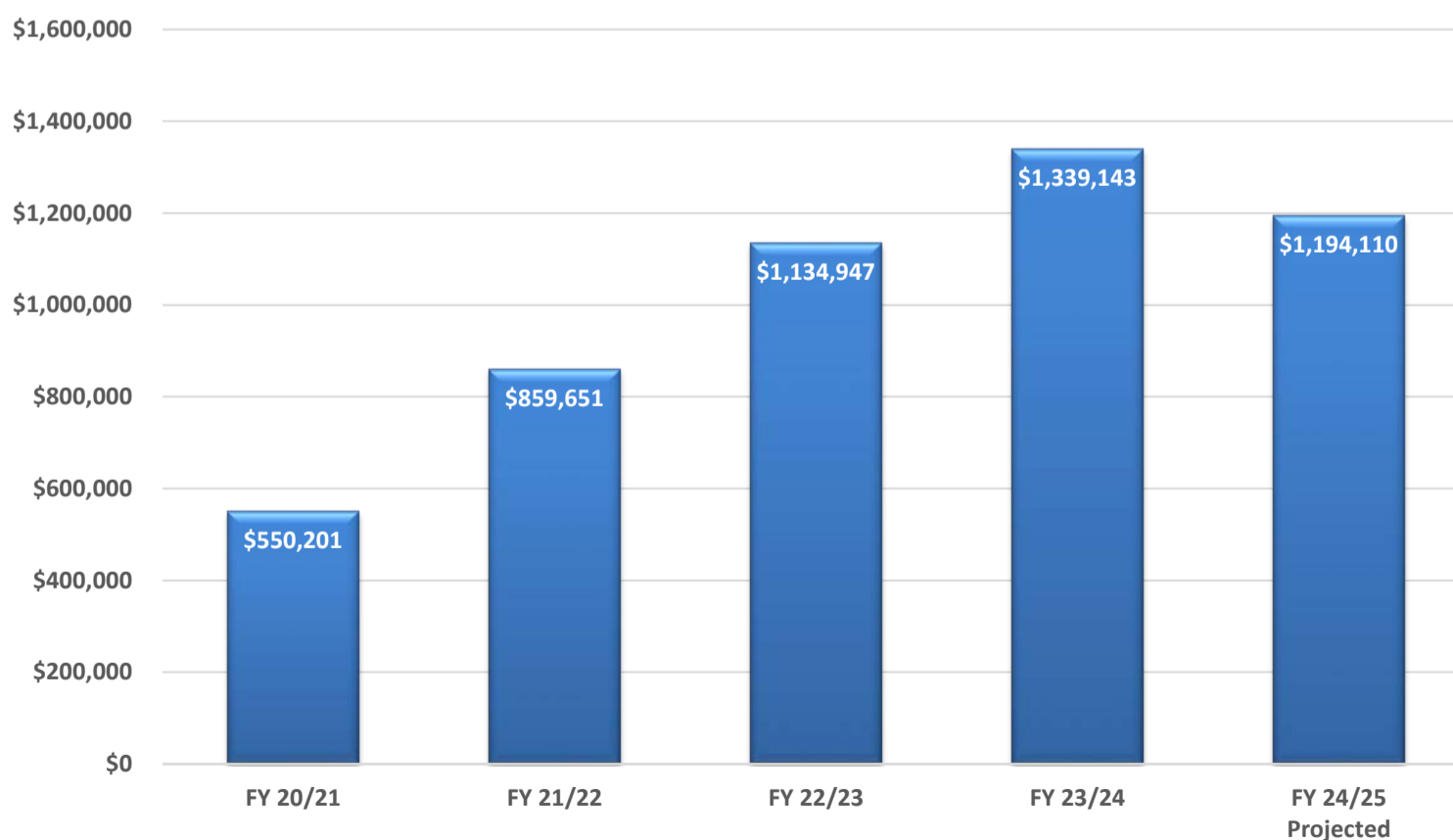


**VILLAGE OF ALGONQUIN
REVENUE REPORT
ACTUAL BUILDING PERMITS**

MONTH OF COLLECTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	\$287,941	\$40,318	\$58,576	\$94,457	\$71,815
June	\$28,941	\$59,450	\$440,566	\$160,253	\$58,984
July	\$52,336	\$89,964	\$155,485	\$124,397	\$142,842
August	\$16,083	\$77,168	\$83,775	\$115,379	\$124,064
September	\$16,755	\$67,214	\$51,552	\$106,683	\$138,355
October	\$21,452	\$80,037	\$45,739	\$111,233	
November	\$20,132	\$113,526	\$65,911	\$108,350	
December	\$25,891	\$75,462	\$36,213	\$38,725	
January	\$15,078	\$100,712	\$32,246	\$70,427	
February	\$12,067	\$39,816	\$33,962	\$125,671	
March	\$13,079	\$53,229	\$67,807	\$146,842	
April	\$40,446	\$62,755	\$63,115	\$136,727	
TOTAL	\$550,201	\$859,651	\$1,134,947	\$1,339,143	\$536,061

YEAR TO DATE LAST YEAR:	\$601,169	BUDGETED REVENUE:	\$600,000
YEAR TO DATE THIS YEAR:	\$536,061	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$65,109)	PERCENTAGE OF REVENUE TO DATE :	89.34%
		PROJECTION OF ANNUAL REVENUE :	\$1,194,110
PERCENTAGE OF CHANGE:	-10.83%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$594,110
		EST. PERCENT DIFF ACTUAL TO BUDGET	99.0%

5 Year Comparison with Current Year Projection

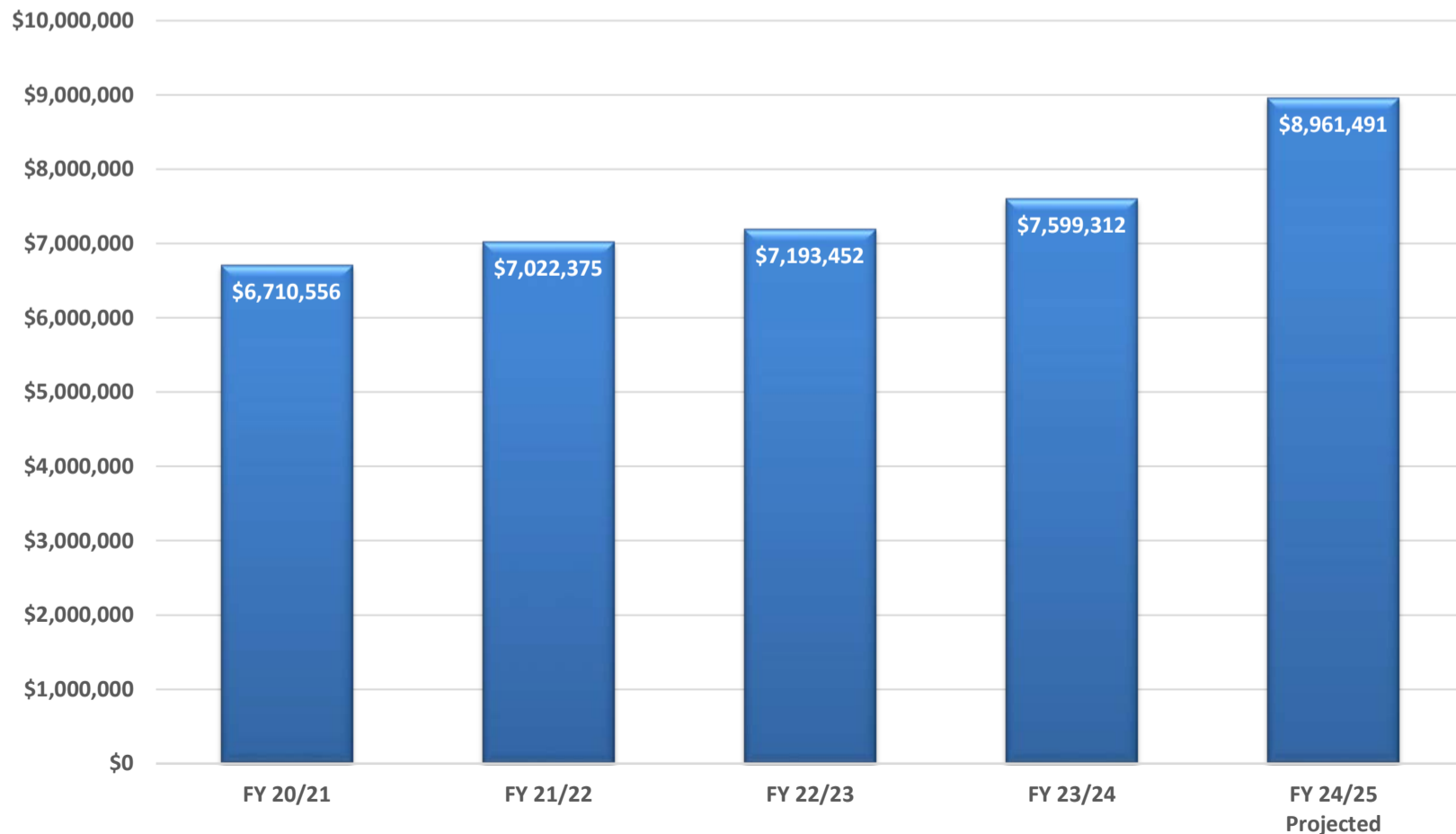


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL REAL ESTATE TAXES (ALL FUNDS & ACCOUNTS)**

MONTH OF DISTRIBUTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	\$345,141	\$266,357	\$697,403	\$407,773	\$239,348
June	\$2,756,585	\$3,303,770	\$3,024,675	\$3,469,601	\$4,264,922
July	\$243,215	\$212,663	\$78,739	\$132,645	\$154,017
August	\$171,401	\$260,539	\$132,068	\$144,800	\$315,869
September	\$2,550,657	\$2,724,207	\$2,940,038	\$3,116,108	\$3,600,089
October	\$498,025	\$179,140	\$251,945	\$224,012	
November	\$30,325	\$75,699	\$68,583	\$104,372	
December	\$29,987	\$0	\$0	\$0	
January	\$27,098	\$0	\$0	\$0	
February	\$58,121	\$0	\$0	\$0	
March	\$0	\$0	\$0	\$0	
April	\$0	\$0	\$0	\$0	
TOTAL RECV.	\$6,710,556	\$7,022,375	\$7,193,452	\$7,599,312	\$8,574,244

YEAR TO DATE LAST YEAR:	\$7,270,928	BUDGETED REVENUE:	\$8,070,000
YEAR TO DATE THIS YEAR:	\$8,574,244	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$1,303,316	PERCENTAGE OF REVENUE TO DATE :	106.25%
		PROJECTION OF ANNUAL REVENUE :	\$8,961,491
PERCENTAGE OF CHANGE:	17.93%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$891,491
		EST. PERCENT DIFF ACTUAL TO BUDGET	11.0%

5 Year Comparison with Current Year Projection

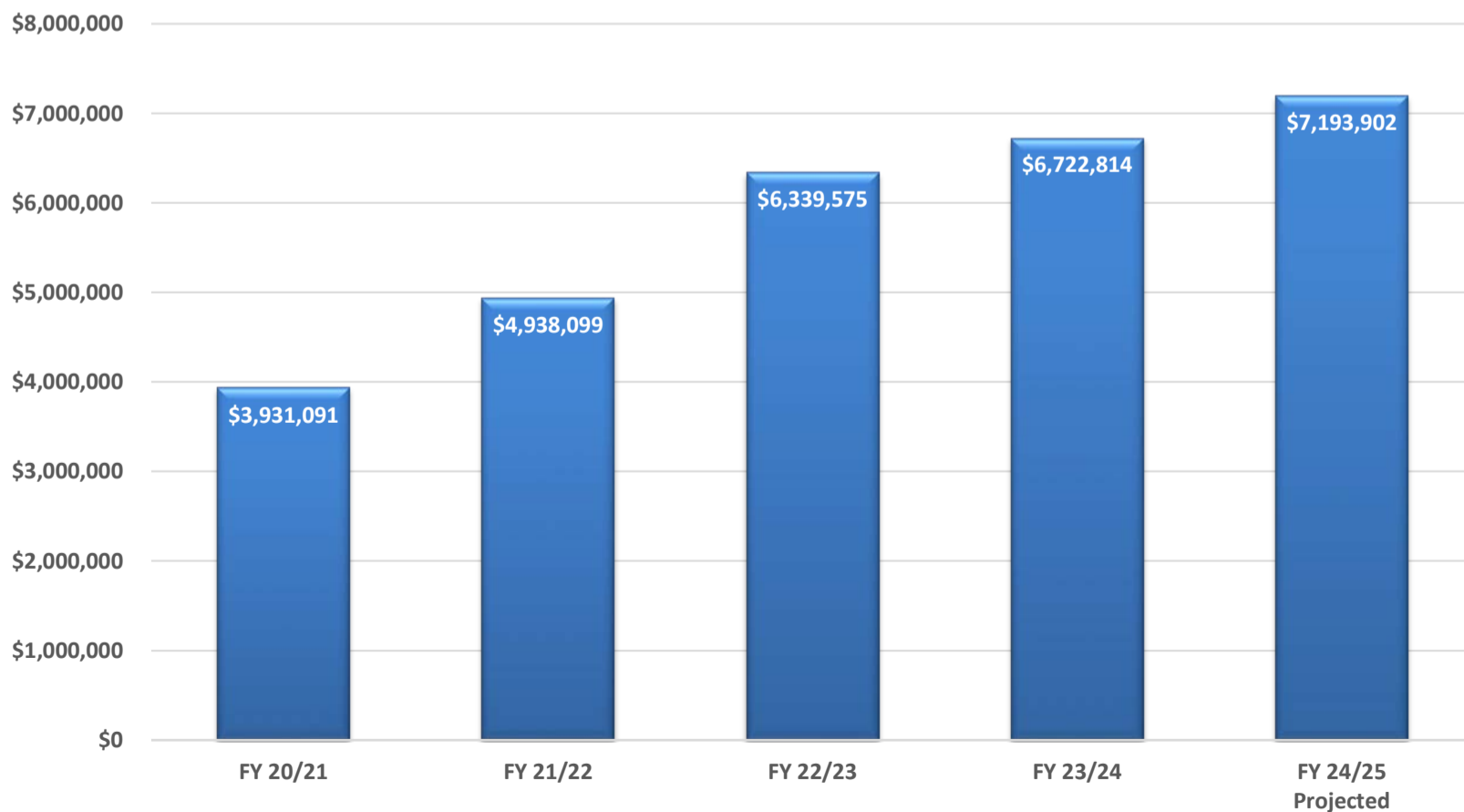


**VILLAGE OF ALGONQUIN
REVENUE REPORT
HOME RULE SALES TAX**

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	June	August	\$ 234,363	\$ 408,749	\$ 438,853	\$ 576,996	\$ 614,026
June	July	September	\$ 330,688	\$ 430,021	\$ 449,138	\$ 575,971	\$ 607,641
July	August	October	\$ 321,290	\$ 387,571	\$ 555,656	\$ 541,302	\$ 591,324
August	September	November	\$ 310,856	\$ 403,410	\$ 538,051	\$ 551,817	
September	October	December	\$ 337,057	\$ 412,921	\$ 565,757	\$ 543,750	
October	November	January	\$ 316,867	\$ 384,828	\$ 545,823	\$ 515,000	
November	December	February	\$ 325,066	\$ 431,940	\$ 582,846	\$ 581,935	
December	January	March	\$ 426,497	\$ 620,215	\$ 728,398	\$ 752,725	
January	February	April	\$ 289,833	\$ 315,783	\$ 451,973	\$ 494,383	
February	March	May	\$ 278,627	\$ 328,439	\$ 444,567	\$ 478,365	
March	April	June	\$ 393,375	\$ 388,719	\$ 524,910	\$ 567,475	
April	May	July	\$ 366,573	\$ 425,502	\$ 513,603	\$ 543,095	
TOTAL			\$ 3,931,091	\$ 4,938,099	\$ 6,339,575	\$ 6,722,814	\$ 1,812,991

YEAR TO DATE LAST YEAR:	\$1,694,268	BUDGETED REVENUE:	\$6,800,000
YEAR TO DATE THIS YEAR:	\$ 1,812,991	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$118,723	PERCENTAGE OF REVENUE TO DATE :	26.66%
		PROJECTION OF ANNUAL REVENUE :	\$7,193,902
PERCENTAGE OF CHANGE:	7.01%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$393,902
		EST. PERCENT DIFF ACTUAL TO BUDGET	5.8%

5 Year Comparison with Current Year Projection

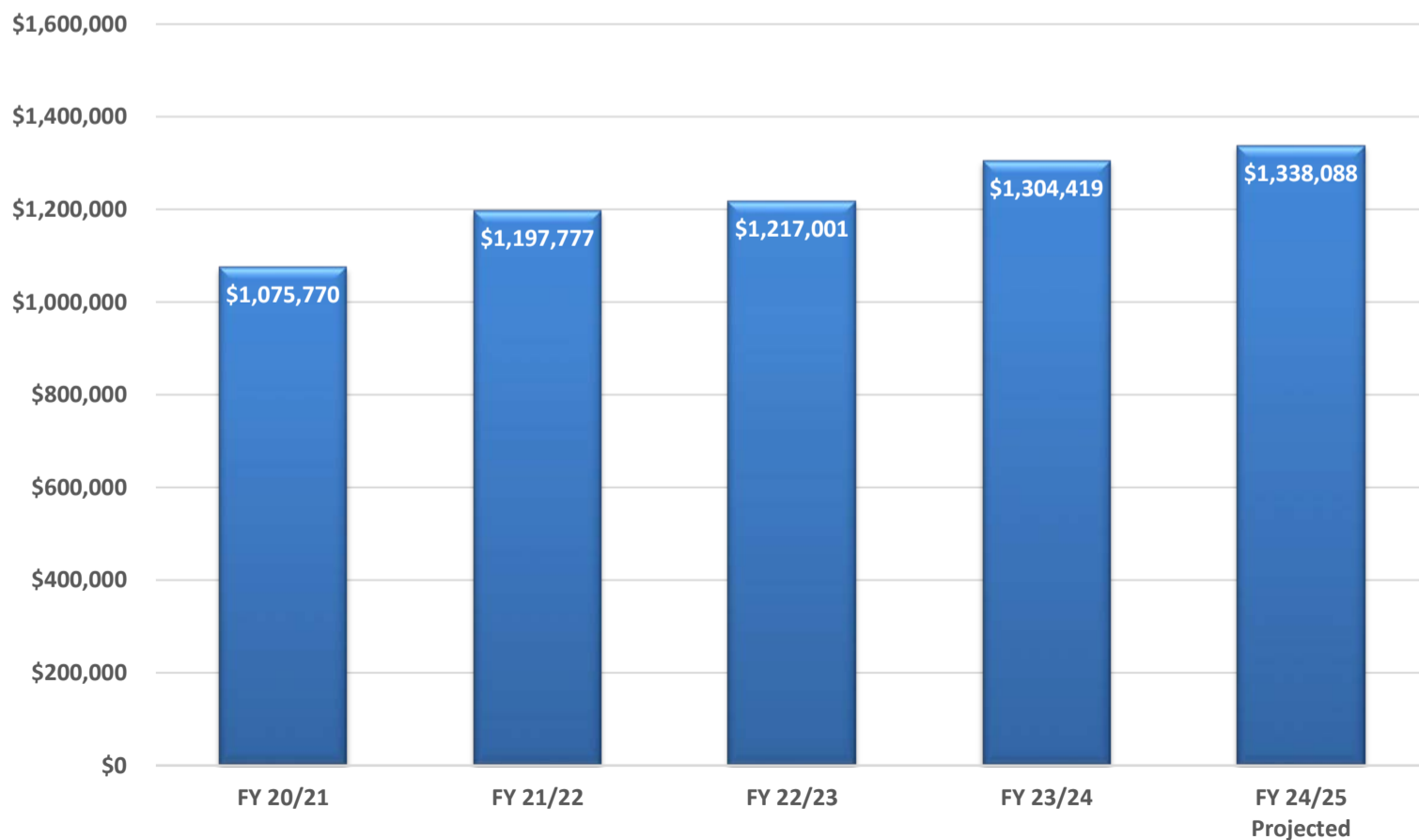


VILLAGE OF ALGONQUIN REVENUE REPORT MOTOR FUEL TAX

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	June	\$70,558	\$98,175	\$101,135	\$107,264	\$103,795
June	July	\$72,594	\$100,855	\$104,702	\$111,408	\$113,986
July	August	\$88,835	\$99,983	\$102,527	\$105,991	\$112,717
August	September	\$103,662	\$108,412	\$98,438	\$110,340	\$119,902
September	October	\$96,288	\$103,883	\$106,131	\$116,912	\$115,762
October	November	\$95,010	\$95,688	\$100,818	\$104,915	
November	December	\$95,988	\$105,441	\$101,350	\$123,169	
December	January	\$99,741	\$111,731	\$115,920	\$115,918	
January	February	\$86,941	\$102,207	\$92,931	\$99,007	
February	March	\$82,104	\$70,557	\$95,158	\$105,617	
March	April	\$85,070	\$100,021	\$92,371	\$97,059	
April	May	\$98,980	\$100,823	\$105,518	\$106,818	
TOTAL		\$1,075,770	\$1,197,777	\$1,217,001	\$1,304,419	\$566,162

YEAR TO DATE LAST YEAR:	\$551,916	BUDGETED REVENUE:	\$1,288,000
YEAR TO DATE THIS YEAR:	\$566,162	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$14,246	PERCENTAGE OF REVENUE TO DATE :	43.96%
		PROJECTION OF ANNUAL REVENUE :	\$1,338,088
PERCENTAGE OF CHANGE:	2.58%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$50,088
		EST. PERCENT DIFF ACTUAL TO BUDGET	3.9%

5 Year Comparison with Current Year Projection

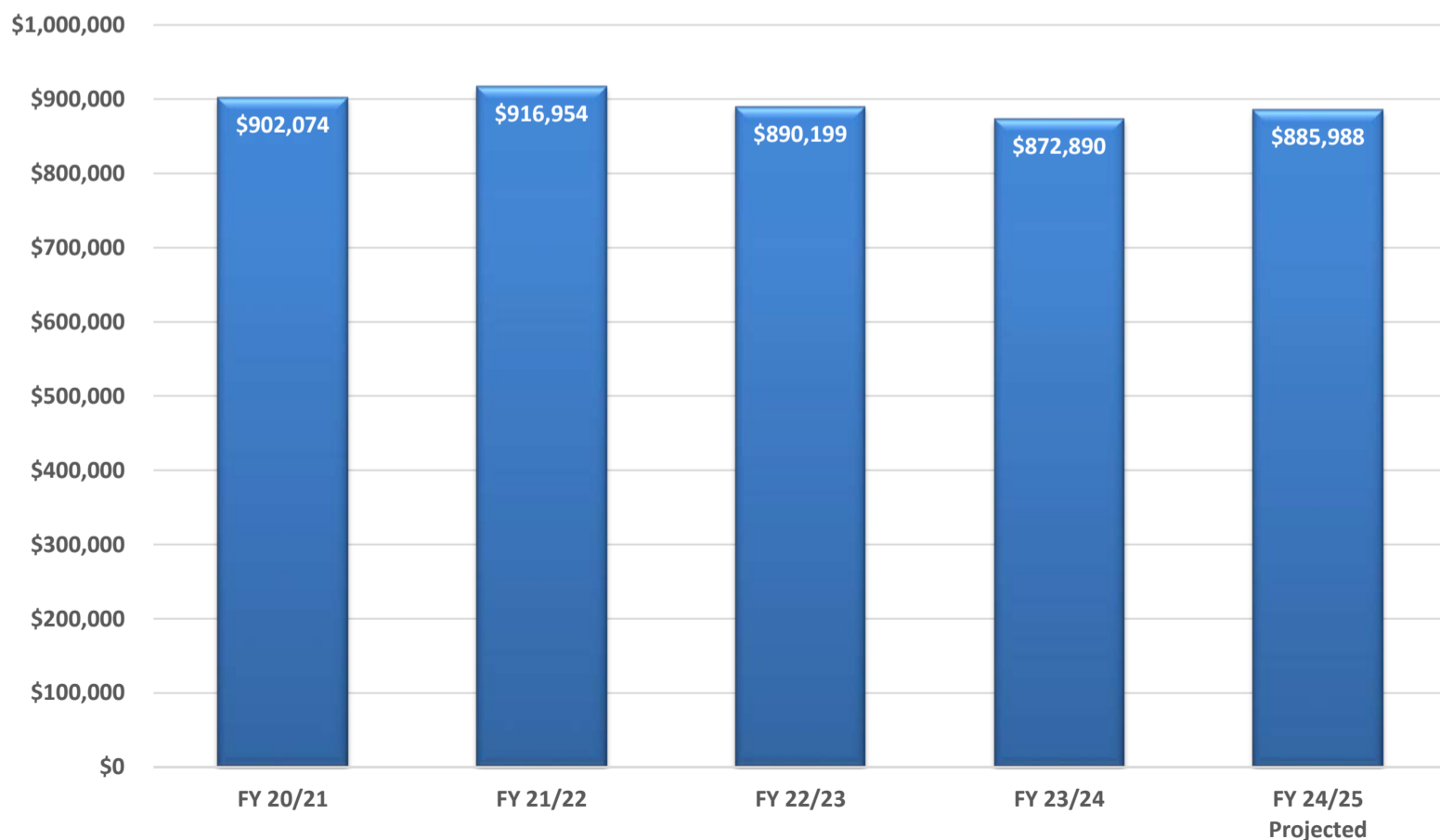


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL UTILITY TAXES**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
April	May	June	\$58,271	\$58,322	\$63,817	\$59,382	\$55,094
May	June	July	\$67,212	\$73,465	\$66,973	\$64,825	\$64,671
June	July	August	\$90,297	\$82,481	\$86,146	\$74,789	\$89,653
July	August	September	\$84,308	\$82,657	\$82,723	\$84,989	\$78,828
August	September	October	\$82,292	\$85,294	\$78,118	\$79,530	
September	October	November	\$56,573	\$67,480	\$58,260	\$57,795	
October	November	December	\$11,974	\$56,623	\$56,714	\$56,596	
November	December	January	\$127,482	\$76,144	\$78,828	\$76,860	
December	January	February	\$92,589	\$91,440	\$93,038	\$85,785	
January	February	March	\$86,434	\$96,117	\$84,643	\$90,368	
February	March	April	\$84,788	\$80,524	\$73,254	\$75,130	
March	April	May	\$59,854	\$66,406	\$67,684	\$66,842	
TOTAL			\$902,074	\$916,954	\$890,199	\$872,890	\$288,246

YEAR TO DATE LAST YEAR:	\$283,985	BUDGETED REVENUE:	\$900,000
YEAR TO DATE THIS YEAR:	\$288,246	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$4,261	PERCENTAGE OF REVENUE TO DATE :	32.03%
		PROJECTION OF ANNUAL REVENUE :	\$885,988
PERCENTAGE OF CHANGE:	1.50%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$14,012
		EST. PERCENT DIFF ACTUAL TO BUDGET	-1.56%

5 Year Comparison with Current Year Projection

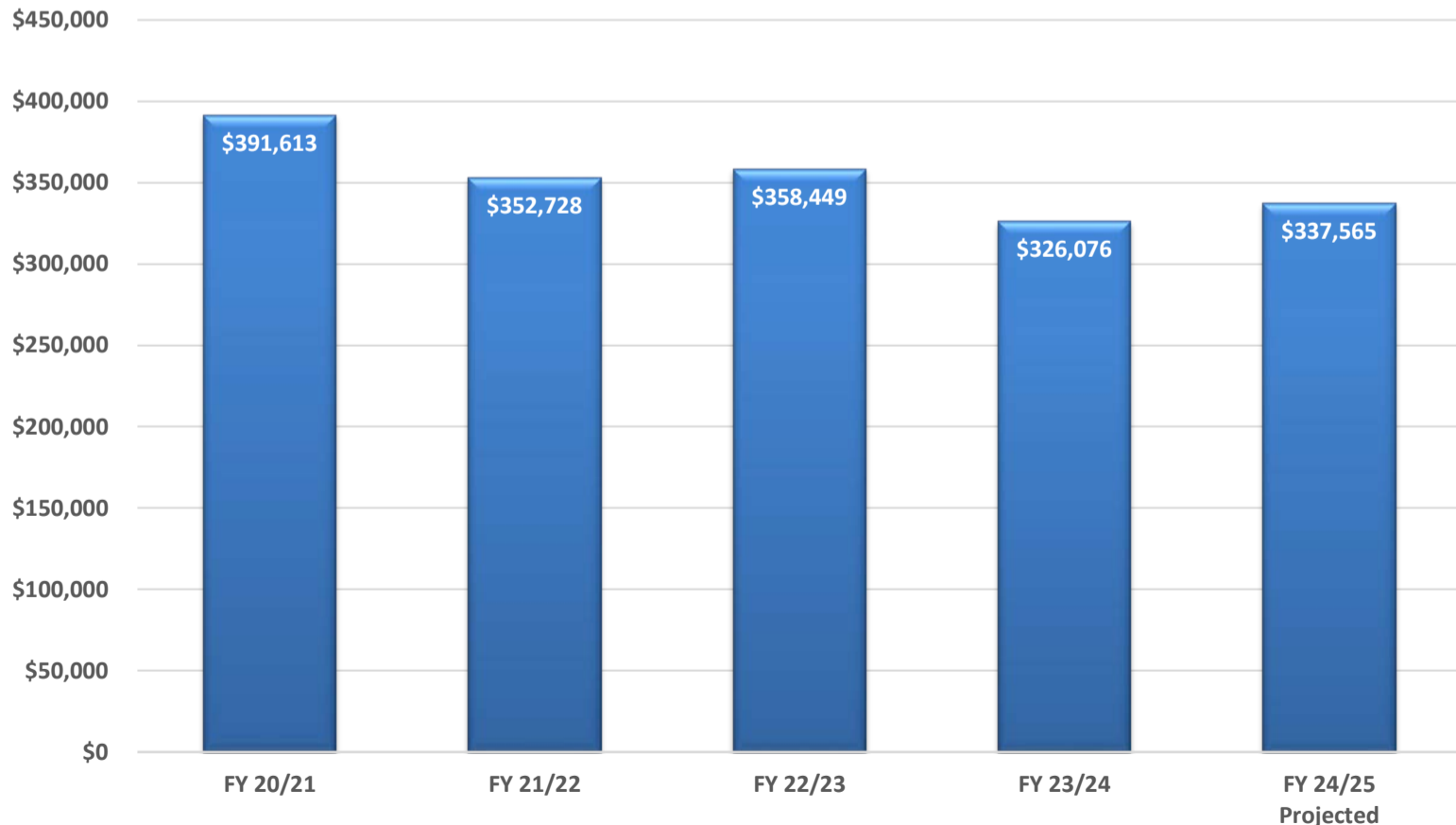


**VILLAGE OF ALGONQUIN
REVENUE REPORT
EXCISE (TELECOMMUNICATION) TAX**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	June	August	\$37,905	\$30,962	\$29,475	\$26,693	\$26,706
June	July	September	\$37,577	\$31,124	\$27,105	\$27,695	\$26,865
July	August	October	\$37,267	\$30,189	\$33,192	\$22,835	\$26,373
August	September	November	\$33,354	\$29,153	\$31,172	\$28,468	
September	October	December	\$30,883	\$28,508	\$29,733	\$27,134	
October	November	January	\$31,302	\$28,888	\$29,637	\$27,122	
November	December	February	\$29,726	\$28,163	\$29,030	\$30,458	
December	January	March	\$31,680	\$30,051	\$26,069	\$27,903	
January	February	April	\$29,742	\$28,548	\$29,501	\$26,938	
February	March	May	\$32,154	\$26,342	\$28,518	\$27,851	
March	April	June	\$30,213	\$29,667	\$36,220	\$27,146	
April	May	July	\$29,810	\$31,134	\$28,798	\$25,832	
TOTAL			\$391,613	\$352,728	\$358,449	\$326,076	\$79,944

YEAR TO DATE LAST YEAR:	\$77,223	BUDGETED REVENUE:	\$263,000
YEAR TO DATE THIS YEAR:	\$79,944	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$2,721	PERCENTAGE OF REVENUE TO DATE :	30.40%
		PROJECTION OF ANNUAL REVENUE :	\$337,565
PERCENTAGE OF CHANGE:	3.52%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$74,565
		EST. PERCENT DIFF ACTUAL TO BUDGET	28.4%

5 Year Comparison with Current Year Projection

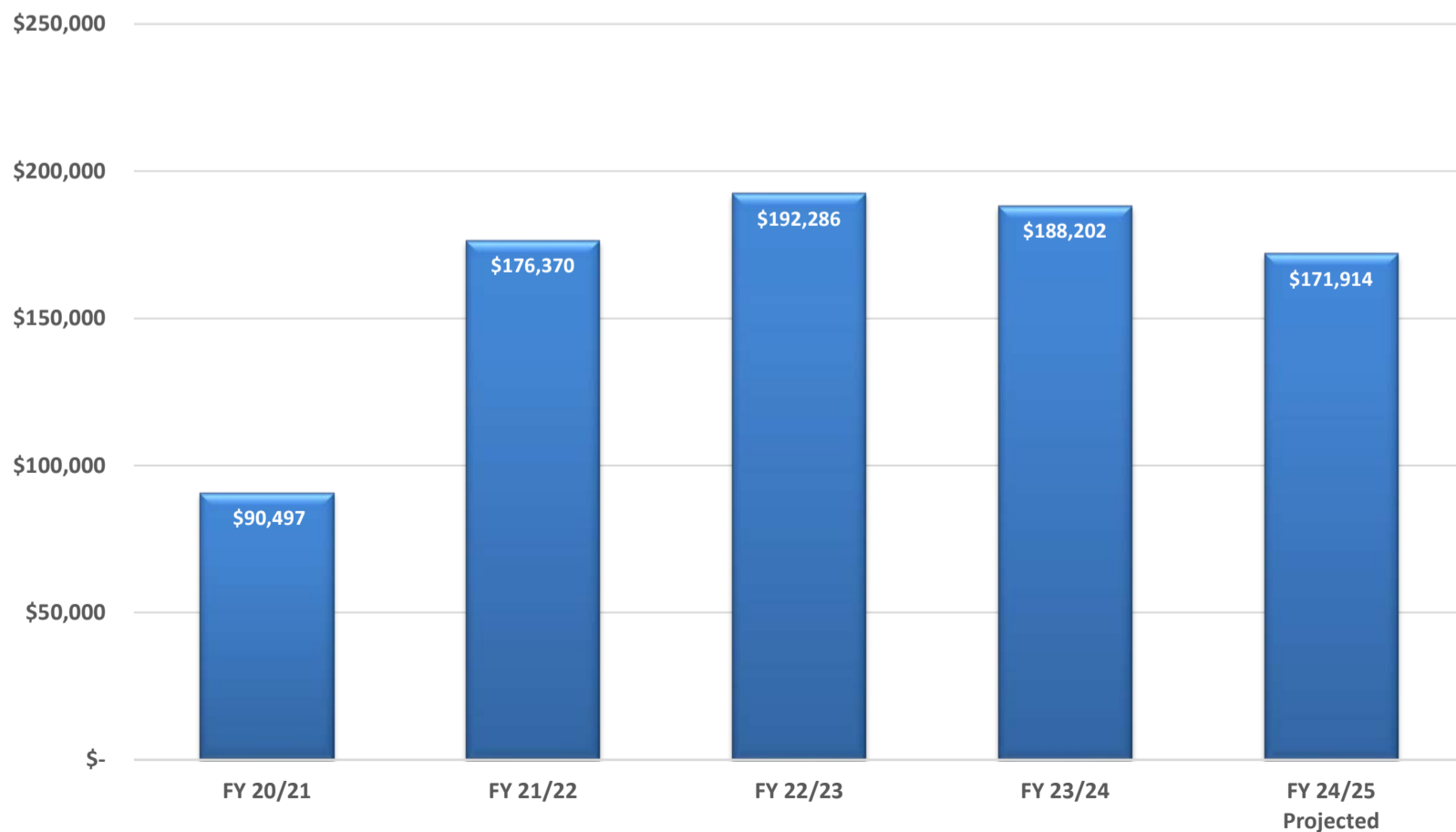


**VILLAGE OF ALGONQUIN
REVENUE REPORT
VIDEO GAMING TERMINAL TAX**

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	July	\$ -	\$ 15,457	\$ 16,153	\$ 17,097	\$ 15,058
June	August	\$ -	\$ 13,029	\$ 15,793	\$ 16,763	\$ 14,176
July	September	\$ 8,596	\$ 15,404	\$ 15,151	\$ 16,421	\$ 13,035
August	October	\$ 10,766	\$ 13,081	\$ 14,540	\$ 14,013	\$ 16,461
September	November	\$ 10,044	\$ 12,974	\$ 13,945	\$ 14,288	
October	December	\$ 10,639	\$ 15,013	\$ 18,037	\$ 15,524	
November	January	\$ 2,888	\$ 15,242	\$ 16,579	\$ 15,300	
December	February	\$ -	\$ 15,058	\$ 15,733	\$ 16,124	
January	March	\$ 5,306	\$ 13,360	\$ 15,843	\$ 13,879	
February	April	\$ 11,580	\$ 14,221	\$ 15,409	\$ 13,896	
March	May	\$ 14,848	\$ 17,250	\$ 17,126	\$ 18,460	
April	June	\$ 15,830	\$ 16,283	\$ 17,978	\$ 16,436	
TOTAL		\$ 90,497	\$ 176,370	\$ 192,286	\$ 188,202	\$ 58,730

YEAR TO DATE LAST YEAR:	\$64,294	BUDGETED REVENUE:	\$180,000
YEAR TO DATE THIS YEAR:	\$58,730	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	-\$5,564	PERCENTAGE OF REVENUE TO DATE :	32.63%
		PROJECTION OF ANNUAL REVENUE :	\$171,914
PERCENTAGE OF CHANGE:	-8.65%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$8,086)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-4.5%

5 Year Comparison With Current Year Projection

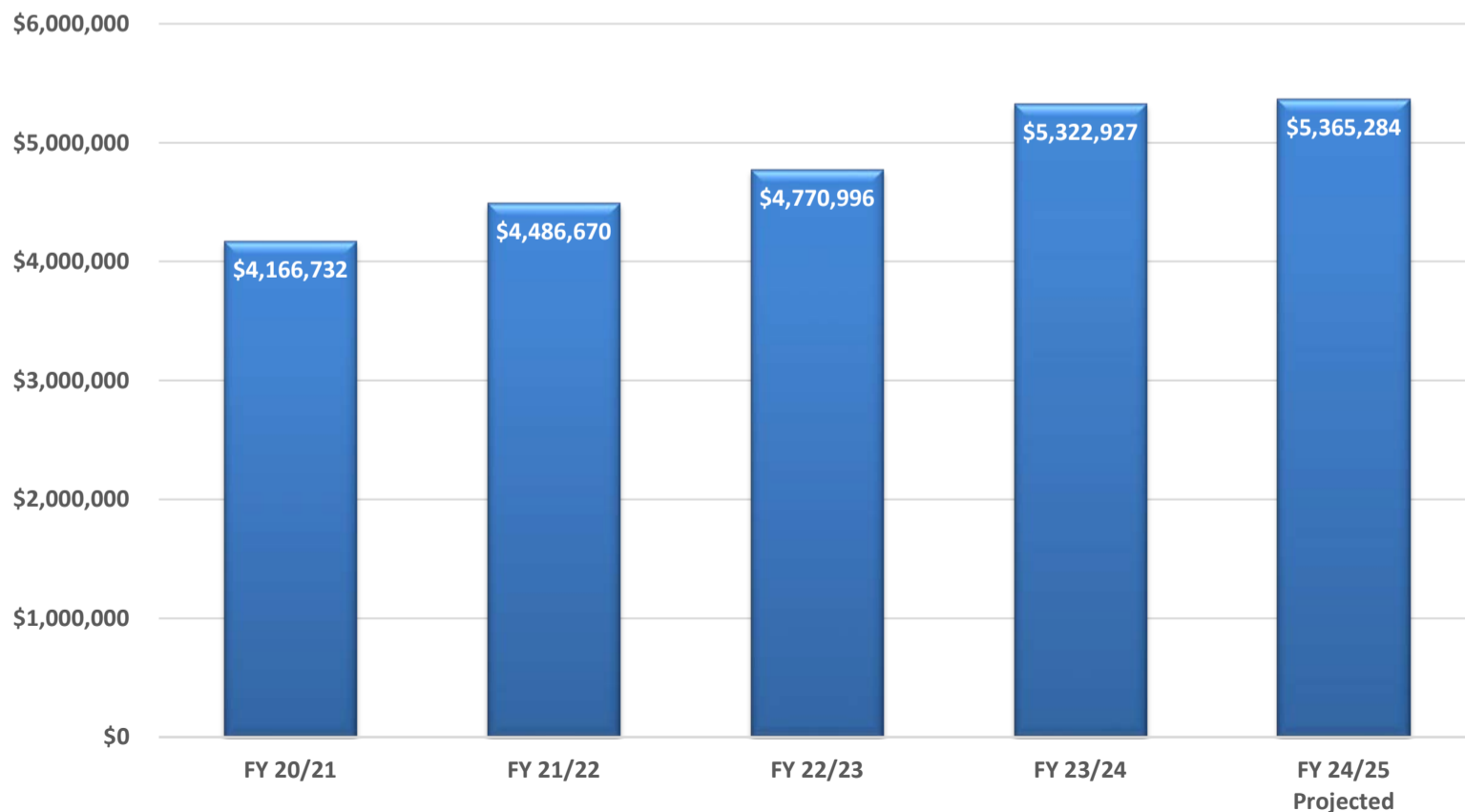


VILLAGE OF ALGONQUIN REVENUE REPORT WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
April	May	\$307,226	\$309,253	\$344,251	\$396,185	\$420,578
May	June	\$345,645	\$408,760	\$405,374	\$496,521	\$487,801
June	July	\$384,384	\$442,421	\$417,882	\$556,236	\$516,031
July	August	\$423,348	\$418,157	\$442,165	\$479,909	\$482,769
August	September	\$459,606	\$392,774	\$419,819	\$479,422	\$520,257
September	October	\$352,202	\$390,044	\$377,055	\$431,229	
October	November	\$332,274	\$377,388	\$419,243	\$431,711	
November	December	\$306,794	\$338,355	\$388,399	\$406,063	
December	January	\$322,995	\$365,155	\$419,287	\$425,048	
January	February	\$320,889	\$375,076	\$400,360	\$425,793	
February	March	\$295,407	\$322,015	\$358,232	\$384,447	
March	April	\$315,963	\$347,271	\$378,929	\$410,363	
TOTAL		\$4,166,732	\$4,486,670	\$4,770,996	\$5,322,927	\$2,427,437

YEAR TO DATE LAST YEAR:	\$2,408,273	BUDGETED REVENUE:	\$5,280,000
YEAR TO DATE THIS YEAR:	\$2,427,437	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$19,164	PERCENTAGE OF REVENUE TO DATE :	45.97%
PERCENTAGE OF CHANGE:	0.80%	PROJECTION OF ANNUAL REVENUE :	\$5,365,284
		EST. DOLLAR DIFF ACTUAL TO BUDGET	\$85,284
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.6%

5 Year Comparison with Current Year Projection

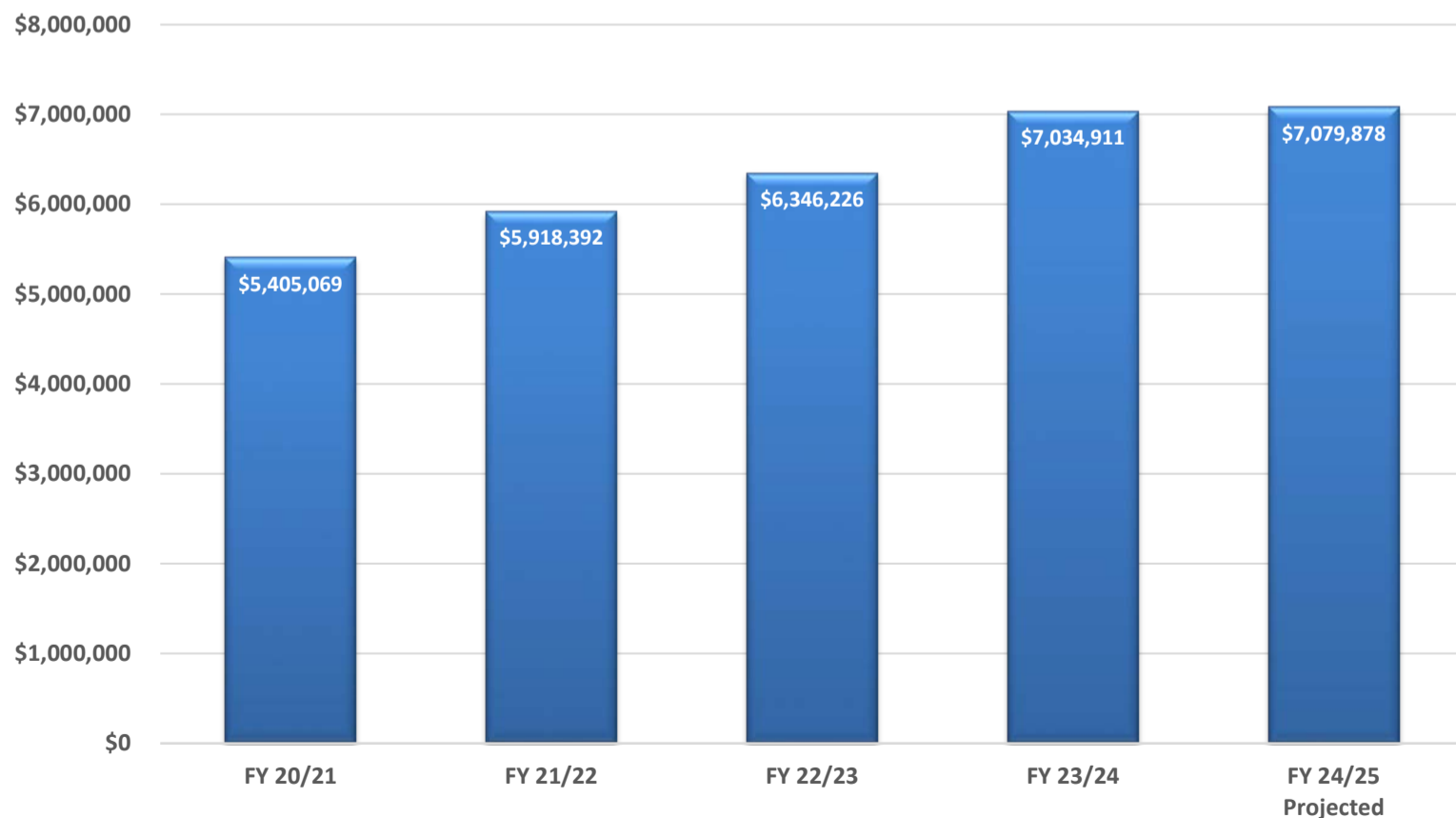


VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
April	May	\$401,133	\$402,661	\$458,647	\$522,640	\$551,969
May	June	\$450,580	\$530,503	\$542,678	\$656,290	\$642,652
June	July	\$501,082	\$571,663	\$559,436	\$731,024	\$679,648
July	August	\$549,968	\$545,349	\$593,170	\$635,093	\$639,422
August	September	\$592,132	\$510,276	\$565,008	\$636,738	\$688,431
September	October	\$454,500	\$501,231	\$506,190	\$570,749	
October	November	\$426,308	\$494,385	\$545,070	\$566,156	
November	December	\$400,031	\$459,106	\$512,222	\$537,912	
December	January	\$418,674	\$491,845	\$556,068	\$560,358	
January	February	\$417,729	\$505,285	\$531,305	\$564,555	
February	March	\$384,145	\$438,372	\$476,464	\$509,787	
March	April	\$408,788	\$467,718	\$499,968	\$543,608	
TOTAL		\$5,405,069	\$5,918,392	\$6,346,226	\$7,034,911	\$3,202,123

YEAR TO DATE LAST YEAR:	\$3,181,785	BUDGETED REVENUE:	\$6,980,000
YEAR TO DATE THIS YEAR:	\$3,202,123	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$20,338	PERCENTAGE OF REVENUE TO DATE :	45.88%
		PROJECTION OF ANNUAL REVENUE :	\$7,079,878
PERCENTAGE OF CHANGE:	0.64%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$99,878
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.4%

5 Year Comparison with Current Year Projection

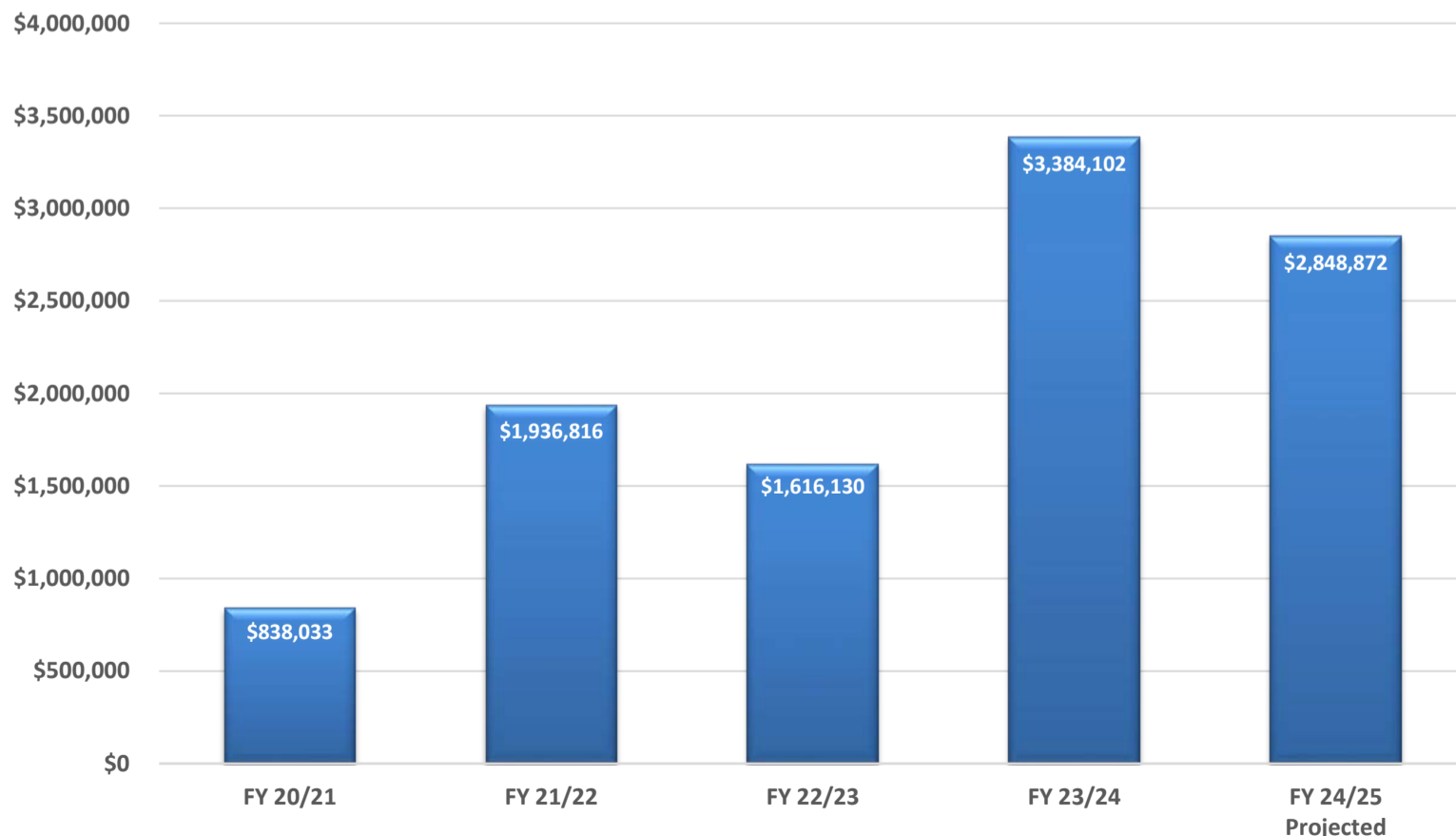


VILLAGE OF ALGONQUIN FINANCIAL REPORT WATER & SEWER TAP-ON FEES

MONTH OF COLLECTION	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
May	\$464,715	\$109,886	\$109,886	\$245,728	\$141,282
June	\$33,000	\$133,242	\$275,140	\$483,942	\$85,490
July	\$69,432	\$243,750	\$343,320	\$156,980	\$357,658
August	\$11,000	\$125,584	\$211,282	\$188,376	\$277,470
September	\$22,000	\$179,078	\$85,490	\$261,772	\$263,470
October	\$36,500	\$188,376	\$62,792	\$756,256	
November	\$33,000	\$237,980	\$155,486	\$293,168	
December	\$58,094	\$219,772	\$101,188	\$94,188	
January	\$22,000	\$125,584	\$48,170	\$235,470	
February	\$3,500	\$125,584	\$7,000	\$233,772	
March	\$11,000	\$113,490	\$101,188	\$141,282	
April	\$73,792	\$134,490	\$115,188	\$293,168	
TOTAL	\$838,033	\$1,936,816	\$1,616,130	\$3,384,102	\$1,125,370

YEAR TO DATE LAST YEAR:	\$1,336,798	BUDGETED REVENUE:	\$1,460,000
YEAR TO DATE THIS YEAR:	\$1,125,370	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$211,428)	PERCENTAGE OF REVENUE TO DATE :	77.08%
		PROJECTION OF ANNUAL REVENUE :	\$2,848,872
PERCENTAGE OF CHANGE:	-15.82%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,388,872
		EST. PERCENT DIFF ACTUAL TO BUDGET	95.1%

5 Year Comparison with Current Year Projection



VILLAGE OF ALGONQUIN



Village of Algonquin

YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01 GENERAL						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
01000500 31010 SALES TAX	9,440,000	9,440,000	4,148,615.37	863,575.20	5,291,384.63	43.9%
01000500 31020 INCOME TAX	6,050,000	6,050,000	2,684,475.63	346,930.33	3,365,524.37	44.4%
01000500 31180 CABLE/VIDEO SERVICE	475,000	475,000	193,570.41	.00	281,429.59	40.8%
01000500 31500 RET - CORPORATE	1,650,000	1,650,000	1,604,236.53	672,648.84	45,763.47	97.2%
01000500 31510 RET - POLICE	2,500,000	2,500,000	2,424,915.66	1,016,790.01	75,084.34	97.0%
01000500 31530 RET - ROAD & BRIDGE	440,000	440,000	450,434.15	185,642.12	-10,434.15	102.4%
01000500 31580 RET - POLICE PENSIO	2,280,000	2,280,000	2,211,518.87	927,310.72	68,481.13	97.0%
01000500 31590 PERS PROPERTY REPL.	12,000	12,000	7,889.34	3,980.27	4,110.66	65.7%
01000500 31591 PERS PROPERTY REPL.	120,000	120,000	42,862.89	.00	77,137.11	35.7%
TOTAL TAXES	22,967,000	22,967,000	13,768,518.85	4,016,877.49	9,198,481.15	59.9%
32 LICENSES & PERMITS						
01000100 32070 PLANNING / ZONING	15,000	15,000	22,113.81	8,194.72	-7,113.81	147.4%
01000100 32080 LIQUOR LICENSES	125,000	125,000	140,275.00	75.00	-15,275.00	112.2%
01000100 32085 LICENSES	70,000	70,000	10,419.00	2,876.75	59,665.75	14.8%
01000100 32100 BUILDING PERMITS	600,000	600,000	536,060.79	138,354.90	63,939.21	89.3%
01000100 32101 SITE DEVELOPMENT FE	1,000	1,000	367.80	.00	632.20	36.8%
01000100 32102 PUBLIC ART FEE	2,000	2,000	1,625.00	375.00	375.00	81.3%
01000100 32110 OUTSOURCED SERVICES	9,000	9,000	2,010.00	150.00	6,990.00	22.3%
TOTAL LICENSES & PERMITS	822,000	822,000	712,871.40	150,026.37	109,213.35	86.7%
33 DONATIONS & GRANTS						
01000100 33008 INTERGOVERNMENTAL A	5,000	5,000	174.00	.00	4,826.00	3.5%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01000100 33030 DONATIONS-OPER-GEN	75,000	75,000	93,790.95	21,730.74	-18,790.95	125.1%
01000100 33100 DONATIONS-MAKEUP TA	30,000	30,000	10,000.00	5,000.00	20,000.00	33.3%
01000200 33010 INTERGOVERNMENTAL A	500,000	500,000	49,103.00	8,633.58	450,897.00	9.8%
01000200 33031 DONATIONS-OPER-PUB	30,000	30,000	39,264.56	2,353.64	-9,264.56	130.9%
01000200 33231 GRANTS-OPERATING-PU	0	0	19,716.36	8,900.39	-19,716.36	100.0%
01000300 33032 DONATIONS-OPER-PUB	35,000	35,000	1,454.30	259.86	33,545.70	4.2%
TOTAL DONATIONS & GRANTS	675,000	675,000	213,503.17	46,878.21	461,496.83	31.6%

34 CHARGES FOR SERVICES

01000100 34012 REPORTS/MAPS/ORDINA	500	500	416.00	25.00	84.00	83.2%
01000100 34100 RENTAL INCOME	57,500	57,500	52,214.00	875.00	5,286.00	90.8%
01000100 34101 MAINTENANCE FEE	2,500	2,500	2,507.50	375.00	-7.50	100.3%
01000100 34105 PLATTING FEES	15,000	15,000	.00	.00	15,000.00	.0%
01000100 34410 RECREATION PROGRAMS	90,000	90,000	34,375.96	6,583.97	55,624.04	38.2%
01000200 34018 TRUCK WEIGHT PERMIT	10,000	10,000	12,000.00	2,575.00	-2,000.00	120.0%
01000200 34020 POLICE ACCIDENT REP	4,500	4,500	2,122.00	337.00	2,378.00	47.2%
01000200 34025 POLICE TRAINING REI	20,000	20,000	29,600.00	.00	-9,600.00	148.0%
01000300 34102 PARK USAGE FEES	0	0	8,750.00	8,675.00	-8,750.00	100.0%
TOTAL CHARGES FOR SERVICES	200,000	200,000	141,985.46	19,445.97	58,014.54	71.0%

35 FINES & FORFEITURES

01000100 35012 BUILDING PERMIT FIN	1,000	1,000	.00	.00	1,000.00	.0%
01000100 35095 MUNICIPAL COURT	3,500	3,500	5,375.00	1,740.00	-1,875.00	153.6%
01000200 35050 POLICE FINES	50,000	50,000	20,261.00	4,446.00	29,739.00	40.5%
01000200 35053 MUNICIPAL - POLICE	35,000	35,000	20,550.68	7,115.00	14,449.32	58.7%
01000200 35060 COUNTY - DUI FINES	20,000	20,000	9,115.00	1,346.00	10,885.00	45.6%
01000200 35062 COUNTY - COURT FINE	125,000	125,000	44,560.52	8,890.81	80,439.48	35.6%
01000200 35063 COUNTY - DRUG FINES	100	100	280.00	.00	-180.00	280.0%
01000200 35064 COUNTY - PROSECUTIO	300	300	25.00	.00	275.00	8.3%
01000200 35065 COUNTY - VEHICLE FI	100	100	20.00	.00	80.00	20.0%
01000200 35066 COUNTY - ELECTRONIC	2,500	2,500	1,272.00	284.00	1,228.00	50.9%
01000200 35067 COUNTY - WARRANT EX	1,000	1,000	70.00	70.00	930.00	7.0%
01000200 35085 ADMINISTRATIVE TOWI	35,000	35,000	14,176.00	3,500.00	20,824.00	40.5%
01000200 35090 TRAFFIC LIGHT ENFOR	0	0	340.47	.00	-340.47	100.0%
TOTAL FINES & FORFEITURES	273,500	273,500	116,045.67	27,391.81	157,454.33	42.4%

36 INVESTMENT INCOME

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01000500 36001 INTEREST	5,000	5,000	2,820.96	506.81	2,179.04	56.4%
01000500 36002 INTEREST - INSURANC	0	0	.10	.02	-.10	100.0%
01000500 36020 INTEREST - INVESTME	250,000	250,000	212,629.91	49,186.69	37,370.09	85.1%
01000500 36050 INVESTMENT INCOME -	150,000	150,000	56,830.47	18,020.39	93,169.53	37.9%
01000500 36250 GAIN / LOSS ON INVE	0	0	7,222.33	.00	-7,222.33	100.0%
TOTAL INVESTMENT INCOME	405,000	405,000	279,503.77	67,713.91	125,496.23	69.0%
37 OTHER INCOME						
01000100 37905 SALE OF SURPLUS PRO	75,000	75,000	478.20	.00	74,521.80	.6%
01000300 37100 RESTITUTION-PUBLIC	0	0	36,818.91	.00	-36,818.91	100.0%
01000500 37110 INSURANCE CLAIMS	0	0	149,420.13	4,161.77	-149,420.13	100.0%
01000500 37900 MISCELLANEOUS REVEN	0	0	251.26	.00	-251.26	100.0%
TOTAL OTHER INCOME	75,000	75,000	186,968.50	4,161.77	-111,968.50	249.3%
38 OTHER FINANCING SOUR						
01000500 38016 TRANSFER FROM DEVEL	35,000	35,000	.00	.00	35,000.00	.0%
TOTAL OTHER FINANCING SOUR	35,000	35,000	.00	.00	35,000.00	.0%
TOTAL UNDESIGNATED	25,452,500	25,452,500	15,419,396.82	4,332,495.53	10,033,187.93	60.6%
10 RECREATION						
33 DONATIONS & GRANTS						
01001100 33025 DONATIONS - RECREAT	10,000	10,000	2,060.00	800.00	7,940.00	20.6%
TOTAL DONATIONS & GRANTS	10,000	10,000	2,060.00	800.00	7,940.00	20.6%
TOTAL RECREATION	10,000	10,000	2,060.00	800.00	7,940.00	20.6%
TOTAL UNDEFINED	25,462,500	25,462,500	15,421,456.82	4,333,295.53	10,041,127.93	60.6%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL	25,462,500	25,462,500	15,421,456.82	4,333,295.53	10,041,127.93	60.6%
TOTAL REVENUES	25,462,500	25,462,500	15,421,456.82	4,333,295.53	10,041,127.93	
02 CEMETERY						
000 UNDEFINED						
00 UNDESIGNATED						
34 CHARGES FOR SERVICES						
02000100 34100 RENTAL INCOME	29,000	29,000	34,674.45	.00	-5,674.45	119.6%
02000100 34300 LOTS & GRAVES	7,000	7,000	850.00	.00	6,150.00	12.1%
02000100 34310 GRAVE OPENING	12,000	12,000	4,450.00	.00	7,550.00	37.1%
02000100 34320 PERPETUAL CARE	2,000	2,000	300.00	.00	1,700.00	15.0%
TOTAL CHARGES FOR SERVICES	50,000	50,000	40,274.45	.00	9,725.55	80.5%
36 INVESTMENT INCOME						
02000500 36001 INTEREST	0	0	.47	.00	-.47	100.0%
02000500 36020 INTEREST - INVESTME	10,900	10,900	8,890.93	1,727.90	2,009.07	81.6%
02000500 36026 INTEREST - CEMETERY	100	100	59.46	11.69	40.54	59.5%
TOTAL INVESTMENT INCOME	11,000	11,000	8,950.86	1,739.59	2,049.14	81.4%
TOTAL UNDESIGNATED	61,000	61,000	49,225.31	1,739.59	11,774.69	80.7%
TOTAL UNDEFINED	61,000	61,000	49,225.31	1,739.59	11,774.69	80.7%
TOTAL CEMETERY	61,000	61,000	49,225.31	1,739.59	11,774.69	80.7%
TOTAL REVENUES	61,000	61,000	49,225.31	1,739.59	11,774.69	

03 MFT

000 UNDEFINED

00 UNDESIGNATED

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
33 DONATIONS & GRANTS						
03000300 33015 MFT ALLOTMENTS	694,000	694,000	279,718.68	59,748.28	414,281.32	40.3%
03000300 33017 MFT HIGH GROWTH ALL	21,000	21,000	.00	.00	21,000.00	.0%
03000300 33018 MFT TRANSPORTATION	594,000	594,000	277,498.84	60,154.11	316,501.16	46.7%
TOTAL DONATIONS & GRANTS	1,309,000	1,309,000	557,217.52	119,902.39	751,782.48	42.6%
36 INVESTMENT INCOME						
03000500 36020 INTEREST - INVESTME	101,000	101,000	48,136.85	9,898.75	52,863.15	47.7%
TOTAL INVESTMENT INCOME	101,000	101,000	48,136.85	9,898.75	52,863.15	47.7%
TOTAL UNDESIGNATED	1,410,000	1,410,000	605,354.37	129,801.14	804,645.63	42.9%
TOTAL UNDEFINED	1,410,000	1,410,000	605,354.37	129,801.14	804,645.63	42.9%
TOTAL MFT	1,410,000	1,410,000	605,354.37	129,801.14	804,645.63	42.9%
TOTAL REVENUES	1,410,000	1,410,000	605,354.37	129,801.14	804,645.63	
04 STREET IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
04000500 31011 HOME RULE SALES TAX	5,100,000	5,100,000	2,107,951.84	455,730.89	2,992,048.16	41.3%
04000500 31190 EXCISE TAX	118,000	118,000	60,480.15	12,089.25	57,519.85	51.3%
04000500 31495 UTILITY TAX RECEIPT	900,000	900,000	355,088.00	78,827.80	544,912.00	39.5%
TOTAL TAXES	6,118,000	6,118,000	2,523,519.99	546,647.94	3,594,480.01	41.2%
33 DONATIONS & GRANTS						
04000300 33052 DONATIONS-CAPITAL-P	0	0	1,005.00	.00	-1,005.00	100.0%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	0	0	1,005.00	.00	-1,005.00	100.0%
36 INVESTMENT INCOME						
04000500 36001 INTEREST	0	0	18.49	.00	-18.49	100.0%
04000500 36020 INTEREST - INVESTME	157,000	157,000	164,521.34	32,204.51	-7,521.34	104.8%
TOTAL INVESTMENT INCOME	157,000	157,000	164,539.83	32,204.51	-7,539.83	104.8%
37 OTHER INCOME						
04000500 37910 BOND PROCEEDS	5,500,000	5,500,000	5,024,047.76	.00	475,952.24	91.3%
TOTAL OTHER INCOME	5,500,000	5,500,000	5,024,047.76	.00	475,952.24	91.3%
38 OTHER FINANCING SOUR						
04000500 38001 TRANSFER FROM GENER	2,325,000	2,325,000	.00	.00	2,325,000.00	.0%
TOTAL OTHER FINANCING SOUR	2,325,000	2,325,000	.00	.00	2,325,000.00	.0%
TOTAL UNDESIGNATED	14,100,000	14,100,000	7,713,112.58	578,852.45	6,386,887.42	54.7%
TOTAL UNDEFINED	14,100,000	14,100,000	7,713,112.58	578,852.45	6,386,887.42	54.7%
TOTAL STREET IMPROVEMENT	14,100,000	14,100,000	7,713,112.58	578,852.45	6,386,887.42	54.7%
TOTAL REVENUES	14,100,000	14,100,000	7,713,112.58	578,852.45	6,386,887.42	
05 SWIMMING POOL						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
05000100 33030 DONATIONS-OPER-GEN	200	200	10.00	.00	190.00	5.0%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	200	200	10.00	.00	190.00	5.0%
34 CHARGES FOR SERVICES						
05000100 34100 RENTAL INCOME	30,000	30,000	28,840.00	.00	1,160.00	96.1%
05000100 34500 SWIMMING FEES - ANN	30,000	30,000	25,872.00	.00	4,128.00	86.2%
05000100 34510 SWIMMING FEES - DAI	30,000	30,000	32,996.00	223.00	-2,996.00	110.0%
05000100 34520 SWIMMING LESSONS	20,000	20,000	16,064.00	-33.00	3,936.00	80.3%
05000100 34560 CONCESSIONS	10,000	10,000	12,498.50	8.00	-2,498.50	125.0%
TOTAL CHARGES FOR SERVICES	120,000	120,000	116,270.50	198.00	3,729.50	96.9%
36 INVESTMENT INCOME						
05000500 36001 INTEREST	0	0	.89	.00	-.89	100.0%
TOTAL INVESTMENT INCOME	0	0	.89	.00	-.89	100.0%
38 OTHER FINANCING SOUR						
05000500 38001 TRANSFER FROM GENER	223,500	223,500	180,342.56	20,688.95	43,157.44	80.7%
TOTAL OTHER FINANCING SOUR	223,500	223,500	180,342.56	20,688.95	43,157.44	80.7%
TOTAL UNDESIGNATED	343,700	343,700	296,623.95	20,886.95	47,076.05	86.3%
TOTAL UNDEFINED	343,700	343,700	296,623.95	20,886.95	47,076.05	86.3%
TOTAL SWIMMING POOL	343,700	343,700	296,623.95	20,886.95	47,076.05	86.3%
TOTAL REVENUES	343,700	343,700	296,623.95	20,886.95	47,076.05	
06 PARK IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
06000500 31011 HOME RULE SALES TAX	850,000	850,000	351,325.32	75,955.15	498,674.68	41.3%
06000500 31175 VIDEO GAMING TERMIN	180,000	180,000	77,165.37	13,034.86	102,834.63	42.9%
06000500 31176 VIDEO GAMING PUSH T	200,000	200,000	.00	.00	200,000.00	.0%
06000500 31190 EXCISE TAX	145,000	145,000	73,920.20	14,775.76	71,079.80	51.0%
TOTAL TAXES	1,375,000	1,375,000	502,410.89	103,765.77	872,589.11	36.5%
33 DONATIONS & GRANTS						
06000300 33052 DONATIONS-CAPITAL-P	0	0	116,788.52	29,694.84	-116,788.52	100.0%
06000300 33252 GRANTS-CAPITAL-PUB	1,000,000	1,000,000	.00	.00	1,000,000.00	.0%
TOTAL DONATIONS & GRANTS	1,000,000	1,000,000	116,788.52	29,694.84	883,211.48	11.7%
36 INVESTMENT INCOME						
06000500 36001 INTEREST	0	0	978.00	162.32	-978.00	100.0%
06000500 36020 INTEREST - INVESTME	35,000	35,000	89,795.86	24,344.69	-54,795.86	256.6%
TOTAL INVESTMENT INCOME	35,000	35,000	90,773.86	24,507.01	-55,773.86	259.4%
37 OTHER INCOME						
06000500 37910 BOND PROCEEDS	10,750,000	10,750,000	10,975,952.24	.00	-225,952.24	102.1%
TOTAL OTHER INCOME	10,750,000	10,750,000	10,975,952.24	.00	-225,952.24	102.1%
TOTAL UNDESIGNATED	13,160,000	13,160,000	11,685,925.51	157,967.62	1,474,074.49	88.8%
TOTAL UNDEFINED	13,160,000	13,160,000	11,685,925.51	157,967.62	1,474,074.49	88.8%
TOTAL PARK IMPROVEMENT	13,160,000	13,160,000	11,685,925.51	157,967.62	1,474,074.49	88.8%
TOTAL REVENUES	13,160,000	13,160,000	11,685,925.51	157,967.62	1,474,074.49	
07 WATER & SEWER						
000 UNDEFINED						

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
07000400 33035 DONATIONS-OPERATING	14,000	14,000	2,079.15	76.52	11,920.85	14.9%
TOTAL DONATIONS & GRANTS	14,000	14,000	2,079.15	76.52	11,920.85	14.9%
34 CHARGES FOR SERVICES						
07000400 34100 RENTAL INCOME	95,000	95,000	30.00	.00	94,970.00	.0%
07000400 34700 WATER FEES	5,280,000	5,280,000	2,010,927.00	520,523.56	3,269,073.00	38.1%
07000400 34710 SEWER FEES	6,980,000	6,980,000	2,648,250.27	690,491.71	4,331,749.73	37.9%
07000400 34715 INFRASTRUCTURE FEE	1,330,000	1,330,000	579,080.60	116,449.00	750,919.40	43.5%
07000400 34720 ADMINISTRATIVE FEES	3,000	3,000	2,365.92	428.98	634.08	78.9%
07000400 34730 W & S LATE CHARGES	85,000	85,000	51,917.91	9,319.61	33,082.09	61.1%
07000400 34740 WATER TURN ON CHARG	18,000	18,000	9,345.99	1,608.69	8,654.01	51.9%
07000400 34820 METER SALES	60,000	60,000	48,440.00	11,096.00	11,560.00	80.7%
TOTAL CHARGES FOR SERVICES	13,851,000	13,851,000	5,350,357.69	1,349,917.55	8,500,642.31	38.6%
36 INVESTMENT INCOME						
07000500 36001 INTEREST	20,000	20,000	14,719.44	2,961.31	5,280.56	73.6%
07000500 36020 INTEREST - INVESTME	400,000	400,000	358,960.74	72,711.34	41,039.26	89.7%
TOTAL INVESTMENT INCOME	420,000	420,000	373,680.18	75,672.65	46,319.82	89.0%
37 OTHER INCOME						
07000400 37905 SALE OF SURPLUS PRO	45,000	45,000	2,942.61	.00	42,057.39	6.5%
07000500 37110 INSURANCE CLAIMS	0	0	1,167.01	.00	-1,167.01	100.0%
TOTAL OTHER INCOME	45,000	45,000	4,109.62	.00	40,890.38	9.1%
TOTAL UNDESIGNATED	14,330,000	14,330,000	5,730,226.64	1,425,666.72	8,599,773.36	40.0%
TOTAL UNDEFINED	14,330,000	14,330,000	5,730,226.64	1,425,666.72	8,599,773.36	40.0%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER	14,330,000	14,330,000	5,730,226.64	1,425,666.72	8,599,773.36	40.0%
TOTAL REVENUES	14,330,000	14,330,000	5,730,226.64	1,425,666.72	8,599,773.36	
12 WATER & SEWER IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
12000400 33055 DONATIONS-CAPITAL-W	0	0	38,313.00	9,801.00	-38,313.00	100.0%
TOTAL DONATIONS & GRANTS	0	0	38,313.00	9,801.00	-38,313.00	100.0%
34 CHARGES FOR SERVICES						
12000400 34800 WATER TAP-ONS	750,000	750,000	575,100.00	134,600.00	174,900.00	76.7%
12000400 34810 SEWER TAP-ONS	710,000	710,000	550,270.00	128,870.00	159,730.00	77.5%
TOTAL CHARGES FOR SERVICES	1,460,000	1,460,000	1,125,370.00	263,470.00	334,630.00	77.1%
36 INVESTMENT INCOME						
12000500 36001 INTEREST	0	0	22.23	.00	-22.23	100.0%
12000500 36020 INTEREST - INVESTME	160,000	160,000	114,575.74	24,775.54	45,424.26	71.6%
TOTAL INVESTMENT INCOME	160,000	160,000	114,597.97	24,775.54	45,402.03	71.6%
38 OTHER FINANCING SOUR						
12000500 38007 TRANSFER FROM W&S O	4,880,000	4,880,000	579,080.60	116,449.00	4,300,919.40	11.9%
TOTAL OTHER FINANCING SOUR	4,880,000	4,880,000	579,080.60	116,449.00	4,300,919.40	11.9%
TOTAL UNDESIGNATED	6,500,000	6,500,000	1,857,361.57	414,495.54	4,642,638.43	28.6%
TOTAL UNDEFINED	6,500,000	6,500,000	1,857,361.57	414,495.54	4,642,638.43	28.6%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER IMPROVEMENT	6,500,000	6,500,000	1,857,361.57	414,495.54	4,642,638.43	28.6%
TOTAL REVENUES	6,500,000	6,500,000	1,857,361.57	414,495.54	4,642,638.43	
16 DEVELOPMENT FUND						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
16000500 31496 HOTEL TAX RECEIPTS	72,000	72,000	50,612.32	10,312.20	21,387.68	70.3%
TOTAL TAXES	72,000	72,000	50,612.32	10,312.20	21,387.68	70.3%
36 INVESTMENT INCOME						
16000500 36015 INTEREST - CUL DE S	5,000	5,000	62.53	11.94	4,937.47	1.3%
16000500 36016 INTEREST - HOTEL TA	6,000	6,000	810.26	176.17	5,189.74	13.5%
16000500 36017 INTEREST - INV POOL	0	0	1,988.86	373.13	-1,988.86	100.0%
16000500 36018 INTEREST - INV POOL	0	0	3,368.52	633.08	-3,368.52	100.0%
TOTAL INVESTMENT INCOME	11,000	11,000	6,230.17	1,194.32	4,769.83	56.6%
TOTAL UNDESIGNATED	83,000	83,000	56,842.49	11,506.52	26,157.51	68.5%
TOTAL UNDEFINED	83,000	83,000	56,842.49	11,506.52	26,157.51	68.5%
TOTAL DEVELOPMENT FUND	83,000	83,000	56,842.49	11,506.52	26,157.51	68.5%
TOTAL REVENUES	83,000	83,000	56,842.49	11,506.52	26,157.51	

24 VILLAGE CONSTRUCTION

000 UNDEFINED

00 UNDESIGNATED

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
33 DONATIONS & GRANTS						
24000100 33050 DONATIONS-CAPITAL-G	5,000	5,000	21,500.00	5,500.00	-16,500.00	430.0%
TOTAL DONATIONS & GRANTS	5,000	5,000	21,500.00	5,500.00	-16,500.00	430.0%
36 INVESTMENT INCOME						
24000500 36001 INTEREST	0	0	.21	.00	-.21	100.0%
24000500 36020 INTEREST - INVESTME	1,000	1,000	591.54	166.92	408.46	59.2%
TOTAL INVESTMENT INCOME	1,000	1,000	591.75	166.92	408.25	59.2%
TOTAL UNDESIGNATED	6,000	6,000	22,091.75	5,666.92	-16,091.75	368.2%
TOTAL UNDEFINED	6,000	6,000	22,091.75	5,666.92	-16,091.75	368.2%
TOTAL VILLAGE CONSTRUCTION	6,000	6,000	22,091.75	5,666.92	-16,091.75	368.2%
TOTAL REVENUES	6,000	6,000	22,091.75	5,666.92	-16,091.75	
26 NATURAL AREA & DRAINAGE IMPROV						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
26000500 31011 HOME RULE SALES TAX	850,000	850,000	351,325.32	75,955.15	498,674.68	41.3%
TOTAL TAXES	850,000	850,000	351,325.32	75,955.15	498,674.68	41.3%
33 DONATIONS & GRANTS						
26000300 33153 DONATIONS - WATERSH	5,000	5,000	10,750.00	2,750.00	-5,750.00	215.0%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
26000300 33155 DONATIONS-WETLAND M	0	0	166,388.50	.00	-166,388.50	100.0%
TOTAL DONATIONS & GRANTS	5,000	5,000	177,138.50	2,750.00	-172,138.50	3542.8%
36 INVESTMENT INCOME						
26000500 36001 INTEREST	0	0	2,723.19	590.30	-2,723.19	100.0%
26000500 36020 INTEREST - INVESTME	50,000	50,000	31,436.58	5,612.20	18,563.42	62.9%
TOTAL INVESTMENT INCOME	50,000	50,000	34,159.77	6,202.50	15,840.23	68.3%
38 OTHER FINANCING SOUR						
26000500 38001 TRANSFER FROM GENER	385,000	385,000	.00	.00	385,000.00	.0%
TOTAL OTHER FINANCING SOUR	385,000	385,000	.00	.00	385,000.00	.0%
TOTAL UNDESIGNATED	1,290,000	1,290,000	562,623.59	84,907.65	727,376.41	43.6%
TOTAL UNDEFINED	1,290,000	1,290,000	562,623.59	84,907.65	727,376.41	43.6%
TOTAL NATURAL AREA & DRAINAGE IMP	1,290,000	1,290,000	562,623.59	84,907.65	727,376.41	43.6%
TOTAL REVENUES	1,290,000	1,290,000	562,623.59	84,907.65	727,376.41	
28 BUILDING MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
28 33160 DONATIONS	0	0	75.00	15.00	-75.00	100.0%
TOTAL DONATIONS & GRANTS	0	0	75.00	15.00	-75.00	100.0%
34 CHARGES FOR SERVICES						

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
28 34900 SERVICE FUND BILLINGS	1,133,700	1,133,700	492,600.25	85,007.35	641,099.75	43.5%
TOTAL CHARGES FOR SERVICES	1,133,700	1,133,700	492,600.25	85,007.35	641,099.75	43.5%
TOTAL UNDESIGNATED	1,133,700	1,133,700	492,675.25	85,022.35	641,024.75	43.5%
TOTAL UNDEFINED	1,133,700	1,133,700	492,675.25	85,022.35	641,024.75	43.5%
TOTAL BUILDING MAINT. SERVICE	1,133,700	1,133,700	492,675.25	85,022.35	641,024.75	43.5%
TOTAL REVENUES	1,133,700	1,133,700	492,675.25	85,022.35	641,024.75	
29 VEHICLE MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
29 33160 DONATIONS	0	0	67.50	10.00	-67.50	100.0%
TOTAL DONATIONS & GRANTS	0	0	67.50	10.00	-67.50	100.0%
34 CHARGES FOR SERVICES						
29 34900 SERVICE FUND BILLINGS	887,000	887,000	274,951.08	65,888.83	612,048.92	31.0%
29 34920 FUEL BILLINGS	246,000	246,000	75,044.77	14,617.09	170,955.23	30.5%
29 34921 FIRE DISTRICT FUEL BILLIN	70,000	70,000	33,185.98	5,608.02	36,814.02	47.4%
29 34922 FLEET MAINT. BILLINGS	100,000	100,000	37,654.83	7,461.14	62,345.17	37.7%
TOTAL CHARGES FOR SERVICES	1,303,000	1,303,000	420,836.66	93,575.08	882,163.34	32.3%
TOTAL UNDESIGNATED	1,303,000	1,303,000	420,904.16	93,585.08	882,095.84	32.3%
TOTAL UNDEFINED	1,303,000	1,303,000	420,904.16	93,585.08	882,095.84	32.3%
TOTAL VEHICLE MAINT. SERVICE	1,303,000	1,303,000	420,904.16	93,585.08	882,095.84	32.3%
TOTAL REVENUES	1,303,000	1,303,000	420,904.16	93,585.08	882,095.84	

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
32 DOWNTOWN TIF DISTRICT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
32000500 31565 RET - DOWNTOWN TIF	1,200,000	1,200,000	1,207,327.79	459,993.48	-7,327.79	100.6%
TOTAL TAXES	1,200,000	1,200,000	1,207,327.79	459,993.48	-7,327.79	100.6%
36 INVESTMENT INCOME						
32000500 36001 INTEREST	10,000	10,000	4,634.94	1,691.43	5,365.06	46.3%
32000500 36020 INTEREST - INVESTME	0	0	4,928.36	948.47	-4,928.36	100.0%
TOTAL INVESTMENT INCOME	10,000	10,000	9,563.30	2,639.90	436.70	95.6%
TOTAL UNDESIGNATED	1,210,000	1,210,000	1,216,891.09	462,633.38	-6,891.09	100.6%
TOTAL UNDEFINED	1,210,000	1,210,000	1,216,891.09	462,633.38	-6,891.09	100.6%
TOTAL DOWNTOWN TIF DISTRICT	1,210,000	1,210,000	1,216,891.09	462,633.38	-6,891.09	100.6%
TOTAL REVENUES	1,210,000	1,210,000	1,216,891.09	462,633.38	-6,891.09	
33 NORTHPOINT TIF						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
33000500 31567 RET - NORTHPOINT TI	0	0	675,810.54	337,703.70	-675,810.54	100.0%

VILLAGE OF ALGONQUIN



YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL TAXES	0	0	675,810.54	337,703.70	-675,810.54	100.0%
36 INVESTMENT INCOME						
33000500 36001 INTEREST	0	0	1,524.33	598.93	-1,524.33	100.0%
TOTAL INVESTMENT INCOME	0	0	1,524.33	598.93	-1,524.33	100.0%
TOTAL UNDESIGNATED	0	0	677,334.87	338,302.63	-677,334.87	100.0%
TOTAL UNDEFINED	0	0	677,334.87	338,302.63	-677,334.87	100.0%
TOTAL NORTHPOINT TIF	0	0	677,334.87	338,302.63	-677,334.87	100.0%
TOTAL REVENUES	0	0	677,334.87	338,302.63	-677,334.87	
53 POLICE PENSION						
000 UNDEFINED						
00 UNDESIGNATED						
36 INVESTMENT INCOME						
53 36145 INVESTMENT INCOME - PP	3,230,000	3,230,000	111,734.79	.00	3,118,265.21	3.5%
53 36250 GAIN / LOSS ON INVESTMENT	0	0	4,050,667.74	.00	-4,050,667.74	100.0%
TOTAL INVESTMENT INCOME	3,230,000	3,230,000	4,162,402.53	.00	-932,402.53	128.9%
37 OTHER INCOME						
53 37010 EMPLOYEE CONTRIBUTIONS	560,000	560,000	174,815.85	.00	385,184.15	31.2%
53 37020 EMPLOYER CONTRIBUTIONS	2,280,000	2,280,000	1,234,018.50	.00	1,045,981.50	54.1%
53 37900 MISCELLANEOUS REVENUE	0	0	10.18	.00	-10.18	100.0%
TOTAL OTHER INCOME	2,840,000	2,840,000	1,408,844.53	.00	1,431,155.47	49.6%
TOTAL UNDESIGNATED	6,070,000	6,070,000	5,571,247.06	.00	498,752.94	91.8%
TOTAL UNDEFINED	6,070,000	6,070,000	5,571,247.06	.00	498,752.94	91.8%

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD REVENUE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL POLICE PENSION	6,070,000	6,070,000	5,571,247.06	.00	498,752.94	91.8%
TOTAL REVENUES	6,070,000	6,070,000	5,571,247.06	.00	498,752.94	
GRAND TOTAL	86,462,900	86,462,900	52,379,897.01	8,144,330.07	34,083,087.74	60.6%
** END OF REPORT - Generated by Leonardo Beltran **						

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL							
100 GENERAL SVCS. ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
01100100 41103 IMRF	135,000	114,000	43,215.17	8,795.14	.00	70,784.83	37.9%
01100100 41104 FICA	130,000	110,000	42,360.54	8,267.28	.00	67,639.46	38.5%
01100100 41105 SUI	3,200	2,500	251.68	41.96	.00	2,248.32	10.1%
01100100 41106 INSURANCE	230,000	175,000	71,550.82	14,400.64	.00	103,449.18	40.9%
01100100 41110 SALARIES	1,525,000	1,300,000	545,215.25	110,976.13	.00	754,784.75	41.9%
01100100 41130 SALARY ELECTED	57,000	57,000	23,750.00	4,750.00	.00	33,250.00	41.7%
01100100 41140 OVERTIME	3,000	2,000	1,662.65	391.75	.00	337.35	83.1%
TOTAL PERSONNEL	2,083,200	1,760,500	728,006.11	147,622.90	.00	1,032,493.89	41.4%
42 CONTRACTUAL SERVICES							
01100100 42210 TELEPHONE	22,200	22,200	6,194.51	1,427.42	1,700.31	14,305.18	35.6%
01100100 42225 BANK PROCESSING FEE	500	500	3,812.12	1,035.72	.00	-3,312.12	762.4%
01100100 42228 INVESTMENT MANAGEME	6,500	6,500	1,444.00	.00	.00	5,056.00	22.2%
01100100 42230 LEGAL SERVICES	60,000	60,000	9,218.98	1,946.50	.00	50,781.02	15.4%
01100100 42231 AUDIT SERVICES	32,100	32,100	10,500.00	10,500.00	7,000.00	14,600.00	54.5%
01100100 42234 PROFESSIONAL SERVIC	140,500	140,500	70,543.00	580.00	59,980.00	9,977.00	92.9%
01100100 42242 PUBLICATIONS	2,200	2,200	541.80	.00	.00	1,658.20	24.6%
01100100 42243 PRINTING & ADVERTIS	6,000	6,000	2,149.37	.00	166.85	3,683.78	38.6%
01100100 42245 VILLAGE COMMUNICATI	23,000	23,000	2,744.12	.00	2,248.48	18,007.40	21.7%
01100100 42272 LEASES - NON CAPITA	16,400	16,400	6,931.50	497.07	3,907.76	5,560.74	66.1%
01100100 47765 SALES TAX REBATE EX	265,000	265,000	65,350.25	.00	.00	199,649.75	24.7%
TOTAL CONTRACTUAL SERVICES	574,400	574,400	179,429.65	15,986.71	75,003.40	319,966.95	44.3%
43 COMMODITIES							
01100100 43308 OFFICE SUPPLIES	7,500	7,500	1,698.65	536.76	4,432.11	1,369.24	81.7%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01100100 43317 POSTAGE	9,000	9,000	4,909.59	669.71	367.21	3,723.20	58.6%
01100100 43320 SMALL TOOLS & SUPPL	500	500	416.75	.00	.00	83.25	83.4%
01100100 43332 OFFICE FURNITURE &	1,000	19,310	48.92	.00	18,308.50	952.58	95.1%
01100100 43333 IT EQUIPMENT & SUPP	26,000	26,000	7,856.48	454.97	14,253.37	3,890.15	85.0%
01100100 43340 FUEL	500	500	261.11	43.74	.00	238.89	52.2%
TOTAL COMMODITIES	44,500	62,810	15,191.50	1,705.18	37,361.19	10,257.31	83.7%
44 MAINTENANCE							
01100100 44420 MAINT - VEHICLES	6,800	6,800	742.95	.00	.00	6,057.05	10.9%
01100100 44423 MAINT - BUILDING	152,000	152,000	38,881.92	5,147.12	.00	113,118.08	25.6%
01100100 44426 MAINT - OFFICE EQUI	3,800	3,800	1,210.57	584.94	1.43	2,588.00	31.9%
TOTAL MAINTENANCE	162,600	162,600	40,835.44	5,732.06	1.43	121,763.13	25.1%
47 OTHER EXPENSES							
01100100 42305 MUNICIPAL COURT	6,500	6,500	1,800.00	337.50	3,200.00	1,500.00	76.9%
01100100 47701 RECREATION PROGRAMS	158,200	0	300.00	.00	.00	-300.00	100.0%
01100100 47740 TRAVEL/TRAINING/DUE	42,400	42,400	7,393.22	1,633.98	110.00	34,896.78	17.7%
01100100 47741 ELECTED OFFICIALS E	1,500	1,500	410.00	.00	.00	1,090.00	27.3%
01100100 47745 PRESIDENTS EXPENSES	2,000	2,000	873.16	.00	.00	1,126.84	43.7%
01100100 47750 HISTORIC COMMISSION	2,500	2,500	1,696.28	181.84	.00	803.72	67.9%
01100100 47760 UNIFORMS & SAFETY I	1,500	1,500	29.00	.00	119.95	1,351.05	9.9%
01100600 47790 INTEREST EXPENSE	5,000	5,000	1,413.49	24.20	146.84	3,439.67	31.2%
TOTAL OTHER EXPENSES	219,600	61,400	13,915.15	2,177.52	3,576.79	43,908.06	28.5%
TOTAL UNDESIGNATED	3,084,300	2,621,710	977,377.85	173,224.37	115,942.81	1,528,389.34	41.7%
10 RECREATION							
41 PERSONNEL							
01101100 41103 IMRF	0	21,000	6,593.12	1,380.00	.00	14,406.88	31.4%
01101100 41104 FICA	0	20,000	6,256.95	1,314.76	.00	13,743.05	31.3%

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01101100 41105 SUI	0	700	210.61	.00	.00	489.39	30.1%
01101100 41106 INSURANCE	0	55,000	15,275.63	3,206.20	.00	39,724.37	27.8%
01101100 41110 SALARIES	0	225,000	82,702.95	17,439.73	.00	142,297.05	36.8%
01101100 41113 SALARY RECREATION I	500	500	.00	.00	.00	500.00	.0%
01101100 41140 OVERTIME	0	1,000	420.65	53.35	.00	579.35	42.1%
TOTAL PERSONNEL	500	323,200	111,459.91	23,394.04	.00	211,740.09	34.5%
42 CONTRACTUAL SERVICES							
01101100 42210 TELEPHONE	0	2,100	456.34	137.57	142.02	1,501.64	28.5%
01101100 42225 BANK PROCESSING FEE	0	1,500	1,522.56	417.90	.00	-22.56	101.5%
01101100 42234 PROFESSIONAL SERVIC	0	9,200	2,421.50	807.00	.00	6,778.50	26.3%
01101100 42243 PRINTING & ADVERTIS	0	26,000	8,064.09	7,397.45	8,921.71	9,014.20	65.3%
TOTAL CONTRACTUAL SERVICES	0	38,800	12,464.49	8,759.92	9,063.73	17,271.78	55.5%
43 COMMODITIES							
01101100 43308 OFFICE SUPPLIES	0	500	154.36	47.12	.00	345.64	30.9%
01101100 43317 POSTAGE	0	8,000	2,663.26	117.99	.00	5,336.74	33.3%
01101100 43332 OFFICE FURNITURE &	0	1,000	.00	.00	1,000.00	.00	100.0%
01101100 43333 IT EQUIPMENT & SUPP	0	2,900	1,149.08	.00	1,017.88	733.04	74.7%
TOTAL COMMODITIES	0	12,400	3,966.70	165.11	2,017.88	6,415.42	48.3%
47 OTHER EXPENSES							
01101100 47701 RECREATION PROGRAMS	0	100,000	33,863.65	13,049.80	48,423.77	17,712.58	82.3%
01101100 47740 TRAVEL/TRAINING/DUE	0	6,000	3,727.28	3,032.28	.00	2,272.72	62.1%
01101100 47760 UNIFORMS & SAFETY I	0	1,000	-147.00	.00	.00	1,147.00	-14.7%
TOTAL OTHER EXPENSES	0	107,000	37,443.93	16,082.08	48,423.77	21,132.30	80.3%
TOTAL RECREATION	500	481,400	165,335.03	48,401.15	59,505.38	256,559.59	46.7%
TOTAL GENERAL SVCS. ADMINISTRATIO	3,084,800	3,103,110	1,142,712.88	221,625.52	175,448.19	1,784,948.93	42.5%

200 POLICE

00 UNDESIGNATED

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
01200200 41103 IMRF	36,000	36,000	12,957.32	2,679.08	.00	23,042.68	36.0%
01200200 41104 FICA	470,000	470,000	192,814.25	37,697.94	.00	277,185.75	41.0%
01200200 41105 SUI	9,000	9,000	188.04	25.52	.00	8,811.96	2.1%
01200200 41106 INSURANCE	850,000	850,000	337,000.33	67,713.33	.00	512,999.67	39.6%
01200200 41110 SALARIES	415,000	415,000	162,504.85	33,569.73	.00	252,495.15	39.2%
01200200 41120 SALARY SWORN OFFICE	5,750,000	5,750,000	2,317,663.96	449,189.36	.00	3,432,336.04	40.3%
01200200 41122 SALARY CROSSING GUA	22,500	22,500	7,380.00	2,430.00	.00	15,120.00	32.8%
01200200 41140 OVERTIME	310,000	310,000	103,987.55	23,469.08	.00	206,012.45	33.5%
TOTAL PERSONNEL	7,862,500	7,862,500	3,134,496.30	616,774.04	.00	4,728,003.70	39.9%
42 CONTRACTUAL SERVICES							
01200200 42210 TELEPHONE	37,400	37,400	8,435.10	1,923.42	712.46	28,252.44	24.5%
01200200 42212 ELECTRIC	0	0	91.62	26.16	308.38	-400.00	100.0%
01200200 42215 RADIO COMMUNICATION	30,800	30,800	7,696.00	.00	22,304.00	800.00	97.4%
01200200 42225 BANK PROCESSING FEE	700	700	277.84	36.78	.00	422.16	39.7%
01200200 42230 LEGAL SERVICES	152,000	152,000	22,910.24	8,847.08	33.00	129,056.76	15.1%
01200200 42234 PROFESSIONAL SERVIC	148,500	148,500	57,764.74	228.45	1,595.00	89,140.26	40.0%
01200200 42242 PUBLICATIONS	500	500	99.99	99.99	.00	400.01	20.0%
01200200 42243 PRINTING & ADVERTIS	4,000	4,000	1,411.95	.00	.00	2,588.05	35.3%
01200200 42250 SEECOM	585,000	585,000	283,350.32	.00	.00	301,649.68	48.4%
01200200 42260 PHYSICAL EXAMS	2,500	2,500	250.00	40.00	.00	2,250.00	10.0%
01200200 42270 EQUIPMENT RENTAL	900	900	17.44	6.97	44.81	837.75	6.9%
01200200 42272 LEASES - NON CAPITA	13,100	13,100	4,330.93	.00	3.25	8,765.82	33.1%
TOTAL CONTRACTUAL SERVICES	975,400	975,400	386,636.17	11,208.85	25,000.90	563,762.93	42.2%
43 COMMODITIES							
01200200 43308 OFFICE SUPPLIES	6,300	6,300	2,458.73	917.01	.00	3,841.27	39.0%
01200200 43309 MATERIALS	53,600	53,600	2,879.26	455.36	.00	50,720.74	5.4%
01200200 43317 POSTAGE	3,000	3,000	878.25	219.07	.00	2,121.75	29.3%
01200200 43320 SMALL TOOLS & SUPPL	41,200	41,200	10,352.40	57.24	.00	30,847.60	25.1%
01200200 43332 OFFICE FURNITURE &	800	50,800	51,082.08	972.35	.00	-282.08	100.6%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01200200 43333 IT EQUIPMENT & SUPP	60,600	60,600	6,452.00	4,689.00	30,857.63	23,290.37	61.6%
01200200 43335 VEHICLES & EQUIP (N	86,900	86,900	75,218.38	62,632.00	.00	11,681.62	86.6%
01200200 43340 FUEL	97,000	97,000	31,343.65	6,768.61	205.76	65,450.59	32.5%
01200200 43364 D.A.R.E. / COMMUNIT	16,600	16,600	5,501.80	622.39	.00	11,098.20	33.1%
01200200 47770 INVESTIGATIONS	1,000	1,000	.00	.00	.00	1,000.00	.0%
TOTAL COMMODITIES	367,000	417,000	186,166.55	77,333.03	31,063.39	199,770.06	52.1%
44 MAINTENANCE							
01200200 44420 MAINT - VEHICLES	170,000	170,000	62,437.67	7,918.76	.00	107,562.33	36.7%
01200200 44421 MAINT - EQUIPMENT	7,200	7,200	884.44	.00	.00	6,315.56	12.3%
01200200 44422 MAINT - RADIOS	3,000	3,000	.00	.00	.00	3,000.00	.0%
01200200 44423 MAINT - BUILDING	228,700	228,700	107,257.05	21,891.84	.00	121,442.95	46.9%
01200200 44426 MAINT - OFFICE EQUI	2,600	2,600	3,526.41	.00	.00	-926.41	135.6%
TOTAL MAINTENANCE	411,500	411,500	174,105.57	29,810.60	.00	237,394.43	42.3%
45 CAPITAL IMPROVEMENT							
01200200 45590 CAPITAL PURCHASE	407,000	407,000	304,631.13	301,082.33	57,541.67	44,827.20	89.0%
TOTAL CAPITAL IMPROVEMENT	407,000	407,000	304,631.13	301,082.33	57,541.67	44,827.20	89.0%
47 OTHER EXPENSES							
01200200 41102 PENSION CONTRIBUTIO	2,280,000	2,280,000	2,211,518.87	927,310.72	.00	68,481.13	97.0%
01200200 47720 BOARD OF POLICE COM	6,500	6,500	3,528.00	2,238.00	13.50	2,958.50	54.5%
01200200 47740 TRAVEL/TRAINING/DUE	98,400	98,400	18,456.05	6,847.67	200.00	79,743.95	19.0%
01200200 47760 UNIFORMS & SAFETY I	59,300	59,300	18,552.21	752.07	1,627.61	39,120.18	34.0%
01200600 47790 INTEREST EXPENSE	4,100	4,100	1,292.31	.00	1.31	2,806.38	31.6%
TOTAL OTHER EXPENSES	2,448,300	2,448,300	2,253,347.44	937,148.46	1,842.42	193,110.14	92.1%
TOTAL UNDESIGNATED	12,471,700	12,521,700	6,439,383.16	1,973,357.31	115,448.38	5,966,868.46	52.3%
TOTAL POLICE	12,471,700	12,521,700	6,439,383.16	1,973,357.31	115,448.38	5,966,868.46	52.3%
300 COMMUNITY DEVELOPMENT							
00 UNDESIGNATED							

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
01300100 41103 IMRF	85,000	85,000	26,911.37	5,539.30	.00	58,088.63	31.7%
01300100 41104 FICA	80,000	80,000	25,527.93	5,292.52	.00	54,472.07	31.9%
01300100 41105 SUI	2,000	2,000	340.25	26.41	.00	1,659.75	17.0%
01300100 41106 INSURANCE	190,000	190,000	66,736.04	12,668.64	.00	123,263.96	35.1%
01300100 41110 SALARIES	1,011,000	947,000	339,467.44	69,737.20	.00	607,532.56	35.8%
01300100 41132 SALARY PLANNING/ZON	2,000	2,000	820.00	570.00	.00	1,180.00	41.0%
01300100 41140 OVERTIME	2,000	2,000	1,029.86	656.10	.00	970.14	51.5%
TOTAL PERSONNEL	1,372,000	1,308,000	460,832.89	94,490.17	.00	847,167.11	35.2%
42 CONTRACTUAL SERVICES							
01300100 42210 TELEPHONE	17,300	17,300	4,869.37	1,163.02	550.20	11,880.43	31.3%
01300100 42211 NATURAL GAS	1,000	1,000	746.32	.00	1,123.00	-869.32	186.9%
01300100 42212 ELECTRIC	1,000	1,000	1,150.73	311.92	1,749.27	-1,900.00	290.0%
01300100 42225 BANK PROCESSING FEE	7,000	7,000	2,571.69	767.99	.00	4,428.31	36.7%
01300100 42230 LEGAL SERVICES	30,000	30,000	5,098.21	667.50	.00	24,901.79	17.0%
01300100 42234 PROFESSIONAL SERVIC	208,500	272,500	134,928.45	34,185.46	26,173.05	111,398.50	59.1%
01300100 42242 PUBLICATIONS	1,000	1,000	150.00	150.00	.00	850.00	15.0%
01300100 42243 PRINTING & ADVERTIS	1,000	1,000	228.98	.00	43.34	727.68	27.2%
01300100 42272 LEASES - NON CAPITA	23,900	23,900	8,251.71	311.91	311.91	15,336.38	35.8%
TOTAL CONTRACTUAL SERVICES	290,700	354,700	157,995.46	37,557.80	29,950.77	166,753.77	53.0%
43 COMMODITIES							
01300100 43308 OFFICE SUPPLIES	6,100	6,100	934.19	101.75	5,065.81	100.00	98.4%
01300100 43317 POSTAGE	1,000	1,000	346.85	44.16	.00	653.15	34.7%
01300100 43320 SMALL TOOLS & SUPPL	1,000	1,000	.00	.00	.00	1,000.00	.0%
01300100 43332 OFFICE FURNITURE &	4,000	4,000	.00	.00	.00	4,000.00	.0%
01300100 43333 IT EQUIPMENT & SUPP	13,300	13,300	6,334.52	.00	7,155.68	-190.20	101.4%
01300100 43340 FUEL	5,800	5,800	1,727.58	283.81	.00	4,072.42	29.8%
01300100 43362 PUBLIC ART	27,000	27,000	3,188.28	3,188.28	19,366.17	4,445.55	83.5%
TOTAL COMMODITIES	58,200	58,200	12,531.42	3,618.00	31,587.66	14,080.92	75.8%
44 MAINTENANCE							

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01300100 44420 MAINT - VEHICLES	9,000	9,000	1,705.27	3.00	.00	7,294.73	18.9%
01300100 44423 MAINT - BUILDING	49,000	49,000	12,581.08	1,820.71	.00	36,418.92	25.7%
01300100 44426 MAINT - OFFICE EQUI	2,100	2,100	616.23	115.19	116.29	1,367.48	34.9%
TOTAL MAINTENANCE	60,100	60,100	14,902.58	1,938.90	116.29	45,081.13	25.0%
47 OTHER EXPENSES							
01300100 47710 ECONOMIC DEVELOPMEN	26,200	26,200	13,685.01	465.00	.00	12,514.99	52.2%
01300100 47740 TRAVEL/TRAINING/DUE	28,400	28,400	4,713.88	3,913.59	1,844.87	21,841.25	23.1%
01300100 47760 UNIFORMS & SAFETY I	2,000	2,000	107.06	.00	.00	1,892.94	5.4%
01300600 47790 INTEREST EXPENSE	8,400	8,400	2,552.26	.00	.00	5,847.74	30.4%
TOTAL OTHER EXPENSES	65,000	65,000	21,058.21	4,378.59	1,844.87	42,096.92	35.2%
TOTAL UNDESIGNATED	1,846,000	1,846,000	667,320.56	141,983.46	63,499.59	1,115,179.85	39.6%
TOTAL COMMUNITY DEVELOPMENT	1,846,000	1,846,000	667,320.56	141,983.46	63,499.59	1,115,179.85	39.6%
400 PUBLIC WORKS ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
01400300 41103 IMRF	48,000	48,000	19,396.99	3,865.16	.00	28,603.01	40.4%
01400300 41104 FICA	43,000	43,000	18,912.30	3,659.06	.00	24,087.70	44.0%
01400300 41105 SUI	700	700	120.37	.00	.00	579.63	17.2%
01400300 41106 INSURANCE	75,000	75,000	30,876.17	6,175.16	.00	44,123.83	41.2%
01400300 41110 SALARIES	525,000	525,000	248,355.12	48,496.34	.00	276,644.88	47.3%
01400300 41140 OVERTIME	500	500	352.94	35.29	.00	147.06	70.6%
TOTAL PERSONNEL	692,200	692,200	318,013.89	62,231.01	.00	374,186.11	45.9%
42 CONTRACTUAL SERVICES							
01400300 42210 TELEPHONE	11,600	11,600	2,585.80	663.68	671.65	8,342.55	28.1%

VILLAGE OF ALGONQUIN



Village of Algonquin

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01400300 42215 RADIO COMMUNICATION	3,400	3,400	-1,014.27	299.00	299.00	4,115.27	-21.0%
01400300 42230 LEGAL SERVICES	1,200	1,200	650.00	.00	.00	550.00	54.2%
01400300 42234 PROFESSIONAL SERVIC	14,000	14,000	.00	.00	3.50	13,996.50	.0%
01400300 42243 PRINTING & ADVERTIS	500	500	75.56	.00	.00	424.44	15.1%
01400300 42260 PHYSICAL EXAMS	300	300	.00	.00	.00	300.00	.0%
01400300 42270 EQUIPMENT RENTAL	700	700	109.32	21.02	190.68	400.00	42.9%
01400300 42272 LEASES - NON CAPITA	7,000	7,000	3,081.10	311.92	311.92	3,606.98	48.5%
TOTAL CONTRACTUAL SERVICES	38,700	38,700	5,487.51	1,295.62	1,476.75	31,735.74	18.0%
43 COMMODITIES							
01400300 43308 OFFICE SUPPLIES	1,300	1,300	378.50	64.46	621.50	300.00	76.9%
01400300 43317 POSTAGE	1,000	1,000	123.40	3.42	168.18	708.42	29.2%
01400300 43332 OFFICE FURNITURE &	0	0	29.69	.00	.00	-29.69	100.0%
01400300 43333 IT EQUIPMENT & SUPP	19,600	19,600	6,734.21	.00	5,014.94	7,850.85	59.9%
01400300 43335 VEHICLES & EQUIP (N	5,000	5,000	4,594.75	.00	.00	405.25	91.9%
01400300 43340 FUEL	700	700	625.60	148.00	.00	74.40	89.4%
TOTAL COMMODITIES	27,600	27,600	12,486.15	215.88	5,804.62	9,309.23	66.3%
44 MAINTENANCE							
01400300 44420 MAINT - VEHICLES	2,300	2,300	1,537.71	184.65	.00	762.29	66.9%
01400300 44423 MAINT - BUILDING	59,000	59,000	16,755.01	3,807.98	.00	42,244.99	28.4%
01400300 44426 MAINT - OFFICE EQUI	200	200	66.58	10.17	17.24	116.18	41.9%
TOTAL MAINTENANCE	61,500	61,500	18,359.30	4,002.80	17.24	43,123.46	29.9%
47 OTHER EXPENSES							
01400300 47740 TRAVEL/TRAINING/DUE	9,200	9,200	4,406.20	634.87	.00	4,793.80	47.9%
01400300 47760 UNIFORMS & SAFETY I	1,200	1,200	756.00	.00	.00	444.00	63.0%
01400600 47790 INTEREST EXPENSE	2,100	2,100	538.30	.00	.00	1,561.70	25.6%
TOTAL OTHER EXPENSES	12,500	12,500	5,700.50	634.87	.00	6,799.50	45.6%
TOTAL UNDESIGNATED	832,500	832,500	360,047.35	68,380.18	7,298.61	465,154.04	44.1%
TOTAL PUBLIC WORKS ADMINISTRATION	832,500	832,500	360,047.35	68,380.18	7,298.61	465,154.04	44.1%

VILLAGE OF ALGONQUIN



Village of Algonquin

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
500 GENERAL SERVICES PUBLIC WORKS							
00 UNDESIGNATED							
41 PERSONNEL							
01500300 41103 IMRF	150,000	150,000	55,588.24	11,145.43	.00	94,411.76	37.1%
01500300 41104 FICA	140,000	140,000	56,264.30	10,505.94	.00	83,735.70	40.2%
01500300 41105 SUI	4,000	4,000	456.32	13.27	.00	3,543.68	11.4%
01500300 41106 INSURANCE	360,000	360,000	136,270.14	26,296.29	.00	223,729.86	37.9%
01500300 41110 SALARIES	1,800,000	1,800,000	731,797.07	137,801.99	.00	1,068,202.93	40.7%
01500300 41140 OVERTIME	70,000	70,000	17,047.51	4,001.40	.00	52,952.49	24.4%
TOTAL PERSONNEL	2,524,000	2,524,000	997,423.58	189,764.32	.00	1,526,576.42	39.5%
42 CONTRACTUAL SERVICES							
01500300 42210 TELEPHONE	29,600	29,600	6,259.32	1,769.84	1,168.60	22,172.08	25.1%
01500300 42212 ELECTRIC	229,200	229,200	75,295.78	18,977.85	152,904.22	1,000.00	99.6%
01500300 42215 RADIO COMMUNICATION	3,400	3,400	-1,014.27	299.00	299.00	4,115.27	-21.0%
01500300 42230 LEGAL SERVICES	1,500	1,500	150.00	150.00	.00	1,350.00	10.0%
01500300 42232 ENGINEERING/DESIGN	8,500	8,500	.00	.00	.00	8,500.00	.0%
01500300 42234 PROFESSIONAL SERVIC	840,900	840,900	348,630.66	59,600.17	198,788.56	293,480.78	65.1%
01500300 42243 PRINTING & ADVERTIS	200	200	25.00	.00	.00	175.00	12.5%
01500300 42253 COMMUNITY EVENTS	1,000	1,000	.00	.00	.00	1,000.00	.0%
01500300 42260 PHYSICAL EXAMS	1,400	1,400	.00	.00	.00	1,400.00	.0%
01500300 42264 SNOW REMOVAL	1,700	1,700	.00	.00	.00	1,700.00	.0%
01500300 42270 EQUIPMENT RENTAL	2,500	2,500	.00	.00	.00	2,500.00	.0%
01500300 42272 LEASES - NON CAPITA	6,200	6,200	2,074.09	.00	.00	4,125.91	33.5%
TOTAL CONTRACTUAL SERVICES	1,126,100	1,126,100	431,420.58	80,796.86	353,160.38	341,519.04	69.7%
43 COMMODITIES							
01500300 43308 OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
01500300 43309 MATERIALS	22,100	22,100	6,403.94	226.90	1,142.80	14,553.26	34.1%

VILLAGE OF ALGONQUIN



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FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01500300 43317 POSTAGE	300	300	.00	.00	.00	300.00	.0%
01500300 43320 SMALL TOOLS & SUPPL	41,300	41,300	10,453.49	5,533.66	3,560.01	27,286.50	33.9%
01500300 43333 IT EQUIPMENT & SUPP	32,500	32,500	13,683.20	1,286.19	8,509.18	10,307.62	68.3%
01500300 43335 VEHICLES & EQUIP (N	53,500	53,500	53,094.75	.00	.00	405.25	99.2%
01500300 43340 FUEL	93,000	93,000	24,368.75	5,172.02	.00	68,631.25	26.2%
01500300 43360 PARK UPGRADES	400	400	80.00	.00	.00	320.00	20.0%
01500300 43366 SIGN PROGRAM	55,500	55,500	19,918.22	.00	229.00	35,352.78	36.3%
TOTAL COMMODITIES	298,900	298,900	128,002.35	12,218.77	13,440.99	157,456.66	47.3%
44 MAINTENANCE							
01500300 44402 MAINT - TREE PLANTI	15,500	15,500	910.80	.00	.00	14,589.20	5.9%
01500300 44420 MAINT - VEHICLES	334,500	334,500	77,904.76	27,146.04	.00	256,595.24	23.3%
01500300 44421 MAINT - EQUIPMENT	235,000	235,000	54,254.71	9,045.59	.00	180,745.29	23.1%
01500300 44423 MAINT - BUILDING	208,000	208,000	88,008.55	17,744.94	.00	119,991.45	42.3%
01500300 44426 MAINT - OFFICE EQUI	600	600	132.69	20.25	34.35	432.96	27.8%
01500300 44430 MAINT - TRAFFIC SIG	30,000	30,000	6,213.72	4,116.57	14,622.09	9,164.19	69.5%
01500300 44431 MAINT - STORM SEWER	13,000	13,000	2,174.91	29.94	.00	10,825.09	16.7%
TOTAL MAINTENANCE	836,600	836,600	229,600.14	58,103.33	14,656.44	592,343.42	29.2%
45 CAPITAL IMPROVEMENT							
01500300 45590 CAPITAL PURCHASE	456,000	456,000	264,258.00	264,258.00	97,621.00	94,121.00	79.4%
TOTAL CAPITAL IMPROVEMENT	456,000	456,000	264,258.00	264,258.00	97,621.00	94,121.00	79.4%
47 OTHER EXPENSES							
01500300 47740 TRAVEL/TRAINING/DUE	22,000	22,000	4,247.35	1,050.00	.00	17,752.65	19.3%
01500300 47760 UNIFORMS & SAFETY I	18,500	18,500	9,239.07	.00	1,177.97	8,082.96	56.3%
01500600 47790 INTEREST EXPENSE	2,400	2,400	737.83	.00	.00	1,662.17	30.7%
TOTAL OTHER EXPENSES	42,900	42,900	14,224.25	1,050.00	1,177.97	27,497.78	35.9%
48 TRANSFERS							
01500500 48005 TRANSFER TO SWIMMIN	223,500	223,500	180,342.56	20,688.95	.00	43,157.44	80.7%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TRANSFERS	223,500	223,500	180,342.56	20,688.95	.00	43,157.44	80.7%
TOTAL UNDESIGNATED	5,508,000	5,508,000	2,245,271.46	626,880.23	480,056.78	2,782,671.76	49.5%
TOTAL GENERAL SERVICES PUBLIC WOR	5,508,000	5,508,000	2,245,271.46	626,880.23	480,056.78	2,782,671.76	49.5%
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
01900100 42234 PROFESSIONAL SERVIC	30,300	30,300	15,365.48	3,130.20	.00	14,934.52	50.7%
01900100 42236 INSURANCE	728,000	728,000	340,114.14	200.00	315,407.46	72,478.40	90.0%
TOTAL CONTRACTUAL SERVICES	758,300	758,300	355,479.62	3,330.20	315,407.46	87,412.92	88.5%
43 COMMODITIES							
01900100 43333 IT EQUIP. & SUPPLIE	495,700	495,700	264,041.68	102,340.68	50,959.30	180,699.02	63.5%
TOTAL COMMODITIES	495,700	495,700	264,041.68	102,340.68	50,959.30	180,699.02	63.5%
47 OTHER EXPENSES							
01900100 47740 TRAVEL/TRAINING/DUE	9,000	9,000	1,188.62	.00	.00	7,811.38	13.2%
TOTAL OTHER EXPENSES	9,000	9,000	1,188.62	.00	.00	7,811.38	13.2%
48 TRANSFERS							
01900500 48004 TRANSFER TO STREET	2,325,000	2,325,000	.00	.00	.00	2,325,000.00	.0%
01900500 48026 TRANSFER TO NAT & D	385,000	385,000	.00	.00	.00	385,000.00	.0%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TRANSFERS	2,710,000	2,710,000	.00	.00	.00	2,710,000.00	.0%
TOTAL UNDESIGNATED	3,973,000	3,973,000	620,709.92	105,670.88	366,366.76	2,985,923.32	24.8%
TOTAL NONDEPARTMENTAL	3,973,000	3,973,000	620,709.92	105,670.88	366,366.76	2,985,923.32	24.8%
TOTAL GENERAL	27,716,000	27,784,310	11,475,445.33	3,137,897.58	1,208,118.31	15,100,746.36	45.7%
TOTAL EXPENSES	27,716,000	27,784,310	11,475,445.33	3,137,897.58	1,208,118.31	15,100,746.36	
02 CEMETERY							
940 CEMETERY OPERATING							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
02400100 42225 BANK PROCESSING FEE	300	300	51.54	.00	.00	248.46	17.2%
02400100 42232 C2401 ENGINEERING/DE	6,000	6,000	825.00	.00	.00	5,175.00	13.8%
02400100 42234 PROFESSIONAL SERVIC	30,500	30,500	7,610.86	.00	14,979.14	7,910.00	74.1%
02400100 42236 INSURANCE	1,500	1,500	808.78	100.00	659.54	31.68	97.9%
02400100 42290 GRAVE OPENING	12,000	12,000	3,762.50	.00	4,237.50	4,000.00	66.7%
TOTAL CONTRACTUAL SERVICES	50,300	50,300	13,058.68	100.00	19,876.18	17,365.14	65.5%
TOTAL UNDESIGNATED	50,300	50,300	13,058.68	100.00	19,876.18	17,365.14	65.5%
TOTAL CEMETERY OPERATING	50,300	50,300	13,058.68	100.00	19,876.18	17,365.14	65.5%
TOTAL CEMETERY	50,300	50,300	13,058.68	100.00	19,876.18	17,365.14	65.5%
TOTAL EXPENSES	50,300	50,300	13,058.68	100.00	19,876.18	17,365.14	
03 MFT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
43 COMMODITIES							

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

03	MFT		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03900300	43309	MATERIALS	300,000	300,000	22,064.04	3,377.09	1,309.31	276,626.65	7.8%
03900300	43370	INFRASTRUCTURE MAIN	370,000	370,000	.00	.00	.00	370,000.00	.0%
		TOTAL COMMODITIES	670,000	670,000	22,064.04	3,377.09	1,309.31	646,626.65	3.5%
44 MAINTENANCE									
03900300	44427	MAINT - CURB & SIDE	350,000	350,000	.00	.00	.00	350,000.00	.0%
03900300	44428	MAINT - STREETS	274,000	274,000	53,599.74	9,656.00	23,956.00	196,444.26	28.3%
03900300	44429	MAINT - STREET LIGH	300,000	300,000	52,295.61	3,314.40	16,811.25	230,893.14	23.0%
03900300	44431	MAINT - STORM SEWER	150,000	150,000	.00	.00	.00	150,000.00	.0%
		TOTAL MAINTENANCE	1,074,000	1,074,000	105,895.35	12,970.40	40,767.25	927,337.40	13.7%
45 CAPITAL IMPROVEMENT									
03900300	45593	S1914 CAPITAL IMPROV	530,000	530,000	.00	.00	.00	530,000.00	.0%
		TOTAL CAPITAL IMPROVEMENT	530,000	530,000	.00	.00	.00	530,000.00	.0%
		TOTAL UNDESIGNATED	2,274,000	2,274,000	127,959.39	16,347.49	42,076.56	2,103,964.05	7.5%
		TOTAL NONDEPARTMENTAL	2,274,000	2,274,000	127,959.39	16,347.49	42,076.56	2,103,964.05	7.5%
		TOTAL MFT	2,274,000	2,274,000	127,959.39	16,347.49	42,076.56	2,103,964.05	7.5%
		TOTAL EXPENSES	2,274,000	2,274,000	127,959.39	16,347.49	42,076.56	2,103,964.05	
04 STREET IMPROVEMENT									
900 NONDEPARTMENTAL									
00 UNDESIGNATED									
42 CONTRACTUAL SERVICES									
04900300	42230	LEGAL SERVICES	15,000	15,000	8,500.31	2,000.00	.00	6,499.69	56.7%

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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	42232 ENGINEERING/DESIGN	107,000	132,000	24,058.31	9,240.10	6,227.24	101,714.45	22.9%
04900300	42232 S1751 ENGINEERING/DE	75,000	75,000	4,500.00	.00	.00	70,500.00	6.0%
04900300	42232 S1761 ENGINEERING/DE	50,000	50,000	5,177.37	.00	.00	44,822.63	10.4%
04900300	42232 S1853 ENGINEERING/DE	100,000	94,000	.00	.00	.00	94,000.00	.0%
04900300	42232 S1912 ENGINEERING/DE	73,000	73,000	44,566.23	.00	.00	28,433.77	61.0%
04900300	42232 S1913 ENGINEERING/DE	175,000	150,000	772.45	.00	18,633.00	130,594.55	12.9%
04900300	42232 S2213 ENGINEERING/DE	0	6,000	2,080.00	620.00	.00	3,920.00	34.7%
04900300	42232 S2221 ENGINEERING/DE	25,000	25,000	.00	.00	.00	25,000.00	.0%
04900300	42232 S2243 ENGINEERING/DE	450,000	450,000	214,416.50	56,728.50	70,295.00	165,288.50	63.3%
04900300	42232 S2321 ENGINEERING/DE	0	52,000	13,457.50	13,457.50	.00	38,542.50	25.9%
04900300	42232 S2322 ENGINEERING/DE	60,000	60,000	.00	.00	.00	60,000.00	.0%
04900300	42232 S2401 ENGINEERING/DE	25,000	25,000	.00	.00	.00	25,000.00	.0%
04900300	42232 S2421 ENGINEERING/DE	0	17,000	14,921.25	738.75	.00	2,078.75	87.8%
04900300	42232 S2501 ENGINEERING/DE	110,000	110,000	32,582.41	23,326.16	.00	77,417.59	29.6%
04900300	42232 S2502 ENGINEERING/DE	100,000	100,000	.00	.00	.00	100,000.00	.0%
04900300	42232 S2511 ENGINEERING/DE	110,000	110,000	.00	.00	.00	110,000.00	.0%
04900300	42232 S2521 ENGINEERING/DE	25,000	325,000	.00	.00	.00	325,000.00	.0%
04900300	42232 S2531 ENGINEERING/DE	25,000	25,000	.00	.00	.00	25,000.00	.0%
04900300	42232 S2541 ENGINEERING/DE	25,000	25,000	.00	.00	.00	25,000.00	.0%
04900300	42232 S2551 ENGINEERING/DE	150,000	150,000	42,670.33	10,900.00	.00	107,329.67	28.4%
04900300	42232 S2552 ENGINEERING/DE	125,000	125,000	.00	.00	.00	125,000.00	.0%
04900300	42232 S2561 ENGINEERING/DE	50,000	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S2571 ENGINEERING/DE	150,000	150,000	.00	.00	.00	150,000.00	.0%
TOTAL CONTRACTUAL SERVICES		2,025,000	2,394,000	407,702.66	117,011.01	95,155.24	1,891,142.10	21.0%
43 COMMODITIES								
04900300	43370 INFRASTRUCTURE MAIN	1,420,000	1,081,400	297,904.78	293,904.78	.00	783,495.22	27.5%
04900300	43370 S2422 INFRASTRUCTURE	10,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL COMMODITIES		1,430,000	1,106,400	297,904.78	293,904.78	.00	808,495.22	26.9%
45 CAPITAL IMPROVEMENT								
04900300	45593 S1744 CAPITAL IMPROV	0	38,000	37,829.17	37,829.17	.00	170.83	99.6%
04900300	45593 S1854 CAPITAL IMPROV	2,250,000	2,166,000	734,942.48	.00	162,092.34	1,268,965.18	41.4%
04900300	45593 S1914 CAPITAL IMPROV	1,827,000	1,427,000	.00	.00	.00	1,427,000.00	.0%
04900300	45593 S1961 CAPITAL IMPROV	420,000	320,000	.00	.00	.00	320,000.00	.0%
04900300	45593 S2023 CAPITAL IMPROV	6,500,000	6,500,000	1,334,594.42	.00	872,937.24	4,292,468.34	34.0%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	45593 S2214 CAPITAL IMPROV	38,000	38,000	.00	.00	.00	38,000.00	.0%
04900300	45593 S2244 CAPITAL IMPROV	5,500,000	5,500,000	2,833,050.07	867,464.37	.00	2,666,949.93	51.5%
04900300	45593 S2323 CAPITAL IMPROV	230,000	230,000	.00	.00	.00	230,000.00	.0%
04900300	45593 S2343 CAPITAL IMPROV	25,000	25,000	.00	.00	.00	25,000.00	.0%
04900300	45593 S2581 CAPITAL IMPROV	1,050,000	1,450,000	.00	.00	422,061.90	1,027,938.10	29.1%
04900300	45595 LAND ACQUISITION	0	100,600	13,740.00	.00	.00	86,860.00	13.7%
04900300	45595 S1764 LAND ACQUISITI	25,000	25,000	.00	.00	.00	25,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	17,865,000	17,819,600	4,954,156.14	905,293.54	1,457,091.48	11,408,352.38	36.0%
47 OTHER EXPENSES								
04900300	47769 S2245 MISCELLANEOUS	0	0	1,400.00	.00	.00	-1,400.00	100.0%
	TOTAL OTHER EXPENSES	0	0	1,400.00	.00	.00	-1,400.00	100.0%
	TOTAL UNDESIGNATED	21,320,000	21,320,000	5,661,163.58	1,316,209.33	1,552,246.72	14,106,589.70	33.8%
	TOTAL NONDEPARTMENTAL	21,320,000	21,320,000	5,661,163.58	1,316,209.33	1,552,246.72	14,106,589.70	33.8%
	TOTAL STREET IMPROVEMENT	21,320,000	21,320,000	5,661,163.58	1,316,209.33	1,552,246.72	14,106,589.70	33.8%
	TOTAL EXPENSES	21,320,000	21,320,000	5,661,163.58	1,316,209.33	1,552,246.72	14,106,589.70	
05 SWIMMING POOL								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
05900100	41104 FICA	11,100	11,100	10,207.55	167.63	.00	892.45	92.0%
05900100	41105 SUI	1,300	1,300	1,401.04	23.00	.00	-101.04	107.8%
05900100	41110 SALARIES	145,000	145,000	132,121.99	2,190.97	.00	12,878.01	91.1%
05900100	41140 OVERTIME	1,000	1,000	1,308.00	.00	.00	-308.00	130.8%
	TOTAL PERSONNEL	158,400	158,400	145,038.58	2,381.60	.00	13,361.42	91.6%
42 CONTRACTUAL SERVICES								

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
05900100	42210 TELEPHONE	2,800	2,800	829.04	184.86	1,255.53	715.43	74.4%
05900100	42211 NATURAL GAS	8,000	8,000	2,250.56	796.91	4,449.44	1,300.00	83.8%
05900100	42212 ELECTRIC	7,500	7,500	4,451.28	1,291.74	1,548.72	1,500.00	80.0%
05900100	42213 WATER	15,000	15,000	13,343.68	2,326.60	.00	1,656.32	89.0%
05900100	42225 BANK PROCESSING FEE	1,000	1,000	563.42	.00	.00	436.58	56.3%
05900100	42234 PROFESSIONAL SERVIC	8,700	8,700	573.00	54.00	.00	8,127.00	6.6%
05900100	42236 INSURANCE	11,000	11,000	4,843.07	.00	4,506.66	1,650.27	85.0%
	TOTAL CONTRACTUAL SERVICES	54,000	54,000	26,854.05	4,654.11	11,760.35	15,385.60	71.5%
43 COMMODITIES								
05900100	43308 OFFICE SUPPLIES	300	300	106.29	.00	.00	193.71	35.4%
05900100	43320 SMALL TOOLS & SUPPL	4,100	4,100	4,025.59	598.71	.00	74.41	98.2%
05900100	47800 CONCESSIONS	12,000	12,000	10,139.35	.00	1,369.85	490.80	95.9%
	TOTAL COMMODITIES	16,400	16,400	14,271.23	598.71	1,369.85	758.92	95.4%
44 MAINTENANCE								
05900100	44423 MAINT - BUILDING	83,000	83,000	99,832.69	5,894.97	.00	-16,832.69	120.3%
05900100	44445 MAINT - OUTSOURCED	17,500	17,500	7,100.00	7,100.00	.00	10,400.00	40.6%
	TOTAL MAINTENANCE	100,500	100,500	106,932.69	12,994.97	.00	-6,432.69	106.4%
47 OTHER EXPENSES								
05900100	47701 RECREATION PROGRAMS	3,000	3,000	1,670.34	110.00	.00	1,329.66	55.7%
05900100	47740 TRAVEL/TRAINING/DUE	6,200	6,200	4,256.15	120.00	.00	1,943.85	68.6%
05900100	47760 UNIFORMS & SAFETY I	5,200	5,200	5,034.63	204.39	.00	165.37	96.8%
	TOTAL OTHER EXPENSES	14,400	14,400	10,961.12	434.39	.00	3,438.88	76.1%
	TOTAL UNDESIGNATED	343,700	343,700	304,057.67	21,063.78	13,130.20	26,512.13	92.3%
	TOTAL NONDEPARTMENTAL	343,700	343,700	304,057.67	21,063.78	13,130.20	26,512.13	92.3%
	TOTAL SWIMMING POOL	343,700	343,700	304,057.67	21,063.78	13,130.20	26,512.13	92.3%
	TOTAL EXPENSES	343,700	343,700	304,057.67	21,063.78	13,130.20	26,512.13	

VILLAGE OF ALGONQUIN



Village of Algonquin

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FOR 2025 05

06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
06 PARK IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
06900300	42232 P2203	ENGINEERING/DE	230,000	230,000	66,750.49	37,864.38	.00	163,249.51 29.0%
06900300	42232 P2212	ENGINEERING/DE	1,000	1,000	.00	.00	1,000.00	.0%
06900300	42232 P2222	ENGINEERING/DE	1,000	1,000	.00	.00	1,000.00	.0%
06900300	42232 P2313	ENGINEERING/DE	350,000	350,000	144,383.97	31,625.49	24,248.25	181,367.78 48.2%
06900300	42232 P2421	ENGINEERING/DE	70,000	70,000	.00	.00	70,000.00	.0%
06900300	42234	PROFESSIONAL SERVIC	0	0	50.00	.00	-50.00	100.0%
TOTAL CONTRACTUAL SERVICES			652,000	652,000	211,184.46	69,489.87	24,248.25	416,567.29 36.1%
43 COMMODITIES								
06900300	43370 P2204	INFRASTRUCTURE	130,000	130,000	102,773.00	102,773.00	.00	27,227.00 79.1%
TOTAL COMMODITIES			130,000	130,000	102,773.00	102,773.00	.00	27,227.00 79.1%
44 MAINTENANCE								
06900300	44402	MAINT - TREE PLANTI	100,000	100,000	99,975.00	.00	.00	25.00 100.0%
TOTAL MAINTENANCE			100,000	100,000	99,975.00	.00	.00	25.00 100.0%
45 CAPITAL IMPROVEMENT								
06900300	45593 P2202	CAPITAL IMPROV	4,750,000	4,750,000	2,226,863.41	409,075.51	419,263.56	2,103,873.03 55.7%
06900300	45593 P2213	CAPITAL IMPROV	14,000	14,000	.00	.00	.00	14,000.00 .0%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
06900300	45593 P2223 CAPITAL IMPROV	14,000	14,000	.00	.00	.00	14,000.00	.0%
06900300	45593 P2312 CAPITAL IMPROV	7,000,000	6,895,000	2,750,869.80	931,809.63	239,369.31	3,904,760.89	43.4%
06900300	45593 P2401 CAPITAL IMPROV	550,000	655,000	612,531.94	315,026.65	.00	42,468.06	93.5%
06900300	45593 P2411 CAPITAL IMPROV	225,000	225,000	196,081.99	92,419.65	.00	28,918.01	87.1%
	TOTAL CAPITAL IMPROVEMENT	12,553,000	12,553,000	5,786,347.14	1,748,331.44	658,632.87	6,108,019.99	51.3%
	TOTAL UNDESIGNATED	13,435,000	13,435,000	6,200,279.60	1,920,594.31	682,881.12	6,551,839.28	51.2%
	TOTAL NONDEPARTMENTAL	13,435,000	13,435,000	6,200,279.60	1,920,594.31	682,881.12	6,551,839.28	51.2%
	TOTAL PARK IMPROVEMENT	13,435,000	13,435,000	6,200,279.60	1,920,594.31	682,881.12	6,551,839.28	51.2%
	TOTAL EXPENSES	13,435,000	13,435,000	6,200,279.60	1,920,594.31	682,881.12	6,551,839.28	
07 WATER & SEWER								
700 WATER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
07700400	41103 IMRF	129,000	129,000	46,505.15	9,484.29	.00	82,494.85	36.1%
07700400	41104 FICA	122,000	122,000	44,499.43	8,869.98	.00	77,500.57	36.5%
07700400	41105 SUI	2,500	2,500	122.24	32.03	.00	2,377.76	4.9%
07700400	41106 INSURANCE	240,000	240,000	91,323.15	18,940.18	.00	148,676.85	38.1%
07700400	41110 SALARIES	1,530,000	1,526,075	581,477.26	118,238.94	.00	944,597.74	38.1%
07700400	41140 OVERTIME	64,000	64,000	16,162.12	2,697.06	.00	47,837.88	25.3%
	TOTAL PERSONNEL	2,087,500	2,083,575	780,089.35	158,262.48	.00	1,303,485.65	37.4%
42 CONTRACTUAL SERVICES								
07700400	42210 TELEPHONE	26,400	26,400	5,887.81	1,444.45	4,478.28	16,033.91	39.3%
07700400	42211 NATURAL GAS	43,000	43,000	3,119.82	299.82	28,680.18	11,200.00	74.0%
07700400	42212 ELECTRIC	339,900	339,900	107,842.67	29,843.86	232,057.33	.00	100.0%
07700400	42215 RADIO COMMUNICATION	3,400	3,400	-1,014.27	299.00	299.00	4,115.27	-21.0%

VILLAGE OF ALGONQUIN



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FOR 2025 05

07	WATER & SEWER		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07700400	42225	BANK PROCESSING FEE	42,000	42,000	19,727.82	4,094.48	.00	22,272.18	47.0%
07700400	42226	ACH REBATE	28,000	28,000	13,435.00	2,702.50	.00	14,565.00	48.0%
07700400	42230	LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%
07700400	42231	AUDIT SERVICES	6,900	6,900	2,250.00	2,250.00	1,500.00	3,150.00	54.3%
07700400	42232	ENGINEERING/DESIGN	4,000	4,000	.00	.00	.00	4,000.00	.0%
07700400	42234	PROFESSIONAL SERVIC	376,500	376,500	147,138.05	49,176.78	135,859.17	93,502.78	75.2%
07700400	42236	INSURANCE	156,000	156,000	67,985.20	62.51	63,204.75	24,810.05	84.1%
07700400	42242	PUBLICATIONS	1,100	1,100	444.50	444.50	.00	655.50	40.4%
07700400	42243	PRINTING & ADVERTIS	4,600	4,600	171.72	.00	166.85	4,261.43	7.4%
07700400	42260	PHYSICAL EXAMS	1,600	1,600	251.36	.00	55.00	1,293.64	19.1%
07700400	42270	EQUIPMENT RENTAL	1,000	1,000	.00	.00	.00	1,000.00	.0%
07700400	42272	LEASES - NON CAPITA	26,400	26,400	11,215.05	.00	.00	15,184.95	42.5%
TOTAL CONTRACTUAL SERVICES			1,064,800	1,064,800	378,454.73	90,617.90	466,300.56	220,044.71	79.3%
43 COMMODITIES									
07700400	43308	OFFICE SUPPLIES	500	500	.00	.00	.00	500.00	.0%
07700400	43309	MATERIALS	59,000	59,000	2,557.00	436.24	3,242.57	53,200.43	9.8%
07700400	43317	POSTAGE	34,400	34,400	14,892.40	3,068.77	17.64	19,489.96	43.3%
07700400	43320	SMALL TOOLS & SUPPL	44,700	44,700	38,364.94	846.52	980.05	5,355.01	88.0%
07700400	43332	OFFICE FURNITURE &	0	5,225	59.34	.00	3,923.25	1,242.41	76.2%
07700400	43333	IT EQUIPMENT & SUPP	159,100	159,100	56,905.52	29,440.43	51,853.76	50,340.72	68.4%
07700400	43335	VEHICLES & EQUIP (N	35,000	47,500	16,839.25	.00	.00	30,660.75	35.5%
07700400	43340	FUEL	19,000	19,000	7,711.39	1,124.20	.00	11,288.61	40.6%
07700400	43342	CHEMICALS	233,600	233,600	89,456.68	10,646.64	142,143.18	2,000.14	99.1%
07700400	43345	LAB SUPPLIES	12,400	12,400	3,934.58	.00	85.70	8,379.72	32.4%
07700400	43348	METERS & METER SUPP	79,800	66,000	24,945.92	.00	29,277.89	11,776.19	82.2%
TOTAL COMMODITIES			677,500	681,425	255,667.02	45,562.80	231,524.04	194,233.94	71.5%
44 MAINTENANCE									
07700400	44410	MAINT - BOOSTER STA	59,900	59,900	8,134.76	435.00	5,024.39	46,740.85	22.0%
07700400	44411	MAINT - STORAGE FAC	136,500	136,500	86,154.29	62,392.44	.00	50,345.71	63.1%
07700400	44412	MAINT - TREATMENT F	76,800	76,800	46,021.06	3,608.61	469.13	30,309.81	60.5%
07700400	44415	MAINT - DISTRIBUTIO	165,500	165,500	17,232.94	1,625.72	141.57	148,125.49	10.5%
07700400	44418	MAINT - WELLS	94,600	94,600	47,293.40	2,883.64	.00	47,306.60	50.0%
07700400	44420	MAINT - VEHICLES	51,000	51,000	16,023.94	3,838.58	.00	34,976.06	31.4%
07700400	44421	MAINT - EQUIPMENT	52,000	52,000	10,413.21	2,880.64	.00	41,586.79	20.0%

VILLAGE OF ALGONQUIN



Village of Algonquin

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FOR 2025 05

07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07700400 44423	MAINT - BUILDING	143,000	143,000	43,533.11	7,785.94	.00	99,466.89	30.4%
07700400 44426	MAINT - OFFICE EQUI	400	400	66.58	10.17	17.24	316.18	21.0%
	TOTAL MAINTENANCE	779,700	779,700	274,873.29	85,460.74	5,652.33	499,174.38	36.0%
45 CAPITAL IMPROVEMENT								
07700400 45590	CAPITAL PURCHASE	180,000	180,000	54,250.00	.00	.00	125,750.00	30.1%
	TOTAL CAPITAL IMPROVEMENT	180,000	180,000	54,250.00	.00	.00	125,750.00	30.1%
47 OTHER EXPENSES								
07700400 47740	TRAVEL/TRAINING/DUE	11,800	11,800	1,216.20	.00	.00	10,583.80	10.3%
07700400 47760	UNIFORMS & SAFETY I	11,800	11,800	3,930.35	485.79	1,227.98	6,641.67	43.7%
07700400 47790	INTEREST EXPENSE	7,200	7,200	.00	.00	.00	7,200.00	.0%
07700600 47790	INTEREST EXPENSE	0	0	2,324.10	.00	.00	-2,324.10	100.0%
	TOTAL OTHER EXPENSES	30,800	30,800	7,470.65	485.79	1,227.98	22,101.37	28.2%
	TOTAL UNDESIGNATED	4,820,300	4,820,300	1,750,805.04	380,389.71	704,704.91	2,364,790.05	50.9%
	TOTAL WATER OPERATING	4,820,300	4,820,300	1,750,805.04	380,389.71	704,704.91	2,364,790.05	50.9%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
07800400 41103	IMRF	115,000	115,000	41,436.14	8,105.36	.00	73,563.86	36.0%
07800400 41104	FICA	110,000	110,000	39,572.51	7,570.89	.00	70,427.49	36.0%
07800400 41105	SUI	2,500	2,500	89.43	18.76	.00	2,410.57	3.6%
07800400 41106	INSURANCE	231,000	231,000	86,517.43	17,021.19	.00	144,482.57	37.5%
07800400 41110	SALARIES	1,340,000	1,336,075	514,016.62	99,908.41	.00	822,058.38	38.5%
07800400 41140	OVERTIME	37,500	37,500	14,727.57	3,084.90	.00	22,772.43	39.3%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PERSONNEL	1,836,000	1,832,075	696,359.70	135,709.51	.00	1,135,715.30	38.0%
42 CONTRACTUAL SERVICES							
07800400 42210 TELEPHONE	21,600	21,600	5,200.70	1,186.29	772.16	15,627.14	27.7%
07800400 42211 NATURAL GAS	41,200	41,200	8,651.77	6,519.10	26,348.23	6,200.00	85.0%
07800400 42212 ELECTRIC	388,600	388,600	108,747.54	29,628.02	279,812.46	40.00	100.0%
07800400 42215 RADIO COMMUNICATION	3,200	3,200	-1,014.27	299.00	299.00	3,915.27	-22.4%
07800400 42225 BANK PROCESSING FEE	42,000	42,000	19,727.85	4,094.49	.00	22,272.15	47.0%
07800400 42226 ACH REBATE	28,000	28,000	13,493.00	2,714.00	.00	14,507.00	48.2%
07800400 42230 LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%
07800400 42231 AUDIT SERVICES	6,900	6,900	2,250.00	2,250.00	1,500.00	3,150.00	54.3%
07800400 42232 ENGINEERING/DESIGN	4,000	4,000	.00	.00	.00	4,000.00	.0%
07800400 42234 PROFESSIONAL SERVIC	339,300	339,300	131,600.20	38,056.95	128,293.05	79,406.75	76.6%
07800400 42236 INSURANCE	131,000	131,000	67,463.81	62.49	62,719.59	816.60	99.4%
07800400 42242 PUBLICATIONS	1,100	1,100	444.50	444.50	.00	655.50	40.4%
07800400 42243 PRINTING & ADVERTIS	1,100	1,100	171.73	.00	166.84	761.43	30.8%
07800400 42260 PHYSICAL EXAMS	1,600	1,600	206.36	.00	.00	1,393.64	12.9%
07800400 42262 SLUDGE REMOVAL	191,500	191,500	34,570.50	.00	65,429.50	91,500.00	52.2%
07800400 42270 EQUIPMENT RENTAL	1,500	1,500	49.81	1.43	9.19	1,441.00	3.9%
07800400 42272 LEASES - NON CAPITA	11,600	11,600	5,575.43	.00	.00	6,024.57	48.1%
TOTAL CONTRACTUAL SERVICES	1,218,200	1,218,200	397,138.93	85,256.27	565,350.02	255,711.05	79.0%
43 COMMODITIES							
07800400 43308 OFFICE SUPPLIES	500	500	.00	.00	.00	500.00	.0%
07800400 43309 MATERIALS	36,000	36,000	.00	.00	.00	36,000.00	.0%
07800400 43317 POSTAGE	34,400	34,400	14,872.91	3,068.77	184.80	19,342.29	43.8%
07800400 43320 SMALL TOOLS & SUPPL	43,700	43,700	22,186.48	2,881.59	458.56	21,054.96	51.8%
07800400 43332 OFFICE FURNITURE &	0	5,225	.00	.00	3,923.25	1,301.75	75.1%
07800400 43333 IT EQUIPMENT & SUPP	249,300	249,300	57,142.15	29,440.45	25,717.75	166,440.10	33.2%
07800400 43335 VEHICLES & EQUIP (N	35,000	47,500	16,839.25	.00	.00	30,660.75	35.5%
07800400 43340 FUEL	24,000	24,000	8,509.56	1,090.97	.00	15,490.44	35.5%
07800400 43342 CHEMICALS	163,700	163,700	42,920.35	19,952.05	41,475.99	79,303.66	51.6%
07800400 43345 LAB SUPPLIES	37,600	45,600	30,768.09	14,005.80	12,385.95	2,445.96	94.6%
07800400 43348 METERS & METER SUPP	79,800	66,000	24,272.91	.00	29,277.91	12,449.18	81.1%
TOTAL COMMODITIES	704,000	715,925	217,511.70	70,439.63	113,424.21	384,989.09	46.2%
44 MAINTENANCE							

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07800400 44412 MAINT - TREATMENT F	328,400	320,400	128,144.59	66,296.00	60,712.76	131,542.65	58.9%
07800400 44414 MAINT - LIFT STATIO	102,700	102,700	11,156.38	.00	.00	91,543.62	10.9%
07800400 44416 MAINT - COLLECTION	23,500	23,500	.00	.00	.00	23,500.00	.0%
07800400 44420 MAINT - VEHICLES	52,000	52,000	25,465.78	9,771.75	.00	26,534.22	49.0%
07800400 44421 MAINT - EQUIPMENT	51,000	51,000	17,167.38	3,417.91	.00	33,832.62	33.7%
07800400 44423 MAINT - BUILDING	147,000	147,000	58,469.76	14,433.67	.00	88,530.24	39.8%
07800400 44426 MAINT - OFFICE EQUI	500	500	99.93	10.17	17.24	382.83	23.4%
TOTAL MAINTENANCE	705,100	697,100	240,503.82	93,929.50	60,730.00	395,866.18	43.2%
45 CAPITAL IMPROVEMENT							
07800400 45590 CAPITAL PURCHASE	298,000	298,000	105,216.00	50,966.00	11,333.00	181,451.00	39.1%
TOTAL CAPITAL IMPROVEMENT	298,000	298,000	105,216.00	50,966.00	11,333.00	181,451.00	39.1%
47 OTHER EXPENSES							
07800400 47740 TRAVEL/TRAINING/DUE	9,700	9,700	1,110.10	.00	.00	8,589.90	11.4%
07800400 47760 UNIFORMS & SAFETY I	8,500	8,500	4,439.29	297.75	884.63	3,176.08	62.6%
07800600 47790 INTEREST EXPENSE	3,800	3,800	1,143.75	.00	.00	2,656.25	30.1%
TOTAL OTHER EXPENSES	22,000	22,000	6,693.14	297.75	884.63	14,422.23	34.4%
48 TRANSFERS							
07800500 48012 TRANSFER TO W&S IMP	4,880,000	4,880,000	579,080.60	116,449.00	.00	4,300,919.40	11.9%
TOTAL TRANSFERS	4,880,000	4,880,000	579,080.60	116,449.00	.00	4,300,919.40	11.9%
TOTAL UNDESIGNATED	9,663,300	9,663,300	2,242,503.89	553,047.66	751,721.86	6,669,074.25	31.0%
TOTAL SEWER OPERATING	9,663,300	9,663,300	2,242,503.89	553,047.66	751,721.86	6,669,074.25	31.0%

908 WATER & SEWER BOND INTEREST

00 UNDESIGNATED

46 DEBT SERVICES

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07080400 46680 BOND PAYMENT	830,000	830,000	.00	.00	.00	830,000.00	.0%
07080400 46681 BOND INTEREST EXPEN	27,000	27,000	.00	.00	.00	27,000.00	.0%
07080400 46682 BOND FEES	550	550	.00	.00	.00	550.00	.0%
07080400 46700 W1750 IEPA LOAN PRIN	129,000	129,000	.00	.00	.00	129,000.00	.0%
07080400 46700 W1840 IEPA LOAN PRIN	715,750	715,750	.00	.00	.00	715,750.00	.0%
07080400 46700 W1950 IEPA LOAN PRIN	282,200	282,200	140,393.69	.00	.00	141,806.31	49.7%
07080400 46701 W1750 IEPA LOAN INTE	43,150	43,150	.00	.00	.00	43,150.00	.0%
07080400 46701 W1840 IEPA LOAN INTE	303,250	303,250	.00	.00	.00	303,250.00	.0%
07080400 46701 W1950 IEPA LOAN INTE	111,700	111,700	56,519.27	.00	.00	55,180.73	50.6%
TOTAL DEBT SERVICES	2,442,600	2,442,600	196,912.96	.00	.00	2,245,687.04	8.1%
TOTAL UNDESIGNATED	2,442,600	2,442,600	196,912.96	.00	.00	2,245,687.04	8.1%
TOTAL WATER & SEWER BOND INTEREST	2,442,600	2,442,600	196,912.96	.00	.00	2,245,687.04	8.1%
TOTAL WATER & SEWER	16,926,200	16,926,200	4,190,221.89	933,437.37	1,456,426.77	11,279,551.34	33.4%
TOTAL EXPENSES	16,926,200	16,926,200	4,190,221.89	933,437.37	1,456,426.77	11,279,551.34	
12 WATER & SEWER IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
12900400 42230 LEGAL SERVICES	10,000	10,000	.00	.00	.00	10,000.00	.0%
12900400 42232 ENGINEERING/DESIGN	110,000	110,000	40,430.25	8,268.00	17,048.25	52,521.50	52.3%
12900400 42232 W2212 ENGINEERING/DE	125,000	125,000	38,059.00	.00	59,467.08	27,473.92	78.0%
12900400 42232 W2213 ENGINEERING/DE	80,000	80,000	.00	.00	.00	80,000.00	.0%
12900400 42232 W2222 ENGINEERING/DE	50,000	50,000	6,129.29	.00	.00	43,870.71	12.3%
12900400 42232 W2301 ENGINEERING/DE	0	20,000	16,811.27	.00	2,349.69	839.04	95.8%
12900400 42232 W2302 ENGINEERING/DE	130,000	130,000	658.70	.00	.00	129,341.30	.5%
12900400 42232 W2323 ENGINEERING/DE	80,000	54,000	.00	.00	.00	54,000.00	.0%
12900400 42232 W2342 ENGINEERING/DE	10,000	10,000	3,017.50	.00	1,200.00	5,782.50	42.2%
12900400 42232 W2352 ENGINEERING/DE	0	6,000	465.00	.00	.00	5,535.00	7.8%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

12	WATER & SEWER IMPROVEMENT			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12900400	42232	W2411	ENGINEERING/DE	35,000	35,000	908.00	.00	.00	34,092.00	2.6%
12900400	42232	W2412	ENGINEERING/DE	175,000	175,000	16,636.50	.00	44,292.00	114,071.50	34.8%
12900400	42232	W2421	ENGINEERING/DE	60,000	40,000	.00	.00	.00	40,000.00	.0%
12900400	42232	W2422	ENGINEERING/DE	40,000	40,000	34,391.53	1,655.25	.00	5,608.47	86.0%
12900400	42232	W2431	ENGINEERING/DE	0	32,000	3,495.00	3,052.50	.00	28,505.00	10.9%
12900400	42232	W2432	ENGINEERING/DE	75,000	75,000	.00	.00	.00	75,000.00	.0%
12900400	42232	W2501	ENGINEERING/DE	150,000	150,000	.00	.00	27,084.63	122,915.37	18.1%
12900400	42232	W2511	ENGINEERING/DE	50,000	50,000	.00	.00	.00	50,000.00	.0%
TOTAL CONTRACTUAL SERVICES				1,180,000	1,192,000	161,002.04	12,975.75	151,441.65	879,556.31	26.2%
43 COMMODITIES										
12900400	43370	INFRASTRUCTURE MAIN		10,000	10,000	3,400.00	3,400.00	.00	6,600.00	34.0%
12900400	43370	INFRASTRUCTURE		750,000	750,000	.00	.00	.00	750,000.00	.0%
TOTAL COMMODITIES				760,000	760,000	3,400.00	3,400.00	.00	756,600.00	.4%
44 MAINTENANCE										
12900400	44416	MAINT - COLLECTION		600,000	620,000	.00	.00	.00	620,000.00	.0%
TOTAL MAINTENANCE				600,000	620,000	.00	.00	.00	620,000.00	.0%
45 CAPITAL IMPROVEMENT										
12900400	45520	W2303	WATER TREATMEN	1,850,000	1,850,000	.00	.00	.00	1,850,000.00	.0%
12900400	45520	W2311	WATER TREATMEN	15,000	15,000	.00	.00	.00	15,000.00	.0%
12900400	45526	W2322	WASTEWATER COL	1,250,000	1,250,000	344,775.13	.00	.00	905,224.87	27.6%
12900400	45526	W2413	WASTEWATER COL	2,100,000	2,100,000	39,040.20	.00	865,775.70	1,195,184.10	43.1%
12900400	45526	W2423	WASTEWATER COL	425,000	425,000	200,192.40	6,300.00	.00	224,807.60	47.1%
12900400	45565	W2014	WATER MAIN	12,500	12,500	.00	.00	.00	12,500.00	.0%
12900400	45565	W2321	WATER MAIN	100,000	8,000	.00	.00	.00	8,000.00	.0%
12900400	45565	W2343	WATER MAIN	75,000	75,000	11,964.87	.00	.00	63,035.13	16.0%
12900400	45565	W2353	WATER MAIN	20,000	80,000	46,663.05	.00	.00	33,336.95	58.3%
12900400	45565	W2401	WATER MAIN	400,000	400,000	.00	.00	.00	400,000.00	.0%
12900400	45565	W2433	WATER MAIN	900,000	900,000	.00	.00	.00	900,000.00	.0%
12900400	45570	W2214	WASTEWATER TRE	1,000,000	1,000,000	.00	.00	.00	1,000,000.00	.0%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL CAPITAL IMPROVEMENT	8,147,500	8,115,500	642,635.65	6,300.00	865,775.70	6,607,088.65	18.6%
	TOTAL UNDESIGNATED	10,687,500	10,687,500	807,037.69	22,675.75	1,017,217.35	8,863,244.96	17.1%
	TOTAL NONDEPARTMENTAL	10,687,500	10,687,500	807,037.69	22,675.75	1,017,217.35	8,863,244.96	17.1%
	TOTAL WATER & SEWER IMPROVEMENT	10,687,500	10,687,500	807,037.69	22,675.75	1,017,217.35	8,863,244.96	17.1%
	TOTAL EXPENSES	10,687,500	10,687,500	807,037.69	22,675.75	1,017,217.35	8,863,244.96	
16 DEVELOPMENT FUND								
923 CUL DE SAC FUND								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
16230300	42264 SNOW REMOVAL	75,000	75,000	.00	.00	.00	75,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	75,000	75,000	.00	.00	.00	75,000.00	.0%
	TOTAL UNDESIGNATED	75,000	75,000	.00	.00	.00	75,000.00	.0%
	TOTAL CUL DE SAC FUND	75,000	75,000	.00	.00	.00	75,000.00	.0%
926 HOTEL TAX FUND								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
16260100	42252 REGIONAL / MARKETIN	16,000	16,000	11,275.00	.00	.00	4,725.00	70.5%
	TOTAL CONTRACTUAL SERVICES	16,000	16,000	11,275.00	.00	.00	4,725.00	70.5%
48 TRANSFERS								

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
16260500 48001 TRANSFER TO GENERAL	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL TRANSFERS	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL UNDESIGNATED	51,000	51,000	11,275.00	.00	.00	39,725.00	22.1%
TOTAL HOTEL TAX FUND	51,000	51,000	11,275.00	.00	.00	39,725.00	22.1%
TOTAL DEVELOPMENT FUND	126,000	126,000	11,275.00	.00	.00	114,725.00	8.9%
TOTAL EXPENSES	126,000	126,000	11,275.00	.00	.00	114,725.00	
26 NATURAL AREA & DRAINAGE IMPROV							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
26900300 42232 ENGINEERING/DESIGN	60,000	60,000	24,495.20	20,314.00	3,510.00	31,994.80	46.7%
26900300 42232 N2211 ENGINEERING/DE	70,000	70,000	18,749.11	8,921.36	1,137.50	50,113.39	28.4%
26900300 42232 N2302 ENGINEERING/DE	100,000	100,000	7,616.39	3,883.77	13,004.18	79,379.43	20.6%
26900300 42232 N2401 ENGINEERING/DE	50,000	50,000	37,354.50	29,944.25	.00	12,645.50	74.7%
26900300 42232 N2411 ENGINEERING/DE	80,000	80,000	32,198.25	16,910.00	.00	47,801.75	40.2%
26900300 42232 N2501 ENGINEERING/DE	70,000	70,000	.00	.00	.00	70,000.00	.0%
TOTAL CONTRACTUAL SERVICES	430,000	430,000	120,413.45	79,973.38	17,651.68	291,934.87	32.1%
43 COMMODITIES							
26900300 43370 INFRASTRUCTURE MAIN	340,000	340,000	113,896.00	45,175.50	18,245.00	207,859.00	38.9%
26900300 43370 N2313 INFRASTRUCTURE	15,000	15,000	.00	.00	495.00	14,505.00	3.3%
TOTAL COMMODITIES	355,000	355,000	113,896.00	45,175.50	18,740.00	222,364.00	37.4%
44 MAINTENANCE							
26900300 44408 MAINT - WETLAND MIT	180,000	180,000	61,402.50	40,573.75	18,160.00	100,437.50	44.2%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

26	NATURAL AREA & DRAINAGE IMPROV	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
26900300	44408 N2441 MAINT - WETLAN	25,000	25,000	26,850.00	22,250.00	.00	-1,850.00	107.4%
26900300	44425 N2461 MAINT - W/C EC	175,000	175,000	.00	.00	.00	175,000.00	.0%
	TOTAL MAINTENANCE	380,000	380,000	88,252.50	62,823.75	18,160.00	273,587.50	28.0%
45 CAPITAL IMPROVEMENT								
26900300	45593 CAPITAL IMPROVEMENT	0	34,000	12,880.00	.00	.00	21,120.00	37.9%
26900300	45593 N2303 CAPITAL IMPROV	1,500,000	1,461,000	.00	.00	297,555.71	1,163,444.29	20.4%
26900300	45593 N2461 CAPITAL IMPROV	155,000	155,000	15,295.00	750.00	31,500.00	108,205.00	30.2%
26900300	45595 LAND ACQUISITION	0	5,000	4,875.00	.00	.00	125.00	97.5%
	TOTAL CAPITAL IMPROVEMENT	1,655,000	1,655,000	33,050.00	750.00	329,055.71	1,292,894.29	21.9%
	TOTAL UNDESIGNATED	2,820,000	2,820,000	355,611.95	188,722.63	383,607.39	2,080,780.66	26.2%
	TOTAL NONDEPARTMENTAL	2,820,000	2,820,000	355,611.95	188,722.63	383,607.39	2,080,780.66	26.2%
	TOTAL NATURAL AREA & DRAINAGE IMP	2,820,000	2,820,000	355,611.95	188,722.63	383,607.39	2,080,780.66	26.2%
	TOTAL EXPENSES	2,820,000	2,820,000	355,611.95	188,722.63	383,607.39	2,080,780.66	
28 BUILDING MAINT. SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
28900000	41103 IMRF	34,000	34,000	13,467.19	2,749.45	.00	20,532.81	39.6%
28900000	41104 FICA	31,000	31,000	12,860.24	2,591.92	.00	18,139.76	41.5%
28900000	41105 SUI	800	800	.00	.00	.00	800.00	.0%
28900000	41106 INSURANCE	83,000	83,000	30,149.88	3,994.15	.00	52,850.12	36.3%
28900000	41110 SALARIES	395,000	395,000	164,644.90	33,289.67	.00	230,355.10	41.7%
28900000	41140 OVERTIME	13,000	13,000	7,693.95	1,490.00	.00	5,306.05	59.2%
	TOTAL PERSONNEL	556,800	556,800	228,816.16	44,115.19	.00	327,983.84	41.1%
42 CONTRACTUAL SERVICES								

VILLAGE OF ALGONQUIN



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FOR 2025 05

28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
28900000	42210 TELEPHONE	8,000	8,000	1,525.89	345.74	197.45	6,276.66	21.5%
28900000	42215 RADIO COMMUNICATION	3,200	3,200	-1,014.93	299.00	299.00	3,915.93	-22.4%
28900000	42234 PROFESSIONAL SERVIC	1,400	1,400	130.00	.00	.00	1,270.00	9.3%
28900000	42242 PUBLICATIONS	300	300	.00	.00	.00	300.00	.0%
28900000	42243 PRINTING & ADVERTIS	600	600	.00	.00	.00	600.00	.0%
28900000	42260 PHYSICAL EXAMS	200	200	.00	.00	.00	200.00	.0%
28900000	42270 EQUIPMENT RENTAL	500	500	.00	.00	.00	500.00	.0%
28900000	42272 LEASES - NON CAPITA	12,200	12,200	5,604.52	.00	.00	6,595.48	45.9%
	TOTAL CONTRACTUAL SERVICES	26,400	26,400	6,245.48	644.74	496.45	19,658.07	25.5%
43 COMMODITIES								
28900000	43308 OFFICE SUPPLIES	200	200	.00	.00	.00	200.00	.0%
28900000	43317 POSTAGE	500	500	36.70	36.70	.00	463.30	7.3%
28900000	43319 BUILDING SUPPLIES	158,000	158,000	104,926.54	19,609.78	.00	53,073.46	66.4%
28900000	43320 SMALL TOOLS & SUPPL	8,300	8,300	5,247.74	334.16	388.91	2,663.35	67.9%
28900000	43333 IT EQUIPMENT & SUPP	2,200	2,200	.00	.00	1,489.60	710.40	67.7%
28900000	43335 VEHICLES & EQUIP (N	81,000	81,000	13,177.39	.00	58,780.00	9,042.61	88.8%
28900000	43340 FUEL	3,000	3,000	983.92	65.11	.00	2,016.08	32.8%
	TOTAL COMMODITIES	253,200	253,200	124,372.29	20,045.75	60,658.51	68,169.20	73.1%
44 MAINTENANCE								
28900000	44420 MAINT - VEHICLES	5,000	5,000	1,377.00	489.70	.00	3,623.00	27.5%
28900000	44421 MAINT - EQUIPMENT	3,000	3,000	1,915.88	.00	.00	1,084.12	63.9%
28900000	44426 MAINT - OFFICE EQUI	600	600	282.58	10.17	17.24	300.18	50.0%
28900000	44445 MAINT - OUTSOURCED	273,500	273,500	154,588.83	15,272.57	.00	118,911.17	56.5%
	TOTAL MAINTENANCE	282,100	282,100	158,164.29	15,772.44	17.24	123,918.47	56.1%
47 OTHER EXPENSES								
28900000	47740 TRAVEL/TRAINING/DUE	5,500	5,500	.00	.00	.00	5,500.00	.0%
28900000	47760 UNIFORMS & SAFETY I	6,300	6,300	2,594.89	.00	.00	3,705.11	41.2%
28900000	47776 PARTS/FLUID INVENT	0	0	-28,784.15	-6,000.25	.00	28,784.15	100.0%

VILLAGE OF ALGONQUIN



Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
28900000 47790	INTEREST EXPENSE	3,400	3,400	1,066.97	.00	.00	2,333.03	31.4%
	TOTAL OTHER EXPENSES	15,200	15,200	-25,122.29	-6,000.25	.00	40,322.29	-165.3%
	TOTAL UNDESIGNATED	1,133,700	1,133,700	492,475.93	74,577.87	61,172.20	580,051.87	48.8%
	TOTAL NONDEPARTMENTAL	1,133,700	1,133,700	492,475.93	74,577.87	61,172.20	580,051.87	48.8%
	TOTAL BUILDING MAINT. SERVICE	1,133,700	1,133,700	492,475.93	74,577.87	61,172.20	580,051.87	48.8%
	TOTAL EXPENSES	1,133,700	1,133,700	492,475.93	74,577.87	61,172.20	580,051.87	
29 VEHICLE MAINT. SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
29900000 41103	IMRF	33,000	33,000	11,834.58	2,393.45	.00	21,165.42	35.9%
29900000 41104	FICA	29,000	29,000	11,229.13	2,256.58	.00	17,770.87	38.7%
29900000 41105	SUI	800	800	.00	.00	.00	800.00	.0%
29900000 41106	INSURANCE	68,000	68,000	26,421.67	5,284.33	.00	41,578.33	38.9%
29900000 41110	SALARIES	366,000	366,000	149,005.22	29,865.26	.00	216,994.78	40.7%
29900000 41140	OVERTIME	8,000	8,000	3,293.93	1,021.34	.00	4,706.07	41.2%
	TOTAL PERSONNEL	504,800	504,800	201,784.53	40,820.96	.00	303,015.47	40.0%
42 CONTRACTUAL SERVICES								
29900000 42210	TELEPHONE	5,700	5,700	1,386.80	318.11	168.03	4,145.17	27.3%
29900000 42215	RADIO COMMUNICATION	3,200	3,200	-1,015.27	299.00	299.00	3,916.27	-22.4%
29900000 42234	PROFESSIONAL SERVIC	10,800	10,800	3,195.00	200.00	.00	7,605.00	29.6%
29900000 42242	PUBLICATIONS	5,900	5,900	2,960.00	.00	.00	2,940.00	50.2%
29900000 42243	PRINTING & ADVERTIS	600	600	.00	.00	.00	600.00	.0%
29900000 42260	PHYSICAL EXAMS	200	200	.00	.00	.00	200.00	.0%
29900000 42270	EQUIPMENT RENTAL	3,000	3,000	109.00	.00	1,096.30	1,794.70	40.2%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
29900000	42272 LEASES - NON CAPITA	3,100	3,100	1,037.04	.00	.00	2,062.96	33.5%
	TOTAL CONTRACTUAL SERVICES	32,500	32,500	7,672.57	817.11	1,563.33	23,264.10	28.4%
43 COMMODITIES								
29900000	43308 OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
29900000	43317 POSTAGE	400	400	.00	.00	48.93	351.07	12.2%
29900000	43320 SMALL TOOLS & SUPPL	15,900	15,900	2,532.31	33.25	8,582.64	4,785.05	69.9%
29900000	43340 FUEL	3,000	3,000	511.97	152.61	.00	2,488.03	17.1%
29900000	43350 PARTS / FLUIDS - FL	285,500	285,500	102,154.64	38,993.36	.00	183,345.36	35.8%
29900000	43351 FUEL - COST OF SALE	316,000	316,000	98,534.19	20,100.16	.00	217,465.81	31.2%
	TOTAL COMMODITIES	621,100	621,100	203,733.11	59,279.38	8,631.57	408,735.32	34.2%
44 MAINTENANCE								
29900000	44420 MAINT - VEHICLES	6,200	6,200	2,552.06	802.83	.00	3,647.94	41.2%
29900000	44421 MAINT - EQUIPMENT	2,000	2,000	568.32	389.38	.00	1,431.68	28.4%
29900000	44423 MAINT - BUILDING	65,000	65,000	27,281.08	6,480.18	.00	37,718.92	42.0%
29900000	44426 MAINT - OFFICE EQUI	600	600	282.58	10.17	17.22	300.20	50.0%
29900000	44440 MAINT - OUTSOURCED	60,000	60,000	14,065.16	1,176.00	.00	45,934.84	23.4%
	TOTAL MAINTENANCE	133,800	133,800	44,749.20	8,858.56	17.22	89,033.58	33.5%
47 OTHER EXPENSES								
29900000	47740 TRAVEL/TRAINING/DUE	5,600	5,600	2,205.00	.00	.00	3,395.00	39.4%
29900000	47760 UNIFORMS & SAFETY I	4,000	4,000	1,116.01	.00	.00	2,883.99	27.9%
29900000	47776 PARTS/FLUID INVENT	0	0	-32,554.93	-23,159.15	.00	32,554.93	100.0%
29900000	47790 INTEREST EXPENSE	1,200	1,200	368.91	.00	.00	831.09	30.7%
	TOTAL OTHER EXPENSES	10,800	10,800	-28,865.01	-23,159.15	.00	39,665.01	-267.3%
	TOTAL UNDESIGNATED	1,303,000	1,303,000	429,074.40	86,616.86	10,212.12	863,713.48	33.7%
	TOTAL NONDEPARTMENTAL	1,303,000	1,303,000	429,074.40	86,616.86	10,212.12	863,713.48	33.7%
	TOTAL VEHICLE MAINT. SERVICE	1,303,000	1,303,000	429,074.40	86,616.86	10,212.12	863,713.48	33.7%
	TOTAL EXPENSES	1,303,000	1,303,000	429,074.40	86,616.86	10,212.12	863,713.48	

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

32	DOWNTOWN TIF DISTRICT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
32 DOWNTOWN TIF DISTRICT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
32900100	42232 ENGINEERING/DESIGN	10,000	10,000	.00	.00	.00	10,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	10,000	10,000	.00	.00	.00	10,000.00	.0%
45 CAPITAL IMPROVEMENT								
32900100	45593 CAPITAL IMPROVEMENT	1,200,000	1,200,000	.00	.00	.00	1,200,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	1,200,000	1,200,000	.00	.00	.00	1,200,000.00	.0%
	TOTAL UNDESIGNATED	1,210,000	1,210,000	.00	.00	.00	1,210,000.00	.0%
	TOTAL NONDEPARTMENTAL	1,210,000	1,210,000	.00	.00	.00	1,210,000.00	.0%
	TOTAL DOWNTOWN TIF DISTRICT	1,210,000	1,210,000	.00	.00	.00	1,210,000.00	.0%
	TOTAL EXPENSES	1,210,000	1,210,000	.00	.00	.00	1,210,000.00	
53 POLICE PENSION								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
53900000	41195 DISABILITY/RETIREME	1,920,000	1,920,000	676,001.22	.00	.00	1,243,998.78	35.2%

VILLAGE OF ALGONQUIN



YTD EXPENSE BUDGET REPORT - SEPT 2024

FOR 2025 05

53	POLICE PENSION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL PERSONNEL	1,920,000	1,920,000	676,001.22	.00	.00	1,243,998.78	35.2%
42 CONTRACTUAL SERVICES								
53900000	42222 STENO FEES	1,000	1,000	140.00	.00	.00	860.00	14.0%
53900000	42228 INVESTMENT MANAGEME	32,002	32,002	12,312.23	.00	.00	19,689.77	38.5%
53900000	42230 LEGAL SERVICES	5,000	5,000	131.55	.00	.00	4,868.45	2.6%
53900000	42234 PROFESSIONAL SERVIC	31,500	31,500	7,835.00	.00	.00	23,665.00	24.9%
53900000	42260 PHYSICAL EXAMS	1,500	1,500	.00	.00	.00	1,500.00	.0%
	TOTAL CONTRACTUAL SERVICES	71,002	71,002	20,418.78	.00	.00	50,583.22	28.8%
43 COMMODITIES								
53900000	43308 OFFICE SUPPLIES	200	200	.00	.00	.00	200.00	.0%
	TOTAL COMMODITIES	200	200	.00	.00	.00	200.00	.0%
47 OTHER EXPENSES								
53900000	47740 TRAVEL/TRAINING/DUE	8,000	8,000	50.00	.00	.00	7,950.00	.6%
	TOTAL OTHER EXPENSES	8,000	8,000	50.00	.00	.00	7,950.00	.6%
	TOTAL UNDESIGNATED	1,999,202	1,999,202	696,470.00	.00	.00	1,302,732.00	34.8%
	TOTAL NONDEPARTMENTAL	1,999,202	1,999,202	696,470.00	.00	.00	1,302,732.00	34.8%
	TOTAL POLICE PENSION	1,999,202	1,999,202	696,470.00	.00	.00	1,302,732.00	34.8%
	TOTAL EXPENSES	1,999,202	1,999,202	696,470.00	.00	.00	1,302,732.00	
	GRAND TOTAL	101,344,602	101,412,912	30,764,131.11	7,718,242.97	6,446,964.92	64,201,815.97	36.7%

** END OF REPORT - Generated by Leonardo Beltran **



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

- M E M O R A N D U M -

DATE: October 11, 2024

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Village Treasurer

SUBJECT: *September 30, 2024 Cash and Investments Report*

The Village Cash and Investments Report is attached as Exhibit A. Cash in all funds is \$20,016,178, with investments of \$44,218,173. Total cash and investments are \$64,234,350.

Fixed Income Investments

Additionally, Exhibit C reports \$5,765,664 in fixed-income investments through Charles Schwab. Details of those investments are also included.

Local Government Investment Pools

Village funds in Illinois Investment Pools are presently \$38,452,508. The average daily investment rate in the Illinois Funds Money Market Fund was 5.23 percent, the IMET Convenience Fund was 4.93 percent, and the Illinois Trust was 5.16 percent.

In September 2024, the Federal Funds Rate was adjusted to a target range of 475 to 500 basis points (▼50 bps), marking the first rate cut since March 2020. As further rate reductions are anticipated in the coming months, investment returns are likely to face downward pressure in the near term.

Attachments

MONTHLY TREASURERS REPORT
CASH AND INVESTMENTS
AS OF SEPTEMBER 30, 2024

EXHIBIT A

<u>FUND</u>	<u>CHECKING</u>	<u>MONEY MARKET</u>	<u>FIXED INCOME INVESTMENTS</u>	<u>ILLINOIS TRUST</u>	<u>ILLINOIS FUNDS</u>	<u>IMET FUNDS</u>	<u>TOTAL</u>
GENERAL FUND	\$ 153,500	\$ 2,344,817	\$ 5,765,664	\$ 1,069,578	\$ 6,185,028	\$ 1,274,700	\$ 16,793,288
GENERAL - (D)		534,318			11,993	20,119	566,430
GENERAL - VEHICLE REPLACEMENT (D)					256,958	367,939	624,897
GENERAL - INSURANCE - (D)		1,344			131,542	262,485	395,371
CEMETERY	-	7,737					7,737
CEMETERY TRUST- (D)		57,038			202,951	213,472	473,461
MOTOR FUEL - (D)					2,324,223		2,324,223
STREET IMPROVEMENT	-	891,078		\$ 1,433,606	\$ 2,941,169	1,632,200	6,898,053
STREET IMPROVEMENT - BOND PROCEEDS		950,030					950,030
SWIMMING POOL	200						200
PARK	-	621,510			\$ 132,305		753,815
PARK - (D)		128,754					128,754
PARK - BOND PROCEEDS		5,102,344					5,102,344
W&S OPERATING	157,887	\$ 4,158,607		\$ 7,191,323	\$ 2,979,976	3,249,814	17,737,607
W&S BOND & INT. - (D)						943,597	943,597
W&S IMPR	-	\$ 2,375,078		\$ 1,217,545	\$ 1,325,994	1,217,265	6,135,881
SCHOOL DONATION - (D)		245,140					245,140
CUL DE SAC - (D)		12,426			\$ 32,482	59,295	104,203
HOTEL TAX		183,344			\$ 51,246	104,553	339,143
VILLAGE CONSTRUCTION	-	19,668			\$ 13,852	8,199	41,719
NATURAL AREA & DRAINAGE IMP	-	-			\$ 1,362,074		1,362,074
NATURAL AREA & DRAINAGE IMP (D)		357,943					357,943
DOWNTOWN TIF DISTRICT	1,220,463	-				235,026	1,455,489
NORTHPOINT TIF DISTRICT	677,335	-					677,335
SSA #1 - RIVERSIDE PLAZA							-
DEBT SERVICE							-
VEHICLE MAINTENANCE	-	(26,771)					(26,771)
BUILDING MAINTENANCE	-	(157,611)					(157,611)
TOTAL	\$ 2,209,385	\$ 17,806,793	\$ 5,765,664	\$ 10,912,052	\$ 17,951,795	\$ 9,588,662	\$ 64,234,350
% OF INVESTMENTS HELD	3.44%	27.72%	8.98%	16.99%	27.95%	14.93%	100.00%

DESIGNATED ASSET - (D)
RESTRICTED ASSET - (R)
SOURCE OF INFORMATION: BALANCE SHEET

VILLAGE OF ALGONQUIN
 INVESTMENTS BY FUND
 AS OF SEPTEMBER 30, 2024

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	LGIP	IMET CONV	1,925,242.37
GENERAL FUND	LGIP	IL FUNDS	6,585,521.62
GENERAL FUND	SCHWAB	FIXED INCOME	5,765,664.39
GENERAL FUND	LGIP	IIIT	1,069,577.63
GENERAL FUND		MMF/SCHWAB TOTAL	15,346,006.01
GENERAL FUND		TOTAL	15,346,006.01
CEMETERY FUND	LGIP	IMET CONV	213,472.48
CEMETERY FUND	LGIP	IL FUNDS	202,950.74
CEMETERY FUND		MMF TOTAL	416,423.22
CEMETERY FUND		TOTAL	416,423.22
MFT FUND	LGIP	IL FUNDS	2,324,222.88
MFT FUND		TOTAL	2,324,222.88
STREET FUND	LGIP	IMET CONV	1,632,199.56
STREET FUND	LGIP	IL FUNDS	2,941,169.31
STREET FUND	LGIP	IIIT	1,433,606.31
STREET FUND		MMF TOTAL	6,006,975.18
STREET FUND		TOTAL	6,006,975.18
POOL FUND	LGIP	IL FUNDS	0.00
POOL FUND		TOTAL	0.00
PARK FUND	LGIP	IL FUNDS	132,305.29
PARK FUND		TOTAL	132,305.29
W/S OPERATING FUND	LGIP	IMET CONV	4,193,410.45
W/S OPERATING FUND	LGIP	IL FUNDS	2,979,976.41
W/S OPERATING FUND	LGIP	IIIT	7,191,322.98
W/S OPERATING FUND		MMF TOTAL	14,364,709.84
W/S OPERATING FUND		TOTAL	14,364,709.84
W/S IMPROVEMENT FUND	LGIP	IMET CONV	1,217,264.56
W/S IMPROVEMENT FUND	LGIP	IL FUNDS	1,325,993.93
W/S IMPROVEMENT FUND	LGIP	IIIT	1,217,544.68
W/S IMPROVEMENT FUND		MMF TOTAL	3,760,803.17
W/S IMPROVEMENT FUND		TOTAL	3,760,803.17
CUL DE SAC	LGIP	IMET CONV	59,295.10
CUL DE SAC	LGIP	IL FUNDS	32,482.33
HOTEL TAX	LGIP	IMET CONV	104,552.64
HOTEL TAX	LGIP	IL FUNDS	51,246.15
CUL DE SAC & HOTEL TAX		MMF TOTAL	247,576.22
SPECIAL REVENUE FUND		TOTAL	247,576.22
VILLAGE CONST FUND	LGIP	IMET CONV	8,199.05
VILLAGE CONST FUND	LGIP	IL FUNDS	13,852.22
VILLAGE CONST FUND		MMF TOTAL	22,051.27
VILLAGE CONST FUND		TOTAL	22,051.27
NATURAL AREAS & DRAINAGE IMPROV	LGIP	IL FUNDS	1,362,073.66
NATURAL AREA & DRAINAGE IMPROV.		TOTAL	1,362,073.66
DOWNTOWN TIF DISTRICT	LGIP	IMET CONV	235,026.08
DOWNTOWN TIF DISTRICT		TOTAL	235,026.08
		TOTAL	44,218,172.82

Legend:

IMET CONV - IMET Convience MMF
 IL FUNDS - Illinois Funds MMF
 ILLINOIS TRUST (IIIT) - Fixed Income Investments
 FIXED INCOME - Schwab Investments

IMET CONV	9,588,662.29
IL FUNDS	17,951,794.54
ILLINOIS TRUST	10,912,051.60
FIXED INCOME	5,765,664.39
TOTAL	44,218,172.82

VILLAGE OF ALGONQUIN
 FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
 AS OF SEPTEMBER 30, 2024

EXHIBIT C

<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		54,885.15		54,885.15		
TOTAL CASH ACCOUNTS		\$ 54,885.15	1.0%	\$ 54,885.15	0.9%	
STATE BANK OF INDIA 1/22/25 2%	856285SK8	146,655.45		148,750.80		
MERRICK BANK CD 1/17/25 1.75%	59013KEY8	97,654.00		99,154.40		
AXOS BANK 3/26/25 1.6%	05465DAQ1	96,832.00		98,606.00		
TEXAS EXCHANGE BA 5/13/25 1.1%	88241THD5	191,702.60		195,933.00		
HSBC BANK USA NTNL 05/07/25 1.3%	44329ME33	96,094.40		98,122.50		
STATE BANK IOF INDA 04/27/26 0.95%	856283S64	46,379.75		47,771.25		
FORBRIGHT BANK 06/15/26 5.05%	34520LBC6	100,000.00		101,947.80		
SALLIE MAE BANK CD 7/8/26 0.95%	7954506Y6	46,128.35		47,590.25		
TOYOTA FINL SAVINGS 07/15/26 0.95%	89235MLC3	92,094.60		95,054.70		
BMW BANK NORTH AM 08/13/25 0.8%	05580AC44	94,813.80		97,261.00		
SYNCHRONY BANK 08/13/26 0.9%	87165GD66	68,808.38		71,098.28		
GOLDMAN SACHS BANK 08/18/26 1%	38149MYH0	137,879.10		142,424.40		
UBS BANK USA 08/25/26 0.95%	90348JS50	91,781.50		94,848.80		
UBS BANK USA 11/09/26 5.15%	90355GHN9	131,517.49		133,775.33		
SALLIE MAE BANK 6/30/26 0.9%	7954506X8	115,145.75		118,836.50		
CENTRAL (FIRST NTNL) BANK 9/8/25 0.65%	32110YUD5	37,739.84		38,778.72		
BANK OF AMERICA 12/15/25 5.2%	06051XEM0	225,000.00		228,228.98		
MORGAN STANLEY PV 03/06/26 4.8%	61768ES79	99,881.50		101,214.00		
EAGLE BANCORP 04/21/26 4.65%	27002YFV3	124,746.63		126,478.50		
THIRD FEDERAL SAVING 5/23/25 0.8%	88413QDE5	71,745.60		73,380.68		
FIRST PREMIER BANK 07/16/27 4.55%	33610RVQ3	100,000.00		102,205.60		
SUBTOTAL CD'S		\$ 2,212,600.74	38.4%	\$ 2,261,461.49	38.5%	\$ 48,860.75
SERIES 10/31/24 USTN 1.5%	912828YM6	196,218.74		199,406.24		
SERIES 11/30/24 USTN 4.5%	91282CFX4	199,000.00		199,906.24		
SERIES 12/15/24 USTN 1%	91282CDN8	243,398.43		248,125.00		
SERIES 02/15/25 USTN 2%	912828J27	199,682.81		203,046.08		
SERIES 02/28/25 USTN 4.625%	91282CGN5	198,906.24		200,125.00		
SERIES 07/31/25 USTN 4.75%	91282CHN4	250,468.75		251,328.13		
SERIES 08/31/25 USTN 5%	91282CHV6	99,734.37		100,828.12		
SERIES 11/15/25 USTN 4.5%	91282CFW6	148,546.88		150,937.50		
SERIES 05/31/26 USTN 0.75%	91282CCF6	45,804.69		47,625.00		
SERIES 06/30/26 USTN 4.625%	91282CKY6	101,042.97		101,531.25		
SERIES 01/15/27 USTN 4%	91282CJT9	167,386.41		171,407.80		
SERIES 02/15/27 USTN 4.125%	91282CKA8	117,600.00		121,387.50		
SERIES 11/30/27 USTN 3.875%	91282CFZ9	144,714.09		146,268.75		
SUBTOTAL USTN/USTB		\$ 2,112,504.38	36.6%	\$ 2,141,922.61	36.4%	\$ 29,418.23
SERIES 08/04/25 FFCB 0.67%	3133EL2S2	94,416.00		97,119.20		
SERIES 09/15/25 FFCB 5%	3133EPVY8	99,658.70		100,867.00		
SUBTOTAL FFCB		\$ 194,074.70	3.4%	\$ 197,986.20	3.4%	\$ 3,911.50
SERIES 2/14/25 FHLB 1.63%	3130AJ2Q1	97,077.20		98,914.00		
SERIES 12/20/24 FHLB 1.00%	3130AQF40	48,634.35		49,599.45		
SERIES 03/14/25 FHLB 4.625%	3130AUZC1	149,121.30		150,111.75		
SERIES 09/10/27 FHLB 4.375%	3130ATS40	203,004.00		204,318.00		
SUBTOTAL FHLB		\$ 497,836.85	8.6%	\$ 502,943.20	8.6%	\$ 5,106.35
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	1,483.11		1,452.84		
SUBTOTAL FHLM / FHLMC		\$ 1,483.11	0.0%	\$ 1,452.84	0.0%	\$ (30.27)
SERIES 01/01/26 FNMA 4.00%	31419HCW0	1,525.47		1,548.96		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	7,354.62		7,744.22		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	6,579.52		6,737.82		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	2,881.02		2,930.15		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	9,610.89		9,960.25		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	1,011.72		1,083.05		
TVA STRIP 11/01/25 0%	88059FAV3	115,475.13		119,691.38		
SERIES 12/30/25 FNMA 0.64%	3135G06Q1	185,472.80		191,958.20		
SUBTOTAL FNMA		\$ 329,911.17	5.7%	\$ 341,654.03	5.8%	\$ 11,742.86
SERIES 10/20/34 GNMA 6.50%	36202EA33	13,176.94		13,590.40		

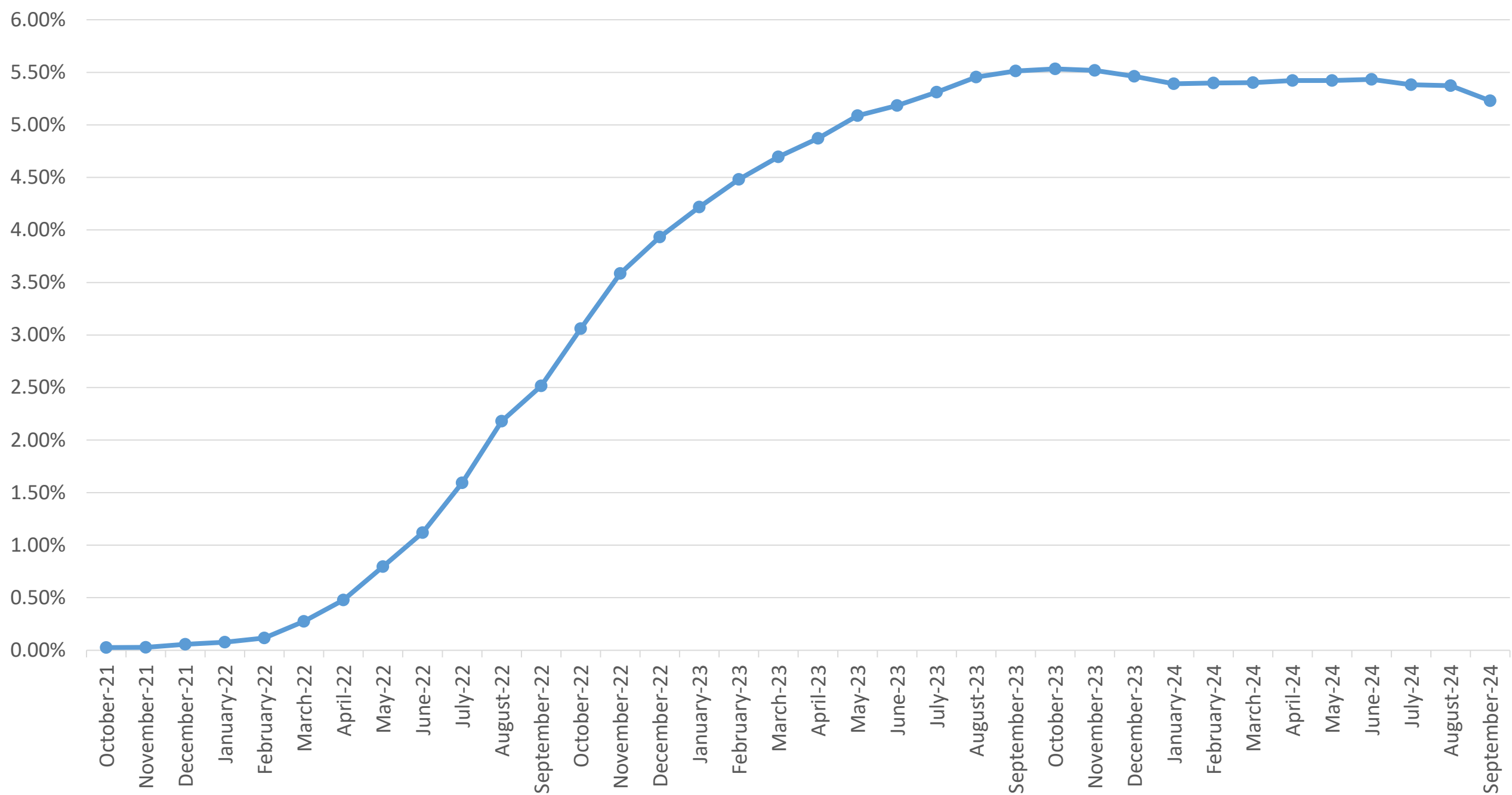
<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
SUBTOTAL GNMA		\$ 13,176.94	0.2%	\$ 13,590.40	0.2%	\$ 413.46
WILL COLUNTY ILLINOIS 02/01/25 1%	968696BT0	28,955.70		29,647.20		
BLOOMINGDALE IL 10/30/25 0.95%	094333KY6	23,373.75		24,112.00		
ADAMS CN CO SD 12/1/24 0.64%	005662NP2	29,149.50		29,813.10		
BRADLEY IL 12/15/25 0.85%	104575BS3	46,382.00		47,958.50		
DUPAGE ETC IL S 01/01/26 1.067%	262588LH7	28,016.70		28,905.30		
LANE CMNTY CLG 6/15/25 0.851%	515182EJ8	28,577.70		29,333.70		
WILL ETC CN IL CCD 06/01/26 1%	969080JB7	91,697.00		95,164.00		
LAKE CNTY IL CCD 12/1/26 1.4%	508358HV3	45,586.00		47,554.00		
BARTLETT IL 12/1/26 1.75%	069338RE3	27,453.00		28,596.60		
SUBTOTAL MUNICIPAL BONDS		\$ 349,191.35	6.1%	\$ 361,084.40	6.1%	\$ 11,893.05
TOTAL FIXED INCOME		\$ 5,710,779.24	99.0%	\$ 5,822,095.17	99.1%	\$ 111,315.93
GRAND TOTAL ALL INVESTMENTS		\$ 5,765,664.39	100.0%	\$ 5,876,980.32	100.0%	\$ 111,315.93

*Foreign Fixed Income Security with No Current Market Valuation; excluded from portfolio

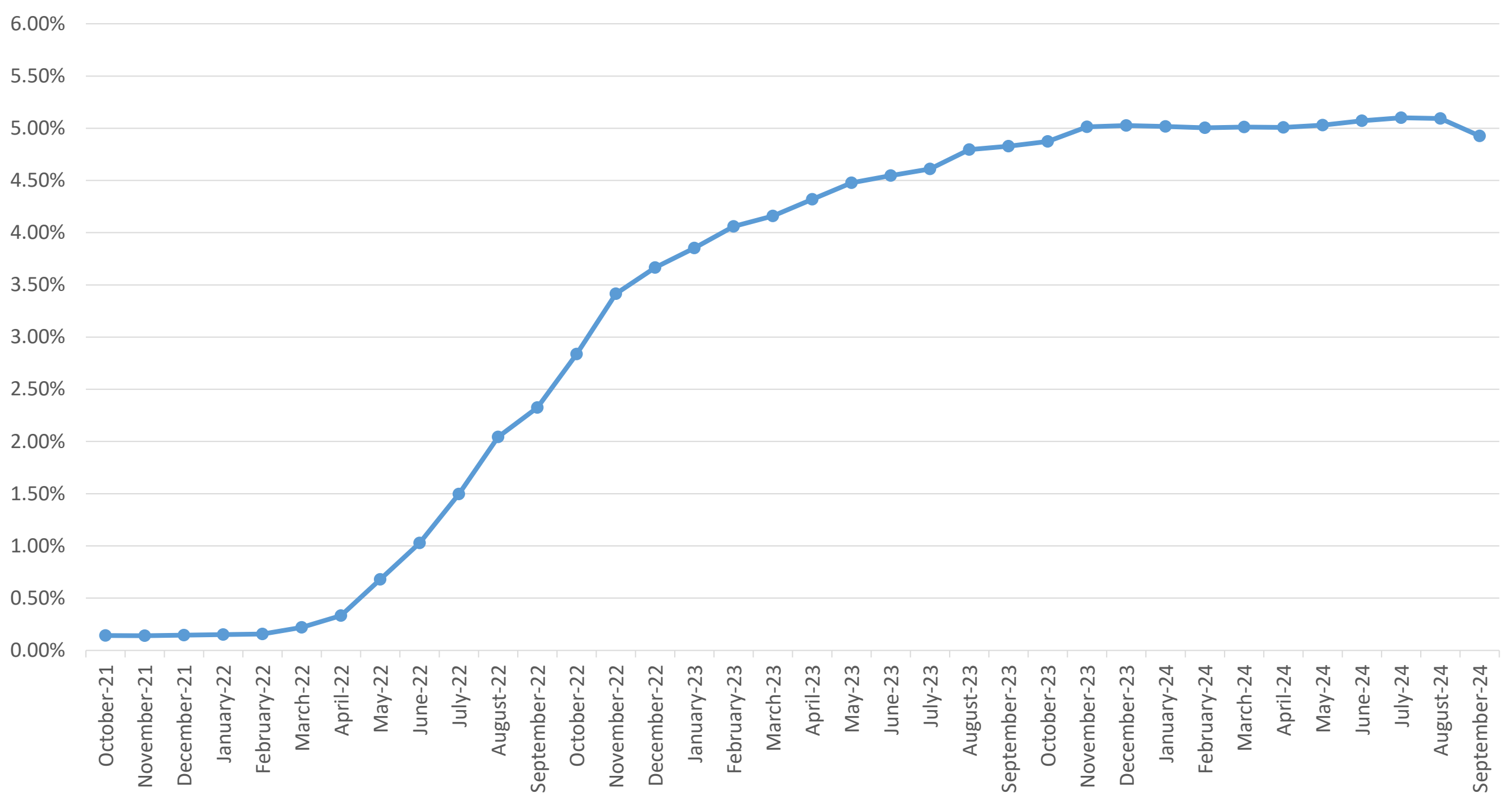
Legend:

CD - Certificate of Deposit
USTN - United States Treasury Note
USTB - United States Treasury Bond
FFCB - Federal Farm Credit Bank
FHLB - Federal Home Loan Bank
FHLMC - Federal Home Loan Mortgage Corp
FNMA - Federal National Mortgage Association
GNMA - General National Mortgage Association

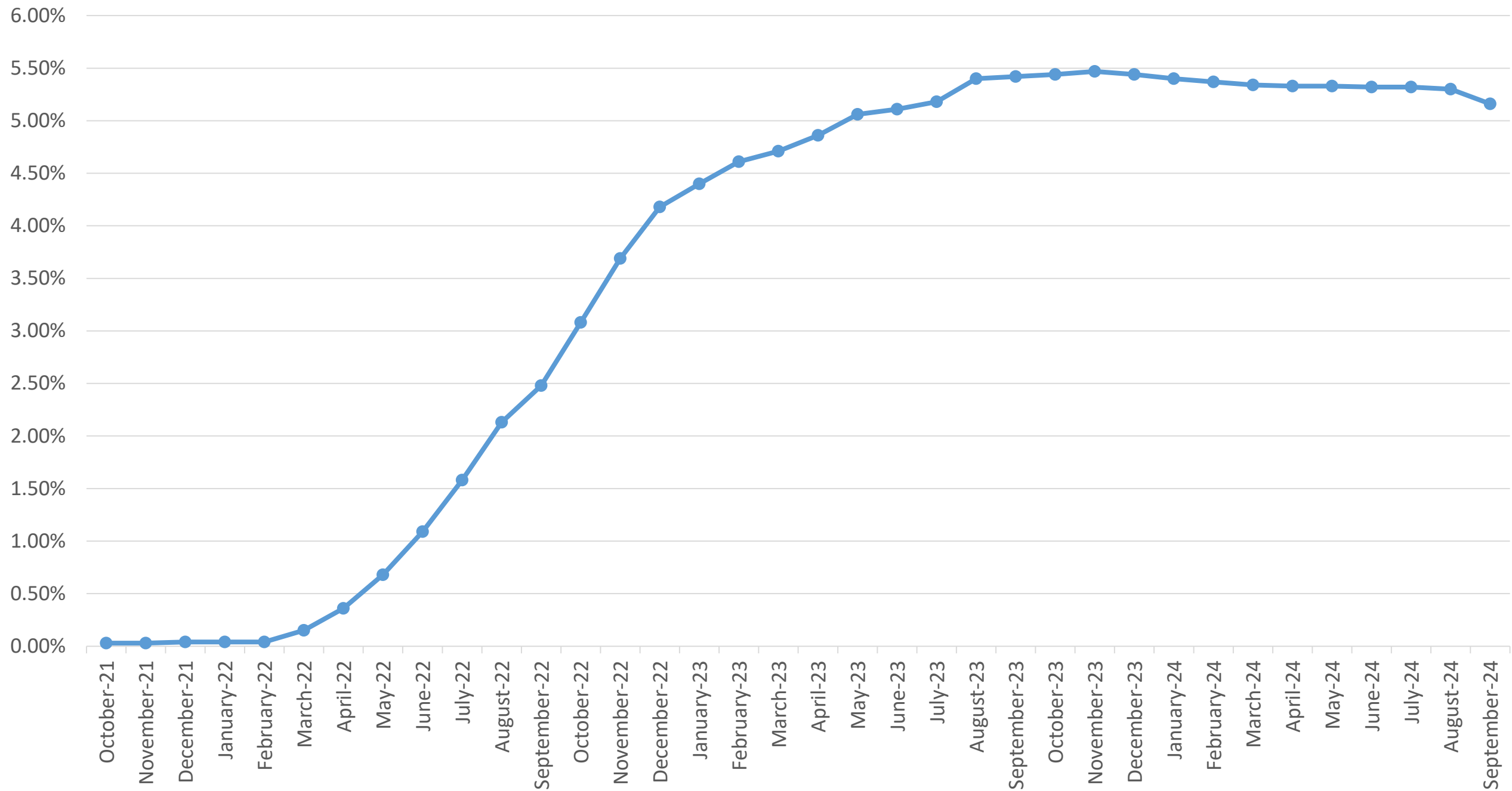
Illinois Funds - Average Daily Rate



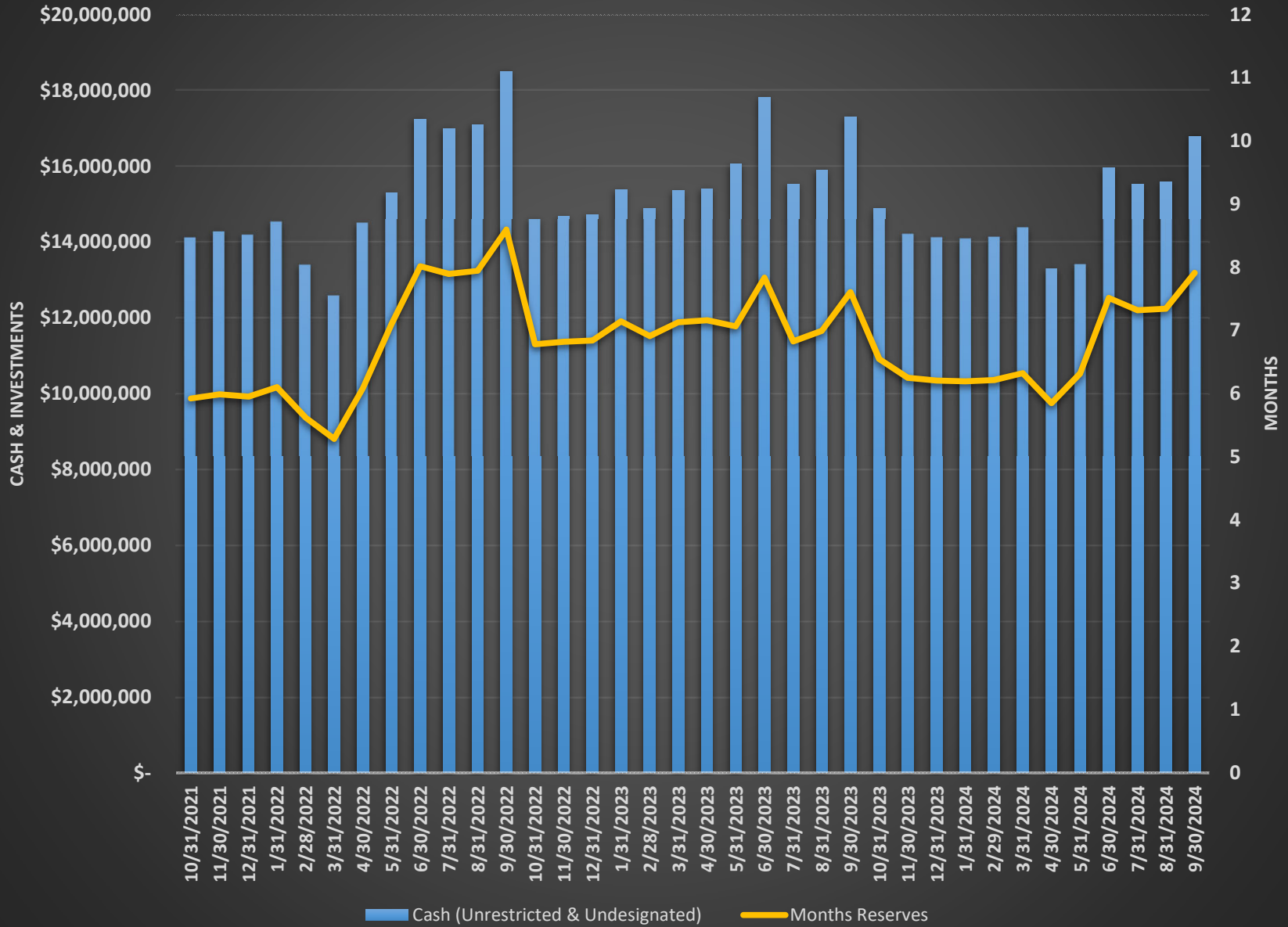
IMET Convenience Fund - Average Daily Rate



Illinois Portfolio IIIT Class - Monthly Yield



General Fund Cash & Investments (Unaudited)



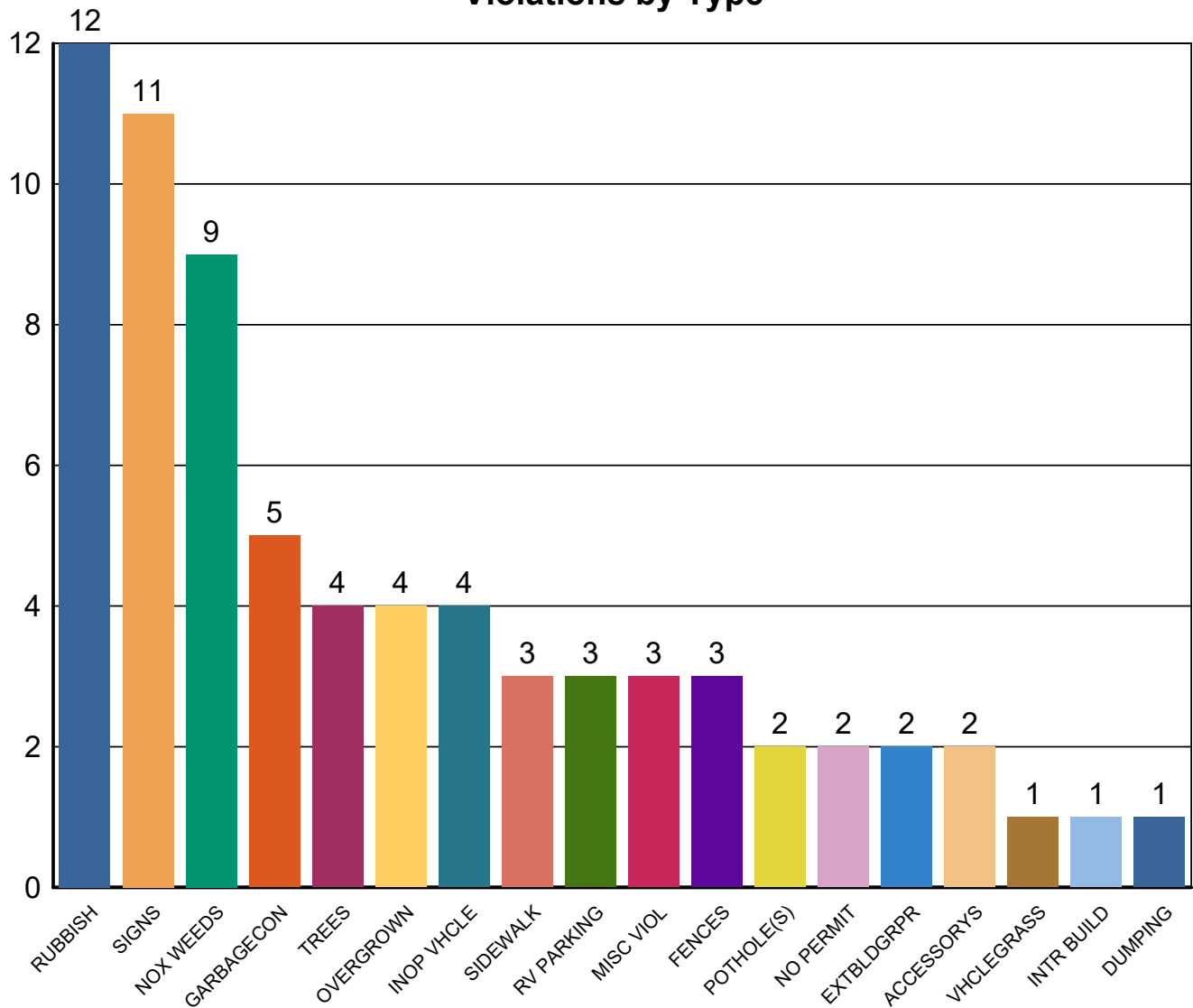


Community Development Code Violation Report

Violations between [September 01, 2024](#) and [September 30, 2024](#)

	September 2024	September 2023	2024 YTD	2023 YTD
Violation Opened	72	64	738	891
Violation Closed	42	120	507	752

Violations by Type



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
1024 E ALGONQUIN RD	SIGNS	Citation issued	09/17/2024		Inspector
Illegal Banner Signs For Jimmy Johns					
1650 E ALGONQUIN RD	SIGNS	Letter sent	09/04/2024		Inspector
Portable Contractor Sign Posted In Front Of The Business.					
2749 W ALGONQUIN RD	SIGNS		09/12/2024		Inspector
Two Feather-Style Flags Advertising Video Gaming Are On Display Along Algonquin Road.					
2971 W ALGONQUIN RD	FENCES	Letter sent	09/12/2024		Inspector
Split Rail Fence Around The Perimeter Of The Parking Lot Is Damaged.					
4001 W ALGONQUIN RD	EXTERIOR BUILDING REPAIR	Letter sent	09/12/2024		Inspector
Sidewalk Has Heaved At The Sidewalk On East Side Of The Parking Lot.					
25 ARROWHEAD DR	RUBBISH	Letter sent	09/18/2024		Inspector
Large Tree Trunk Lying In The Grass At The Front Of The Property Along Arrowhead Drive. Their Is Also A Large Storm Damaged Tree Lying At The Very Rear Of The Property Behind Building 15.					
2051 ASPEN DR	INOPERABLE VEHICLE	Violation abated	09/04/2024	09/30/2024	Online
A Black Chrysler Aspen With A Flat Tire Is Parked On The Driveway.					
2220 BUCKTHORN DR	ACCESSORY STRUCTURE	Phoned contact	09/04/2024		Inspector
The Mailbox Is Lying On The Ground In The Parkway. Needs To Be Replaced.					
2251 BUCKTHORN DR	SIGNS	Letter sent	09/04/2024		Inspector
Portable Contractor Sign In Front Yard.					
661 BUTTERFIELD DR	SIGNS	Violation abated	09/04/2024	09/09/2024	Online
720 BUTTERFIELD DR	RUBBISH	Violation abated	09/03/2024	09/06/2024	Online
Freezer On Parkway					
411 CANDLEWOOD CT	RV PARKING	Violation abated	09/09/2024	09/25/2024	Inspector
More Than 2 Recreational Vehicles					
901 CARY RD	MISCELLANEOUS CODE VIOL	Violation abated	09/26/2024	09/30/2024	Police Depa
Reported To The Pd That There Were Unsecured Door Openings At This Abandoned Building.					
1465 CHARLES AVE	SIGNS	Letter sent	09/25/2024		Inspector
Contractor Sign Displayed In The Front Yard.					
1520 CHARLES AVE	ILLEGAL DUMPING	Violation abated	09/25/2024	10/04/2024	Online
Complaint This Resident Was Blowing Leaves Onto The Street From Their Property.					
10 CLOVERDALE CT	SIDEWALK CLEARANCE	Cannot verify corr	09/12/2024	09/26/2024	Phone Call
Phone Complaint That Vehicles Are Routinely Being Parked Over The Sidewalk. Random Inspections Completed Without Seeing Any Violation.					
0 CORPORATE PKWY	NOXIOUS GRASS/WEEDS	Letter sent	09/06/2024		Inspector
Tall Grass/Weeds On Vacant Property Along Parkway.					

2670 CORPORATE PKWY	NOXIOUS GRASS/WEEDS	Letter sent	09/06/2024	Inspector
Tall Grass/Weeds Along Parkway Of The Vacant Property.				
305 CRESTWOOD CT	NO BUILDING PERMIT	Letter sent	09/23/2024	Online
Fence With No Permit				
0 CUMBERLAND PKV	NOXIOUS GRASS/WEEDS	Phoned contact	09/03/2024	Inspector
Tall Weeds/Grass On Vacant Parcel.				
2060 CUMBERLAND PKV	RUBBISH	Posted notice on :	09/04/2024	Inspector
Pallet Leaning On The Garage Wall Alongside The House.				
2181 CUMBERLAND PKV	GARBAGE CONTAINERS	Violation abated	09/23/2024	09/25/2024 Phone Call
Complaint Regarding Items Being Put Out At The Curb Too Early From Garbage Day				
702 EVERGREEN CT	SIGNS	Violation abated	09/09/2024	09/10/2024 Inspector
Contractor Sign In Yard				
1600 FARMHILL DR	GARBAGE CONTAINERS	Violation abated	09/24/2024	09/30/2024 Online
Complaint That Recycling Container Has Been Sitting At The Curb For Many Days.				
1605 FARMHILL DR	GARBAGE CONTAINERS	Violation abated	09/23/2024	09/30/2024 Online
Complaint That An Overflowing Trash Container And Recycling Container Sitting At The Curb For Several Days.				
1830 FERNWOOD LN	NOXIOUS GRASS/WEEDS	No violation sited	09/16/2024	09/17/2024 Phone Call
Complaint Of Tall Weeds Throughout The Rear Yard, With The Yard Looking A Mess.				
675 FOX RUN LN	RUBBISH	Posted notice on :	09/04/2024	Inspector
Large Chair Sitting At The Curb In The Parkway.				
2300 GLEN OAKS CT	FENCES	Violation abated	09/12/2024	09/30/2024 Online
Prohibited Chicken Wire Fence Around Vegetation In The Parkway.				
2300 GLEN OAKS CT	OVERGROWN VEGETATION	Violation abated	09/12/2024	09/30/2024 Online
Overgrown Vegetation Overhanging The Curb Along Glen Oaks Court				
360 GRANDVIEW CT	VEHICLE ON GRASS	Cannot verify corr	09/23/2024	Email
Complaint That A Vehicle Was Parked On The Front Lawn Of This Property. Inspected And Did Not See Any Vehicles In The Grass.				
220 HIGHLAND AVE	TREES	Letter sent	09/19/2024	Inspector
There Is A Dead Pine Tree Along The House And A Large Tree Lying On The Ground Behind The House.				
9560 S IL ROUTE 31	RV PARKING	Letter sent	09/12/2024	Inspector
Exceeding Rv Count, Parking On Grass & Outside Storage For I-Zone				
1321 IVY LN	RUBBISH	Extension Grante	09/04/2024	Inspector
Large Pallets, Boxes, And Many Paint Cans Are Sitting In The Driveway.				
670 KIRKLAND DR	OVERGROWN VEGETATION	Violation abated	09/09/2024	09/30/2024 Inspector
Evergreens Are Overgrowing The Public Sidewalk Along Harnish Drive.				
326 LINCOLN ST	INOPERABLE VEHICLE	Violation abated	09/09/2024	09/13/2024 Online
Bmw On Driveway With Flat Tire.				

21 MADISON ST	INTERIOR BUILDING	Cannot verify corr	09/03/2024	09/30/2024	Phone Call
Interior Conditions Unsatisfactory Per Tenant. Spoke With Property Owner-Eviction In Process					
2 N MAIN ST	SIGNS	Violation abated	09/10/2024	09/19/2024	Inspector
Illegal Banner Sign					
117 S MAIN ST	SIGNS	Letter sent	09/30/2024		Inspector
Obselete Sign					
302 S MAIN ST	SIGNS	Violation abated	09/09/2024	09/19/2024	Inspector
Illegal Banner Sign					
1401 MILLBROOK DR	INOPERABLE VEHICLE	Violation abated	09/30/2024	09/30/2024	Phone Call
Complaint Of Inoperable Vehicle **Update No Violation-Just Expired Tag**					
1507 MILLBROOK DR	OVERGROWN VEGETATION	Phoned contact	09/27/2024		Online
Tree Branches Are Overhanging The Walking Path Along County Line Road. Trees Belong To Hoa For Millbrook Townhomes.					
1225 OLD MILL LN	RUBBISH	Posted notice on :	09/04/2024		Inspector
Large Pile Of Possible Demo'D Shed Rubbish Sitting In The Driveway Of This Property.					
2053 PEACH TREE LN	SIDEWALK CLEARANCE	Cannot verify corr	09/12/2024	09/26/2024	Phone Call
Phone Complaint That Vehicles Are Routinely Being Parked Over The Sidewalk. Random Inspections Completed Without Seeing Any Violation.					
1144 PIONEER RD	NOXIOUS GRASS/WEEDS	Letter sent	09/25/2024		Inspector
Tall Grass/Weeds In The Front Yard Of The Property.					
1226 PIONEER RD	NOXIOUS GRASS/WEEDS	Extension Grante	09/09/2024		Inspector
Tall Grass/Weeds In The Front Yard, Along With Overgrown Weeds Overhanging Pioneer Road.					
1226 PIONEER RD	RUBBISH	Extension Grante	09/09/2024		Inspector
Demo'D Concrete And Other Materials Sitting In The Front Yard.					
124 S RANDALL RD	MISCELLANEOUS CODE VIOL	Letter sent	09/12/2024		Inspector
Striped Parking Space Lines Are Very Faded In The Parking Lot Of This Center.					
400 S RANDALL RD	POTHOLE(S)	Personal contact	09/12/2024		Inspector
Damaged Concrete Curb At The Entrance To The Pod Building Containing The Chipolte Restaurant.					
436 S RANDALL RD	MISCELLANEOUS CODE VIOL	Phoned contact	09/30/2024		Fire Departm
Per Fire District. Tenant Refusal To Have Extinguishers Inspected And Retagged					
461 S RANDALL RD	FENCES	Letter sent	09/16/2024		Inspector
Garbage Enclosure With Chipping Paint					
800 S RANDALL RD	EXTERIOR BUILDING REPAIR	Letter sent	09/16/2024		Inspector
Two Large Decrotive Trim Pieces Near The Roof Line Have Fallen Off The Rear Wall Of The Building.					
1490 S RANDALL RD	TREES	Violation abated	09/10/2024	09/16/2024	Inspector
Storm-Damaged Tree Lying In The Landscape Bed Alongside The Parking Lot Near The Vitamin Shop.					
1701 S RANDALL RD	POTHOLE(S)	Letter sent	09/17/2024		Inspector
Sink Hole In The Access Drive (Commons Dr) Along Curb At Storm Drain.					

457 RIDGE ST	NOXIOUS GRASS/WEEDS	Letter sent	09/04/2024	Phone Call
Tall Grass/Weeds Around The Property.				
501 RIDGE ST	INOPERABLE VEHICLE	Letter sent	09/01/2024	Online
Silver Gmc Suv Resting On A Jack Stand With The Rear Tire Off The Vehicle.				
714 RIVERVIEW AVE	NO BUILDING PERMIT	Violation abated	09/10/2024	09/10/2024 Phone Call
Interior Demo/Remodel Work Started Without A Permit.				
618 SCOTT ST	RV PARKING	Violation abated	09/03/2024	09/13/2024 Inspector
Camper On Grass				
430 SHAGBARK CT	GARBAGE CONTAINERS	Violation abated	09/03/2024	09/03/2024 Online
0 SHERMAN RD	NOXIOUS GRASS/WEEDS	Letter sent	09/06/2024	Inspector
Tall Grass/Weeds On Vacant Property.				
502 SUMMIT ST	OVERGROWN VEGETATION	Letter sent	09/03/2024	Online
Shrub In Front Of The Property Overhanging Public Sidewalk.				
520 SUMMIT ST	RUBBISH	Violation abated	09/05/2024	09/19/2024 Phone Call
Items Stored Outside, Landscape Waste, Oil Jug Etc				
921 SUSAN CT	TREES	Letter sent	09/20/2024	Inspector
Dead Tree In The Front Yard.				
4 SUTCLIFF CT	GARBAGE CONTAINERS	No violation sited	09/09/2024	Online
Complaint Trash Containers Sitting On The Driveway.				
4 SUTCLIFF CT	SIDEWALK CLEARANCE	No violation sited	09/09/2024	Online
Complaint Vehicle Parked Over The Sidewalk Blocking Clear Passage.				
905 THORNEWOOD LN	RUBBISH	Violation abated	09/30/2024	10/04/2024 Inspector
There Is A Mattress And Box Springs Sitting At The Curb And Trash Containers Are Overflowing Alongside The Garage.				
1010 TIMBERWOOD LN	RUBBISH	Posted notice on :	09/04/2024	Inspector
Couch Sitting At The Curb In Front Of The Property.				
1011 TIMBERWOOD LN	RUBBISH	Posted notice on :	09/04/2024	Inspector
Two Large Chairs Sitting At The Curb.				
1150 WHITE CHAPEL LN	RUBBISH	Extension Grante	09/03/2024	Online
Many Stored Items, Including Furniture, Lawn Equipment, Scaffold, Shelving Units, Boxes, Plastic Tubs Along With Many Other Items In Driveway And Alongside The House.				
190 WINDING CANYON	SIGNS	Letter sent	09/16/2024	Inspector
Portable Contractor Sign On Display In Front Yard.				
1 WOODVIEW LN	TREES	Letter sent	09/10/2024	Inspector
Dead Spruce Tree In The Front Yard Of This Property.				
1241 YOSEMITE PKWY	ACCESSORY STRUCTURE	Letter sent	09/10/2024	Online
Shed And Deck In Disrepair				

Source Of Violations

	Counter	Online	Email	Phone Call	Letter	Inspector	Police Dept	Public Works	Fire Dept
Stephen	0	12	1	5	0	32	1	0	0
Kory	0	6	0	4	0	9	0	0	1
	Reactive: 28					Proactive: 43			

Violation in Residential Area

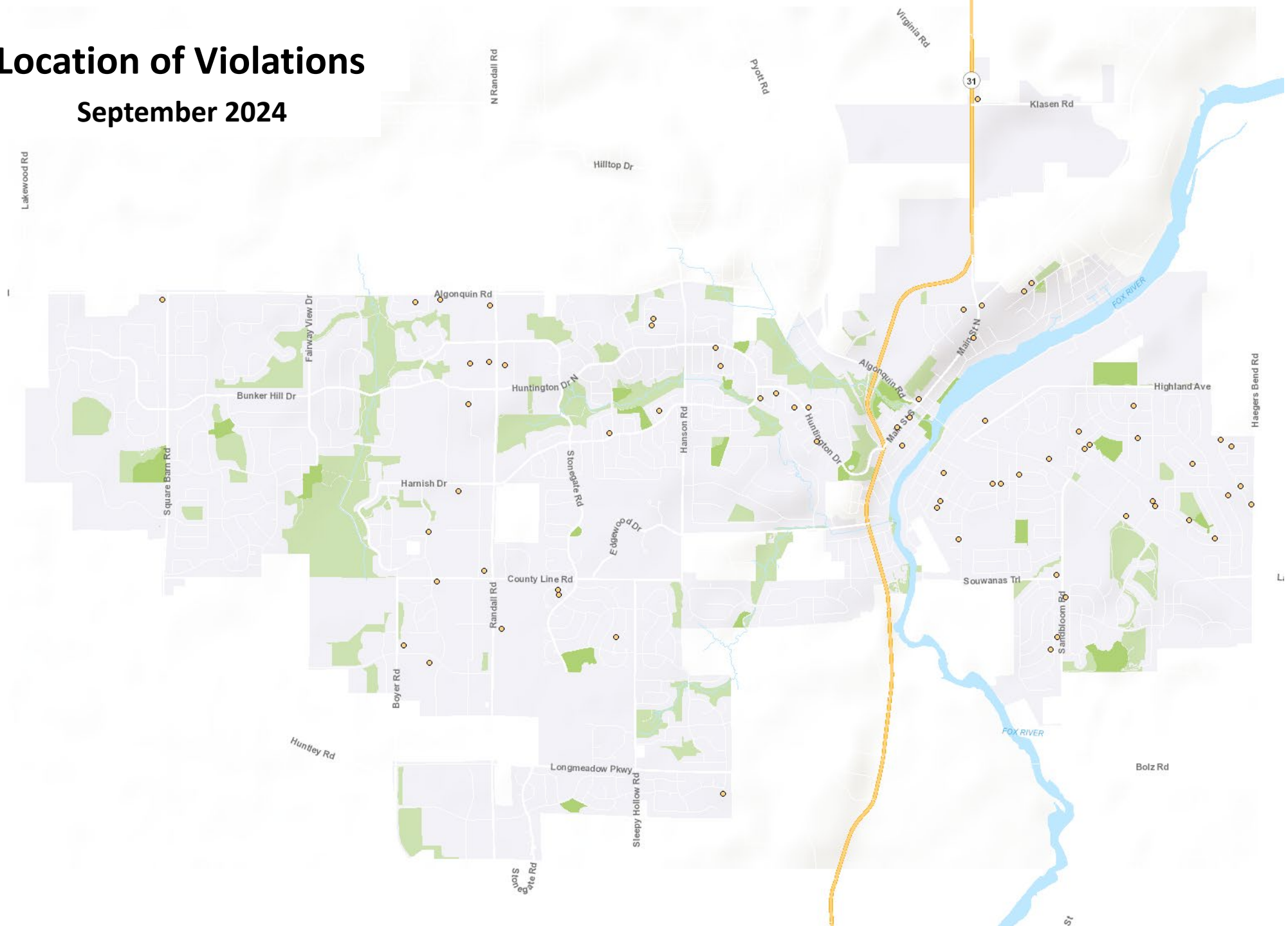
63 (78%)

Violation in Commercial Area

18 (22%)

Location of Violations

September 2024

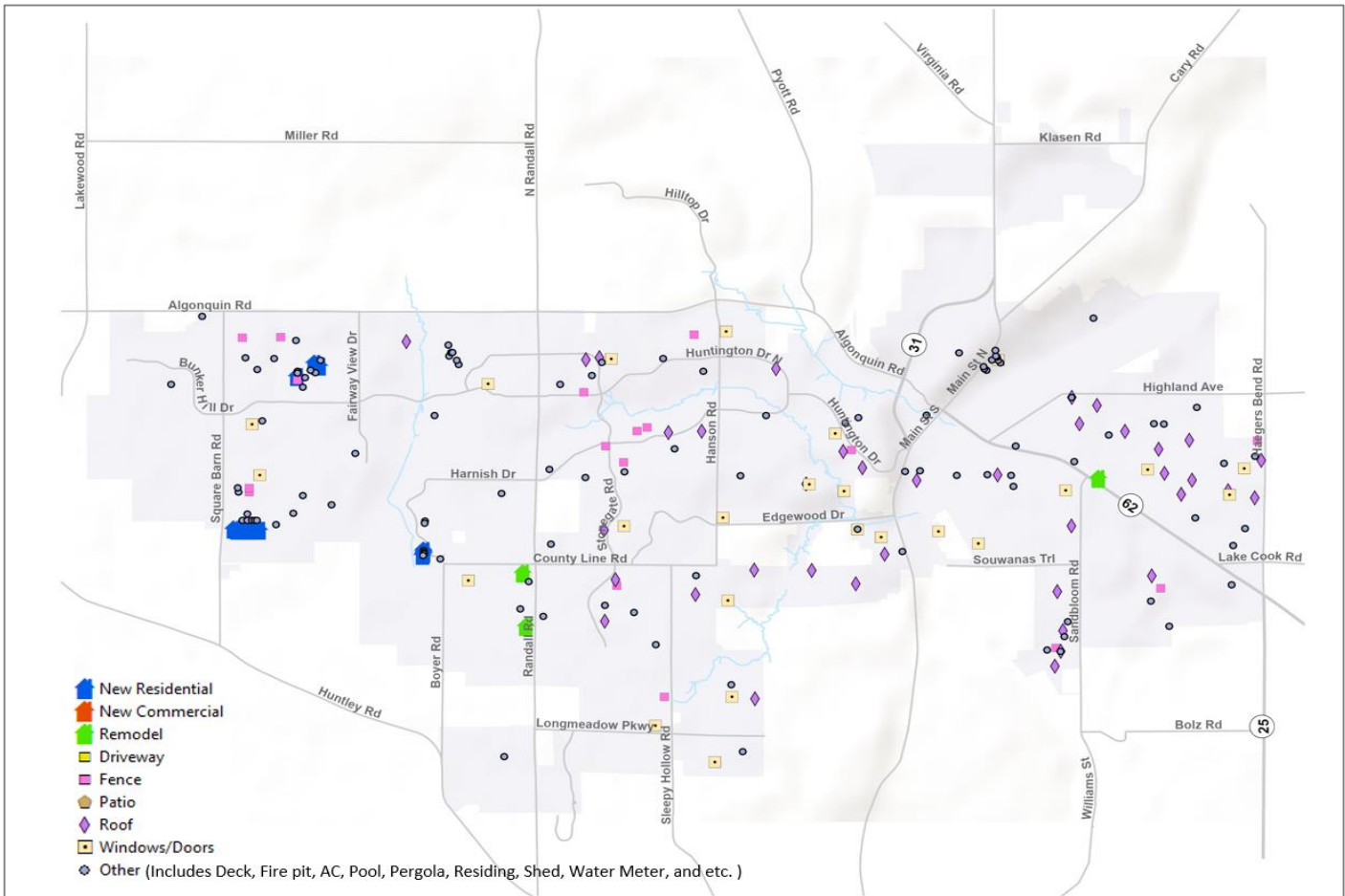


BUILDING DEPARTMENT PERMIT REPORT

SEPTEMBER 2024

<u>PERMITS ISSUED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	292	320	2,426	2,298	-5.28%
TOTAL VALUATION	\$ 11,968,725.00	\$ 10,177,827.00	\$ 88,095,546.00	\$ 86,922,835.00	-1.33%

<u>NEW BUILDING ACTIVITY</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
New Single/Two-Family Homes	20	19	88	142	61.36%
New Townhouse/Apartment	0	0	0	0	0.00%
New Industrial/Commercial	0	0	5	1	-80.00%
TOTAL NEW BUILDINGS	20	19	93	143	53.76%





Public Works Monthly Report

For September 2024

Common Tasks Total WOs 29

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
8	Contractor Help	67.50	\$3,143.90		\$2,164.47	\$5,308.37
1	Fox River Study Group	2.50	\$166.58		\$154.81	\$321.38
18	Graffiti/Vandalism	14.50	\$723.07	\$39.48	\$168.95	\$931.50
2	Special Events	48.50	\$4,316.67		\$1,415.71	\$5,732.38
GROUP TOTAL		133.00	\$8,350.21	\$39.48	\$3,903.93	\$12,293.63

Facilities Total WOs 5

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Maintenance - Grounds	0.80	\$40.70		\$20.98	\$61.68
1	Sewer Facility Equipment Corrective Mai	0.50	\$44.99		\$1,000.00	\$1,044.99
1	Sewer Facility Equipment Preventative M	1.00	\$46.61	\$324.00		\$46.61
1	Sewer Facility Instrumentation Prevental	3.00	\$139.83		\$4,302.00	\$4,441.83
1	Sewer Facility Pump Corrective Maint	0.50	\$44.99	\$11,520.00		\$44.99
GROUP TOTAL		5.80	\$317.11	\$11,844.00	\$5,322.98	\$17,484.09

Forestry Total WOs 52

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
26	Tree Maintenance	18.05	\$1,034.87	\$0.25	\$368.51	\$1,403.63
26	Tree Removal	66.93	\$3,253.34	\$15.74	\$4,671.72	\$7,940.79
GROUP TOTAL		84.98	\$4,288.21	\$15.99	\$5,040.23	\$9,344.42

Parks Total WOs 35

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
2	Court Maintenance	13.50	\$474.97	\$224.00	\$96.23	\$795.19
1	Landscape Area Maintenance	3.50	\$170.57		\$72.84	\$243.42
5	Mowing Area Maintenance	87.00	\$4,223.62	\$27.00	\$1,610.32	\$5,860.93
5	Natural Area Establishment Period	4.75	\$2,951.36	\$66.00	\$4.60	\$3,021.96
15	Natural Area Maintenance	8.50	\$17,452.10	\$4.50	\$209.09	\$17,665.69
2	Playground Maintenance	0.50	\$34.92		\$3.09	\$38.01
2	Public Property Maintenance	14.00	\$682.29		\$537.36	\$1,219.65
1	Site Amenities Maintenance	0.95	\$26.79	\$106.20	\$6.82	\$139.81
2	Site Amenities Remove & Replace	3.00	\$152.63	\$1,245.00	\$54.95	\$1,452.57
GROUP TOTAL		135.70	\$26,169.24	\$1,672.70	\$2,595.29	\$30,437.22

Sewer Total WOs 24

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
-----	-----------------	-------	-------	-----------	-----------	-------

22	Sanitary Sewer Gravity Main Maintenance	26.00	\$1,526.73		\$1,494.61	\$3,021.34
1	Sanitary Sewer Manhole Repair	1.00	\$67.35		\$356.00	\$423.35
1	Sanitary Sewer Pressurized Main Repair	14.75	\$788.18	\$0.00	\$2,962.99	\$3,751.16
GROUP TOTAL		41.75	\$2,382.26	\$0.00	\$4,813.60	\$7,195.85

Stormwater

Total WOs 26

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
9	Stormwater Main Maintenance	9.25	\$545.19		\$377.63	\$922.82
2	Stormwater Main Repair	43.75	\$2,403.28	\$408.00	\$671.23	\$3,482.51
15	Stormwater Structure Repair	65.67	\$3,439.70	\$2,018.34	\$2,338.05	\$7,796.09
GROUP TOTAL		118.67	\$6,388.17	\$2,426.34	\$3,386.91	\$12,201.42

Streets

Total WOs 66

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
19	Dead End Maintenance	12.30	\$622.38		\$32.39	\$654.77
1	Driveway Maintenance	6.00	\$336.45		\$43.62	\$380.07
2	Guardrail Maintenance	9.50	\$516.09	\$0.00	\$198.50	\$714.60
1	Guardrail Remove & Replace	16.50	\$881.98		\$151.99	\$1,033.97
1	Leaf Collection	5.00	\$272.08		\$466.73	\$738.80
11	Pavement Maintenance	150.82	\$31,273.66	\$1,921.00	\$5,408.11	\$38,602.77
2	Pavement Marking Maintenance	59.00	\$83,440.45	\$1,432.26	\$1,001.70	\$85,874.40
1	Retaining Wall Remove & Replace	11.00	\$563.48		\$1,794.54	\$2,358.02
1	Roadside Trash	8.00	\$432.60		\$11.03	\$443.63
23	Sidewalk Grind	14.30	\$762.86		\$102.24	\$865.09
3	Street Sweeping	0.00	\$10,112.00			\$10,112.00
1	Trail Maintenance	5.00	\$270.03		\$5.51	\$275.54
GROUP TOTAL		297.42	\$129,484.04	\$3,353.26	\$9,216.36	\$142,053.66

Traffic

Total WOs 12

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Lighting Maintenance	0.00	\$16,811.25			\$16,811.25
1	Sign Creation	6.00	\$272.34	\$0.00		\$272.34
1	Sign Maintenance	2.00	\$95.49	\$0.00	\$32.29	\$127.78
2	Sign New Installation	0.80	\$37.87	\$0.00	\$25.83	\$63.70
1	Sign Pole Remove & Replace	0.50	\$24.44	\$0.00	\$12.91	\$37.35
6	Sign Remove & Replace	2.00	\$94.26	\$0.00	\$54.88	\$149.14
GROUP TOTAL		11.30	\$17,335.64	\$0.00	\$125.91	\$17,461.55

Water

Total WOs 641

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
587	Hydrant Flushing	183.62	\$6,437.61		\$3,710.50	\$10,148.11
3	Hydrant Repair	12.90	\$593.92	\$0.00	\$377.02	\$970.94
1	Water Main Break	47.00	\$3,091.88	\$0.00	\$1,244.70	\$4,336.58
1	Water Service Line Repair	12.00	\$680.27	\$0.00	\$314.98	\$995.25
48	Water Service Line Valve Repair	30.32	\$1,562.37	\$11.56	\$428.47	\$2,002.40
1	Water Service Line Valve Replace	1.50	\$84.94	\$13.60	\$482.99	\$581.53

Public Works Operating and Maintenance Totals

<u>WOs</u>	<u>Hours</u>	<u>Labor</u>	<u>Materials</u>	<u>Equipment</u>	<u>TOTAL</u>
890	1,116	\$207,165.87	\$19,376.93	\$40,963.86	\$267,506.66

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
5	Breakdown	Accident/Vandalism	7.20	0	\$856.80	\$2,418.21	\$3,275.01
11	Diagnose	Accident/Vandalism	4.70	0	\$559.30	\$1,608.07	\$2,167.37
95	Operator's Report	Accident/Vandalism	61.70	0	\$7,342.30	\$2,157.41	\$9,499.71
17	Inspection Routine	Accident/Vandalism	3.90	0	\$464.10	\$2,091.06	\$2,555.16
33	Pre- Delivery	Breakdowns	55.80	0	\$6,640.20	\$12,866.93	\$19,507.13
82	PM	Driver Reported/Diagnosed	81.23	0	\$9,666.37	\$8,483.17	\$18,149.54
22	Parts Pick up	Vehicle Modification/Repair	0.00	0	\$0.00	\$4,672.11	\$4,672.11

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
265	214.53	0	\$25,529.07	\$34,296.96	\$59,826.03

Breakdowns	128	Vehicle Modification/Repair	22
Driver Reported/Diagnosed	82	Accident/Vandalism	128
Inspection/Warranty	0	Stockroom/Training	0
Preventive Maintenance	0		

Building Services

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<u>VILLAGE HALL</u> 85 Total WOs							
1	Trash		1.00	0.00	\$100.00	\$0.00	\$100.00
1	Equipment Maintenanc		1.00	0.00	\$100.00	\$0.00	\$100.00
3	Install		3.00	0.00	\$300.00	\$0.00	\$300.00
13	Department Pick Up		4.35	0.00	\$435.00	\$846.32	\$1,281.32
31	Inspection		62.00	0.00	\$6,200.00	\$0.00	\$6,200.00
26	Restock		4.80	0.00	\$480.00	\$559.02	\$1,039.02
5	Pm		3.50	0.00	\$350.00	\$0.00	\$350.00
2	Repair		2.00	0.00	\$200.00	\$0.00	\$200.00
3	General Service		4.00	0.00	\$400.00	\$0.00	\$400.00
GROUP TOTAL			85.65	0.00	\$8,565.00	\$1,405.34	\$9,970.34
<u>PUBLIC WORKS</u> 139 Total WOs							
5	Trash		10.50	0.00	\$1,050.00	\$0.00	\$1,050.00
9	Install		37.00	0.00	\$3,700.00	\$0.00	\$3,700.00
61	Department Pick Up		13.85	0.00	\$1,385.00	\$15,459.58	\$16,844.58
14	Inspection		27.00	0.00	\$2,700.00	\$0.00	\$2,700.00
16	Restock		9.65	0.00	\$965.00	\$473.05	\$1,438.05
3	Event		19.75	0.00	\$1,975.00	\$0.00	\$1,975.00
5	General Service		4.50	0.00	\$450.00	\$0.00	\$450.00
8	Ppe		0.00	0.00	\$0.00	\$805.01	\$805.01
2	Stockroom		2.50	0.00	\$250.00	\$0.00	\$250.00
16	Clean		36.15	0.00	\$3,615.00	\$1.91	\$3,616.91
GROUP TOTAL			160.90	0.00	\$16,090.00	\$16,739.55	\$32,829.55
<u>WASTE WATER PLANT</u> 20 Total WOs							
2	Install		3.00	0.00	\$300.00	\$76.68	\$376.68
4	Department Pick Up		0.00	0.00	\$0.00	\$646.47	\$646.47
3	Inspection		28.00	0.00	\$2,800.00	\$0.00	\$2,800.00
3	Restock		3.75	0.00	\$375.00	\$286.77	\$661.77
2	Repair		2.50	0.00	\$250.00	\$0.00	\$250.00
3	General Service		6.50	0.00	\$650.00	\$0.00	\$650.00
6	Clean		9.25	0.00	\$925.00	\$0.00	\$925.00
GROUP TOTAL			53.00	0.00	\$5,300.00	\$1,009.92	\$6,309.92
<u>WATER PLANT 1</u> 1 Total WOs							
1	General Service		1.50	0.00	\$150.00	\$0.00	\$150.00
GROUP TOTAL			1.50	0.00	\$150.00	\$0.00	\$150.00
<u>WATER PLANT 2</u> 2 Total WOs							
1	Department Pick Up		0.00	0.00	\$0.00	\$6.70	\$6.70
1	General Service		1.50	0.00	\$150.00	\$0.00	\$150.00
GROUP TOTAL			1.50	0.00	\$150.00	\$6.70	\$156.70
<u>WATER PLANT 3</u> 3 Total WOs							
1	Department Pick Up		0.00	0.00	\$0.00	\$160.98	\$160.98

1	Repair		3.00	0.00	\$300.00	\$0.00	\$300.00
1	General Service		1.50	0.00	\$150.00	\$0.00	\$150.00
GROUP TOTAL			4.50	0.00	\$450.00	\$160.98	\$610.98
H.V.H.		8 Total WOs					
1	General Service		0.50	0.00	\$50.00	\$0.00	\$50.00
7	Clean		12.00	0.00	\$1,200.00	\$0.00	\$1,200.00
GROUP TOTAL			12.50	0.00	\$1,250.00	\$0.00	\$1,250.00
POOL		24 Total WOs					
2	Equipment Maintenanc		3.00	0.00	\$300.00	\$0.00	\$300.00
1	Install		1.50	0.00	\$150.00	\$0.00	\$150.00
5	Department Pick Up		4.00	0.00	\$400.00	\$679.96	\$1,079.96
1	Inspection		2.50	0.00	\$250.00	\$0.00	\$250.00
1	Restock		1.50	0.00	\$150.00	\$0.00	\$150.00
1	Pm		4.00	0.00	\$400.00	\$0.00	\$400.00
9	General Service		15.25	0.00	\$1,525.00	\$29.57	\$1,554.57
4	Clean		9.00	0.00	\$900.00	\$0.00	\$900.00
GROUP TOTAL			40.75	0.00	\$4,075.00	\$709.53	\$4,784.53
HUNTING BOOSTER		Total WOs					
1	General Service		1.00	0.00	\$100.00	\$0.00	\$100.00
GROUP TOTAL			1.00	0.00	\$100.00	\$0.00	\$100.00
CEMETERY		1 Total WOs					
1	General Service		0.25	0.00	\$25.00	\$0.00	\$25.00
GROUP TOTAL			0.25	0.00	\$25.00	\$0.00	\$25.00
BRAEWOOD		1 Total WOs					
1	General Service		2.00	0.00	\$200.00	\$0.00	\$200.00
GROUP TOTAL			2.00	0.00	\$200.00	\$0.00	\$200.00
RIVER FRONT		1 Total WOs					
1	General Service		0.25	0.00	\$25.00	\$0.00	\$25.00
GROUP TOTAL			0.25	0.00	\$25.00	\$0.00	\$25.00
P.D.		52 Total WOs					
1	Equipment Maintenanc		2.00	0.00	\$200.00	\$0.00	\$200.00
10	Install		38.50	0.00	\$3,850.00	\$0.00	\$3,850.00
1	Department Pick Up		0.50	0.00	\$50.00	\$0.00	\$50.00
21	Restock		5.75	0.00	\$575.00	\$323.84	\$898.84
4	Repair		6.00	0.00	\$600.00	\$0.00	\$600.00
14	General Service		39.45	0.00	\$3,945.00	\$0.00	\$3,945.00
1	Clean		2.00	0.00	\$200.00	\$0.00	\$200.00
GROUP TOTAL			94.20	0.00	\$9,420.00	\$323.84	\$9,743.84
WOODS CREEK		1 Total WOs					
1	General Service		2.00	0.00	\$200.00	\$0.00	\$200.00
GROUP TOTAL			2.00	0.00	\$200.00	\$0.00	\$200.00
COUNTRYSIDE BOOSTER		Total WOs					
1	General Service		1.50	0.00	\$150.00	\$0.00	\$150.00
GROUP TOTAL			1.50	0.00	\$150.00	\$0.00	\$150.00
GRAND RESERVE		1 Total WOs					

1 General Service

	2.50	0.00	\$250.00	\$0.00	\$250.00
GROUP TOTAL	2.50	0.00	\$250.00	\$0.00	\$250.00

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
344	464.00	0	\$46,400.00	\$20,355.86	\$66,755.86

**ORDINANCE
NUMBER 2024-O-__**

**An Ordinance Declaring Certain Property and Equipment as Surplus and
Authorizing the Sale of the Personal Property in the
Village of Algonquin
McHenry and Kane Counties, Illinois**

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

WHEREAS, the President and Board of Trustees of the Village of Algonquin, McHenry and Kane Counties, Illinois, are of the opinion that the personal property herein described, to wit:

SEE ATTACHED LIST OF OFFICE FURNITURE

is no longer necessary or useful to, or for the best interest of, the Village of Algonquin.

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

SECTION 1: That the sale of said personal property is hereby authorized to be conducted through negotiation without advertising for bids including the option for a donation to a local not-for-profit or charitable organization.

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

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

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

Voting Aye:

Voting Nay:

Abstain:

Absent:

APPROVED:

(SEAL)

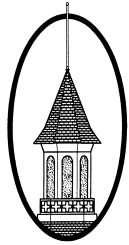
Village President, Debby Sosine

ATTEST: _____
Village Clerk, Fred Martin

PASSED: _____

APPROVED: _____

PUBLISHED: _____



VILLAGE OF ALGONQUIN
PUBLIC WORKS DEPARTMENT

- M E M O R A N D U M -

DATE: *10/03/2024*

TO: Tim Schloneger, Village Manager

CC: Nadim Badran, Public Works Director
Michael Kumbara, Deputy Village Manager/CFO

FROM: Vince Kilcullen, General Services Superintendent
Mike Reif, Internal Services Supervisor

SUBJECT: Items to be Deemed Surplus

Description: Desks removed from finance offices. Desks are 25+ years old and past useful life metal desks will be sent to scrap and wood desk will be disposed of.





2024 - R -
VILLAGE OF ALGONQUIN
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village Manager is authorized to execute an Agreement between the Village of Algonquin and the JDS Professional Services for the Willoughby Farms Park Master Plan Consulting Services, in the not to exceed Amount of \$37,300.00, attached hereto and hereby made part hereof.

DATED this 15th day of October, 2024

(seal)

Debby Sosine, Village President

ATTEST:

Fred Martin, Village Clerk

VILLAGE OF ALGONQUIN PURCHASE ORDER AGREEMENT - CONSULTANT (Services)

Effective Date: October 15, 2024

Purchase Order Agreement No. N/A

The Owner and Vendor enter into this Purchase Order Agreement as of the Effective Date set forth above and mutually agree to all the provisions of this Purchase Order, its Terms and Conditions and all attached Schedules. **The Agreement between the parties consists of: This Purchase Order and the attached Terms and Conditions; Schedule A – Scope of Work/Services; Schedule B – Contract Price; Schedule C – Insurance; Schedule D – Supplemental Terms and Conditions.** No additional or contrary terms stated in the Vendor’s acknowledgment or other response shall be deemed a part of this Agreement.

Project: Willoughby Farms Park Master Plan	Location: Willoughby Farms Park 2001 Wynnfield Dr, Algonquin, IL 60102
Originating Department: Village Manager’s Office	
Owner	Consultant
Village of Algonquin Address: 2200 Harnish Drive Algonquin, IL 60102 Contact: Michael Kumbera, Deputy Village Manager/CFO Phone: 847-658-5530 Email: michaelkumbera@algonquin.org	Name: JSD Professional Services Address: 1400 E. Touhy Avenue, Suite 215 Des Plaines, IL 60018 Contact: Lori Vierow, Senior Landscape Architect Phone: 630-362-6681 Email: lori.vierow@jsdinc.com

PREVAILING WAGE NOTICE: If this box is checked, this contract calls for the construction of a “public work” within the meaning of the Illinois Prevailing Wage Act, 820 ILCS 130/.01 *et seq.*, which requires contractors and subcontractors to pay laborers, workers and mechanics performing services on public works projects no less than the current “prevailing rate of wages” (hourly cash wages plus fringe benefits) in the county where the work is performed. The Department publishes the prevailing wage rates on its website at <http://www.state.il.us/agency/idol/rates/rates.HTM>. The Department revises the prevailing wage rates and the contractor/subcontractor has an obligation to check the Department’s website for revisions to prevailing wage rates. All contractors and subcontractors rendering services under this contract must comply with all requirements of the Act, including but not limited to, all wage, notice and record keeping duties.

COST OF WORK: The Contract Price of the Work under this Agreement is:

Lump Sum: _____ Other: _____ Unit Price as set forth below:

UNIT PRICE	UNIT OF MEASURE	DESCRIPTION/ITEMS	CONTRACT SUM EXTENSION
\$158.33	Hours (24)	1. PROJECT KICK-OFF/DATA COLLECTION/SITE ANALYSIS	\$3,800.00
\$164.18	Hours (67)	2. COMMUNITY ENGAGEMENT/NEEDS ASSESSMENT	\$11,000.00
\$166.67	Hours (36)	3. CONCEPT DEVELOPMENT	\$6,000.00
\$150.00	Hours (50)	4. MASTER PLAN/FINAL REPORT	\$7,500.00
-	-	EXISTING CONDITIONS SURVEY (ALTERNATE TASK)	\$9,000.00
		TOTAL:	\$37,300.00


Unless otherwise specified, the Scope of the Work and Contract Price are for the duration of the Project.

TERM/COMPLETION DATE: The effective date of this Agreement shall be as stated at the top of this page. The substantial completion date, if any, is APRIL 30, 2025.

ACCEPTANCE OF AGREEMENT: The parties, for themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to the full performance of all terms and provisions herein contained. IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written below.

JSD PROFESSIONAL SERVICES (Consultant):

VILLAGE OF ALGONQUIN

By: 

By: _____

Its: VP Chief Strategic Officer/Director of Development,
Landscape Architecture & Planning

Its: Village President

Dated: October 9, 2024

Dated: October 15, 2024

**VILLAGE OF ALGONQUIN
STANDARD TERMS AND CONDITIONS - CONSULTANT**

- 1. Acceptance of Agreement:** Acceptance of this Agreement is expressly limited to the terms hereof, and in the event that Consultant's acknowledgment or other response hereto states terms additional to or different from those set forth herein, this Agreement shall be deemed a notice of objection to such additional or different terms and rejection thereof. This Agreement may be accepted by the commencement of any Work hereunder and, in any event, shall be deemed accepted in its entirety by Consultant unless the Owner is notified to the contrary within ten (10) days from its date of issue.
- 2. Amendment, Modification or Substitution:** This Agreement contains the entire agreement between the parties. Any modification or rescission thereof must be in writing and signed by the Owner. No proposals or prior dealings of the parties or trade custom or course of conduct not expressed herein shall alter the interpretation or enforcement of this Agreement.
- 3. Familiarity with Plans; Qualifications:** Consultant acknowledges that it (a) has examined the site of the proposed Work and is familiar with the conditions surrounding same; and (b) has examined any and all applicable plans and drawings, and has studied and is aware of, and satisfied with, the requirements of the Contract Documents as they relate to Consultant's services under this Agreement. Consultant represents to the Owner that it is fully experienced and properly qualified as an expert to perform the class of work provided for herein, and that it is properly equipped, organized and financed to handle such work. Consultant shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of the Owner, and shall hold the Owner free and harmless from all liability, costs and charges by reason of any act or representations of Consultant, its agents or employees.
- 4. Safety:** Insofar as jobsite safety is concerned, the Consultant is solely responsible for its own and its employees' activities in the performance of the work/services under this Agreement, including on the jobsite, but this shall not be construed to relieve the Owner or any of the Owner's contractors (or their subcontractors) from their responsibilities for maintaining a safe jobsite. The Owner shall have no responsibility for Consultant's, or Consultant's subcontractors', methods of work performance, superintendence, sequencing, or safety in, on or about the jobsite.
- 5. Extra's and Change Orders:** No claim by Consultant that any instructions, by drawing or otherwise, constitute a change in Consultant's performance hereunder, for which Consultant should be paid additional compensation shall be valid, unless prior to commencing such allegedly extra or changed performance, Consultant shall have received a written change order or amendment to this Agreement authorizing such performance signed on behalf of the Owner by a person having actual authority to do so.
- 6. Inspection and Acceptance:** The Owner shall have the right at all reasonable times to inspect all Work performed or furnished by Consultant. Notwithstanding any prior inspection or payment, all Work is subject to final acceptance by the Owner.
- 7. Term:** Unless otherwise terminated pursuant to the provisions of this Agreement, the term of this Agreement shall be for the Term shown on the front of the Agreement, if any, or upon completion of both Parties' obligations under this Agreement, except that any indemnity and warranty obligations shall survive the termination of this Agreement. This Agreement may be extended only upon the written mutual consent of the Parties.
- 8. Payment:** The Owner will make partial payments to the Consultant in accordance with **Schedule B** for services performed under this Purchase Order Agreement. Provided, however, in no event shall the Owner be obligated to pay Consultant any sum that exceeds the Contract Price absent a written change order executed by the Owner. Consultant shall invoice Owner monthly on a time and materials basis in the amount(s) and at the rate(s) set forth in the attached Schedule B. Each invoice shall be in a form acceptable to the Owner and shall detail the dates worked, services performed, and where applicable, reimbursable expenses reasonably and directly incurred for such services. Consultant shall only be reimbursed for expenses shown on the attached Schedule B. Reimbursement shall be at the amount shown on the attached Schedule, or if no amount is shown, at cost. Consultant shall invoice Owner for all Reimbursable Expenses, where applicable, due and owing together with an itemization of such (including receipts). Invoices approved and in compliance with this Agreement shall be paid by the Owner within 60 days after Owner's receipt of the invoice. The amount(s) and rate(s) set forth on the attached Schedule include all anticipated costs of providing the services. No additional costs of any kind may be incurred without the prior written consent of Owner. This project is tax exempt; the Village's tax-exempt number is **E 9995 0855 05**. To the extent the terms of this paragraph differs from the terms of Schedule B, the terms of Schedule B take precedence.
- 9. Consultant Obligations:** Consultant warrants to perform the services included in the Scope of Work (Schedule A) to the best of its ability and in a diligent and conscientious manner and to devote appropriate time, energies and skill to those duties called for hereunder during the term of this Agreement and in connection with the performance of such duties. All services performed by Consultant pursuant to this Agreement shall be performed in accordance with all applicable federal, state and local laws, rules and regulations, as well as any additional requirements in the Schedules made a part of this Agreement.

10. Insurance:

10.1 Consultant shall at all times maintain business automobile, commercial liability and workers compensation insurance covering its work and all obligations under this Purchase Order, and shall name the Owner as an additional insured on its insurance policies for Consultant operations under this Agreement. Liability insurance limits shall be in any such amounts and include such coverages as set forth on **Schedule C** (Village of Algonquin Purchase Order **Insurance Requirements**) attached to this Agreement. Consultant shall furnish the Owner with a certificate of insurance and such other required documentation (including, but not limited to, a copy of all or part of the policy if requested by the Village) at the time of execution of this Agreement and thereafter on an annual basis on the anniversary date of this Agreement or at any other time as the Owner deems necessary to establish compliance with this provision.

10.2 If required by Owner, Consultant shall furnish and pay for surety bonds and with surety or sureties satisfactory to Owner, guaranteeing the full performance of all of the conditions and terms hereof and guaranteeing that Consultant shall promptly pay for all labor, materials, supplies, tools, equipment and other charges or costs of Consultant in connection with the Work. Such performance and payment bond shall be an amount determined by Owner.

10.3 Breach of this Section 10 is a material breach of this Agreement and shall subject this Agreement to immediate termination by Owner at Owner's discretion.

11. Indemnity: Consultant hereby agrees to indemnify, and hold the Owner directors, officers, employees, agents, successors and assigns (the "Indemnitees") harmless from any and all claims, demands, liability, loss, damage, fines, penalties, attorney's fees and litigation expenses (collectively "Loss") arising out of injury to, including the death of, persons and/or damage to property, to the extent caused by the negligent acts or omissions of Consultant, its agents, employees, subcontractors, successors and assigns. In any and all claims against the Owner or any of its agents or employees, by any employee of Consultant, the indemnification obligation under this paragraph shall not be limited by any limitation on the amount or type of damages, compensation or benefits payable by or for Consultant under workers compensation acts, disability benefits acts or employee benefit acts, or other applicable law. Consultant assumes the entire liability for its own negligence, and as part of this Agreement, waives all defenses available to Consultant as an employer which limit the amount of Consultant's liability to the Owner to the amount of Consultant's liability in contribution or otherwise under any workers compensation, disability benefits or employee benefit acts.

12. Termination; Force Majeure: In the event of a termination pursuant to the terms of this Agreement, Consultant shall be paid for all services performed through the date of termination, based on the percentage of services completed. In no event shall the Consultant be entitled to any additional compensation or damages in connection with a termination hereunder. Neither party shall be liable to the other for breach or delay in the performance of its obligations hereunder caused by any act or occurrence beyond its reasonable control, including, but not limited to, fires, strikes, Acts of God.

13. Remedies: Consultant shall, at the discretion of the Owner and at the expense of Consultant, undertake or re-do any and all faulty or non-compliant services furnished or performed by Consultant hereunder. In the event Consultant fails to perform under this Agreement, it will be in default and the Owner may furnish or perform the same and recover from Consultant the cost and expense directly or indirectly resulting there from, including all consequential damages but not limited to the cost or expense of providing or obtaining such services, inspections, testings and reasonable attorneys' fees as a result of a default. The foregoing remedies shall be available in addition to all other remedies available to the Owner.

14. Compliance with Laws: During the performance hereunder, Consultant agrees to give all notices and comply with all laws and regulations of the United States and/or the State of Illinois applicable to the performance of the Work, including but not limited to those laws and regulations regarding the payment of prevailing wages, non-discrimination laws, employment of Illinois workers, labor, wage and collective bargaining. Except where otherwise expressly required by applicable laws and regulations, the Owner shall not be responsible for monitoring Consultant's compliance with any laws or regulations. Unless otherwise specifically provided in this Agreement, Consultant shall comply with laws or regulations directly regulating Consultant services and the Owner shall comply with all laws or regulations imposed upon it.

15. Notices: All notices, demands, requests or other communications which may be or are required to be given, served, or sent by any party to any other party pursuant to this Agreement shall be in writing and shall be hand delivered, or sent by courier, or via facsimile with confirmation to the addresses shown on the Purchase Order.

16. Records, Reports and Information: Consultant agrees to furnish Owner with reports and information regarding the services performed under this Agreement, at such times as Owner may reasonably request, making full disclosure of efforts made by Consultant and the results thereof. Consultant agrees to maintain records, documents, and other evidence which will accurately show the time spent and services performed under this Agreement for a minimum period of five (5) years after completion of the services, and such records shall be subject to audit by Owner upon reasonable advance notice to Consultant on a mutually agreed date and time.

17. Tobacco Use: Consultant, and its agents or employees, shall refrain from smoking, or the use of any tobacco, on any Village property, both indoors and outdoors, in Village-owned vehicles, and in privately-owned vehicles parked on campus property at any time, including non-working hours. Leaving the remains of tobacco products or any other related waste product on Village property is further prohibited.

18. Assignment: Neither party shall assign this Agreement without written consent of the other.

19. Limitation of Liability; Third Party Liability: Unless otherwise specifically provided for in this Agreement, in no event shall the parties be liable for special, incidental or consequential damages (including without limitation loss of use, time or data, inconvenience, commercial loss, lost profits or savings) to the full extent such may be disclaimed by law. Neither this Agreement nor any subcontract is intended to give rise to recognize any third-party beneficiary to this Agreement.

20. Waiver: Either party's failure to insist in any one or more instances, upon the strict performance of any provision hereof or to exercise any right hereunder shall not be deemed to be a waiver or relinquishment of the future performance of any such provision or the future exercise of such right, but the obligation of Consultant and Owner with respect to such future performance shall continue in full force and effect.

21. Controlling Law, Severability: The validity of this Agreement or any of its provisions and the sufficiency of any performance thereunder shall be determined under the laws of Illinois. Venue shall be in McHenry County, Illinois. The Owner is entitled to recover its reasonable attorneys' fees incurred in enforcing the terms of this Agreement. If any provision or requirement of this Agreement is declared or found to be unenforceable, that balance of this Agreement shall be interpreted and enforced as if the unenforceable provision or requirement was never a part hereof.

SCHEDULE A to Village of Algonquin

Scope of Work/Services – Consultant Services

See attached.

VOA: _____

Consultant: DWB

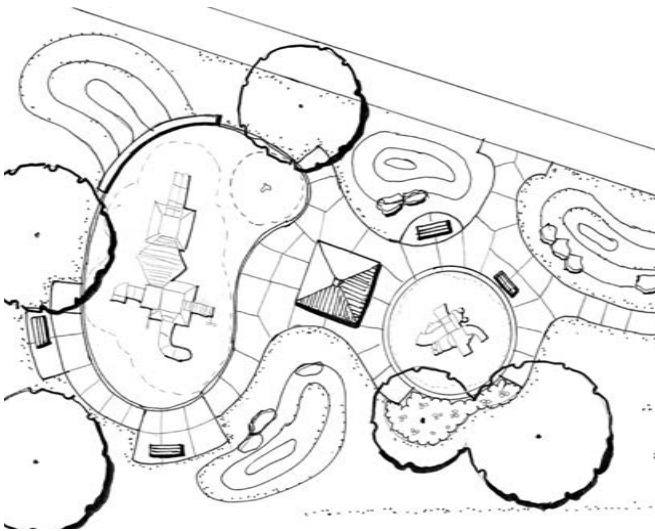
Methodology and Process:

Our approach and methodology is based on our experience developing award-winning parks with the integration of public involvement as well as respecting the natural environment. JSD will use our expertise to help create a vibrant park renovation that improves and create opportunities for social interaction, community activities, and both active and passive recreation opportunities for residents of all ages. We will work with the Village and the public to solidify the recreation goals of the master plan of **Willoughby Farms Park**.

PROJECT UNDERSTANDING

The Village of Algonquin owns twenty active parks, plus 778 acres of protected natural areas, naturalized stormwater basins, and undeveloped park sites. Willoughby Farms Park is located at 2001 Wynnfield Drive and is a 12-acre community park developed in 1996. The park features a playground, baseball diamond, basketball court (which converts to a seasonal ice skating rink), tennis/pickleball courts, walking trails, parking lot, and a surface water pond. The master plan development will be guided by the priorities set forth in the 2021 Comprehensive Parks and Recreation Master Plan. As a community park, the site is expected to feature amenities that attract visitors from both the immediate neighborhood and the community at large, fostering a unique and inclusive public space destination for all.

Per the scope of services provided in the RFP, the JSD Team proposes the following approach.



TASK ONE: PROJECT KICK-OFF/DATA COLLECTION/SITE ANALYSIS :

PROJECT KICK-OFF MEETING

At this meeting, we will gain full concurrence on roles, discuss the project schedule and the detailed work plan required, obtain all available background data for the site, and establish a firm working partnership with all individuals who will be involved in the park master planning. We will also evaluate project needs, goals, and the future vision of Willoughby Farms Park, including the economic feasibility to ensure the emerging program takes full advantage of the site's potential.

DATA COLLECTION/ANALYSIS

The **JSD team** will visit the site with Village staff, including their ecological consultant, to review existing site conditions, and define existing site factors including circulation, view corridors, visual character, boundaries, topography, drainage, existing vegetation, existing built structures, site constraints, and infrastructure that exist, which may affect the proposed plan through an in-depth on-site analysis. This includes reviewing the delineation of the site's ecological areas before designing the active park space, and review of the **2021 Comprehensiveness Parks and Recreation Master Plan**.

We will also review existing conditions relating to design, and permitting, including the requirements of the Village of Algonquin, Kane County, and the State of Illinois. Upon gathering and reviewing the background data and existing conditions, our team will prepare a base map.

Task One Deliverables:

- Final Project Schedule
- Base Map
- Meeting Summary

Alternate Task: JSD's surveyors will prepare an existing conditions/topographic survey for **Willoughby Farms Park**.

TASK TWO: COMMUNITY ENGAGEMENT/NEEDS ASSESSMENT

Public engagement is critical to developing the final design that reflects the community goals and builds consensus among stakeholders for **Willoughby Farms Park**. The proposed Community Engagement Strategy focuses on understanding the community, and includes involving the Village Board, recreational organizations, park users, community residents, and key staff in a dynamic planning process. We will work with the lead liaison and staff to ensure there is a balanced representation from Algonquin, including key stakeholders, user groups, and residents from all sectors of the community. Public engagement is critical to developing master plans that reflect community goals and build consensus among stakeholders.



A. Stakeholder Interviews

Working with Village staff, the JSD Team will identify key stakeholders and we will conduct a minimum of three interviews. The key stakeholders are those individuals or groups with a vested interest in the park and the recreational amenities currently offered, as well as what could be offered at the park.



B. Project Webpage/Social Media

We will assist the Park District with creating a project-specific webpage and establish social media outlets (Instagram/ Facebook) to help introduce the public to the planning process and keep them apprised of our progress. The website will host approved interim deliverables, announce dates for meetings, and link to social media sites and survey information. Our social media campaign will be an important component of this program – particularly to engage residents who may have been unable to attend prior public engagement events – and will include a plan for harvesting and managing public input for inclusion in the deliverable documents. This will also maximize the potential for participation from all age segments.



C. Public Workshops

The first public workshop will be held early in the planning process but not before the completion of preplanning activities and at least some of the data analysis, inventory, and assessment have been completed. The workshop will begin with a brief presentation followed by small group exercises designed to solicit input and suggestions for the park facilities. The second public workshop will occur to present the draft conceptual plans to the residents.



D. Informational Pieces

Our project team will work with the Village lead liaison to prepare informational pieces at key points in the process for the website and other outlets as appropriate (Village newsletters, media, etc.).

E. Online Survey

Based on initial feedback gained during the public workshop, our team will develop an on-line survey utilizing an on-line service such as SurveyMonkey™ to engage the public. The on-line survey tool can provide additional opportunity for the public to continuously comment and respond to issues related to the master planning process. This tool may not utilize a statistically-valid sample, but the opportunity for the public to be continuously engaged in the planning process is invaluable. The survey can be offered in both English and Spanish, if requested.



NEEDS ASSESSMENT

The JSD team will synthesize the information gained from the On-line Survey and the Public Involvement and begin to formulate preliminary strategies to address the specific recreational needs for Willoughby Farms Park. JSD will determine if gaps exist between the current park amenities and the community desires. We will also compare/contrast with the survey results from the Comprehensive Master Plan in 2021. The resultant recommendations will reflect the current recreational demands proposed in the conceptual plans.

VILLAGE STAFF REVIEW MEETING

We will meet with Village staff to review the findings and discuss the need assessment/data analysis. Upon input reviewed, we will gain authorization to proceed with the conceptual plan development.

Task Two Deliverables:

- Presentation Graphics
- On-line Survey
- Social Media Graphics
- Meeting Summaries

TASK THREE: CONCEPT DEVELOPMENT

JSD will conduct an internal design charrette to develop two (2) preliminary concept plans for the Willoughby Farms Park site including imagery exhibits. The preliminary concept plans will be based on information received during public engagement, and will address ADA accessibility, incorporate sustainable practices, improve security, and include diverse and creative spaces to foster social interaction within the park. Opinion of probable cost estimates will be considered throughout the development of the concept plans.

VILLAGE STAFF REVIEW MEETING

We will meet with Village staff to present the two preliminary concept plans and consider suggested revisions. Upon input received, we gain authorization to present the plans to the community.

COMMUNITY MEETING #2

The JSD Team will host a Community Workshop to present the conceptual designs, renderings, and imagery boards. The purpose of the Community Workshop is to receive input regarding the desired improvements, and potential layout of the amenities. The meeting format will allow residents to ask questions and offer input. Based on the community's

input, we will select one concept plan or combine elements from each plan and prepare a Final Master Plan.

Task Three Deliverables:

- Presentation Graphics
- Concept Plans
- Meeting Summaries

TASK FOUR: MASTER PLANNING/FINAL REPORT

The Final Master Plan and Report will be based on information received from the Village staff, and the community. In addition, we will design the master plan considering ADA compliance, permitability, operations, fiscal impacts, maintenance, budget, natural resources, and safety. We will gain authorization to proceed with o present the Final Master Plan to the community.

COMMUNITY MEETING #3

Our project team will present the Final Master Plan including a revised cost estimate to the Village of Algonquin community. The Final Master Plan will include a rendered, mounted plan which details the ultimate vision for the future development of Willoughby Farms Park.

COST ESTIMATES

Cost estimates for proposed capital improvements will be provided as a tool to establish priorities, identify phases, and pursue funding. Cost estimates will be tied to an illustrated map identifying the location, size, quantity, and total costs of each proposed improvement. Cost estimates will be tied back to the prioritized implementation plan identifying short-term, mid-term, and long-term goals allowing for flexibility and planning of implementation.

FUNDING ALTERNATIVES

Throughout the planning process, our project team will work with the Village staff to identify viable funding alternatives to accelerate investment in the park development. New or alternative funding sources will be identified as appropriate, including grants, foundations, sponsorships, donor programs, and/or partnerships. A thorough analysis will be made for each funding source identified.

OPERATIONS AND MAINTENANCE

After a thorough review of existing operations and maintenance procedures garnered through agency analysis, recommendations for updates to current and future maintenance practices will be delineated. Recommendations will follow best practices as drawn from successes with other communities as well as highlight innovative strategies available for improving operations and maintenance.

VILLAGE STAFF REVIEW MEETING

We will meet with Village staff to present the Final Master Plan report and consider suggested revisions. We will revise the report per feedback received and gain authorization to present the plan to the Village Board.

VILLAGE BOARD MEETING

THE JSD Team will present the Final Master Plan Report for review and comment to the Village Board. Based on comments from the Village Board, the plan will be modified, as required. Following successful adoption of the Willoughby Farms Park Master Plan Report, deliverables will be provided to the Village. Final deliverables will be an electronic copy in a format compatible with the Village's software and (5) five bound hard copies.

Task Four Deliverables:

- Final Master Plan Report
- Opinion of Probable Cost Estimate
- Meeting Summaries

Project Schedule:

Below is a proposed timeline for accomplishing the scope described in detail in the Methodology and Process. The schedule assumes the contract is awarded October 21, 2024. As with any well-constructed schedule, this document (or one revised in consultation with the Village staff) will serve the project team as a road map to project completion, with an appropriate number of intermediate milestones along the way.

TASK ONE: PROJECT KICK-OFF/DATA COLLECTION/SITE ANALYSIS

October 21 – November 8, 2024

- Project Kick-off Meeting
- Site Visit/Analysis
- Base Map
- Meeting Summaries

TASK TWO: COMMUNITY ENGAGEMENT/NEEDS ASSESSMENT

November 11 – December 13, 2024

- Community Workshop
- Stakeholder Interviews
- Online Survey
- Data Analysis/Gap Analysis
- Client Review Meeting
- Meeting Summaries

TASK THREE: CONCEPT DEVELOPMENT

December 16, 2024 – January 17, 2025

- Preliminary Conceptual Plans
- Community Meeting
- Client Review Meeting
- Meeting Summaries

TASK FOUR: MASTER PLAN/FINAL REPORT

January 20 – February 18, 2025

- Final Master Plan
- Community Meeting
- Phasing Plan
- Funding Strategies
- Client Review Meeting
- Final Report
- Village Board Meeting (February 18, 2024)

DEMONSTRATED ABILITY OF MEETING SCHEDULES

Over the course of the past 25 years, JSD Professional Services has established a proven track record for meeting our clients' project schedules without jeopardizing the quality of work. We consistently achieve these results by working closely with each client at the beginning of their project to establish a Master Project Schedule that defines all of the critical mileposts for each phase, from design through construction documents, permitting, construction and close-out. The Master Project Schedule also includes Owner-Design Team meeting dates, and allowances for Owner reviews, as necessary.

REGULAR COORDINATION MEETINGS

Regular coordination meetings are key to keeping your project on track. Such Owner-Design Team meetings will be on a weekly, in which the work progress and the project schedule are reviewed among all key team members.

Depending on the phase of the project, some Owner-Design Team meetings will be face-to-face, while others can be done remotely, either via conference call or web-teleconferencing services, which allows documents to be reviewed in real time. Use of this technology enhances efficiency, helps contain costs, and is an environmentally friendly, "green" business practice.

SCHEDULE B to Village of Algonquin
Purchase Order Agreement No. N/A

Contract Price – Consultant Services

See attached.

VOA: _____

Consultant: DWB

Fee Proposal:

Thank you for allowing the JSD Team with the opportunity to submit to the Village of Algonquin this proposal for the master plan development of Willoughby Farms Park.

We believe that this scope of work represents a thorough and well-coordinated approach to the development of your project. If requested, we will modify our scope of work and fees as needed to address your project requirements.

FEE SCHEDULE

FEE/HOURS

TASK ONE: PROJECT KICK-OFF/DATA COLLECTION/SITE ANALYSIS **\$ 3,800.00/24 Hours**

- Project Kick-off Meeting
- Site Visit/Analysis
- Base Map
- Meeting Summaries

TASK TWO: COMMUNITY ENGAGEMENT/NEEDS ASSESSMENT **\$ 11,000.00/67 Hours**

- Community Workshop
- Stakeholder Interviews
- Online Survey/Social Media
- Data Analysis/Gap Analysis
- Meeting Summaries

TASK THREE: CONCEPT DEVELOPMENT **\$ 6,000.00/36 Hours**

- Preliminary Conceptual Plans
- Client Review Meeting
- Community Meeting
- Meeting Summaries

TASK FOUR: MASTER PLAN/FINAL REPORT **\$ 7,500.00/50 Hours**

- Community Meeting
- Final Master Plan
- Phasing Plan
- Funding Strategies
- Client Review Meeting
- Final Report
- Village Board Meeting

PROJECT TOTAL **\$ 28,300.00**

~~Alternate Task – OSAD Grant Consultation & Application~~ ~~\$ 10,000.00~~
 Alternate Task – Existing Conditions Survey \$ 9,000.00

ADDITIONAL SERVICES

Services requested by the Client falling outside the Scope of Basic Services described above shall be considered Additional Services. Adjustments to the fee for extra services will be via Contract Amendment on a time and materials basis. All Contract Amendments and any increase in costs or fees over the amounts set forth above must be preapproved by the Client in writing. Additional Service requests will be completed at our standard hourly rates effective at the time of contract execution plus reimbursable expenses or on a fixed fee basis where a substantial scope of work can be clearly defined in advance.

REIMBURSABLE EXPENSES

Printing, plotting and reproduction costs, mileage, mailing, and distribution expenses are considered a direct reimbursable expense. These items can be highly variable depending upon client needs, and as such are not included in the listed fees. These costs will be broken out separately when invoiced for ease of tracking.





2024 Standard Rate Schedule

PERSONNEL RATE

STAFF CATEGORY	HOURLY RATE
Principal, Associate	\$250.00
Project Consultant	\$200.00
Senior Structural Engineer	\$210.00
Structural Engineer	\$165.00
Structural Engineering Technician	\$100.00
Senior Planner	\$175.00
Staff Planner	\$145.00
Senior Project Engineer	\$190.00
Project Engineer	\$175.00
Senior Staff Engineer	\$165.00
Staff Engineer	\$150.00
Engineering Technician	\$100.00
Senior Landscape Architect	\$175.00
Landscape Architect	\$155.00
Senior Landscape Designer	\$145.00
Landscape Designer	\$130.00
Senior Project Surveyor	\$200.00
Project Surveyor	\$145.00
Survey Crew Chief	\$115.00
Survey Technician	\$ 90.00
Senior Client Manager	\$210.00
Senior Development Manager	\$190.00
Senior Development Specialist	\$170.00
Development Specialist	\$155.00
Senior Due Diligence Specialist	\$135.00
Due Diligence Specialist	\$125.00
Office Support	\$ 80.00

SURVEY EQUIPMENT CHARGES

DESCRIPTION	RATE
Vehicle Mileage	\$0.67/mile
GPS S6/S9 and Robotic	\$400.00/day
Aerial Drone	\$400.00/day
Company Boat	\$150.00/day
Company All-Terrain Vehicle (ATV)	\$150.00/day

EXPENSES

Direct expenses incurred on the client's behalf are charged at our cost plus 10%. Such items include, but are not limited to, equipment rental, printing and reproduction, travel charges and any fees unique to the project. Professional subconsultant fees are charged at our cost plus 10%.

SCHEDULE C to Village of Algonquin

Insurance Requirements – Consultant Services

Required Insurance:

Limits of liability for the insurance required under the Agreement are as follows or as otherwise agreed to in writing by the Owner and the Consultant:

1. **Workers Compensation.** Consultant shall provide workers compensation insurance for all its employees providing services under this Agreement in accordance with applicable law.
2. **Commercial General Liability.** Consultant shall provide commercial general liability insurance to cover the liabilities of Consultant, its affiliates, independent contractors, and subcontractors, arising out of the Consultant's performance of this Agreement with limits of one million dollars (\$1,000,000) for each claim, one million dollars (\$1,000,000) products aggregate and two million dollars (\$2,000,000) general aggregate. This insurance, including insurance provided under a commercial umbrella policy, if any, shall apply as primary insurance with respect to any other insurance or self-insurance programs afforded to, or maintained by, the Owner.
 - a. Such insurance shall provide that coverage shall not be canceled without thirty (30) days prior notice to the Owner, or ten (10) days' notice in the event that such coverage is cancelled for non-payment. Consultant shall provide the Owner with immediate notice of any cancellation. Consultant shall provide evidence of such insurance, in the form of an insurance certificate, prior to commencement of the Work or services under this Agreement.
 - b. Additional Insured. Such insurance shall name the Owner as an additional insured and such coverage shall be primary and non-contributing with respect to the Owner's coverage.
 - c. Waiver of Subrogation. Consultant waives all rights against the Owner and its agents, officers, directors and employees for recovery of damages to the extent these damages are covered by the commercial general liability or commercial umbrella liability insurance maintained pursuant this Agreement. Consultant shall obtain a subrogation waiver in favor of the Owner from its insurer.
 - d. Continuing CGL Coverage. Consultant shall maintain commercial general liability insurance for at least three (3) years following the earlier termination or the completion of this Agreement or the completion of the Work or services under this Agreement and all authorized extensions thereof.
3. **Business Automobile Insurance.** Consultant shall provide business auto liability insurance to cover the liabilities of Consultant, its affiliates, independent contractors, and subcontractors, arising out of Consultant's performance of this Agreement with limits of one million dollars (\$1,000,000) for each claim, one million dollars (\$1,000,000) products aggregate and two million dollars (\$2,000,000) general aggregate. Such insurance shall cover liability arising out of any auto (including owned, hired and non-owned autos). Consultant waives all rights against the Owner and its agents, officers, directors and employees for recovery of damages to the extent these damages are covered by the business auto liability or commercial umbrella liability insurance obtained by Consultant this Agreement or under any applicable auto physical damage coverage.
4. **Professional Liability Insurance.** Consultant shall obtain professional liability insurance for claims arising from its performance of professional services under this Agreement, which shall be written for not less than

VOA: _____

Consultant: DWB

\$2,000,000.00 per claim and \$2,000,000.00 in the aggregate. Such insurance shall include prior acts coverage sufficient to cover all services rendered by the Consultant's sub-consultants or contractors. This coverage shall be continued in effect for two years after the completion of its Work or services.

Evidence of Insurance.

1. Consultant shall furnish the Owner with a certificate(s) of insurance, executed by a duly authorized representative of each insurer, stating compliance with the insurance requirements set forth above.
2. Failure of the Owner to demand such certificate or other evidence of compliance with these insurance requirements or failure of the Owner to identify a deficiency from evidence that is provided shall not be construed as a waiver of Consultant's obligation to maintain such insurance.
3. The Owner shall have the right, but not the obligation, to prohibit Consultant or any of its independent contractors or subcontractors from entering the Project site or performing work required under this Agreement until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by the Owner.
4. Failure to maintain the insurance required in this Schedule shall constitute an event of default under this Agreement and shall allow the Owner to immediately terminate this Agreement at the Owner's option.
5. If Consultant fails to maintain the insurance as set forth herein, the Owner shall have the right, but not the obligation, to purchase said insurance at Consultant's expense.
6. With respect to insurance maintained after final payment in compliance with a requirement above, an additional certificate(s) evidencing such coverage shall be promptly provided to the Owner when requested.
7. Consultant shall provide the Owner with thirty (30) days written notice prior to the cancellation or material change of any insurance required under this Agreement.
8. Consultant shall provide certified copies of all insurance policies required above within ten (10) days of the Owner's written request for said copies.

General Insurance Provisions

1. No Representation of Coverage Adequacy. By requiring the insurance as set out in this Schedule, the Owner does not represent that coverage and limits will necessarily be adequate to protect Consultant, and such coverage and limits shall not be deemed as a limitation on Consultant's liability at law and/or under the indemnities provided to the Owner in this Agreement.
2. Cross-Liability Coverage. If Consultant's liability policies do not contain the standard separation of insureds provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.
3. The insurance requirements set out in this Schedule are independent from other obligations of Consultant under this Agreement and apply whether or not required by any other provision of this Agreement.
4. Independent Contractor/Subcontractor's Insurance. Consultant shall cause each affiliate of, and independent contractor and subcontractor employed by, Consultant to purchase and maintain insurance of the type specified in this Schedule, and to comply with the requirements of this Schedule. When requested by the Owner, Consultant shall furnish to the Owner copies of certificates of insurance evidencing coverage for each affiliate, independent contractor or subcontractor.

This is **SCHEDULE D**, consisting of 2 pages,
referred to in and part of the **Village of Algonquin
Purchase Agreement (Vendor/Services)**
No. N/A effective October, 2024

Supplemental Terms and Conditions

Perform a Topographic Survey of Willoughby Farms Park, located south of Wynnfield Drive between Stonegate Road and the west residential properties on Dorchester Avenue.

The survey shall include the southwest entrance parking lot, the existing multi-use path along the southern and northern boundary of the park, baseball diamond, skate rink, playground, patio and pavilion, tennis courts, and all utility structures. The following scope items will be included in this task:

1. Horizontal Control: Utilizing state plane coordinates, tie into NGS Monumentation control utilizing state-of-the-art GPS equipment. Horizontal Datum will correlate with established/existing NGS control monuments (NAD '83, Illinois East Zone 1201).
2. Vertical Control: Establish site benchmarks for construction purposes tied to the NAVD '88 Vertical Datum. This will be based on GPS observed NGS Control Monumentation (NAVD '88 vertical control datum). State-of-the-art Hard-Level equipment will be used to establish benchmarks and assign a vertical datum to the horizontal control points.
3. Field locate all pavements, driveways, bike paths, curbs and gutters, pavement markings, signs, manholes, utility vaults, drainage structures, utilities, driveway culverts, cross-road culverts, and all existing park features listed above within the project limits.
4. Field locate all trees of 6-inch caliper or greater within the survey limits (Tree Line only for heavily forested areas) and record tree size and location on the survey.
5. Establish the approximate right-of-way of the roadways within the project limits based on monumentation found in the field, plats of highways, subdivision plats, and any other available information.
6. Field locate all above-ground utility infrastructure within the survey limits, such as water, sanitary sewer, storm sewer, telephone, electric, cable, gas, etc. For each structure, we will identify size, type, rim, and invert elevations.
7. Office contouring of field data and one-foot contour intervals. Extend the survey 10 feet beyond the park property limits for grading purposes.
8. Drafting the Existing Conditions Plan base sheets at a scale of 1"=20' for use during design.

VOA: _____

Consultant: DWB

Private Utility Coordination

1. Coordinate with J.U.L.I.E. to retrieve atlas information for all applicable underground utilities, including water main, gas, electric, cable, etc. Compile all Utility Atlas information into the base map. Locations of existing utilities /obstructions/systems shown on the base map are the compilation of available utility plans provided by utility owners and J.U.L.I.E. Utility Coordination. All utilities /obstructions / systems may not be shown. Contractor shall be responsible for locating and protecting all underground utilities /obstructions / systems whether or not shown on base map. J.U.L.I.E. Utility Coordination Atlas information is typically isolated to Public Right-of-Way (offsite) & limited areas adjacent to Public Right-of-Way. Identification & location of all private subsurface utilities within project area (on-site) is the responsibility of the client.

VOA: _____

Consultant: DWB



2024 - R -
VILLAGE OF ALGONQUIN
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village Manager is authorized to execute an Agreement between the Village of Algonquin and the Sutton Ford for the Purchase of a F59 Truck and Upfitting, in the not to exceed Amount of \$220,000.00, attached hereto and hereby made part hereof.

DATED this 15th day of October, 2024

(seal)

Debby Sosine, Village President

ATTEST:

Fred Martin, Village Clerk



COMMERCIAL & FLEET

SUTTON FORD INC.

21315 CENTRAL AVE.
MATTESON IL 60443

INVOICE

Friday, September 20, 2024
DATE

PURCHASER'S NAME

VILLAGE OF ALGONQUIN

STREET ADDRESS

110 MITCHARD WAY

CITY

ALGONQUIN

STATE

IL

ZIP

60102

BUS PHONE

PLEASE ENTER MY ORDER FOR THE FOLLOWING

NEW [checked]

USED []

SUV []

TRUCK [checked]

CAR []

Table with columns: YEAR, MAKE, MODEL, BODY TYPE, COLOR, TRIM, STOCK NO., VIN NO., MILES, SALES REP, PRICE, TRADE-IN INFORMATION, SUBTOTAL, FLEET SALES INFORMATION. Includes vehicle details for a 2024 Ford F59 chassis.

Purchaser agrees that this Order includes all of terms and conditions on both the face and reverse side hereof, that this Order cancels and supersedes any price agreement and as of the date hereof comprises the complete and exclusive statement of the terms of the agreement relating to the subject matters covered hereby. THIS ORDER IS NOT A BINDING CONTRACT. DEALER SHALL NOT BE OBLIGATED TO SELL UNTIL APPROVAL OF THE TERMS HEREOF IS GIVEN BY A BANK OR FINANCE COMPANY WILLING TO PURCHASE A RETAIL INSTALLMENT CONTRACT BETWEEN THE PARTIES HERETO BASED ON SUCH TERMS.

ACCEPTED BY:

PURCHASER'S SIGNATURE

DATE

9/20/2024

ACCEPTED BY:

Scott Ourednik

DEALER OR HIS AUTHORIZED REPRESENTATIVE

DATE

9/20/2024

Utilimaster Sales Quotation

From: Matthew Jarmuz
Email: matthew.jarmuz@utilimaster.com
Village of Algonquin Public Works

General Offices
603 Earthway Boulevard
Bristol, IN 46507
Phone (800) 582-3454
Fax (574) 848-2807



TO: Brian Tarpo
Sutton Ford, Inc.
21315 Central Avenue
Matteson, IL 60443

Quantity: Min. 1 Max. 1
Quote Number: 114708/1
Date: 5/16/2024
Quote Expires: 8/07/2024
Phone: 574-312-4316
Fax#: 574-848-2807

We are pleased to submit our quotation as follows: This price quotation is given subject to the Terms of Sale Printed with this form, and is applicable only to the quantities shown for the specified period.

**** THIS QUOTATION DOES NOT INCLUDE CHASSIS COSTS **.**

Quantity	Reference#	Description	List Price
	2402230518XXXXX	WALK-IN 18'	48,454.00
		CHASSIS SPECS *****	
1	W001590	DROP SHIP CHASSIS Please review the chassis information listed. The dealer must confirm the chassis specification before the body is scheduled. If the chassis arrives with different specification, your order can be delayed and there could be additional cost.	Standard
1	WC-F59	FORD F59 WIV CHASSIS	
1	W002077	FORD F59 CHASSIS	
1	W401009	CHASSIS MODEL YEAR	
1	W401009-25	2025 F59 CHASSIS	
1	W401009-STD	STANDARD F59 CHASSIS	
1	W00897	DOMESTIC CHASSIS	
1	W40018	WHEELBASE OPTIONS F59	
1	W00018-190	* 190" WHEELBASE	
1	W40003	GAS ENGINE F59	
1	W00003-73	* 7.3L V8	
1	W40008	AUTOMATIC TRANSMISSION	
1	W40011	DUAL REAR WHEELS	
1	W40013	TIRE SIZE F59	
1	W00013-195	* 19.5" TIRES	
1	W40019	FUEL TANK OPTIONS F59	
1	W40019-40C	* 40 GAL REAR CENTER MOUNT F59	
1	W40015	CHASSIS GVWR FORD F59	
1	W00015-19500	* 19,500 GVWR	
1	W40016	CHAS SUPPLIED FACT AC PREP KIT F59	
1	W002314	HEATER HOSE FORD	
1	W002314-40	STD HEATER HOSE	
1	W002368	INSTALL OEM SHARK FIN ANTENNA	
		LENGTH OPTIONS ****	
1	WL-18	18' WALK-IN	
1	W001902-F	.100 UPPER / .100 LOWER SIDEWALL MTL	
		WIDTH OPTIONS ****	
1	WW-93	93.5W WALK-IN	Standard
		HEIGHT OPTIONS ****	
1	WH-85	85H WALK-IN	Standard
		CAB DOOR OPTIONS *****	
1	W00022	SLIDER DOOR LH	Standard
1	W00023	SLIDER DOOR RH	Standard
1	W00792	SLIDER WINDOW LH SILVER	Standard
1	W00793	SLIDER WINDOW RH SILVER	Standard
1	W00035	4" LOWERED STEPWELL LH	Standard
1	W00036	4" LOWERED STEPWELL RH	Standard
1	W00701	LH INTERMEDIATE STEP	Standard
1	W00037	KASON LOCK SELECTIONS	Standard
1	W00038	* BLACK FINISH	Standard
1	W00040	* KEY TO LOCK	Standard
1	W00043	* KEYED TO REAR DOOR	Standard
1	W001635	ALL BODIES KEYED DIFFERENTLY	Standard
1	W00047	DOOR POCKETS STD	Standard
		REAR STRUCTURE OPTIONS *****	
1	W00052	REAR SWING DOORS	
1	W00057	* BIFOLD	
1	W002152	PIERCE AND ROLL CONSTRUCTION	
1	W00058	HINGES OFFSET	



Utilimaster Sales Quotation

From: Matthew Jarmuz
Email: matthew.jarmuz@utilimaster.com
Village of Algonquin Public Works

General Offices
603 Earthway Boulevard
Bristol, IN 46507
Phone (800) 582-3454
Fax (574) 848-2807

TO: Brian Tarpo
Sutton Ford, Inc.
21315 Central Avenue
Matteson, IL 60443

Quantity: Min. 1 Max. 1
Quote Number: 114708/1
Date: 5/16/2024
Quote Expires: 8/07/2024
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**** THIS QUOTATION DOES NOT INCLUDE CHASSIS COSTS **.**

Quantity	Reference#	Description	List Price
1	W00061	R38 HOLDBACK W/3"EXTENSION	
1	W00064	HEAVY DUTY RELEASE LH DOOR	
1	W00794	DEADBOLT HARDWARE KASON	
1	W00069	12"x18" FIXED WINDOWS SWG DOORS	
1	W00071	* 2 HIGH MOUNT	
1	W002338	CONFIGURED DOOR	
1	W00078	KASON REAR SWING DOOR HARDWARE	
1	W00079	* BLACK FINISH	
1	W00040	* KEY TO LOCK	
1	W00081	* KEYED TO CAB DOOR	
SEATING OPTIONS *****			
1	W00112	DRIVERS SEAT	Standard
1	W002300	* DRIVER HIGHBACK SEAT	Standard
1	W002300-52	HIGHBACK W/LUMBAR DRIVER SEAT	
1	W002300-BV	BLACK VINYL DRIVER SEAT	Standard
1	W002300-41	ARMREST (2) ON DRIVER SEAT	
1	W002300-60	FIXED PEDESTAL DRIVER SEAT	Standard
1	W00122	* 3PT SEATBELT W/2LOC D-RING	Standard
1	W00127	PASSENGER SEAT	
1	W002301	* PASSENGER HIGHBACK SEAT FREEDMAN	
1	W002301-52	HIGHBACK W/LUMBAR PASSENGER SEAT	
1	W002301-BV	BLACK VINYL PASSENGER SEAT	
1	W002301-41	ARMREST (2) ON PASSENGER SEAT	
1	W002301-61	TILT PEDESTAL PASSENGER SEAT	
1	W00651	* 3PT S/BELT W/2LOC D-RING RH	
BULKHEAD OPTIONS *****			
1	W002090	UTILITY BULKHEAD W/CTR OPENING & DR	
1	W00154	BLANDEX CORE W/.030 ALUM SKIN	
1	W00160	KASON LATCH	
1	W00161	* BLACK FINISH	
1	W00040	* KEY TO LOCK	
1	W00081	* KEYED TO CAB DOOR	
DRIVER CONVENIENCE OPTIONS ***			
1	W00543	SINGLE WIPER MOTOR SYSTEM	Standard
1	W001696	NON SKID TAPE ON CAB FLOOR RISERS	Standard
1	W00180	DIESEL SOUND REDUCTION COWL	Standard
1	W002080	RADIOS	
1	W002083	RADIO/MONITOR COMBO	
1	W002083-51	MONITOR ON IN REVERSE ONLY	
1	W002083-41	RADIO/MONITOR COMBO ON RH DASH	
1	W001256	CARGO MTD RADIO SPEAKERS (2)	
Special Location: Rear corner of cargo area - One on each side			
1	W00189	SUNVISOR DRIVER SIDE	Standard
1	W00191	* SUNVISOR PADDED 8x28	Standard
1	W00190	SUNVISOR PASSENGER SIDE	
1	W002136	* SUNVISOR PADDED 8x24	
1	W001193	ABS CUP HOLDER LH DASH MOUNT	Standard
1	W00280	EXTRA STIFFENER ON TRANS COVER	Standard
WORKTABLES, TRAYS, STORAGE			
1	W00731	ALUMINUM ENGINE COVER	Standard
1	W001499	ALUM DOC HLDR 3x8x12 ON ENG CVR	Standard
1	W002130	OVERHEAD SHELF CENTER SUPPORT	
DASH/INTERIOR LIGHTING OPTIONS ****			
1	W00226	CAB DOME LIGHT/SPECIFY TYPE	Standard
1	W00226-53	* 18" LED	
Location: Centered in cab			
1	W00228	DOME LIGHT SWITCH DASH LIGHTED	
1	W002267	ERGO DASH	



Utilimaster Sales Quotation

From: Matthew Jarmuz
Email: matthew.jarmuz@utilimaster.com
Village of Algonquin Public Works

General Offices
603 Earthway Boulevard
Bristol, IN 46507
Phone (800) 582-3454
Fax (574) 848-2807

TO: Brian Tarpo
Sutton Ford, Inc.
21315 Central Avenue
Matteson, IL 60443

Quantity: Min. 1 Max. 1
Quote Number: 114708/1
Date: 5/16/2024
Quote Expires: 8/07/2024
Phone: 574-312-4316
Fax#: 574-848-2807

We are pleased to submit our quotation as follows: This price quotation is given subject to the Terms of Sale Printed with this form, and is applicable only to the quantities shown for the specified period.

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Quantity	Reference#	Description	List Price
		12V power port(1) and (1) dual USB ports are included standard with the Ergo Dash.	
1	W002280	NO SINGLE DIN RADIO IN DASH	
1	W00230	CARGO DOME LIGHT/SPECIFY TYPE	Standard
4	W00230-53	* 18" LED Location 1: C03 Location 2: C07 Location 3: C11 Location 4: C15	
1	W00233	CARGO LIGHT 3 WAY SWITCH Provides rocker switches in rear and on dash for cargo lights. Green indicator light on dash switch. If a location other than standard is wanted then type in the desired location. Not available with a master dash switch. Default location is RH rear sidewall 60'' off floor Location: RH rear sidewall 60'' off floor	Standard
1	W00564	CARGO DOME LIGHT BATTERY HOT	Standard
		ROOF OPTIONS *****	
1	W00242	.032" SMOOTH ALUM EXTERIOR	Standard
1	W00244	.024" EMBOSSED INTERIOR	Standard
1	W00245	FIBERGLASS INSULATION R4	Standard
1	W002120	(2) VENT 14" x 14" FANTASTIC POWER Location: C05 Location: C13	
1	W00260	ROOF BOWS ON 8" CENTERS	
1	W002017	ROOF CASTINGS FOR MINI MARKERS	
		CARGO FLOOR OPTIONS *****	
1	W00261	REAR THRESHOLD DRAINS (2)	Standard
1	W00262	STD BODY UNDERCOATING Undercoat outside the rails and not between.	Standard
1	W00200	FUEL SENDING UNIT ACCESS	Standard
1	W00267	STANDARD WHEELWELL 41" AISLE	Standard
1	W002118	CARGO FLOOR PLANKS MAX 8"	Standard
		SIDE & REAR WALL OPTIONS *****	
1	W00202	HEAVY DUTY STUD PROFILE (HAT STYLE)	
1	W00205	STANDARD 48" SPACING	Standard
1	W001444	EXTRA STUDS ON 16" CENTERS	
1	W001553	ROUND RUBRAIL PROFILE	Standard
1	W002071	STANDARD SIDEWALL LAYOUT	Standard
1	W001902	.100 UPPER / .100 LOWER SIDEWALL MTL	Standard
1	W00281	SIDEWALL LINER OPTIONS	
1	W00281-40	PRODUCTION INSTALLED LINER	
1	W00285	* 5/8" PLYWOOD	
1	W00298	1-3/8" POLYSTYRENE INSUL (R4)	
1	W00304	VENT FRESH AIR 4x10 QTR PNL LH	Standard
		RR BUMPERS ,HITCHES ,LIFTGATES**	
1	W00332	8" TREADPLATE REAR BUMPER	Standard
		EXTERIOR BODY OPTIONS *****	
1	W00391	TINTED WINDSHIELD W/SHADE BAND	Standard
1	W00581	BONDED WINDSHIELD GLASS	Standard
1	W002320	EXTERIOR MIRRORS ROSCO	Standard
1	W002321	RECTANGULAR MIRRORS 6.5x10	Standard
1	W002321-BL	BLACK MIRROR	Standard
1	W002321-REC	RECTANGULAR CONVEX MIRROR 6x6.5	
1	W002321-NH	NOT HEATED	Standard
1	W00392	EXTRA LOWER RUBRAIL	
1	W00770	FUEL FILL DOOR & CLOSER	Standard



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1	W002122	WHEELWELL CUTOUT LOCATION	
HOOD & FRT BUMPER OPTIONS ***			
1	W00584	RIM LIFTUP HOOD	Standard
1	W001693	HALOGEN HEADLIGHTS ATC RECT	Standard
1	W001714	SEVEN TUBE GRILLE INSERT	
1	W001784	UTILIMASTER 9" FRONT BUMPER 7GA	
1	W001766	EXTRA HOOD HOLD DOWNS	Standard
PAINT & DECAL OPTIONS *****			
1	W00615	PAINT EXT STANDARD WHITE Sherwin Williams G2-4804482 Dupont N0006HN	Standard
1	W002206	PAINT FRONT BUMPER STANDARD BLACK	Standard
1	W002207	PAINT REAR BUMPER STANDARD BLACK	Standard
1	W002134	DELETE UTILIMASTER LOGOS	
EXT LIGHTING OPTIONS *****			
1	W00431	TAIL LIGHTS	Standard
1	W002220	4.5" LED (STD)	Standard
1	W002220-40	GROMMET MOUNTED LED STT & BACKUP	Standard
1	W002223	LED BACKUP LT (STD)	Standard
1	W00436	CLEARANCE LIGHTS	Standard
1	W002221	LED MINI MARKER FRT & REAR (STD)	Standard
1	W002018	MINI CLEARANCE LTS IN REAR CORNERS	
1	W002222	LED FRONT TURN LTS (STD)	Standard
1	W002222-40	LED FRONT TURN LTS BLACK FLANGE	Standard
1	W002224	LED LICENSE PLATE CENTERED (STD)	Standard
1	W002257	TAIL & BACK UP LTS IN KICKPLATE STD	Standard
1	W002258	REAR TAILLIGHT WIRING SHIELD	
HVAC OPTIONS *****			
1	W001084	CAB AC W/ELECTRONIC CONTROLS Heater 40K BTU/HR with 'Clean Air Technology' BTU output for the Air Conditioning is 19K	
CHASSIS RELATED OPTIONS ***			
1	W00485	FRONT END ALIGNMENT (TOE-IN ONLY)	
1	W00486	PDI / UTILIMASTER SUPPLIED	
1	W00486-32	PDI / UTILIMASTER SUPPLIED FORD	
1	W001260	ENCLOSE BATTERY BOX	
UTILITY TRUCK OPTIONS *****			
1	W001502	GENERATOR COMPARTMENTS	
1	W001502-42	ONAN 7.0 GAS UF GEN COMPARTMENT Location: Driverside behind the door pocket	
1	W002232	ADD ADDITIONAL FUEL	
----- RFO 3 (INC-GENCOMP) VERIFY COMPARTMENT W/GENERATOR -----			

Min. Quantity:	1	Utilimaster Body	Sub Total:	48,454.00
Max. Quantity:	1		Freight Amount:	534.00
			Total Price:	48,988.00

By: Matt Jarmuz

Approved By: _____

I have reviewed and am in agreement with the specifications and pricing associated with this order. Pricing does not include Tariff related increases and may be subject to any that occur. By signing this Quote I hereby authorize Utilimaster to proceed with the manufacture of this product and I agree to purchase the vehicle in accordance with Utilimaster's Terms & Conditions,



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Quantity	Reference#	Description	List Price
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a copy to which has previously been provided to me.

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TERMS AND CONDITIONS OF SALE INCLUDING LIMITATIONS OF WARRANTY

1. ORDER PLACEMENT. All goods and services furnished The Shyft Group USA, Inc., Utilimaster Division (hereinafter "Utilimaster" or "Seller") are governed by these Terms and Conditions of Sale Including Limitations of Warranty (hereinafter "Terms and Conditions"). Placement of order by Buyer shall be in accordance with Utilimaster's then current procedure. Acceptance by Utilimaster of Buyer's order is expressly conditioned upon Buyer's acceptance of these Terms and Conditions, including those on the face hereof, on Utilimaster's Quotation and on Utilimaster's Order Acknowledgment, and any provisions of Buyer's order or other communication in conflict with these Terms and Conditions are expressly rejected. Buyer acknowledges that no representation or warranty other than those contained in this document, the Quotation and Order Acknowledgment have been made or relied upon. Stenographic and clerical errors are subject to correction. No additions or modifications shall be valid unless confirmed in writing by Utilimaster. UTILIMASTER IS NOT BOUND TO FURNISH ITS GOODS OR SERVICES EXCEPT IN ACCORDANCE WITH THE TERMS OF ITS QUOTATION, ORDER ACKNOWLEDGMENT AND THESE TERMS AND CONDITIONS OF SALE.

2. CANCELLATION. Buyer may cancel the order, in whole or in part, by written notice any time, provided the Buyer pays Utilimaster, within ten (10) days: (a) the cost, including installation and removal costs, of any equipment purchased by Utilimaster prior to cancellation for the purpose of filling Buyer's order and not usable by Utilimaster for making other goods it then manufactures; (b) the quoted price for all goods finished and ready to ship; and (c) other reasonable costs, overhead, and expenses (including but not limited to the cost of labor, and the cost of raw materials and goods still in the process of manufacture but unfinished at the time of cancellation) which Utilimaster may have incurred in the performance of the order. Notice of cancellation is not effective until received by Utilimaster at the following address: The Shyft Group USA, Inc., Utilimaster Division, 603 Earthway Boulevard, Bristol, Indiana 46507. If Buyer elects to cancel the order in part, Utilimaster may, at its option, within a reasonable time thereafter, cancel the entire order by written notice. Utilimaster's election, at its option, to cancel Buyer's order under such circumstances, is in addition to, and not in lieu of, any other rights or remedies which Utilimaster may have at either law or equity. Notwithstanding other provisions of this paragraph, and in addition thereto, Utilimaster shall also be entitled to its reasonable and anticipated lost profit resulting from such cancellations.

3. PRICE/DELIVERY/DELAY. Unless otherwise provided by Utilimaster's written quotation or agreed by Utilimaster in writing, price and delivery terms shall be F.O.B. shipping point. Unless otherwise agreed in writing, Utilimaster will select the route and manner of shipment, reserve the right to make delivery in installments when necessary, to invoice each installment separately and to expect payment for each installment within Utilimaster's selling terms. In cases where Buyer has arranged or is arranging for delivery, title will transfer when the unit is complete, has been placed in Utilimaster's dispatch area, and Buyer is notified by transmittal of a sales invoice. Except as provided in Section 17, all risks of loss or damage shall pass to Buyer at the place and time such goods are placed into the possession of the carrier or shipper, in accordance with the previously referenced F.O.B. shipping point term when Buyer is arranging for delivery, or completing the unit, delivering it to Utilimaster's dispatch area and transmitting an invoice to Buyer, as the case may be. Buyer shall be responsible for obtaining and paying for insurance to cover any loss to Buyer. Buyer shall reimburse the Seller for the contract price in the event of loss of the goods. Prices for goods shall be those in effect on the date of invoice unless otherwise provided by Utilimaster's quotation or agreed to in writing by Utilimaster. If Buyer fails to accept delivery, according to the agreed upon delivery schedule, Utilimaster may cancel the then remaining balance of the order. Such cancellation, if elected by Utilimaster, shall be in addition to, and not in lieu of, any other rights or remedies which Utilimaster may have at law or equity. Prices are good for only quantities indicated. If shipment or any other act or condition affecting payment for the goods or any part of them shall be delayed on account of Buyer, payment shall be due as if shipment had been made. A reasonable storage charge may be made and such storage shall be at the risk of Buyer. Utilimaster shall not be liable for any direct, indirect, consequential, special, or incidental losses or damages to Buyer or to any third parties resulting from Seller's delay in shipment regardless of cause, including but not limited to those causes set forth in the Force Majeure section of this document.

4. CHANGES IN SPECIFICATIONS OR DESIGN. If Buyer requests any change in quantity, specification or design relating to any goods, or changes of delivery date and/or schedules, such proposed change shall be subject to these Terms and Conditions of Sale, Utilimaster's Quotation and Utilimaster's Order Acknowledgment and must be approved in writing to be binding upon Utilimaster.

Utilimaster Sales Quotation

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5. TAXES. Prices do not include any federal, state or local taxes. Any applicable excise, import, sales, use or similar taxes, whether federal, state, provincial or local, and any transportation and other charges shall be the responsibility of and be paid by Buyer and, if paid by Utilimaster, Buyer agrees to reimburse Utilimaster for any such payment and further agrees that Utilimaster may add any such payments to the purchase price of the goods

6. PAYMENT/CREDIT/SECURITY. Payment shall be due upon delivery or as otherwise provided by Utilimaster in its quotation, order acknowledgment, invoice or other writing. All orders received are subject to credit approval. Buyer agrees to submit from time to time to Utilimaster those items reasonably requested in order to establish or update Buyer's credit. Utilimaster shall be entitled to charge interest for payments not made in accordance with the stated or agreed upon terms of payment at the highest rate permitted by law on the date(s) such payment(s) were due. Whenever Utilimaster in good faith deems itself insecure, it may, without prejudice or waiving any other rights or remedies it may have at law or equity, cancel any outstanding orders with Buyer and/or hold production/shipment of any unfilled orders; modify or revoke its extension of credit to Buyer; and take any other steps permitted by law and necessary or desirable to secure Utilimaster with respect to Buyer's payment for goods and services furnished or to be furnished. Buyer will pay Utilimaster's actual costs of collection, including but not limited to court costs, additional litigation expenses, and reasonable attorney's fees, incurred for collection of any delinquency. Title to the goods shall remain with Utilimaster until Buyer receives or is deemed to have physical possession of the goods; Utilimaster reserves and Buyer grants Utilimaster a purchase money security interest in the goods until the goods are fully paid for by the Buyer. Buyer shall have no right of offset against amounts owed to Utilimaster.

7. ACCEPTANCE. Goods furnished or services performed by Utilimaster in all events will be deemed to have been accepted within thirty (30) days after receipt of Buyer, unless rightfully rejected within such period by written notice to Utilimaster, by Certified Mail, Return Receipt requested, setting forth all of the defects upon which the rejection is claimed. Claims for factory damage or shortages shall not be considered unless made in writing within ten (10) days after receipt of the goods or services and accompanied by reference to our bill of lading and invoice numbers. Buyer's claims for damage or shortage in transit must be filed by Buyer against carrier. Defective goods shall be held for Utilimaster's inspection or disposition.

8. LIMITED WARRANTY/REMEDY. Utilimaster's products are warranted only pursuant to Utilimaster's written warranty provided with the product to Buyer and the Terms and Conditions stated herein. THIS EXPRESS WARRANTY EXCLUDES ALL OTHER WARRANTIES OR REPRESENTATIONS EXPRESSED OR IMPLIED BY ANY LITERATURE, DATA, OR PERSON. This warranty shall not apply to any goods or parts made from tools, materials or parts furnished by Buyer or acquired from third parties at Buyer's request or specification; and Seller's warranties do not extend to any goods or parts which have been subjected to misuse, neglect or damage by accident SELLER'S WARRANTY SHALL BE LIMITED TO REFUNDING THE INVOICE PRICE OF THE GOODS, OR AT UTILIMASTER'S OPTION, TO REPAIRING OR REPLACING THE GOODS. In order to obtain performance of the obligations under this warranty, the owner must promptly (in no event later than thirty (30) days after discovery of the defect) give written notice of the defect to The Shyft Group USA, Inc., Utilimaster Division, at 603 Earthway Boulevard, Bristol, Indiana 46507. No shipments may be returned for any cause without the prior consent and authorization of Utilimaster. Upon receipt of such authorization, and in accordance with any instructions then provided by Utilimaster, the product may be returned with shipping charges paid by Utilimaster. UTILIMASTER WILL NOT BE RESPONSIBLE OR LIABLE FOR INDIRECT OR CONSEQUENTIAL DAMAGES OF ANY KIND, however arising, including but not limited to those for use of any products, loss of time, inconvenience, lost profit, labor charges, or other incidental or consequential damages with respect to persons, business, or property, whether as a result of breach of warranty, negligence or otherwise. Notwithstanding any other provision of this warranty, BUYER'S REMEDY AGAINST UTILIMASTER FOR GOODS SUPPLIED OR FOR NON-DELIVERED GOODS OR FAILURE TO FURNISH GOODS, WHETHER OR NOT BASED ON NEGLIGENCE, STRICT LIABILITY, OR BREACH OF EXPRESS OR IMPLIED WARRANTY, IS LIMITED SOLELY, AT UTILIMASTER'S OPTION, TO REPLACEMENT OF OR CURE OF SUCH NONCONFORMING OR NON-DELIVERED GOODS OR RETURN OF THE PURCHASE PRICE FOR SUCH GOODS AND IN NO EVENT SHALL EXCEED THE PRICE OR CHARGE FOR SUCH GOODS. UTILIMASTER EXPRESSLY DISCLAIMS ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE WITH RESPECT TO THE GOODS SOLD. THERE ARE NO WARRANTIES WHICH EXTEND BEYOND THE DESCRIPTIONS SET FORTH IN THIS QUOTATION, notwithstanding any knowledge of Utilimaster regarding the use or uses intended to be made of goods, proposed changes or additions to goods, or any assistance or suggestions that may have been made by Utilimaster personnel. NOTE: Some states do not allow (a) limitations on how long an implied warranty lasts, or (b) the exclusion or limitation of incidental

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or consequential damages, so the above limitations or exclusions may not apply to you. This warranty gives you specific legal rights and you may also have other rights which vary from state to state.

9. INDEMNIFICATION. Buyer shall defend, indemnify and hold Utilimaster harmless from and against any and all claims, liabilities, loss, costs, damage or expense (including reasonable attorneys' fees) of any kind or nature whatsoever relating to the performance by Utilimaster hereunder, including without limitation, claims made for property damage or personal injury (including death), whether such claims are premised on contract or on tort (including, without limitation, strict liability). This indemnity provision shall not apply where such damage or injury is attributable solely to the negligence of Utilimaster, its employees or agents.

10. PATENT LIABILITY. Where Utilimaster supplies goods to Buyer's specifications and/or manufactured or fabricated from Buyer's blueprint, sketch, specifications, or tooling Buyer, at its own expense, shall defend any suit or proceeding of any kind whatsoever brought against Utilimaster in any capacity if such suit or proceeding involves a claim that any goods or any part thereof constitutes an infringement of any patent, copyright or trademark and Buyer shall pay or indemnify any and all judgments, expenses and costs which may be awarded against or incurred by Utilimaster related to such legal action.

11. FORCE MAJEURE. Utilimaster will not be liable for any delay in the performance of its obligations or for any damages suffered by the Buyer by reason of such delay, when such delay is directly or indirectly caused by or in any manner arises from: fires; floods; accidents; riots; acts of God; governmental interference; embargoes; strikes; labor difficulties; shortages of labor, fuel, power, materials or supplies; transportation delays; any existing or future laws or acts of the Federal or any State government (including specifically, but not exclusively, any orders, rules or regulations issued by any official or agency or any such government) affecting the conduct of Utilimaster's business; or any other cause or causes (whether or not similar in nature to any of those specified above) beyond Utilimaster's control.

12. NO WAIVER. The failure of Utilimaster upon knowledge of any default or violation by Buyer of any of the Terms and Conditions of the Terms and Conditions of this Agreement to enforce its rights or remedies shall not be construed as a waiver of such default or violation, or of any provision hereof, or of any of its rights or remedies.

13. CANCELLATION FOR INSOLVENCY OR INSTITUTION OF PROCEEDINGS. In the event of any suspension of payment or the institution of any proceedings by Buyer against Utilimaster, or the initiation of voluntary or involuntary proceedings in bankruptcy or insolvency proceedings naming Buyer as a debtor, or proceedings under any provisions of the United States Bankruptcy Code in which Buyer is a debtor, or for the appointment of a receiver or a trustee or an assignee for the benefit of creditors, Utilimaster shall be entitled to cancel this contract forthwith, without liability for loss of anticipated profits.

14. LIMITATION OF LITIGATION/ATTORNEY FEES. Any controversy or claim of Buyer arising out of or related to this Order must have accrued within the applicable warranty period, and then be commenced within one (1) year after the cause of action has accrued. Utilimaster shall be entitled to reimbursement of all costs and expenses, including reasonable attorneys' fees and other litigation expenses, from the Buyer relating to any lawsuit arising from this Agreement in which Utilimaster prevails.

15. ENTIRE AGREEMENT/GOVERNING LAW AND FORUM/SEVERABILITY. Except as otherwise agreed in writing, this constitutes the entire agreement between Utilimaster and Buyer, superseding all prior quotations and understandings, oral or written. All such previous communications are hereby abrogated and withdrawn, and no stipulations, representations or agreements by Utilimaster, or its officers, agents, or employees shall be binding upon Seller unless reduced to writing and attached to and incorporated by reference herein, and no local, general, or trade custom shall alter or vary the terms hereof. Any questions, disputes, controversies, or litigation arising either directly or indirectly from this Agreement, including but not limited to disputes concerning the validity, interpretation, or effect of this Agreement, or interpretation and enforcement of the rights and obligations of the parties hereunder, shall be governed (whether in law or in equity) by the laws of the State of Indiana, and the State Courts of Indiana shall be the exclusive jurisdiction within which to resolve all such questions, disputes, controversies, or litigation.

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Fax#: 574-848-2807

16. COST REIMBURSEMENTS. Notwithstanding anything to the contrary in this Agreement, if the costs to Utilimaster of acquiring any of the raw materials used in the production and supply of the product(s) (including, without limitation, the cost of acquiring raw materials, cost associated with tariffs, labor costs, shipping costs, or any other costs) materially increase from the cost levels as of the date of this Agreement, the parties agree that (1) buyer shall have the obligation to pay and reimburse to Utilimaster such increased costs, or (2) Utilimaster shall have the right in its discretion to terminate this Agreement, without further liability to Buyer, upon ten (10) days' notice to buyer. For purposes hereof, a "material increase" is defined to mean 5% of the quoted bill of material.

17. STORAGE AND FLOOR PLANNING EXPENSES. All completed product under this order will be held by Seller for up to 35 days at no charge, after which time, Seller shall not be responsible for any loss or damage thereto, for any reason, including, but not limited to, fire, flood, weather conditions, vandalism, accident, or explosion. Buyer shall pay Seller a storage charge of \$100 per day for each completed product under this order that remains on Seller's premises after the 35th day following notice of release by Seller to Buyer. Seller does not cover dealer floor planning chassis expenses that may arise in connection with this order, which Buyer is solely responsible to pay and coordinate with Seller and other parties to mitigate to the extent possible.
November 2021

Sales Quote

Sales Quote Number: SQ12633
 Document Date: 07/19/23
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Sell To

Village of Algonquin
 Mike Reif
 110 Meyer Drive
 Algonquin, IL 60102-2749
 United States

Ship To

Village of Algonquin
 Mike Reif
 110 Meyer Drive
 Algonquin, IL 60102-2749
 United States

Salesperson	Shipment Method	Payment Terms	Bill-to Customer No.
Justin Farr	Customer Pickup	Net 30 Days	C00686

No.	Description	Qty.	Unit	Unit Price Excl. Tax	Line Amount Excl. Tax
11616	Custom Step Van Interior For: Algonquin PW Warranty Including Parts & Labor Sauber Manufactured Items & Drawers - 5 Year Electrical/Air/Hydraulic Systems - 1 Year Galvanized Finish - 10 Year All Other - 2 Year Body Paint Color: White Step Van Cargo Area 18'L x 93-1/2"W x 85" H ----- Standards Configuration Start ----- --- LEFT SIDE --- ---A2 Package---	1	Each	117,028.00	117,028.00
G-MP	Shoring Rack w/ (2) Hooks - AL Holds (qty) Shoring Rams (qty) xx"L & (qty) xx"L Feet Size: x'xxx" - In Front of G2 (like WO22186) ~~~ B1 Package ~~~	1	Each		
19676	Convenience Cabinet w/ Lower Drawer Unit Upper Convenience Cabinet w/Shelf, Double Doors Drawers - 4/4/4/6/6/6/8/10, Rubber Lined w/#3 Divider Package, 26"W x 80"H x 26"D - Red	1	Each		
R1000	Installed LS Between Shelf Unit & Bulkhead	2	Hour		
18111	Steel Shelf Unit - 47"Lx26"Dx73"H w/ (3) Adjustable Shelves w/ 2.5" Lip - 1.5" O/C Rear Wall Offset for 1/4" Truss Fastener Access 14 Ga. Uprights & Shelves - Galvanized 19935 Black Rubber Mat Shelf Lining Includes Installation @ B1 Divider Package w/ AL Dividers on 4" Centers Installed Every 4th Slot - 2.25"H ~~~ C1 Package ~~~	1	Each		
19232	Steel Workbench Galv 26"D x 42"H x 98"L 10ga; 4" Backsplash; Front Return 1.5" Down Includes Installation @ C1 Fixed Shelf Midway Height	98	Each		
G-MP	Additional Vise receiver Back Plate - Right End	1	Each		
19647	Ladder & Key Rack - Galv	1	Each		

Sales Quote

Sales Quote Number: SQ12633
 Document Date: 07/19/23
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No.	Description	Qty.	Unit	Unit Price Excl. Tax	Line Amount Excl. Tax
19678	Houses (3) 12L' Key Troughs Horizontally & 12'Lx18"Hx4"D Ladder Rack Vertically @ Wall Overhead Ctech Cabinet w/ Single Swing Up Door 24"W x 24"H x 16"D, Single Interior Shelf, Motion Latch Door- Red, Gas Supports; Clear Anodized Frame - Back; Floor; Top Panels & Bottom Rail	2	Each		
R1000	Install Cabinets Above Work Bench	2	Hour		
G-OTV	AL Shelf 32"L S3400ASY-1	1	Each		
G-OTV	AL Shelf 32"L S3400ASY-17 - Hole for Rags	1	Each		
19106	Rags In A Box 200 ct ----- RIGHT SIDE START ----- ~~~ D3 Package ~~~	1	Box		
18111	Steel Shelf Unit - 32"Lx24.5"Dx76"H w/ (4) Adjustable Shelves w/ 2.5" Lip - 1.5" O/C Rear Wall Offset for 1/4" Truss Fastener Access 14 Ga. Uprights & Shelves - Galvanized 19935 Black Rubber Mat Shelf Lining Includes Installation @ D3 Sum Fixed and Varibale Charges Below Divider Package w/ AL Dividers on 4" Centers Installed Every 4th Slot - 2.25"H ~~~ E2 Package ~~~	1	Each		
19678	Overhead Ctech Cabinet w/ Single Swing Up Door 24"W x 24"H x 16"D, Single Interior Shelf, Motion Latch Door- Red, Gas Supports; Clear Anodized Frame - Back; Floor; Top Panels & Bottom Rail Puma Vertical Air Compressor 5HP 40G 2stage TE-5040V	1	Each		
R1000	Install Compressor Under Ctech	1	Hour		
G-OTV	Install Sound Board (3) Sides Around Compressor	1	Each		
18111	Steel Shelf Unit - 51"Lx26"Dx76"H w/ (2) Adjustable Shelves w/ 2.5" Lip - 1.5" O/C Rear Wall Offset for 1/4" Truss Fastener Access 14 Ga. Uprights & Shelves - Galvanized 19935 Black Rubber Mat Shelf Lining Includes Installation @ E2 Divider Package w/ AL Dividers on 4" Centers Installed Every 4th Slot - 2.25"H	1	Each		
G-MP	Galv Removable Access Panel - Reel Compartment	1	Each		
19681	Tool Drawer Unit - 46"Wx17.8"Hx24"D Drawers - 4/4/4/5, Rubber Liner w/#3 Dividers Inside Drawer Dimension - 41.5"W x 21.7"D - Red Flat Top	1	Each		
R1000	CTECH Installed In Shelf Unit ~~~ F Package ~~~	2	Hour		
18118	Shovel Closet w/ 7-Hook AL Brackets As Wide & Deep as Wheel Well & as High as Practical; Hooks @ Staggared Height (2-3-2) w/ Footman Loops & Bungees For Handle Retention 1" Floor Drain w/ Short Tube - Sealed Includes Installation RS Wheel Well	1	Each		

Sales Quote

Sales Quote Number: SQ12633
 Document Date: 07/19/23
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No.	Description	Qty.	Unit	Unit Price Excl. Tax	Line Amount Excl. Tax
Z1655	14 Ga Stainless Steel Shovel Closet Basin Bolts to RS of Closet Flush w/ Isle Wall Brace to Floor; Drain Through Floor ~~~ G2 Package ~~~	1	Each		
19680	Closet Style Cabinet w/Hangar Bar 24"W x 80"H x 26"D, Red, (3) Adjustable Shelves Below Closet Area, Left Swing Door, Lockable Lower Door For Boot Storage Access	1	Each		
R1000	Install Cabinet At G Location ~~~ H2 Package ~~~	2	Hour		
11767	12-Gallon Flammable Storage Cabinet	1	Each		
Z1432	Install Flammable Storage Cabinet w/ PVC Vent to Outside and Vent Guards	1	Each		
19517	Pump Drawer & Shelf Unit - Galv 22"W x 24"H x 29"D Fixed Shelf w/ 2.5" Lip Top Sliding Poly Lined Drawer w/ Drain ~ ~~~ Electrical & Lighting ~~~	1	Each		
19843	Atwood Digital CO Detector w/ LCD Display 32703 w/ 7-Year Warranty	1	Each		
18735	Sunstrip LED Waterproof Strip Light 9"L	3	Each		
R1000	Install (1) Sunstrip Under Each Cabinet Above Workbench; (1) In Hose Compartment	3	Hour		
Z1237	Lighted/Labeled Cab Switch w/ Wiring, Placard & Contactor as Required Wire Thru Ignition (Standard) Label: "Work" (Cabinets & Reel Comp) Label: "LS Scene" Label: "RS Scene" Label: "Rear Lights"	5	Each		
19092	Spectra Surface Mount LED Scene Light 12VDC, 7000 Lumens, Flat Surface Mount	4	Each		
R1000	Mounted High; (2) Each Side; Equal distant	4	Hour		
18274	4" LED Chrome 12VDC Work Light Stainless Steel Hardware; 5/16"-18 Stud Mount	2	Each		
R1000	Install Lights Over Rear Doors	2	Hour		
19207	LED Remote Control Searchlight GoLight Includes Programmable (2) Wireless Remotes	1	Each		
R1000	Install Atop Van - Right Rear Corner	3	Hour		
17263	Hi Intensity Directional LED-Amber 12VDC .3A; 9 Flash Patterns; SAE Class1	8	Each		
17008	LED Safety Director - Arrow Stick Wired Hot	2	Each		
R1000	Installed & Wire - Front and Rear	6	Hour		
Z1290	97 dB Backup Alarm Installation Wire to Power Supply	1	Each		
Z1167	Duplex Outlet Installed - 20A (3) Above Work Bench; Conv Cab; Front Dash; (2) Reel Compartment	7	Each		
G-PP	6" Electric Bench Grinder - Linked	1	Each		

Sales Quote

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No.	Description	Qty.	Unit	Unit Price Excl. Tax	Line Amount Excl. Tax
G-MP	Heavy Duty Vise Table - Fits Grinder & 17631 Receiver ~~~ Hard Merch ~~~	1	Each		
19519	Exterior Compartment Access Door - AL Treadplate; Top Hinged w/ Dual Trigger Latches Weather Stripping & Stainless Hold Opens	1	Each		
19518	Passenger Area Dash Shelf - AL Rubber Mat Lined; 1" Perimeter Lip w/ Support Legs	1	Each		
13001	Wilton 4-1/2" Swivel Utility Vise w/ Pipe Jaws 2 3/4" Throat Depth; Wilton # 28818	1	Each		
14853	Heavy Duty Vise Table w/ Mount - 14853.SLDDRW 14853-2 HD Vise Table w/ 14853-1 Receiver - Galv	1	Each		
17631	Receiver Only For 14853 Vise Mount Bumper Mounted - 14853-1 - Galv	2	Each		
R1000	Install Receivers - (2) Work Bench; (1) Rear Bumper RS	3	Hour		
19188	Countertop Microwave - 700W - Black 17"Lx13"Dx10.1"H; 13A	1	Each		
19173	Mr. Coffee 12-Cup Coffee Maker On/Off Indicator Light, Removable Filter Basket, Brewing Pause-N-Serve, Cord Storage, Black	1	Each		
21611	2-Tier Step Van Bumper - Galv Holes For Socket Style Vise Table Both Sides Orange Folding Load Area Assist Handles - RS & LS	1	Each		
Z1304	No Hitch Receiver, Socket, D-Rings or Eyebolt	-1	Each		
Z1429	Paint Step Van Interior Walls Gray	1	Each		
14536	10# Ansul Fire Extinguisher	2	Each		
14537	10# Fire Ext. Vehicle Bracket	2	Each		
18187	Bumper Mount Removable Cone Holder	2	Each		
R1000	Install Cone Holders - Front Bumper ~~~ Cargo Heater ~~~	1	Hour		
19357	Airtronic B5 Gasoline 12VDC Heater Output Settings: 1200/2700/4800/5500 Watts 12VDC Power: 1.3/2.5/6.7/7.1 Amps Fuel Consumption: .07/.10/.17/.20 Gallon/Hour	1	Each		
19359	Airtronic DigiMax Control	1	Each		
G-OTV	Galv Modesty Panel - Heater Area - Isle ~~~ Reels ~~~	1	Each		
14581	Hose Reel w/ 50' x 3/8" Air Hose Spring Retractable	1	Each		
R1000	Install Reel In Reel Compartment & Plumb To Compressor	3	Hour		
19433	50'x12/3 Yellow Cord Reel w/ Duplex Box & Cover w/3' 12/3 Yellow Lead & 3P Male Plug - Cable End Installed - Graphite Paint; 13.75"W x 20.75"Dx20"H	2	Each		
R1000	Install Reels In Reel Compartment & Wire	3	Hour		
14588	Hose Reel w/ 35' x 3/8" Air Hose Spring Retractable; 25lbs; 14.375"H x 14.25"D x 6.125"W	1	Each		
R1000	Install Above Work Bench; Bottom Shelf Opposit Side of Rags/Rag Hole in Shelf ~~~ Generator ~~~	3	Hour		
17388	Onan 7000W Commercial 120/240 Gen Set - EVAP	1	Each		

Sales Quote

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No.	Description	Qty.	Unit	Unit Price Excl. Tax	Line Amount Excl. Tax
	EVAP/EFI Kit Includes: 300-5332 Remote Control w/ Hour Meter 155-3481-01 22" Tailpipe Kit 120/240VAC; 29.2A Generator 33.6"Lx22.2"Wx16.7" .42 Gal/Hr @ No Load .73 Gal/Hr @ Half Load 1.22 Gal/Hr @ Full Load Air Cooled; Single Phase; 5A DC Charging 2-Pole 30A Circuit Breaker Generator Solid Cover 2 Years or 2000 Hour Warranty				
18186	Onan Remote Control Harness - 30'L 8/12/20 - Jes: 1 in stock from SP-VAN	1	Each		
Z1177	RV Gen Set Installation Including Fuel P/U From Chassis Tank, Muffler Extension, & Charging Circuit Wiring To Main Or Aux Battery ~~~ Underbody Drawer Units ~~~	1	Each		
19520	Underbody Belly Drawer Unit - AL w/ Dual Trigger Latches; Nominal Dimensions Below RF: S3218-12 - 41"W x 16"H x 28"D Inside LR: S3500ASY-24 - 26"W x 16"H x 28"D Inside ~~~ END ~~~	2	Each		

Subtotal (USD):	117,028.00
Total Tax (USD):	0.00
Total (USD):	117,028.00

ORDINANCE NO. 2024 – O - _____

AN ORDINANCE GRANTING A VARIATION FROM THE ALGONQUIN ZONING ORDINANCE TO ALLOW THE REDUCTION OF THE MINIMUM LOT WIDTH REQUIREMENT FOR THE VACANT PARCEL BETWEEN 1010 AND 1024 PIONEER ROAD

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

WHEREAS, a petition was submitted to the Village of Algonquin (“Village”) by Martyna Lizoń, “Owner”, to approve a Variation for the reduction of the minimum required lot width, legally described as follows:

LOT 3 IN BLOCK 43 IN FRANK. E MERRILL AND COMPANY’S ALGONQUIN HILLS UNIT 3, SAID SUBDIVISION BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 26 AND PART OF THE EAST HALF OF SECTION 27, TOWNSHIP 43 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 23, 1928 AS DOCUMENT 82647 IN BOOK 6 OF PLATS, PAGE 41, IN MCHENRY COUNTY, ILLINOIS.

Located between 1010 and 1024 Pioneer Road, Algonquin, Illinois, McHenry County, 60102 (“Subject Property”); and

WHEREAS, the Planning and Zoning Commission reviewed the request at a public hearing on September 9, 2024, after due notice in the manner provided by law; and

WHEREAS, the Planning and Zoning Commission, after deliberation, accepted the findings of fact outlined in the staff report for Case No. PZ-2024-17 dated September 5, 2024 and recommended approval of granting said variation for the Subject Property; and

WHEREAS, the Village Board has considered the findings of fact, based upon the evidence presented at the public hearing and presented to the Planning and Zoning Commission by the petitioners.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the VILLAGE OF ALGONQUIN, McHenry and Kane counties, Illinois, as follows:

SECTION 1: That the variation from Chapter 21.5 of the Algonquin Zoning Ordinance to allow a fifty-and-eighty-two feet (50.82’) wide lot width, instead of the minimum lot width of seventy-five feet (75’) required in the R-1 One-Family Dwelling District (a variation of twenty-four-and-eighteen feet (24.18’)), on the Subject Property is hereby granted, subject to the following conditions:

- A. A building permit shall be issued prior to the construction of the single-family home;
- B. The single-family home shall meet all other bulk chart regulations.

SECTION 2: That all requirements set forth in the Algonquin Zoning Ordinance, as would be required by any owner of property zoned in the same manner as the Subject Property shall be complied with, except as otherwise provided in the Ordinance.

SECTION 3: The findings of fact on the petition to grant the variation are hereby accepted.

SECTION 4: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Aye:

Nay:

Absent:

Abstain:

APPROVED:

Village President Debby Sosine

(SEAL)

ATTEST: _____
Village Clerk Fred Martin

Passed: _____

Approved: _____

Published: _____



Village of Algonquin

The Gem of the Fox River Valley

October 10, 2024

Village President and Board of Trustees:

The List of Bills dated 10/15/24 totaling \$4,897,834.78 are recommended for approval. For your information, this list of bills includes the following, which are not typical in the day-to-day operations of the Village.

Amalgamated Bank	509,484.49	IEPA Principal & Interest L175550
Amalgamated Bank	86,021.33	IEPA Principal & Interest L175553
Articulate 360	4,497.00	Licenses (3)
Bank Of New York	13,487.50	Bond Series 2013 Interest
Baxter & Woodman	7,595.00	Ratt Creek Reach 5 Restoration
Baxter & Woodman	6,750.00	Dixie Creek Reach 3
Baxter & Woodman	5,090.00	Car Max/Huntington Det - Restricted Funds
Baxter & Woodman	3,900.00	Spella Fen Southwest
Baxter & Woodman	3,510.00	Woods Creek Watershed Plan Update
Builders Asphalt	948,216.79	Willoughby Farms Section 1
Busy Beaver Inc	40,077.00	Epoxy Flooring at PW
CDW Government Inc	4,637.29	Beyondtrust Privileged Remote Access FY24
Chastain & Associates	5,972.64	Boyer Road Improvements
Doors Done Right Inc	8,480.00	WTP Door Repair
EnCap Inc	10,500.00	Wynnfield Detention Naturalization
H Linden & Sons	865,775.70	Braewood Lift Station Improvements
H Linden & Sons	24,490.00	PRV Replacement Program Year 2
H R Green Inc	67,823.60	Schuett & Souwanas Street Improvements
H R Green Inc	10,542.88	Sandbloom Road Improvements
Hach Company	4,302.00	Annual Nitratax Service
Hitchcock Design	10,450.25	Towne Park Final Design
Hitchcock Design	3,648.91	Presidential Park Final Design
Metropolitan Industries	11,485.66	Huntington Booster - Impeller

NuToys Leisure Products	10,449.00	Presidential Park Reconstruction
Patriot Pavement	23,500.00	Maintenance Streets for Crack Sealing
Play By Design LLC	107,902.00	Towne Park Playground Installation
Sikich LLP	12,300.00	FY 24 Audit Progress Billing
Tri-R Systems Inc	11,520.00	Facility Maintenance - Electrical
Ultra Strobe Communications	18,773.40	Squad Upfit For Cameras
Veripic Inc	12,135.48	Evidence Manager Software License 1yr
Williams Associates	9,144.76	Algonquin McHenry Shared Yard Study

Please note:

The 9/30/24 payroll expenses totaled \$712,347.55.

The 10/15/24 payroll expenses totaled \$594,532.74.

This List of Bills excludes payments that are processed automatically and recorded by journal entry. These payments include postage permit costs and bank/collection fees. Information on these expenses is available upon request.



Tim Schloneger
Village Manager

TS/aml

Village of Algonquin

List of Bills 10/15/2024

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
1ST AYD CORPORATION					
BRAKE PARTS CLEANER	430.56	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	PSI729132	29250059
ICE MELT	830.55	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	PSI729814	28250093
Vendor Total: \$1,261.11					
A MOON JUMP 4U INC					
HALLOWEEN INFLATABLE	467.62	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	22573713	10250278
Vendor Total: \$467.62					
AIRGAS INC					
CYLINDER LEASE	1,096.30	VEHCL MAINT-REVENUE & EXPENSES EQUIPMENT RENTAL	29900000-42270-	5510795976	29250073
Vendor Total: \$1,096.30					
ALLIED ASPHALT PAVING CO					
ASPHALT	544.04	WATER OPER - EXPENSE W&S BUSI MATERIALS	07700400-43309-	254801	70250221
Vendor Total: \$544.04					
ALTA CONSTRUCTION EQUIPMENT ILLINOIS LL					
JACK ASSEMBLY	216.24	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	PS2015687-1	29250068
Vendor Total: \$216.24					
AMALGAMATED BANK OF CHICAGO					
IEPA PRINICPAL & INTEREST L175553	64,170.35	W & S BOND & INTEREST-EXPENSE IEPA LOAN PRINCIPAL EXPENSE	07080400-46700-W1750	2024 L17-5553	10250289
IEPA PRINICPAL & INTEREST L175553	21,850.98	IEPA LOAN INTEREST EXPENSE	07080400-46701-W1750	2024 L17-5553	10250289
IEPA PRINCIPAL & INTEREST L175550	356,091.42	W & S BOND & INTEREST-EXPENSE IEPA LOAN PRINCIPAL EXPENSE	07080400-46700-W1840	2024 L17-5550	10250290

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
IEPA PRINCIPAL & INTEREST L175550	153,393.07	IEPA LOAN INTEREST EXPENSE	07080400-46701-W1840	2024 L17-5550	10250290
Vendor Total: \$595,505.82					
AQUA BACKFLOW INC					
CROSS CONNECTION CONTROL-SEPT	855.70	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	2024-0272	70250003
Vendor Total: \$855.70					
BANK OF NEW YORK					
BOND SERIES 2013 INTEREST	13,487.50	W & S BOND & INTEREST-EXPENSE BOND INTEREST EXPENSE	07080400-46681-	2024 ALGONQ13	10250288
Vendor Total: \$13,487.50					
BAXTER & WOODMAN NATURAL RESOURCES, LI					
NATURAL AREA MAINTENANCE	630.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	0264355	40250238
WOODS CREEK WATERSHED PLAN UPD/	3,510.00	NAT & DRAINAGE - EXPENSE PW ENGINEERING/DESIGN SERVICE	26900300-42232-	0263421	40250221
SPELLA FEN SOUTHWEST	3,900.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	0263239	40250222
CAR MAX/HUNTINGTON DET - RESTRICE	5,090.00	NAT & DRAINAGE - EXPENSE PW MAINT - WETLAND MITIGATION	26900300-44408-	0263236	40250225
DIXIE CREEK REACH 3	6,750.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	0263237	40250224
RATT CREEK REACH 5 RESTORATION	7,595.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	0263238	40250223
Vendor Total: \$27,475.00					
BOND DICKSON & CONWAY					
MUNICIPAL COURT CONSULTANT-SEPT 2	405.00	GS ADMIN - EXPENSE GEN GOV MUNICIPAL COURT	01100100-42305-	19578	10250037
Vendor Total: \$405.00					
BONNELL INDUSTRIES INC					
VEHICLE MAINT. BALANCE SHEET					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WIRELESS SENSOR	1,254.51	INVENTORY	29-14220-	0217268-IN	29250003
Vendor Total: \$1,254.51					
BUILDERS ASPHALT LLC					
WILLOUGHBY FARMS SECTION 1	948,216.79	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-S2244	2402007	40250240
Vendor Total: \$948,216.79					
BUSY BEAVER INC					
EPOXY FLOORING	13,359.00	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	28972	40250243
EPOXY FLOORING	13,359.00	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	28972	40250243
EPOXY FLOORING	13,359.00	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	28972	40250243
Vendor Total: \$40,077.00					
CDW LLC					
BEYONDTRUST PRIVILEGED REMOTE AC	3,709.83	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	AA6HQ3K	10250248
BEYONDTRUST PRIVILEGED REMOTE AC	463.73	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	AA6HQ3K	10250248
BEYONDTRUST PRIVILEGED REMOTE AC	463.73	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	AA6HQ3K	10250248
Vendor Total: \$4,637.29					
CHASTAIN & ASSOCIATES LLC					
BOYER ROAD IMPROVEMENTS	5,972.64	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE	04900300-42232-S1761	00000024	40250227
Vendor Total: \$5,972.64					
CHICAGO PARTS & SOUND LLC					
RETURNED ALTERNATOR	-75.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1CR0083249	29250021
VEHICLE MAINT. BALANCE SHEET					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
BATTERY CORE REFUND	-44.00	INVENTORY	29-14220-	1CR0082899	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERY CORE REFUND	-22.00	INVENTORY	29-14220-	1CR0083442	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERY CORE REFUND	-22.00	INVENTORY	29-14220-	1CR0082935	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERY CORE REFUND	-11.00	INVENTORY	29-14220-	1CR0082928	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERY	151.80	INVENTORY	29-14220-	1-0473806	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERY	151.80	INVENTORY	29-14220-	1-0475193	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERIES	303.60	INVENTORY	29-14220-	1-0473992	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERIES	329.98	INVENTORY	29-14220-	1-0476339	29250021
		VEHICLE MAINT. BALANCE SHEET			
AMBER/CLEAR LENSES	375.00	INVENTORY	29-14220-	2-0001500	29250021
		VEHICLE MAINT. BALANCE SHEET			
BATTERIES	455.40	INVENTORY	29-14220-	1-0473067	29250021
		VEHICLE MAINT. BALANCE SHEET			
ALTERNATOR	468.76	INVENTORY	29-14220-	1-0474808	29250021
		VEHICLE MAINT. BALANCE SHEET			
Vendor Total: \$2,062.34					
CHRISTOPHER B BURKE ENG LTD					
		STREET IMPROV- EXPENSE PUBWRKS			
MISCELLANEOUS PROJECTS	6,000.00	ENGINEERING/DESIGN SERVICE	04900300-42232-S2321	194918	40250231
		W & S IMPR. - EXPENSE W&S BUSI			
MISCELLANEOUS PROJECTS	3,335.14	ENGINEERING/DESIGN SERVICE	12900400-42232-W2431	194918	40250231
		STREET IMPROV- EXPENSE PUBWRKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WILLOUGHBY FARMS SECTION 2	16,405.00	ENGINEERING/DESIGN SERVICE!	04900300-42232-S2551	194921	40250233
		STREET IMPROV- EXPENSE PUBWRKS			
BRITTANY HILLS SUBDIVISION IMPROVEI	25,517.43	ENGINEERING/DESIGN SERVICE!	04900300-42232-S2501	194920	40250232
		PARK IMPR - EXPENSE PUB WORKS			
TOWNE PARK RECONSTRUCTION	26,714.00	ENGINEERING/DESIGN SERVICE!	06900300-42232-P2203	194906	40250230
Vendor Total: \$77,971.57					
COMCAST CABLE COMMUNICATION					
		POLICE - EXPENSE PUB SAFETY			
10/1/24 - 10/31/24 POLICE DEPARTMENT	3.49	EQUIPMENT RENTAL	01200200-42270-	8771 10 002 0011217	10250030
		SEWER OPER - EXPENSE W&S BUSI			
10/1/24 - 10/31/24 POLICE DEPARTMENT	0.71	EQUIPMENT RENTAL	07800400-42270-	8771 10 002 0011217	10250030
		WATER OPER - EXPENSE W&S BUSI			
9/28/24 - 10/27/24 WTP #2	189.90	TELEPHONE	07700400-42210-	8771 10 002 0435820	10250029
		BLDG MAINT- REVENUE & EXPENSES			
10/1/2024 - 10/31/2024 STATEMENT	153.69	TELEPHONE	28900000-42210-	219251715	10250298
		CDD - EXPENSE GEN GOV			
10/1/2024 - 10/31/2024 STATEMENT	596.47	TELEPHONE	01300100-42210-	219251715	10250298
		GENERAL SERVICES PW - EXPENSE			
10/1/2024 - 10/31/2024 STATEMENT	704.96	TELEPHONE	01500300-42210-	219251715	10250298
		GS ADMIN - EXPENSE GEN GOV			
10/1/2024 - 10/31/2024 STATEMENT	722.72	TELEPHONE	01100100-42210-	219251715	10250298
		POLICE - EXPENSE PUB SAFETY			
10/1/2024 - 10/31/2024 STATEMENT	1,480.90	TELEPHONE	01200200-42210-	219251715	10250298
		PWA - EXPENSE PUB WORKS			
10/1/2024 - 10/31/2024 STATEMENT	208.01	TELEPHONE	01400300-42210-	219251715	10250298
		SEWER OPER - EXPENSE W&S BUSI			
10/1/2024 - 10/31/2024 STATEMENT	758.88	TELEPHONE	07800400-42210-	219251715	10250298
		VEHCL MAINT-REVENUE & EXPENSES			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/1/2024 - 10/31/2024 STATEMENT	171.90	TELEPHONE	29900000-42210-	219251715	10250298
		WATER OPER - EXPENSE W&S BUSI			
10/1/2024 - 10/31/2024 STATEMENT	370.40	TELEPHONE	07700400-42210-	219251715	10250298
	Vendor Total: \$5,362.03				
COMMONWEALTH EDISON					
		GENERAL SERVICES PW - EXPENSE			
8/29/24 - 9/30/24 STREET LIGHTING	18,776.17	ELECTRIC	01500300-42212-	6618844000	50250005
		GENERAL SERVICES PW - EXPENSE			
8/14/24 - 9/13/24 METERED STREET LIGH	1,106.99	ELECTRIC	01500300-42212-	4605244000	50250007
	Vendor Total: \$19,883.16				
COMPLETE CLEANING CO INC					
		BUILDING MAINT. BALANCE SHEET			
CLEANING SERVICES - OCTOBER 2024	2,495.00	OUTSOURCED INVENTORY	28-14240-	C28426	28250011
	Vendor Total: \$2,495.00				
CONSERV FS					
		GENERAL SERVICES PW - EXPENSE			
WEED CONTROL	232.60	MATERIALS	01500300-43309-	6434604	50250082
	Vendor Total: \$232.60				
CONSTELLATION TELECOM LLC					
		BLDG MAINT- REVENUE & EXPENSES			
10/1/2024 STATEMENT	26.30	TELEPHONE	28900000-42210-	2356	10250287
		CDD - EXPENSE GEN GOV			
10/1/2024 STATEMENT	130.56	TELEPHONE	01300100-42210-	2356	10250287
		GENERAL SERVICES PW - EXPENSE			
10/1/2024 STATEMENT	51.92	TELEPHONE	01500300-42210-	2356	10250287
		GS ADMIN - EXPENSE GEN GOV			
10/1/2024 STATEMENT	237.52	TELEPHONE	01100100-42210-	2356	10250287
		POLICE - EXPENSE PUB SAFETY			
10/1/2024 STATEMENT	279.96	TELEPHONE	01200200-42210-	2356	10250287
		PWA - EXPENSE PUB WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/1/2024 STATEMENT	26.30	TELEPHONE	01400300-42210-	2356	10250287
		SEWER OPER - EXPENSE W&S BUSI			
10/1/2024 STATEMENT	26.30	TELEPHONE	07800400-42210-	2356	10250287
		SWIMMING POOL -EXPENSE GEN GOV			
10/1/2024 STATEMENT	16.97	TELEPHONE	05900100-42210-	2356	10250287
		VEHCL MAINT-REVENUE & EXPENSES			
10/1/2024 STATEMENT	26.30	TELEPHONE	29900000-42210-	2356	10250287
		WATER OPER - EXPENSE W&S BUSI			
10/1/2024 STATEMENT	26.30	TELEPHONE	07700400-42210-	2356	10250287
Vendor Total: \$848.43					
CORE & MAIN LP					
		SEWER OPER - EXPENSE W&S BUSI			
METER COUPLINGS	972.50	METERS & METER SUPPLIES	07800400-43348-	V452231	70250214
		WATER OPER - EXPENSE W&S BUSI			
METER COUPLINGS	972.50	METERS & METER SUPPLIES	07700400-43348-	V452231	70250214
		SEWER OPER - EXPENSE W&S BUSI			
COMMERCIAL WATER METERS	1,690.00	METERS & METER SUPPLIES	07800400-43348-	V716016	70250228
		WATER OPER - EXPENSE W&S BUSI			
COMMERCIAL WATER METERS	1,690.00	METERS & METER SUPPLIES	07700400-43348-	V716016	70250228
Vendor Total: \$5,325.00					
CRYSTAL VALLEY BATTERIES INC					
		BUILDING MAINT. BALANCE SHEET			
BATTERIES	48.40	INVENTORY	28-14220-	1903701057855	28250008
Vendor Total: \$48.40					
DANIEL DENNIS					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - PANTS	218.85	UNIFORMS & SAFETY ITEMS	01200200-47760-	9/30/2024 PURCHASE	20250088
Vendor Total: \$218.85					
DAVID HILL					
		RECREATION - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FALL SESSION I	280.00	RECREATION PROGRAMS	01101100-47701-	1402	10250110
Vendor Total: \$280.00					
DOORS DONE RIGHT INC					
WTP DOOR REPAIR	3,100.00	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	14371	70250226
WTP DOOR REPAIR	5,380.00	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07700400-44412-	14371	70250226
Vendor Total: \$8,480.00					
ENCAP INC					
WYNNFIELD DETENTION	2,000.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	10506	40250235
WYNNFIELD DETENTION NATURALIZATIC	10,500.00	NAT & DRAINAGE - EXPENSE PW CAPITAL IMPROVEMENTS	26900300-45593-	10476	40250234
Vendor Total: \$12,500.00					
ENTERPRISE FM TRUST					
PRINCIPAL	796.12	BLDG MAINT- REVENUE & EXPENSES LEASES - NON CAPITAL	28900000-42272-	FBN5147130	
PRINCIPAL	1,795.24	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	FBN5147130	
PRINCIPAL	531.06	GENERAL SERVICES PW - EXPENSE LEASES - NON CAPITAL	01500300-42272-	FBN5147130	
PRINCIPAL	897.62	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	FBN5147130	
PRINCIPAL	899.45	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	FBN5147130	
PRINCIPAL	366.56	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	FBN5147130	
PRINCIPAL	1,086.34	SEWER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07800400-42272-	FBN5147130	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHCL MAINT-REVENUE & EXPENSES			
PRINCIPAL	265.53	LEASES - NON CAPITAL	29900000-42272-	FBN5147130	
		WATER OPER - EXPENSE W&S BUSI			
PRINCIPAL	1,913.63	LEASES - NON CAPITAL	07700400-42272-	FBN5147130	
		BLDG MAINT- REVENUE & EXPENSES			
INTEREST	270.04	INTEREST EXPENSE	28900000-47790-	FBN5147130	
		CDD - INTEREST EXPENSE			
INTEREST	593.84	INTEREST EXPENSE	01300600-47790-	FBN5147130	
		GENERAL SERVICES PW - INTEREST			
INTEREST	171.92	INTEREST EXPENSE	01500600-47790-	FBN5147130	
		INTEREST EXPENSE - GEN GOV			
INTEREST	296.92	INTEREST EXPENSE	01100600-47790-	FBN5147130	
		POLICE - INTEREST EXPENSE			
INTEREST	297.50	INTEREST EXPENSE	01200600-47790-	FBN5147130	
		PUBLIC WORKS ADMIN - INT EXP			
INTEREST	125.00	INTEREST EXPENSE	01400600-47790-	FBN5147130	
		SEWER OPER - INTEREST EXPENSE			
INTEREST	273.40	INTEREST EXPENSE	07800600-47790-	FBN5147130	
		VEHCL MAINT-REVENUE & EXPENSES			
INTEREST	85.96	INTEREST EXPENSE	29900000-47790-	FBN5147130	
		WATER OPER - INTEREST EXPENSE			
INTEREST	565.51	INTEREST EXPENSE	07700600-47790-	FBN5147130	
		POLICE - EXPENSE PUB SAFETY			
INITIAL OTHER CHARGES	183.00	PROFESSIONAL SERVICES	01200200-42234-	FBN5147130	
Vendor Total: \$11,414.64					
EOSULLIVAN CONSULTING LLC					
CONSULTING SERVICES - SEPTEMBER 2	4,000.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	09-2024	10250070

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$4,000.00					
FISHER AUTO PARTS INC					
		VEHICLE MAINT. BALANCE SHEET			
OIL FILTER	10.74	INVENTORY	29-14220-	325-699403	29250012
		VEHICLE MAINT. BALANCE SHEET			
HVAC DELAY RELAY	13.70	INVENTORY	29-14220-	325-700335	29250012
		VEHICLE MAINT. BALANCE SHEET			
SERPENTINE BELT	19.15	INVENTORY	29-14220-	325-699995	29250012
		VEHICLE MAINT. BALANCE SHEET			
OIL FILTERS/FUEL FITLERS	40.47	INVENTORY	29-14220-	325-700304	29250012
		VEHICLE MAINT. BALANCE SHEET			
DE-ICER SOLVENT	41.22	INVENTORY	29-14220-	325-700338	29250012
		VEHICLE MAINT. BALANCE SHEET			
DE-ICER SOLVENT	82.44	INVENTORY	29-14220-	325-700406	29250012
		VEHICLE MAINT. BALANCE SHEET			
WINDSHIELD WASHER SOLVENT	149.01	INVENTORY	29-14220-	325-700336	29250012
		VEHICLE MAINT. BALANCE SHEET			
RAIN GUARDS	177.01	INVENTORY	29-14220-	325-699605	29250012
Vendor Total: \$533.74					
FLOODS ROYAL FLUSH INC					
		RECREATION - EXPENSE GEN GOV			
BATHROOMS FOR TAYLOR SWIFT	300.00	RECREATION PROGRAMS	01101100-47701-	I41542	10250088
		RECREATION - EXPENSE GEN GOV			
BATHROOMS FOR TAYLOR SWIFT	450.00	RECREATION PROGRAMS	01101100-47701-	I39527	10250088
Vendor Total: \$750.00					
FOX WATERWAY AGENCY					
		GENERAL SERVICES PW - EXPENSE			
P & F PULVERIZED TOPSOIL	130.00	MATERIALS	01500300-43309-	0001215-IN	50250076
		GENERAL SERVICES PW - EXPENSE			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
P & F PULVERIZED TOPSOIL	390.00	MATERIALS	01500300-43309-	0001216-IN	50250077
Vendor Total: \$520.00					
GENERAL AIR COMPRESSOR INC					
WTP #3 PARTS	1,228.64	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07700400-44412-	052502	70250220
Vendor Total: \$1,228.64					
GERALD A CAVANAUGH					
EXTERMINATOR - SEPTEMBER 2024	198.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	6607	28250006
Vendor Total: \$198.00					
GORDON FLESCH CO INC					
10/10/2024 - 11/09/2024 LEASES	311.91	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	100955606	10250281
10/10/2024 - 11/09/2024 LEASES	247.20	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	100955606	10250281
10/10/2024 - 11/09/2024 LEASES	311.92	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	100955606	10250281
Vendor Total: \$871.03					
GRAINGER					
COMPRESSOR OIL COOLANT	131.52	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	9263721590	29250065
SCOURING PADS	31.38	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9263721608	28250010
BROOM AND DUST PAN	48.54	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9258287722	28250010
FLEXIBLE HOSE ASSEMBLY	111.88	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9258983825	28250010
CHAIR MAT	116.66	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9261150958	28250010
BUILDING MAINT. BALANCE SHEET					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PLEATED AIR FILTERS	128.76	INVENTORY	28-14220-	9230067895	28250010
		BUILDING MAINT. BALANCE SHEET			
FLEXIBLE HOSE ASSEMBLY	137.25	INVENTORY	28-14220-	9258983833	28250010
		BUILDING MAINT. BALANCE SHEET			
FLEXIBLE METAL HOSE	151.82	INVENTORY	28-14220-	9261150941	28250010
		BUILDING MAINT. BALANCE SHEET			
PLUG-IN BULBS	194.40	INVENTORY	28-14220-	9213491138	28250010
		BUILDING MAINT. BALANCE SHEET			
SAWDUST SWEEPING COMPOUND	224.82	INVENTORY	28-14220-	9258983817	28250010
		BUILDING MAINT. BALANCE SHEET			
	Vendor Total: \$1,277.03				
GRAYBAR ELECTRIC CO					
		BUILDING MAINT. BALANCE SHEET			
HVH LAMPS	1,104.00	INVENTORY	28-14220-	9339036842	28250098
		BUILDING MAINT. BALANCE SHEET			
	Vendor Total: \$1,104.00				
GROOT INDUSTRIES INC					
		GEN FUND BALANCE SHEET			
GARBAGE STICKER SALES - SEPTEMBER	918.00	AP - GARBAGE STICKERS	01-20104-	13271610T092	10250033
		GEN FUND BALANCE SHEET			
	Vendor Total: \$918.00				
H LINDEN & SONS SEWER AND WATER INC					
		W & S IMPR. - EXPENSE W&S BUSI			
PRV REPLACEMENT PROGRAM YEAR 2	24,490.00	WATER MAIN	12900400-45565-W2014	Alg PRV 2	40250244
		W & S IMPR. - EXPENSE W&S BUSI			
BRAEWOOD LIFT STATION IMPROVEMENT	865,775.70	WASTEWATER COLLECTION	12900400-45526-W2413	Alg Brae 2	40250218
		W & S IMPR. - EXPENSE W&S BUSI			
	Vendor Total: \$890,265.70				
H R GREEN INC					
		STREET IMPROV- EXPENSE PUBWRKS			
SANDBLOOM ROAD IMPROVEMENTS	10,542.88	ENGINEERING/DESIGN SERVICE	04900300-42232-S2521	179182	40250228
		STREET IMPROV- EXPENSE PUBWRKS			
SCHUETT & SOUWANAS STREET IMPROVEMENT	67,823.60	ENGINEERING/DESIGN SERVICE	04900300-42232-S1853	14-179670	40250229
		STREET IMPROV- EXPENSE PUBWRKS			
	Vendor Total: \$78,366.48				

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
HACH COMPANY					
ANNUAL NITRATAX SERVICE	1,434.00	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	14202928	70250159
ANNUAL NITRATAX SERVICE	1,434.00	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	14202929	70250160
ANNUAL NITRATAX SERVICE	1,434.00	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	14202930	70250161
Vendor Total: \$4,302.00					
HALOGEN SUPPLY CO					
POOL IN-LINE FEEDER	189.00	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	00621129	28250001
POOL CHEMICALS	238.35	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	00620044	28250001
Vendor Total: \$427.35					
HD SUPPLY INC					
LAB SUPPLIES	3,203.18	WATER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07700400-43345-	INV0490982	70250229
Vendor Total: \$3,203.18					
HITCHCOCK DESIGN GROUP					
PRESIDENTIAL PARK FINAL DESIGN	3,648.91	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICE!	06900300-42232-P2313	33653	10250294
TOWNE PARK FINAL DESIGN	10,450.25	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICE!	06900300-42232-P2203	33731	10250293
Vendor Total: \$14,099.16					
HOME DEPOT					
RETURNED LITHIUM BATTERY	-229.00	GENERAL SERVICES PW - EXPENSE SIGN PROGRAM	01500300-43366-	0221084	
LITHIUM BATTERY	229.00	GENERAL SERVICES PW - EXPENSE SIGN PROGRAM	01500300-43366-	4970444	
GENERAL SERVICES PW - EXPENSE					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CORDLESS VACUUM KIT PW	45.00	SMALL TOOLS & SUPPLIES	01500300-43320-	4205012	28250085
CORDLESS VACUUM KIT PW	27.00	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	4205012	28250085
CORDLESS VACUUM KIT PW	27.00	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	4205012	28250085
PAINT BRUSH/ROLLERS/PAINT	101.57	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	7522099	70250004
PROPANE TANKS	35.64	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9402357	10250255
PROPANE TANKS	160.00	RECREATION - EXPENSE GEN GOV OFFICE FURNITURE & EQUIPMEN	01101100-43332-	9402357	10250255
M18 LITHIUM ION BATTERY	199.00	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	5904402	28250092
OSCILLATING SAW	229.00	GENERAL SERVICES PW - EXPENSE SIGN PROGRAM	01500300-43366-	970555	50250079
TILT TRUCK	100.00	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	9224245	28250096
TILT TRUCK	200.00	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	9224245	28250096
TILT TRUCK	101.00	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	9224245	28250096
TILT TRUCK	102.00	VEHCL MAINT-REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	29900000-43320-	9224245	28250096
TILT TRUCK	101.00	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	9224245	28250096
PATIO HEATERS	840.00	RECREATION - EXPENSE GEN GOV OFFICE FURNITURE & EQUIPMEN	01101100-43332-	5528904	10250238

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WATER HOSE/BLOCK	47.94	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	24213	70250005
COVERALLS/FROG & TEFLON TAPE	82.08	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	5011371	70250005
BOLTS	26.34	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	4011468	50250003
SCREWS	59.23	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	4023391	50250003
DECK STAIN/BLACK PAINT	195.98	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	5024039	50250003
TAPE	9.63	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	7024357	28250009
SEALANT/BUSHING	10.94	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	4010661	28250009
LUCAS OIL	17.97	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9904832	28250009
SWITCH COVERS/TOGGLE SWITCHES	18.09	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	8524800	28250009
CORD COVER KIT	36.54	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	1511049	28250009
CONDUIT/COUPLINGS/CONNECTORS	39.85	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	0524512	28250009
BUSHINGS/COUPLERS/ELBOWS	48.29	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	4010642	28250009
SPACE HEATER	49.97	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9903214	28250009
		BUILDING MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WATER JUG EXCHANGE	54.18	INVENTORY	28-14220-	5521087	28250009
		BUILDING MAINT. BALANCE SHEET			
OUTLETS	75.12	INVENTORY	28-14220-	4904473	28250009
		BUILDING MAINT. BALANCE SHEET			
OUTLETS	75.12	INVENTORY	28-14220-	4904474	28250009
		BUILDING MAINT. BALANCE SHEET			
PIPE	103.08	INVENTORY	28-14220-	6063263	28250009
Vendor Total: \$3,218.56					
HUUSO PLLC					
		POLICE - EXPENSE PUB SAFETY			
HAZMAT CLEAN UP	95.00	PROFESSIONAL SERVICES	01200200-42234-	PD-2024-035	20250083
Vendor Total: \$95.00					
INGERSOLL RAND COMPANY					
		BUILDING MAINT. BALANCE SHEET			
INGERSOLL RAND REPAIR	1,318.20	OUTSOURCED INVENTORY	28-14240-	31163756	28250100
Vendor Total: \$1,318.20					
INTERGOVERNMENTAL PERSONNEL BENEFIT C					
		BLDG MAINT- REVENUE & EXPENSES			
OCTOBER 2024 PAYMENT	4.72	INSURANCE	28900000-41106-	10/01/2024	
		CDD - EXPENSE GEN GOV			
OCTOBER 2024 PAYMENT	7.20	INSURANCE	01300100-41106-	10/01/2024	
		GEN FUND BALANCE SHEET			
OCTOBER 2024 PAYMENT	205,250.08	AP - PR HEALTH INS - CLEARING	01-22141-	10/01/2024	
OCTOBER 2024 PAYMENT	10,535.89	AP - PR DENTAL INS - CLEARING	01-22142-	10/01/2024	
OCTOBER 2024 PAYMENT	4,054.91	AP - PR LIFE INS - CLEARING	01-22143-	10/01/2024	
		GENERAL SERVICES PW - EXPENSE			
OCTOBER 2024 PAYMENT	16.65	INSURANCE	01500300-41106-	10/01/2024	
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
OCTOBER 2024 PAYMENT	13.95	INSURANCE	01100100-41106-	10/01/2024	
		POLICE - EXPENSE PUB SAFETY			
OCTOBER 2024 PAYMENT	40.05	INSURANCE	01200200-41106-	10/01/2024	
		PWA - EXPENSE PUB WORKS			
OCTOBER 2024 PAYMENT	6.75	INSURANCE	01400300-41106-	10/01/2024	
		RECREATION - EXPENSE GEN GOV			
OCTOBER 2024 PAYMENT	0.90	INSURANCE	01101100-41106-	10/01/2024	
		SEWER OPER - EXPENSE W&S BUSI			
OCTOBER 2024 PAYMENT	5.63	INSURANCE	07800400-41106-	10/01/2024	
		VEHCL MAINT-REVENUE & EXPENSES			
OCTOBER 2024 PAYMENT	3.38	INSURANCE	29900000-41106-	10/01/2024	
		WATER OPER - EXPENSE W&S BUSI			
OCTOBER 2024 PAYMENT	9.67	INSURANCE	07700400-41106-	10/01/2024	
Vendor Total: \$219,949.78					
INTL ASSN OF ELECTRICAL INSPECTORS					
		CDD - EXPENSE GEN GOV			
MARTIN 2024 - 2025 MEMBERSHIP	120.00	TRAVEL/TRAINING/DUES	01300100-47740-	6055677 2024-2025	30250028
Vendor Total: \$120.00					
JACOB UHLMANN					
		GS ADMIN - EXPENSE GEN GOV			
UHLMANN ELGL ANALYST ACADEMY	767.22	TRAVEL/TRAINING/DUES	01100100-47740-	ELGL TRAINING 2024	10250297
Vendor Total: \$767.22					
JC LICHT LLC					
		WATER OPER - EXPENSE W&S BUSI			
HUNTINGTON BOOSTER PAINT	33.55	MAINT - BOOSTER STATION	07700400-44410-	50157913	70250222
		WATER OPER - EXPENSE W&S BUSI			
HUNTINGTON BOOSTER PAINT	149.62	MAINT - BOOSTER STATION	07700400-44410-	50157721	70250218
		SEWER OPER - EXPENSE W&S BUSI			
PAINT	406.97	SMALL TOOLS & SUPPLIES	07800400-43320-	50158002	70250230

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$590.14					
JPMORGAN CHASE BANK NA					
BURZYNSKI/COLL OF DUPAGE/TEST PRE	325.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
CROOK/NETWORK SOLUTIONS/MONTHL'	1.59	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/NETWORK SOLUTIONS/MONTHL'	0.20	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/NETWORK SOLUTIONS/MONTHL'	0.20	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/CANVA/SUBSCRIPTION	115.05	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/CANVA/SUBSCRIPTION	14.38	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/CANVA/SUBSCRIPTION	14.38	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/AUDIBLE/LICHTENBERGER	150.00	GEN NONDEPT - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01900100-47740-	09/30/2024	
CROOK/APOWERSOFT.COM/LICENSES	179.04	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/APOWERSOFT.COM/LICENSES	22.38	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/APOWERSOFT.COM/LICENSES	22.38	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/AUDIBLE/CROOK	150.00	GEN NONDEPT - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01900100-47740-	09/30/2024	
CROOK/ARTICULATE 360/LICENSES	3,597.60	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/ARTICULATE 360/LICENSES	449.70	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/ARTICULATE 360/LICENSES	449.70	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/AMAZON/BLUETOOTH & WIFI KIT	759.20	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/AMAZON/BLUETOOTH & WIFI KIT	94.90	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/AMAZON/BLUETOOTH & WIFI KIT	94.90	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/AMAZON/LABEL MAKER, CABLES	252.38	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/AMAZON/LABEL MAKER, CABLES	31.55	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/AMAZON/LABEL MAKER, CABLES	31.55	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/UBIQUITI/NETWORK SWITCH	758.40	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/UBIQUITI/NETWORK SWITCH	94.80	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
CROOK/UBIQUITI/NETWORK SWITCH	94.80	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
CROOK/MOBA XTERM/LICENSE	44.00	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
CROOK/MOBA XTERM/LICENSE	5.50	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/MOBA XTERM/LICENSE	5.50	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/OPENAI/MONTHLY FEE	16.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/MONTHLY FEE	2.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/MONTHLY FEE	2.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/NETWORK SOLUTIONS/MONTHL'	1.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL'	0.20	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL'	0.20	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/MONTHLY FEE	264.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY FEE	33.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY FEE	33.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		PWA - EXPENSE PUB WORKS			
GANEK/MENARDS/BATTERIES	47.25	OFFICE SUPPLIES	01400300-43308-	09/30/2024	
		VEHCL MAINT-REVENUE & EXPENSES			
GOAD/USPS/SHIPMENT POSTAGE	3.31	POSTAGE	29900000-43317-	09/30/2024	
		VEHCL MAINT-REVENUE & EXPENSES			
GOAD/SWEEPSCRUB/BROOM	272.79	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2024	
		GENERAL SERVICES PW - EXPENSE			
GOAD/STACK CHAIRS/OFFICE CHAIRS	2,003.33	OFFICE FURNITURE & EQUIPMEN	01500300-43332-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GOAD/STACK CHAIRS/OFFICE CHAIRS	1,001.67	SEWER OPER - EXPENSE W&S BUSI OFFICE FURNITURE & EQUIPMEN	07800400-43332-	09/30/2024	
GOAD/STACK CHAIRS/OFFICE CHAIRS	1,001.66	WATER OPER - EXPENSE W&S BUSI OFFICE FURNITURE & EQUIPMEN	07700400-43332-	09/30/2024	
GRIGGEL/JCL/KEY	20.54	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2024	
GRIGGEL/TOYS FOR TRUCKS/SEAT COVI	1,435.40	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2024	
GRIGGEL/AMAZON/RYOBI FILTER	11.99	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2024	
GRIGGEL/FOX RIVER GLASS/BREAK ROC	685.00	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2024	
GRIGGEL/AMAZON/TOWELS	22.98	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2024	
GRIGGEL/AMAZON/WASH MITT	41.96	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2024	
GRIGGEL/AMAZON/DOOR STOP	25.90	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2024	
GRIGGEL/AMAZON/LEATHERMAN	149.95	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2024	
GRIGGEL/EBAY/ADAPTER	13.98	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2024	
GRIGGEL/SHELL/ICE AND WATER	32.87	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2024	
GRIGGEL/AMAZON/RELAY	25.98	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/AMAZON/SOLENOID KIT	270.00	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/MOUNTING HARDWA	65.92	INVENTORY	29-14220-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/ENDRESS & HAUSER/KIT	761.57	MAINT - TREATMENT FACILITY	07700400-44412-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/SUPER BREAKERS/CIRCUIT BF	432.60	INVENTORY	28-14220-	09/30/2024	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/AMAZON/TAMPER PROOT BITS	9.99	SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/SUPPLYHOUSE/TACO SEAL KIT	1,489.38	INVENTORY	28-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/WENSCO/STRIPING TAPE	895.64	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/EBAY/RADIATOR MOUNTING RI	36.00	INVENTORY	29-14220-	09/30/2024	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/OEM DIAGNOSTIC/LICENSE	899.00	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/WHEEL CHOCK	12.31	INVENTORY	29-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/PARTS TOWN/TAX CREDIT	-54.56	INVENTORY	28-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/BATHROOM CABINET	74.49	INVENTORY	28-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/FLAG POLE LIGHTS	329.40	INVENTORY	28-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/TRASH CAN BANDS	55.14	INVENTORY	28-14220-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/LAG SCREWS	22.41	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/TRUCK BED TOOL BO	59.39	INVENTORY	29-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/SWIVEL CASTER	49.99	INVENTORY	28-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/EBAY/BALL VALVE	109.99	INVENTORY	28-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PINTLE HOOK	348.00	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PINTLE HOOK MOUNT	330.38	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/STREAMLIGHT	167.98	INVENTORY	29-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/CONDENSATE PUMP	71.00	INVENTORY	28-14220-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/3-STEP LADDER	41.98	SMALL TOOLS & SUPPLIES	07800400-43320-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/SUPPLYHOUSE/COUPLER	130.88	INVENTORY	28-14220-	09/30/2024	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/DEWALT BATTERY/BATTERY P.	74.51	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/TRUCK TOOL BOXES	3,328.30	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GIRGGEL/WEATHER TECH/SEAT STORAC	199.95	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/AMAZON/RAIN GUARDS	69.29	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/LINERS	508.40	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/WEATHER BEATER LI	138.59	INVENTORY	29-14220-	09/30/2024	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/IL PARKS & REC/CERTIFICATE-	704.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/TRAILER HITCH REDL	14.22	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/TOYS FOR TRUCKS/SEAT COVI	3,789.90	INVENTORY	29-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PAINT HARDENER	46.95	INVENTORY	28-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/FUEL SHUT OFF VALV	6.99	INVENTORY	29-14220-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/THORNTONS/ICE	38.65	INVENTORY	28-14220-	09/30/2024	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/AMAZON/HEX KEY SET	17.80	SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/SITEONE/STONE	1,314.82	MATERIALS	07700400-43309-	09/30/2024	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/WATER FILTER	10.83	INVENTORY	28-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/WEATHER TECH/STORAGE SY:	430.50	INVENTORY	29-14220-	09/30/2024	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/RETURN RAIN GUARL	-69.29	INVENTORY	29-14220-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/AMAZON/OFF ROAD LIGHTS	170.26	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2024	
KENNING/GIFT O GRAM/LICHTENBERGEF	50.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
KENNING/GIFT O GRAM/SUTRICK SER AV	250.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
KENNING/GIFT O GRAM/HUFF SER AWAF	50.00	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2024	
KENNING/PARADISE FLORIST/SOWIZROL	83.20	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
KOSMACH/AMAZON/KEYBOARDS, BATTE	105.43	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
KOSMACH/AMAZON/KEYBOARDS, BATTE	13.18	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
KOSMACH/AMAZON/KEYBOARDS, BATTE	13.18	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
KOSMACH/AMAZON/COLORED WIRE	331.71	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
KOSMACH/AMAZON/COLORED WIRE	41.47	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
KOSMACH/AMAZON/COLORED WIRE	41.47	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
KOSMACH/HOME DEPOT/DRILL BIT, ANCI	34.22	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
KOSMACH/HOME DEPOT/DRILL BIT, ANCI	4.28	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KOSMACH/HOME DEPOT/DRILL BIT, ANCI	4.28	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
KOSMACH/AMAZON/CABLE LABELS	61.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/CABLE LABELS	7.70	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/CABLE LABELS	7.70	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/OPENAI/MONTHLY FEE	20.00	PROFESSIONAL SERVICES	01100100-42234-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/META/AOTF MARKETING	400.00	VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/META/AOTF MARKETING	100.00	VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/ELGL/UHLMANN ACADEMY	30.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/GFOA/LTFP TRAINING	150.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/GFOA/POLICY TRAINING	445.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/IGFOA/REVENUE TRAINING	60.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/JIMMY JOHNS/CONSULTANT L	109.89	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/CPA CROSSINGS/CHATGPT TF	58.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/TRANSUNION/SOFTWARE	175.40	IT EQUIPMENT & SUPPLIES	01200200-43333-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/AMAZON/FLASHLIGHTS	300.40	POLICE - EXPENSE PUB SAFETY VEHICLES & EQUIP (NON-CAPITA	01200200-43335-	09/30/2024	
MORGAN/AMAZON/SPRAYHEAD	102.36	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2024	
MORGAN/BADGE & WALLET/BADGES	349.50	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/AMAZON/TRICK OR TREAT SUF	44.52	POLICE - EXPENSE PUB SAFETY D.A.R.E. / COMMUNITY PROGRAM	01200200-43364-	09/30/2024	
MORGAN/AMAZON/WATSON-PANTS,CUF	55.02	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/AMAZON/DYKSTRA - SHOES	64.34	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/AMAZON/FLASH DRIVES	174.12	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/JEWEL/RETIREMENT DRINKS	21.28	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
MORGAN/BADGE & WALLET/BADGES	663.00	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/SYMBOLARTS/LIFE SAVING AW	492.50	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/AMAZON/BATTERIES	47.48	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/AMAZON/WATSON - PANTS	39.79	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/PINK CUPCAKE/RETIREMENT	217.81	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/AMAZON/TRICK OR TREAT SUF	275.21	D.A.R.E. / COMMUNITY PROGRAM	01200200-43364-	09/30/2024	
MORGAN/AMAZON/PERSONNEL FOLDER	83.97	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2024	
MORGAN/AMAZON/FLASH DRIVES	227.70	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/BADGE & WALLET/DYKSTRA-W	56.50	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2024	
MORGAN/AMAZON/FIRST AID SUPPLIES	36.98	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/AMAZON/FIRST AID SUPPLIES	5.99	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/AMAZON/FIRST AID SUPPLIES	194.45	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
MORGAN/AMAZON/FILTERS, SHELVES	192.32	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2024	
SCHUTZ/SIUE/HALL TRAINING	600.00	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2024	
SCHUTZ/JAMERSON & BAUWENS/TRAINI	102.11	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2024	
SCHUTZ/JAMERSON & BAUWENS/TRAINI	102.11	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2024	
SCHUTZ/SIUE/ROSS TRAINING	600.00	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2024	
SOWIZROL/PRIVATE INTERNET/SOFTWA	11.95	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	09/30/2024	
WEBER/AMAZON/TACK STRIPS	48.99	GS ADMIN - EXPENSE GEN GOV PRESIDENTS EXPENSES	01100100-47745-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WILKIN/IL HOMICIDE/CONFERENCE	295.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
WILKIN/AMAZON/AQUARIUM LID	30.30	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2024	
WILKIN/AMERICAN/NC FLIGHT	336.96	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
WILKIN/NLLEA/MEMBERSHIP	50.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
WILKIN/NLLEA/CONFERENCE	550.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
ZIMMERMAN/SITE ONE SUPPLY/LIMESTC	259.20	WATER OPER - EXPENSE W&S BUSI MATERIALS	07700400-43309-	09/30/2024	
GRIGGEL/EBAY/RECESSED LIGHTING	189.95	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2024	
BAJOR/PAYROLL.ORG/NOLAND MEMBER	334.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
BAJOR/OPENAI/MONTHLY FEE	20.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	09/30/2024	
BAJOR/COURSERA/MICROSOFT TRAININ	39.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
KENNING/AMAZON/EXTERNAL BATTERY	47.59	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	09/30/2024	
KENNING/LABOR LAW/TAX POSTERS	233.82	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	09/30/2024	
KENNING/FLOWERS BY CJ/HOFFMAN	87.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2024	
		PWA - EXPENSE PUB WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KENNING/FLOWERS BY CJ/TAX REFUND	-12.00	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2024	
SIEGEL/CHICAGO KITE/FEST KITES	150.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
SOSINE/CAB/CAB TO HILTON	14.25	GS ADMIN - EXPENSE GEN GOV PRESIDENTS EXPENSES	01100100-47745-	09/30/2024	
SOSINE/CAB/CAB TO TRAIN	23.58	GS ADMIN - EXPENSE GEN GOV PRESIDENTS EXPENSES	01100100-47745-	09/30/2024	
SOSINE/VILL OF BARRINGTON/PARKING	3.50	GS ADMIN - EXPENSE GEN GOV PRESIDENTS EXPENSES	01100100-47745-	09/30/2024	
VANENKEVORT/4IMPRINT/MOM GIVEAW/	1,297.06	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/AMAZON/GIVEAWAYS	345.91	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/AMAZON/TENT LIGHTS	19.99	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/TOMS/DONUTS-POOL	15.25	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/AMAZON/TENT LIGHTS	19.99	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/AMAZON/LIGHT HOOKS	11.61	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/SAMS CLUB/BINS, WATE	43.07	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/SERNAS/STAFF FOOD	45.76	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	
VANENKEVORT/SWEETS IN HEAVEN/FOC	44.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2024	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/DA PIZZA/STAFF FOOD	23.80	RECREATION PROGRAMS	01101100-47701-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/ICC/WEHRMANN EXAM	160.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/ICSC/SOSINE CONF REGISTRATI	500.00	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/IACE/EZELL TRAINING	75.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/DRY CLEANERS/TABLECLOTHS	32.00	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/JEWEL/AOTF DONUTS	16.26	PUBLIC ART	01300100-43362-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/MINUTEMAN PRESS/HAND OUTS	190.00	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/NICAR/TRAINING LUNCH	55.20	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/PORT EDS/ARTIST RECEPTION	963.47	PUBLIC ART	01300100-43362-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/LANDS END/STAFF CLOTHING	492.01	UNIFORMS & SAFETY ITEMS	01300100-47760-	09/30/2024	
		CDD - EXPENSE GEN GOV			
KNAPP/LANDS END/STAFF CLOTHING	539.91	UNIFORMS & SAFETY ITEMS	01300100-47760-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/UI.COM/NETWORK SWITCHES	6,679.60	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/UI.COM/NETWORK SWITCHES	834.95	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/UI.COM/NETWORK SWITCHES	834.95	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/IGFOA/LUCH TRAINING	60.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/WYNDAM/CONF STAY	216.62	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/GFOA/REV SEMINAR	400.50	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/IGFOA/PAYROLL-BELTI	100.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2024	
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/AMAZON/PORT MONIT	84.99	IT EQUIPMENT & SUPPLIES	01100100-43333-	09/30/2024	
		POLICE - EXPENSE PUB SAFETY			
WILKIN/SAFE KIDS/CERTIFICATION-OLST	55.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2024	
		PWA - EXPENSE PUB WORKS			
ZIMMERMAN/EVENTBRITE/SNOW TRAINI	39.19	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2024	
		GEN NONDEPT - EXPENSE GEN GOV			
KOSMACH/AMAZON/IPAD CASES	59.96	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2024	
		SEWER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/IPAD CASES	7.50	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2024	
		WATER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/IPAD CASES	7.50	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2024	
		Vendor Total: \$56,992.48			
JUSTIN FALARDEAU					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - SHIRT	52.95	UNIFORMS & SAFETY ITEMS	01200200-47760-	8/29/2024 PURCHASE	20250082
		Vendor Total: \$52.95			
KANE COUNTY RECORDER					
		CDD - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ALGONQUIN MEADOWS ORDINANCE	58.00	PROFESSIONAL SERVICES	01300100-42234-	ALGN090624	10250252
		CDD - EXPENSE GEN GOV			
ALG MEADOWS ORDINANCE RECORDING	116.00	PROFESSIONAL SERVICES	01300100-42234-	ALGN090624	10250243
		SEWER OPER - EXPENSE W&S BUSI			
RECORDING FEES - SEPTEMBER 2024	29.00	PROFESSIONAL SERVICES	07800400-42234-	ALGN090624	10250012
		WATER OPER - EXPENSE W&S BUSI			
RECORDING FEES - SEPTEMBER 2024	29.00	PROFESSIONAL SERVICES	07700400-42234-	ALGN090624	10250012
		Vendor Total: \$232.00			
LANDSCAPE HUB INC					
		GENERAL SERVICES PW - EXPENSE			
MISCELLANEOUS PROJECTS	1,796.95	MAINT - TREE PLANTING	01500300-44402-	1072813-1	40250239
		STREET IMPROV- EXPENSE PUBWRKS			
MISCELLANEOUS PROJECTS	906.45	CAPITAL IMPROVEMENTS	04900300-45593-S2023	1072813-1	40250239
		WATER OPER - EXPENSE W&S BUSI			
MISCELLANEOUS PROJECTS	212.00	MATERIALS	07700400-43309-	1072813-1	40250239
		Vendor Total: \$2,915.40			
LAUTERBACH & AMEN LLP					
		GS ADMIN - EXPENSE GEN GOV			
PAYROLL SERVICES - SEPTEMBER 2024	3,640.00	PROFESSIONAL SERVICES	01100100-42234-	96287	10250018
		SEWER OPER - EXPENSE W&S BUSI			
PAYROLL SERVICES - SEPTEMBER 2024	780.00	PROFESSIONAL SERVICES	07800400-42234-	96287	10250018
		WATER OPER - EXPENSE W&S BUSI			
PAYROLL SERVICES - SEPTEMBER 2024	780.00	PROFESSIONAL SERVICES	07700400-42234-	96287	10250018
		Vendor Total: \$5,200.00			
LAWSON PRODUCTS INC					
		VEHICLE MAINT. BALANCE SHEET			
SANDPAPER	106.79	INVENTORY	29-14220-	9311877293	29250004
		VEHICLE MAINT. BALANCE SHEET			
HEX NUTS	215.00	INVENTORY	29-14220-	9311873097	29250004

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
ANTI-SEIZER	232.12	INVENTORY	29-14220-	9311893635	29250004
	Vendor Total: \$553.91				
LEACH ENTERPRISES INC					
		VEHICLE MAINT. BALANCE SHEET			
HUBCAP PLUGS	21.28	INVENTORY	29-14220-	01P10455	29250005
	Vendor Total: \$21.28				
LPS PAVEMENT COMPANY					
		STREET IMPROV- EXPENSE PUBWRKS			
2024 PAVER MAINTENANCE	87,300.00	INFRASTRUCTURE MAINT IMPRO	04900300-43370-	244724-B	40250237
	Vendor Total: \$87,300.00				
LRS HOLDINGS LLC					
		MFT - EXPENSE PUBLIC WORKS			
24-00000-00-GM STREET SWEEPING	456.00	MAINT - STREETS	03900300-44428-	PS627764	40250236
	Vendor Total: \$456.00				
LUCKY GASOLINE INC					
		VEHICLE MAINT. BALANCE SHEET			
CAR WASHES 9/15/24-9/26/24	21.00	INVENTORY	29-14220-	9/15-24 - 9/26/24	29250024
		VEHICLE MAINT. BALANCE SHEET			
CAR WASHES 8/14/24-9/14/24	45.00	INVENTORY	29-14220-	8/14/24 - 9/14/24	29250024
	Vendor Total: \$66.00				
MANSFIELD OIL COMPANY					
		VEHICLE MAINT. BALANCE SHEET			
FUEL	2,967.60	FUEL INVENTORY	29-14200-	25766721	29250007
		VEHICLE MAINT. BALANCE SHEET			
FUEL	3,512.40	FUEL INVENTORY	29-14200-	25766722	29250007
	Vendor Total: \$6,480.00				
MARTELLE WATER TREATMENT					
		WATER OPER - EXPENSE W&S BUSI			
SODIUM HYPOCHLORITE	991.44	CHEMICALS	07700400-43342-	27850	70250006
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SODIUM HYPOCHLORITE	10,679.04	CHEMICALS	07700400-43342-	27864	70250006
		WATER OPER - EXPENSE W&S BUSI			
HYDROFLUOSILICIC ACID	18,733.86	CHEMICALS	07700400-43342-	27932	70250006
Vendor Total: \$30,404.34					
MCHENRY COUNTY COUNCIL OF GOV					
		GS ADMIN - EXPENSE GEN GOV			
SOSINE/GLOGOWSKI 9/25/24 MEETING	50.00	ELECTED OFFICIALS EXPENSE	01100100-47741-	3134	10250283
SOSINE/GLOGOWSKI 9/25/24 MEETING	50.00	PRESIDENTS EXPENSES	01100100-47745-	3134	10250283
Vendor Total: \$100.00					
MCMASTER CARR SUPPLY COMPANY					
		SEWER OPER - EXPENSE W&S BUSI			
FACILITY MAINT. PLUMBING	99.38	MAINT - TREATMENT FACILITY	07800400-44412-	33833070	70250225
Vendor Total: \$99.38					
MEG NOLAND					
		GS ADMIN - EXPENSE GEN GOV			
YEAR END PAYROLL CONFERENCE MILE	37.12	TRAVEL/TRAINING/DUES	01100100-47740-	10/3/24 PAYROLL CONF	10250292
Vendor Total: \$37.12					
MENARDS CARPENTERSVILLE					
		SEWER OPER - EXPENSE W&S BUSI			
FACILITY MAINT - ELECTRICAL	47.28	MAINT - TREATMENT FACILITY	07800400-44412-	29071	70250224
Vendor Total: \$47.28					
MENARDS CRYSTAL LAKE					
		BUILDING MAINT. BALANCE SHEET			
SPECIAL ORDER	899.91	INVENTORY	28-14220-	21334	28250099
Vendor Total: \$899.91					
METROPOLITAN INDUSTRIES INC					
		WATER OPER - EXPENSE W&S BUSI			
HUNTINGTON BOOSTER - IMPELLER	11,485.66	MAINT - BOOSTER STATION	07700400-44410-	INV066355	70250219
Vendor Total: \$11,485.66					
MOORE LANDSCAPES LLC					
		GENERAL SERVICES PW - EXPENSE			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DOWNTOWN FLOWERS - OCTOBER 2024	16,761.00	PROFESSIONAL SERVICES	01500300-42234-	780456	50250011
Vendor Total: \$16,761.00					
NAPA AUTO SUPPLY ALGONQUIN					
RETURNED V-BELTS	-234.02	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	243590	29250008
BATTERY CORE REFUND	-18.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245383	29250008
RETURN RELAY	-7.77	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245000	29250008
FUEL SHUT OFF VALVE	4.42	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	244949	29250008
RUBBER GROMMET	8.13	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245540	29250008
STROBE LIGHT	242.13	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245539	29250008
RELAY	15.42	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245993	29250008
POSTS	25.24	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	246079	29250008
TAILGATE HANDLE	39.26	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245832	29250008
BATTERY	136.79	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	245065	29250008
Vendor Total: \$211.60					
NEWCASTLE ELECTRIC INC					
MEYER BOOSTER STATION REPAIRS	3,268.35	WATER OPER - EXPENSE W&S BUSI MAINT - BOOSTER STATION	07700400-44410-	2807	70250233
Vendor Total: \$3,268.35					
NICOR GAS					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
9/5/24 - 10/4/24 WTP #2	65.19	WATER OPER - EXPENSE W&S BUSI NATURAL GAS	07700400-42211-	00-63-34-1000 6	70250016
9/5/24 - 10/4/24 221 S MAIN	220.28	CDD - EXPENSE GEN GOV NATURAL GAS	01300100-42211-	19-82-63-3747 9	30250024
9/5/24 - 10/4/24 DIGESTER BUILDING	461.00	SEWER OPER - EXPENSE W&S BUSI NATURAL GAS	07800400-42211-	93-54-83-1000 7	70250017
Vendor Total: \$746.47					
NUTOYS LEISURE PRODUCTS					
PRESIDENTIAL PARK RECONSTRUCTION	10,449.00	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2312	56214	40250023
Vendor Total: \$10,449.00					
ONE TIME PAY					
ZAHARA CANCELLED DEPOSITION	30.00	GEN FUND REVENUE - PUB SAFETY DONATIONS-OPER-PUB SAFETY	01000200-33031-	01-004-331285	
HYD METER RENTAL 471 BROOKSIDE AV	1,400.00	WATER & SEWER BALANCE SHEET DEPOSITS - HYDRANT METER	07-24105-	HYD METER REFUND	
Vendor Total: \$1,430.00					
PACE ANALYTICAL SERVICES LLC					
LAB TESTING	445.00	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	247218939	70250015
WATER SUPPLIES	608.80	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	247218938	70250014
Vendor Total: \$1,053.80					
PARAMEDIC SERVICES OF ILLINOIS					
FUNCITY CONSULTATION INSPECTION	340.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	24-6028	30250029
Vendor Total: \$340.00					
PATRIOT PAVEMENT MAINTENANCE					
MAINTENANCE STREETS FOR CRACK SE	23,500.00	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	2921	40250217
Vendor Total: \$23,500.00					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PATTEN INDUSTRIES INC					
RETURNED FUEL FILTER	-46.26	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	P54R0021961	29250047
HOSE KIT/THERMOSTATS/O-RINGS	188.39	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	P6AC0110620	29250047
Vendor Total: \$142.13					
PLAY BY DESIGN LLC					
TOWNE PARK PLAYGROUND INSTALLATI	21,580.40	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2202	Design_PM 155%	10250296
TOWNE PARK PLAYGROUND INSTALLATI	86,321.60	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2202	Design_PM 152%	10250295
Vendor Total: \$107,902.00					
PLAYCORE GROUP INC & SUBSIDIARIES					
TOWNE PARK RECONSTRUCTION	846.91	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2202	310038216	40250216
Vendor Total: \$846.91					
POMPS TIRE SERVICE INC					
TIRES	140.89	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	640119319	29250016
Vendor Total: \$140.89					
PRECISION PAVEMENT MARKINGS INC					
24-00000-00-GM MFT PAVEMENT MARKIN	80,312.12	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	4883	40250226
Vendor Total: \$80,312.12					
PRO SAFETY INC					
PPE - RAINSUITS	198.00	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	2/906920	28250097
Vendor Total: \$198.00					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					
CEMETERY MAINTENANCE-OCTOBER 20	1,865.43	CEMETERY OPER -EXPENSE GEN GOV PROFESSIONAL SERVICES	02400100-42234-	6400	10250023
Vendor Total: \$1,865.43					
RADAR MAN INC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
RADAR REPAIR	1,110.00	INVENTORY	29-14220-	6365	29250076
	Vendor Total: \$1,110.00				
RALPH HELM INC		VEHICLE MAINT. BALANCE SHEET			
FAN HOUSING	89.39	INVENTORY	29-14220-	400787	29250055
	Vendor Total: \$89.39				
RAY O'HERRON CO INC		POLICE - EXPENSE PUB SAFETY			
UNIFORM - WALKER	79.79	UNIFORMS & SAFETY ITEMS	01200200-47760-	2367226	20250079
UNIFORM - PD STOCK	87.64	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2366873	20250079
UNIFORM - DIAMOND	190.84	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2367213	20250079
UNIFORM - OLSTA	401.98	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2366497	20250079
UNIFORM - MOORE	226.54	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2367912	20250084
UNIFORM - KOEHLER	780.94	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2367496	20250084
	Vendor Total: \$1,767.73				
RC JUGGLES LLC		RECREATION - EXPENSE GEN GOV			
JUGGLERS FOR HALLOWEEN	450.00	RECREATION PROGRAMS	01101100-47701-	101924	10250279
	Vendor Total: \$450.00				
RED WING SHOE STORE		GENERAL SERVICES PW - EXPENSE			
SAFETY BOOTS - HENRICHS	186.99	UNIFORMS & SAFETY ITEMS	01500300-47760-	20240926010153	50250078
SAFETY BOOTS - HARTMANN/RISSMAN	395.49	WATER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07700400-47760-	20240926010153	70250217

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		PWA - EXPENSE PUB WORKS			
SAFETY BOOTS - ANDRESEN	200.00	UNIFORMS & SAFETY ITEMS	01400300-47760-	20241003010153	40250242
		GENERAL SERVICES PW - EXPENSE			
SAFETY BOOTS - SLOMINSKI & RENKOSI	400.00	UNIFORMS & SAFETY ITEMS	01500300-47760-	20241003010153	50250080
		SEWER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - CAHILL	100.00	UNIFORMS & SAFETY ITEMS	07800400-47760-	20241003010153	70250223
		WATER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - CAHILL	100.00	UNIFORMS & SAFETY ITEMS	07700400-47760-	20241003010153	70250223
	Vendor Total: \$1,382.48				
		ROCK 'N' KIDS INC			
FALL SESSION I	702.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	ALGFI24	10250076
	Vendor Total: \$702.00				
		RUSH TRUCK CENTER			
SEALING WASHERS	21.48	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	3038185282	29250022
	Vendor Total: \$21.48				
		SAFEBUILT LLC			
PLAN REVIEWS - SEPTEMBER 2024	1,098.90	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	760366	30250007
	Vendor Total: \$1,098.90				
		SEBERT LANDSCAPING CO			
GRASS CUTTING-1035 E ALGONQUIN	165.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S593818	30250006
		CDD - EXPENSE GEN GOV			
GRASS CUTTING-1580 E ALGONQUIN	165.00	PROFESSIONAL SERVICES	01300100-42234-	S593817	30250006
	Vendor Total: \$330.00				
		SHERWIN WILLIAMS			
PAINT	295.02	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	2016-7	50250081
		GENERAL SERVICES PW - EXPENSE			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PAINT	622.80	MATERIALS	01500300-43309-	2370-9	50250075
Vendor Total: \$917.82					
SIKICH LLP					
FY 24 AUDIT PROGRESS BILLING	8,610.00	GS ADMIN - EXPENSE GEN GOV AUDIT SERVICES	01100100-42231-	69597	10250291
FY 24 AUDIT PROGRESS BILLING	1,845.00	SEWER OPER - EXPENSE W&S BUSI AUDIT SERVICES	07800400-42231-	69597	10250291
FY 24 AUDIT PROGRESS BILLING	1,845.00	WATER OPER - EXPENSE W&S BUSI AUDIT SERVICES	07700400-42231-	69597	10250291
Vendor Total: \$12,300.00					
SKYHAWKS SPORTS ACADEMY INC					
SUMMER SESSION II	1,311.80	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	59621	10250079
Vendor Total: \$1,311.80					
SMART INDUSTRY PRODUCTS LLC					
TRASH CANS	498.00	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	14760	50250074
PRESIDENTIAL PARK RECONSTRUCTION	2,238.00	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2312	14759	40250219
Vendor Total: \$2,736.00					
SONITROL CHICAGOLAND NORTH					
TOWNE PARK RECONSTRUCTION	624.34	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P2202	563289	40250220
Vendor Total: \$624.34					
SPORTS R US INC					
FALL SESSION I	808.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	2773	10250081
Vendor Total: \$808.00					
STANDARD INDUSTRIAL & AUTO EQUIP INC					
FLOOR SCRUBBER	7,720.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	60224	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$7,720.00					
STANTON MECHANICAL INC					
HVAC MECHANICAL REPAIRS - WTP#3	820.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	505936	28250016
Vendor Total: \$820.00					
STAPLES ADVANTAGE					
RETURNED WALL FILE POCKET	-31.41	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	6013234783	10250013
A-Z SORTER/2025 CALENDAR	54.47	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	6013234785	10250013
PAPER	106.16	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	6013234784	10250013
LABELER	108.26	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	6013234782	20250085
HAND SANITIZER	49.86	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6013249464	28250019
GLASS CLEANER	74.32	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6013249461	28250019
LIME AWAY	85.14	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6013249460	28250019
HAND TOWELS/TOILET PAPER	447.64	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6013249463	28250019
K-CUPS/CUPS/COFFEEMATE/SILVERWAF	1,044.20	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6013249462	28250019
Vendor Total: \$1,938.64					
STEPHANIE BARAJAS					
2024 IL APA CHAMPAIGN CONFERENCE	293.99	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	IL APA CONFERENCE	30250030
Vendor Total: \$293.99					
STREICHERS					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
UNIFORM - QURESHI	109.98	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	11719262	20250086
UNIFORM - MARTIN	54.99	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	11716925	20250080
UNIFORM - STENGER	100.00	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	11717371	20250080
UNIFORM - BELTRAN	103.00	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	11717449	20250080
Vendor Total: \$367.97					
TODAYS UNIFORMS					
UNIFORM - GERSTMAYR	19.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264136	10250284
UNIFORM - GERSTMAYR	22.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264090	10250284
UNIFORM - HUERTA	25.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264140	10250284
UNIFORM - BOWERS	35.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264135	10250284
UNIFORM - STOUT	35.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264683	10250284
UNIFORM - HUERTA	38.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264088	10250284
UNIFORM - WALKER	38.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264141	10250284
UNIFORM - BOWERS	49.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264091	10250284
UNIFORM - BOWERS	49.95	GS ADMIN - EXPENSE GEN GOV UNIFORMS & SAFETY ITEMS	01100100-47760-	264684	10250284

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - SCHLONEGER	71.90	UNIFORMS & SAFETY ITEMS	01100100-47760-	264138	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - GERSTMAYR	72.90	UNIFORMS & SAFETY ITEMS	01100100-47760-	264087	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - GERSTMAYR	72.95	UNIFORMS & SAFETY ITEMS	01100100-47760-	264137	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - LICHTENBERGER	112.85	UNIFORMS & SAFETY ITEMS	01100100-47760-	264134	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - LICHTENBERGER	136.85	UNIFORMS & SAFETY ITEMS	01100100-47760-	264089	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - BOWERS	141.85	UNIFORMS & SAFETY ITEMS	01100100-47760-	264086	10250284
		GS ADMIN - EXPENSE GEN GOV			
UNIFORM - STOUT	158.85	UNIFORMS & SAFETY ITEMS	01100100-47760-	264085	10250284
		Vendor Total: \$1,086.70			
TRI-R SYSTEMS INC					
		SEWER OPER - EXPENSE W&S BUSI			
FACILITY MAINTENANCE - ELECTRICAL	11,520.00	MAINT - TREATMENT FACILITY	07800400-44412-	006189	70250213
		Vendor Total: \$11,520.00			
ULINE INC					
		SEWER OPER - EXPENSE W&S BUSI			
GUARD RAIL POST & BOLT	890.00	SMALL TOOLS & SUPPLIES	07800400-43320-	183198766	70250227
		Vendor Total: \$890.00			
ULTRA STROBE COMMUNICATIONS INC					
		POLICE - EXPENSE PUB SAFETY			
SQUAD UPFIT FOR CAMERAS	650.00	CAPITAL PURCHASE	01200200-45590-	085571	20250081
		POLICE - EXPENSE PUB SAFETY			
SQUAD UPFIT FOR CAMERAS	1,300.00	CAPITAL PURCHASE	01200200-45590-	085575	20250081
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SQUAD UPFIT FOR CAMERAS	3,250.00	CAPITAL PURCHASE	01200200-45590-	085611	20250081
SQUAD UPFIT	2,999.32	POLICE - EXPENSE PUB SAFETY VEHICLES & EQUIP (NON-CAPITA	01200200-43335-	085649	20250087
SQUAD UPFIT	1,512.38	CAPITAL PURCHASE	01200200-45590-	085649	20250087
SQUAD UPFIT	2,999.32	POLICE - EXPENSE PUB SAFETY VEHICLES & EQUIP (NON-CAPITA	01200200-43335-	085650	20250087
SQUAD UPFIT	1,512.38	CAPITAL PURCHASE	01200200-45590-	085650	20250087
SQUAD UPFIT	3,024.78	POLICE - EXPENSE PUB SAFETY VEHICLES & EQUIP (NON-CAPITA	01200200-43335-	085660	20250087
SQUAD UPFIT	1,525.22	CAPITAL PURCHASE	01200200-45590-	085660	20250087
Vendor Total: \$18,773.40					
US BANK EQUIPMENT FINANCE					
RICOH COPIER - 10/21/2024	251.52	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	539100743	10250025
RICOH COPIER - 10/21/2024	22.55	INTEREST EXPENSE - GEN GOV INTEREST EXPENSE	01100600-47790-	539100743	10250025
Vendor Total: \$274.07					
US FIRE & SAFETY EQUIPMENT CO					
FIRE EXTINGUISHER INSPECTION	1,494.56	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	523078	28250094
Vendor Total: \$1,494.56					
USIC RECEIVABLES, LLC					
UTILITY LOCATING - SEPTEMBER 2024	12,376.11	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	687368	70250011
UTILITY LOCATING - SEPTEMBER 2024	12,376.10	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	687368	70250011
Vendor Total: \$24,752.21					
VERIPIC INC					
POLICE - EXPENSE PUB SAFETY					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
EVIDENCE MGR SOFTWARE LICENSE 1Y	12,135.48	IT EQUIPMENT & SUPPLIES	01200200-43333-	34843	10250274
Vendor Total: \$12,135.48					
WATER PRODUCTS CO AURORA					
B-BOX CAPS	53.85	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0325293	70250231
MEYER BOOSTER PARTS	220.00	WATER OPER - EXPENSE W&S BUSI MAINT - BOOSTER STATION	07700400-44410-	0325350	70250232
B-BOX CAPS	310.80	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0325151	70250215
WATER MAIN COUPLINGS	790.00	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0325152	70250216
Vendor Total: \$1,374.65					
WILLIAMS ASSOCIATES ARCHITECTS LTD					
ALGONQUIN MCHENRY SHARED YARD S	9,144.76	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE	04900300-42232-	0022795	40250241
Vendor Total: \$9,144.76					
WM J CASSIDY TIRE & AUTO SUPPLY LLC					
TIRES	174.92	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	918100559	29250031
TIRES	713.68	INVENTORY	29-14220-	918100559	29250031
TIRES	128.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	902031610	29250074
TIRES	888.60	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	918099792	29250074
TIRES	1,583.72	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	925005999	29250074
Vendor Total: \$3,488.92					

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order

REPORT TOTAL: \$3,590,954.49

Village of Algonquin


List of Bills 10/15/2024

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	382,883.40
02	CEMETERY	1,865.43
03	MFT	104,268.12
04	STREET IMPROVEMENT	1,177,829.55
05	SWIMMING POOL	16.97
06	PARK IMPROVEMENT	162,873.41
07	WATER & SEWER	769,117.59
12	WATER & SEWER IMPROVEMENT	893,600.84
26	NATURAL AREA & DRAINAGE IMPROV	39,975.00
28	BUILDING MAINT. SERVICE	18,549.64
29	VEHICLE MAINT. SERVICE	39,974.54
TOTAL ALL FUNDS		<u><u>3,590,954.49</u></u>

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE: 10-10-24

APPROVED BY: 



Village of Algonquin

2200 Harnish Drive, Algonquin, IL
(847) 658-2700 | www.algonquin.org

AGENDA ITEM

<u>MEETING TYPE:</u>	Committee of the Whole
<u>MEETING DATE:</u>	October 8, 2024
<u>SUBMITTED BY:</u>	Stephanie Barajas, Planner
<u>DEPARTMENT:</u>	Community Development
<u>SUBJECT:</u>	Algonquin Aces Jack-O-Lantern Jamboree, October 18 – 20, 2024 and October 25 – 27, 2024

ACTION REQUESTED:

Tony Minasola, on behalf of Algonquin Aces, is seeking approval of a Public Event/Entertainment License for the Algonquin Aces Jack-O-Lantern Jamboree occurring October 18 – 20, 2024 and October 25 – 27, 2024.

DISCUSSION:

This is a non-profit event that will be held for the Girls Fast Pitch Softball Tournament at Algonquin Lakes Fields and Kelliher Park in Algonquin. The applicant expects up to 150 participants at different times of the day. In addition to requesting approval of a Public Event/Entertainment License, the applicant has also requested waste removal on Sunday, mowing of the fields before the tournament, and that the bathrooms remain open.

The applicant is requesting a waiver of the Public Event License fee (\$50/day) and has submitted the appropriate documentation to show that they are a Tax Exempt Organization.

RECOMMENDATION:

Staff has reviewed the request and recommends approval with the following conditions outlined below:

- Village Police officers and other officials shall have free access to the event at all times to ensure that the event is in compliance with the Municipal Code;
- All garbage/debris from the event shall be deposited in on-site trash bins by the event coordinator;
- Any on-site food truck operators will need to apply for a separate permit through the Village of Algonquin at least 2 weeks in advance and shall pay the Special Event Fee;
- All temporary tents or structures shall be properly weighted or tied down following manufacturers' instructions. No cooking under tents unless the tent is certified for such use. In the event of unfavorable weather conditions, any temporary tents or structures shall be vacated and removed, and no temporary tent or structure shall be used for shelter;
- The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind above 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.
- The applicant shall abide by all provisions of the Algonquin Municipal Code with specific attention to the Public Event/Entertainment section along with all provisions/requirements of the Public Event/Entertainment License Application checklist and the application provided.

ATTACHMENTS:

- Public Event License Application



Village of Algonquin
PUBLIC EVENT/ENTERTAINMENT LICENSE APPLICATION

In order for the Village of Algonquin to assist you with your Public Event, please fill out the information below and return to the Ganek Municipal Center (2200 Harnish Drive) or permits@algonquin.org at least 45 days prior to the event.

Please type or print legibly.

Official Name of the Event: Jack-O-Lantern Jamboree

Sponsoring Organization:

Name: AAYO/Algonquin Aces Contact Name: Tony Minasola

Address: PO Box 265

City, State, ZIP: Algonquin IL 60102

Phone: [REDACTED] Email: [REDACTED] or tony@aayo.net

Event Coordinator:

Name: Tony Minasola

Home Address: [REDACTED]

City, State, ZIP: Algonquin IL 60102

Phone: [REDACTED] Email: tony@aayo.net

Event Information:

Describe the Nature of the Event: Girls Fastpitch Softball Tournament Ages 12-16

New Event Repeat Event If repeat, will anything be different this year? We have

had a lot more interest so we will be doing 2 weekends October 18th-20th and October 25th-27th

Event Address: Algonquin Lakes, Kelliher and if open Presidential Field

Date(s) and Time(s) of the Event: 8AM to 9PM October 18-20 and October 25th-27th

Rain Date(s), if applicable: NA

Set-Up Date/Time: October 17th and 24th

Maximum Number of Attendees/Participants Expected: Approx 150 at different times of day

Admission Fee: Yes No If Yes, list fee(s) to be charged: _____

How will the revenue be used (include donations to non-profit or charitable organizations): Any funds received

for hosting the event will go back to the Algonquin Aces Softball Teams to cover costs of other Tournaments, Uniforms, Indoor Facility, etc.

Event Website: NA

Event Details:

Describe provided security, including who will be providing the security (name and contact information), hours, and a security plan: __
This is a Girls Softball Tournament so no need for additional Security

Describe parking or traffic control, including the location of extra parking and the number of spaces allocated, and how overflow parking will be handled: Overflow parking will be on the side streets if needed.

Will there be a need for road closures? Yes No If Yes, please explain: _____

Are you requesting Algonquin Police Officer(s) presence? Yes No If Yes, to perform what function?

Do you want a fire truck or ambulance present? Yes No If Yes, for what hours and to perform what function? _____

Are you wishing to post temporary sign(s) announcing the event? Yes No If Yes, please describe desired size, location and date(s) that the signage will be displayed: _____

Do you wish to serve alcoholic beverages? Yes No

If Yes, do you have DRAM Shop Insurance for the sale/consumption of alcohol? Yes No *If Yes, attach a copy of the policy.*

Will you have live entertainment? (e.g. bands, D.J., amplified sound, etc.) Yes No
If Yes, please describe type, band name(s), and hours of performance and if there will be a stage: _____

Do you foresee any other special needs for this event? (Physical set-up assistance, waste removal, portable toilets and hand washing stations, electricity, generator, running water, tent(s), etc.): _____

Waste Removal would be needed on Sunday at Kelliher, Lakes, and possibly Presidential if open. Other than that we usually ask if they can to mow a few days prior _____

so the fields look good for the girls to play. Also if possilbe keep the bathrooms open until event is done. If not feasible we understand. _____

Do you plan on holding a raffle during this event? Yes No
(Must be an Algonquin-based, non-profit organization)

Name of on-site contact during the event (please print): Tony Minasola

On-site contact's cell number: 8 [REDACTED]

On-site contact's work number: Same as above

On-site contact's home number: [REDACTED]

Affidavit of Applicant:

I, the undersigned applicant, or authorized agent of the above noted organization, swear or affirm that the matters stated in the foregoing application are true and correct upon my personal knowledge and information for the purpose of requesting the Village of Algonquin to issue the permit herein applied for, that I am qualified and eligible to obtain the permit applied for and agree to pay all fees, to meet all requirements of the Algonquin Village Code, and any additional regulations, conditions, or restrictions set forth in the permit and to comply with the laws of the Village of Algonquin, the State of Illinois, and the United States of America in the conduct of the Public Event described herein. In addition, Applicant certifies, by signing the application, that, pursuant to 720ILCS 5/11-9.4(c), no sex offenders are employed by the carnival operator, and that no carnival employees are fugitives from Illinois or any other state's law enforcement agencies. I (or the above named organization) further agree(s) to hold harmless and indemnify the Village, its officials, employees and successors and assigns, for any and all liability, damages, suits, claims and demands for damages at law or in equity it incurs as a result and arising either directly or indirectly out of the public event noted above including but not limited to damages and attorney's fees.

Tony Minasola

Signature of Applicant

09/13/2024

Date

Tony Minasola

Printed Name of Applicant

Indemnification, Waiver and Release

To be signed by all: applicant, sponsor, organizer, promoter and permittee/licensee.

The Permittee/Licensee shall indemnify and hold harmless the Village, its officers, boards, commissions, agents, elected, elected officials, and employees (collectively, “the Village Indemnitees”) from any and all costs, demands, expenses, fees and expenses, arising out of: (a) breach or violation by the Permittee/Licensee of any of its certifications, representations, warranties, covenants or agreements in its application and permit/license issued by the Village; (b) any actual or alleged death or injury to any person, damage to any property or any other damage or loss claimed to result in whole or in part from the negligent performance by or on behalf of the Permittee/Licensee; or (c) any negligent act, activity or omission of permittee or an or its employees, representatives, subcontractors or agents.

The Permittee/Licensee agrees to indemnify, defend and hold harmless the Village Indemnitees against and from any and all losses, claims, demands, causes of action, actions, suits, proceedings, damages, costs and/or liabilities of every kind and nature, whatsoever (including, but not limited to expenses for reasonable legal fees, and disbursements and liabilities assumed by the Village in connection therewith), to persons or property, in any way arising out of or through the acts or omissions of the Permittee/Licensee, its servants, agents or employees, or to which the negligence of the Permittee/Licensee shall in any way contribute.

Permittee/Licensee hereby waives and releases all claims against the Village Indemnitees or arising out of the issuance of a permit to Permittee/Licensee for any and all injuries to persons or damage to property from any cause arising at any time during the event listed herein or the issuance of the Permit/License.

The term “Permittee/Licensee” refers to the applicant, as well as any sponsor, organizer, promoter of the event. Each undersigned represents and warrants that he/she has authority to execute this Indemnification, Waiver and Release Agreement on behalf of the person or entity for which he/she has signed.

Permittee/
Licensee: AAYO/Algonquin Aces

Circle all
that apply: Applicant Sponsor Organizer Promoter

By: Tony Minasola
[Print] *Tony Minasola*
[Signature]

Date: 09/13/2024



Village of Algonquin

2200 Harnish Drive, Algonquin, IL
(847) 658-2700 | www.algonquin.org

AGENDA ITEM

<u>MEETING TYPE:</u>	Committee of the Whole
<u>MEETING DATE:</u>	October 8, 2024
<u>SUBMITTED BY:</u>	Stephanie Barajas, Planner
<u>DEPARTMENT:</u>	Community Development
<u>SUBJECT:</u>	Scorched Earth Brewing Co.; 10 Year Anniversary Event, Public Event/Entertainment License – October 18, 19, & 20, 2024

ACTION REQUESTED:

Greg Doyen, of Scorched Earth Brewing Co., is seeking approval of a public event/entertainment license for The Scorched Earth 10 Year Anniversary Event on Friday, October 18, 2024 from 3:00 pm to 10:00 pm, Saturday, October 19, 2024 from 12:00 pm to 10:00 pm, and Sunday, October 20, 2024 from 12:00 pm to 7:00 pm. The event will occur at Scorched Earth Brewing Co. at 203 Berg Street. The setup will be on October 18 at 10:00 am. No street closure is requested. The event will include live music, food trucks, and beer sales.

The event area will be located in the parking lot of Scorched Earth and will be fenced off. It encompasses the existing outdoor seating areas and extends west into the parking lot. All alcohol consumption will be inside the fenced area. Parking will be on Berg Street, and any overflow will go to 200 to 210 Berg Street, Kenmode, and Armstrong Street on-street parking.

There is no admission fee. Approximately 300 participants are expected. The applicant will be required to pay the \$50/day Public Event/Entertainment License fee because they are a for-profit business.

RECOMMENDATION:

Staff has reviewed the request and recommends approval with the following conditions outlined below.

- This Special Event Permit shall be visible at all times;
- Village Police officers and other officials shall have free access to the event at all times to ensure that the event is in compliance with the Municipal Code;
- Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed. The coordinator shall notify the Village of any changes in location or operations, which may be subject to further review and approval by the Village;
- All Village fees must be paid prior to the event unless they are waived by the Village Board;
- Prior to commencing any of the activities approved by the Public Event License, the applicant, at no expense to the Village, shall obtain and file with the Village, no less than 30 days prior to the event, evidence that its insurance meets the minimum requirements;
- Any on-site food truck operators will need to apply for a separate permit through the Village of Algonquin at least 2 weeks in advance and shall pay the Special Event Fee;
- The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public;

- Alcohol consumption shall be limited to inside the fenced in area on the site plan;
- ADA parking shall be provided per the site plan.

ATTACHMENTS:

- Public Event License Application
- Site Plan



Village of Algonquin
PUBLIC EVENT/ENTERTAINMENT LICENSE APPLICATION

In order for the Village of Algonquin to assist you with your Public Event, please fill out the information below and return to the Ganek Municipal Center (2200 Harnish Drive) or permits@algonquin.org at least 45 days prior to the event.

Please type or print legibly.

Official Name of the Event: SCORCHED EARTH 10 year Anniversary Celebration

Sponsoring Organization:

Name: SCORCHED EARTH Brewing Co Contact Name: Greg Doyer
 Address: 203 Berg St
 City, State, ZIP: ALGONQUIN, FL 32010
 Phone: [REDACTED] Email: gdoyer@scorchedearthbrewing.com

Event Coordinator:

Name: ↑ same
 Home Address: _____
 City, State, ZIP: _____
 Phone: _____ Email: _____

Event Information:

Describe the Nature of the Event: Much of it is what we do every weekend (Live music, food trucks) but in case we have larger than expected turnout, we want to expand our outdoor area

New Event Repeat Event _____ If repeat, will anything be different this year? _____

Event Address: 203 Berg St

Date(s) and Time(s) of the Event: 10/18 3-10pm, 10/19 12-10pm 10/20 12-7pm

Rain Date(s), if applicable: None planned

Set-Up Date/Time: 10/18 10 AM

Maximum Number of Attendees/Participants Expected: 300

Admission Fee: Yes _____ No If Yes, list fee(s) to be charged: _____

How will the revenue be used (include donations to non-profit or charitable organizations): _____

BAU / Beer Sales under our existing brewery license

Event Website: N/A promoted on social media & listed

Event Details: on our existing website www.scorchedearthbrewing.com
Describe provided security, including who will be providing the security (name and contact information), hours, and a security plan: _____

existing staff

Describe parking or traffic control, including the location of extra parking and the number of spaces allocated, and how overflow parking will be handled: _____

overflow 1, Berg St parking, overflow #2 industrial parking at 200-210 Berg St, overflow #3 Kenmode parking N. of Armstrong, overflow #4 Armstrong street parking

Will there be a need for road closures? Yes _____ No X If Yes, please explain: _____

Are you requesting Algonquin Police Officer(s) presence? Yes _____ No X If Yes, to perform what function? _____

Do you want a fire truck or ambulance present? Yes _____ No X If Yes, for what hours and to perform what function? _____

Are you wishing to post temporary sign(s) announcing the event? Yes _____ No X If Yes, please describe desired size, location and date(s) that the signage will be displayed: _____

Do you wish to serve alcoholic beverages? Yes X No _____

If Yes, do you have DRAM Shop Insurance for the sale/consumption of alcohol? Yes X No _____ If Yes, attach a copy of the policy.

Will you have live entertainment? (e.g. bands, D.J., amplified sound, etc.) Yes X No _____
If Yes, please describe type, band name(s), and hours of performance and if there will be a stage: _____

Alcohol / dram all under existing license & insurance policy.

BANDS 10/18 Rolling Blackouts 6-9pm (same as our every weekend time)

10/19 TBD Artist 2 or 3 to 5:00 PM
Jim & Justin 6:30 - 9:30 PM.

10/20 Mark Harrison 2-4:00 PM
Mel Senese 5-7:00 PM

- likely to be a stage, depending on village requirements

Do you foresee any other special needs for this event? (Physical set-up assistance, waste removal, portable toilets and hand washing stations, electricity, generator, running water, tent(s), etc.):

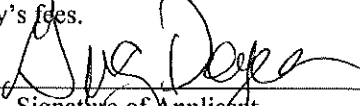
portable toilets, contacted by me

Do you plan on holding a raffle during this event? Yes _____ No X
(Must be an Algonquin-based, non-profit organization)

Name of on-site contact during the event (please print): Greg Doyen
On-site contact's cell number: 773-490-6372
On-site contact's work number: _____
On-site contact's home number: _____

Affidavit of Applicant:

I, the undersigned applicant, or authorized agent of the above noted organization, swear or affirm that the matters stated in the foregoing application are true and correct upon my personal knowledge and information for the purpose of requesting the Village of Algonquin to issue the permit herein applied for, that I am qualified and eligible to obtain the permit applied for and agree to pay all fees, to meet all requirements of the Algonquin Village Code, and any additional regulations, conditions, or restrictions set forth in the permit and to comply with the laws of the Village of Algonquin, the State of Illinois, and the United States of America in the conduct of the Public Event described herein. In addition, Applicant certifies, by signing the application, that, pursuant to 720ILCS 5/11-9.4(c), no sex offenders are employed by the carnival operator, and that no carnival employees are fugitives from Illinois or any other state's law enforcement agencies. I (or the above named organization) further agree(s) to hold harmless and indemnify the Village, its officials, employees and successors and assigns, for any and all liability, damages, suits, claims and demands for damages at law or in equity it incurs as a result and arising either directly or indirectly out of the public event noted above including but not limited to damages and attorney's fees.


Signature of Applicant
Greg Doyen
Printed Name of Applicant

9/1/24
Date

Indemnification, Waiver and Release

To be signed by all: applicant, sponsor, organizer, promoter and permittee/licensee.

The Permittee/Licensee shall indemnify and hold harmless the Village, its officers, boards, commissions, agents, elected, elected officials, and employees (collectively, "the Village Indemnites") from any and all costs, demands, expenses, fees and expenses, arising out of: (a) breach or violation by the Permittee/Licensee of any of its certifications, representations, warranties, covenants or agreements in its application and permit/license issued by the Village; (b) any actual or alleged death or injury to any person, damage to any property or any other damage or loss claimed to result in whole or in part from the negligent performance by or on behalf of the Permittee/Licensee; or (c) any negligent act, activity or omission of permittee or an or its employees, representatives, subcontractors or agents.

The Permittee/Licensee agrees to indemnify, defend and hold harmless the Village Indemnites against and from any and all losses, claims, demands, causes of action, actions, suits, proceedings, damages, costs and/or liabilities of every kind and nature, whatsoever (including, but not limited to expenses for reasonable legal fees, and disbursements and liabilities assumed by the Village in connection therewith), to persons or property, in any way arising out of or through the acts or omissions of the Permittee/Licensee, its servants, agents or employees, or to which the negligence of the Permittee/Licensee shall in any way contribute.

Permittee/Licensee hereby waives and releases all claims against the Village Indemnites or arising out of the issuance of a permit to Permittee/Licensee for any and all injuries to persons or damage to property from any cause arising at any time during the event listed herein or the issuance of the Permit/License.

The term "Permittee/Licensee" refers to the applicant, as well as any sponsor, organizer, promoter of the event. Each undersigned represents and warrants that he/she has authority to execute this Indemnification, Waiver and Release Agreement on behalf of the person or entity for which he/she has signed.

Permittee/
Licensee:

Greg Dagen

Circle all
that apply:

Applicant Sponsor Organizer Promoter

By:

Greg Dagen
[Print]

Greg Dagen
[Signature]

Date:

9/1/24

Village of Algonquin
Public Event Insurance Requirements
(Continued)

4. Certificate of Insurance: Certificates of insurance evidencing the insurance coverage required for sponsors, organizers, coordinators, and vendors must be supplied with the permit application.

Insurance certificates must be on Acord 25 form, and must include the following language: “The Village of Algonquin is, and has been, endorsed as an additional insured under the above reference policy number on a primary and non-contributory basis for general liability coverage of the [EVENT NAME] on [DATE OF EVENT] taking place at [EVENT LOCATION].”

5. With reasonable notice to the sponsors and event organizers, the Village reserves the right to require insurance of the event sponsors, organizers, and vendors other than that specifically provided herein, and to change the minimum acceptable limits of liability based on the Village’s determination, in its sole discretion, that the risk presented by the public event warrants such changes. The Village does not warrant or represent that the specified insurance is adequate to protect the interests or liabilities of the sponsor, organizer, or vendors.

6. All insurance documents must be submitted not less than 30 days prior to the event. A public event permit cannot be issued without approved insurance.

OVERFLOW PARKING B

GRASS PUBLIC R.O.W.

TEMPORARY PARKING

ADA/ADA

OVERFLOW PARKING A

BERG STREET

GRASS / PUBLIC R.O.W.

GRASS PUBLIC R.O.W.

SIDEWALK

FOOD TRUCK

EVENT ENTRANCE / EXIT

FOOD TRUCK

ARMSTRONG

OVERFLOW PARKING C

ADA PARKING

STAGE

SEASONAL BEER GARDEN

EXPANDED EVENT AREA

FULL YEAR BEER GARDEN

SEBC

20'S POOL

30'S POOL

REBAR

POOL

ADA PARKING

FOURTH ADDENDUM TO TOLLING AGREEMENT

This Fourth Addendum to Tolling Agreement (“Fourth Addendum”) is part of the Tolling Agreement (“Agreement”), dated June 23, 2022, entered by and between the VILLAGE OF ALGONQUIN, an Illinois municipal corporation, (“Algonquin”); the VILLAGE OF CARPENTERSVILLE, an Illinois municipal corporation, (“Carpentersville”); the VILLAGE OF LAKE IN THE HILLS, an Illinois municipal corporation, (“LITH”); the CITY OF McHENRY, an Illinois municipal corporation, (“McHenry”); and the CITY OF WOODSTOCK, an Illinois municipal corporation, (“Woodstock”), hereinafter individually a “Municipality” and collectively the “Municipalities,” and J&J VENTURES GAMING, LLC, an Illinois limited liability company, (“J&J”); GOLD RUSH AMUSEMENTS, INC., an Illinois corporation, (“Gold Rush”); ACCEL ENTERTAINMENT GAMING, LLC, an Illinois limited liability company, (“Accel”); LATTNER ENTERTAINMENT GROUP ILLINOIS, LLC, an Illinois limited liability company, (“Lattner”); EUREKA ENTERTAINMENT, LLC, an Illinois limited liability company (“UGG”), VELASQUEZ GAMING, LLC (“Velasquez”), an Illinois limited liability company, ASHIQ GAMING, LLC (“Ashiq”), an Illinois limited liability company, and POCKET ACES GAMING, INC. (“Pocket Aces”), an Illinois corporation, hereinafter individually a “Terminal Operator” and collectively the “Terminal Operators.” Said Agreement had been earlier amended by an August 2, 2022 Addendum between the Municipalities and the Terminal Operators to amend Section 4 of the Agreement, by an April 28, 2023 Second Addendum between the Municipalities and the Terminal Operators to amend Sections 2 and 3 of the Agreement to extend the expiration of the Agreement to October 31, 2023, and by an October 26, 2023 Third Addendum between the Municipalities and the Terminal Operators to amend Section 2 and 3 of the Agreement to extend the expiration of the Agreement to October 31, 2024.

This Fourth Addendum is strictly intended to further amend language in Sections 2 and 3 of the Agreement, without further modifying or superseding the Agreement, as previously amended, as otherwise stated, with such Agreement, as previously amended, remaining otherwise in full force and effect, with its effective date being June 23, 2022 as though part of the original Agreement.

Sections 2 and 3 of the Agreement, as previously amended, is hereby further amended to read as follows:

2. **Tolling.** All applicable time periods or time related matters, including, but not limited to, statutes of limitation, statutes of repose, or equitable positions including waiver or laches, with respect to any claims, causes of action, or defenses the Municipalities and Terminal Operators may have against the other shall be tolled from June 23, 2022 through October 31, 2025 (the “Tolling Period”) with the exception that a party may withdraw earlier from this Agreement pursuant to Section 6 of this Agreement. No provision of this Agreement is intended to or shall be deemed to revive any statute of limitation or other applicable time period that has already expired prior to June 23, 2022 and that would not otherwise be tolled prior to June 23, 2022. No provision of this Agreement is intended to or shall be construed to shorten any applicable statute of limitation, or repose, or other applicable time period that has not expired as of June 23, 2022.

3. No Actions. No Municipality nor any Terminal Operator may bring an action on any claim or cause of action against the other until October 31, 2025 or until that specific Municipality or Terminal Operator withdraws from this Agreement pursuant to Section 6 of this Agreement. As to any action on any claim or cause of action brought after the expiration of the Tolling Period or any claim or cause of action brought by a party after said party withdraws from this Agreement pursuant to Section 6 of this Agreement, the Municipalities or Terminal Operators may raise any defense based on any time period or time related matters, except that no claim, cause of action, or defense may include the Tolling Period of this Agreement as a basis of the claim, cause of action, or defense, including but not limited to, statutes of limitation, statutes of repose, waiver or laches. During the Tolling Period, no Municipality need send any notice of failure or deficiency relating to the collection or remittance of the Push Tax and no Terminal Operator need file any written protest to preserve their respective claims (and the failure to do so shall not act as a bar to any claim or defense). Any written protest filed by any Terminal Operator and any pending administrative proceeding pursuant to said written protest as of the date of this Agreement shall be stayed until the expiration of the Tolling Period or until that Terminal Operator or Municipality withdraws from this Agreement pursuant to Section 6 of this Agreement. Any notices related to a Push Tax already issued by any Municipality as of the date of execution of this Agreement do not need to be responded to by a Terminal Operator, whether by written protest or other similar mechanism, until the expiration of the Agreement or until that Terminal Operator or Municipality withdraws from this Agreement pursuant to Section 6 of this Agreement.

[SIGNATURE PAGE FOLLOWS]

VILLAGE OF ALGONQUIN

By: _____

Print Name: _____

Its: Authorized Agent

VILLAGE OF LAKE IN THE HILLS

By: _____

Print Name: _____

Its: Authorized Agent

CITY OF WOODSTOCK

By: _____

Print Name: _____

Its: Authorized Agent

ACCEL ENTERTAINMENT GAMING, LLC

By: _____

Print Name: _____

Its: Authorized Agent

EUREKA ENTERTAINMENT, LLC

By: _____

Print Name: _____

Its: Authorized Agent

VELASQUEZ GAMING, LLC

By: _____

Print Name: _____

Its: Authorized Agent

VILLAGE OF CARPENTERSVILLE

By: _____

Print Name: _____

Its: Authorized Agent

CITY OF MCHENRY

By: _____

Print Name: _____

Its: Authorized Agent

GOLD RUSH AMUSEMENTS, INC.

By: _____

Print Name: _____

Its: Authorized Agent

LATTNER ENTERTAINMENT
GROUP ILLINOIS, LLC

By: _____

Print Name: _____

Its: Authorized Agent

ASHIQ GAMING, LLC

By: _____

Print Name: _____

Its: Authorized Agent

POCKET ACES GAMING, INC.

By: _____

Print Name: _____

Its: Authorized Agent

J&J VENTURES GAMING, LLC

By: _____

Print Name: _____

Its: Authorized Agent



Village of Algonquin

The Gem of the Fox River Valley

MEMORANDUM

TO: Tim Schloneger, Village Manager
FROM: Stacey VanEnkevort, Recreation Director
DATE: September 28, 2024
SUBJECT: Algonquin Recreation Spring Events | Request for Approval

The Recreation Department is preparing for the upcoming Spring events in Algonquin. These events encourage participants to come to Algonquin and enjoy what the Village has to offer.

Schedule of Events

1. **Algonquin Egg Hunt** – Saturday, April 12 located in Algonquin Lakes Park. Hunt kicks off at 10:00am
Summary: This will be our annual Egg Hunt, with visiting the Bunny and local sponsors.
2. **Touch a Truck Event** – Saturday, May 3rd located at our Public Works Facility from 10:00-1:00pm
Summary: This is a repeat of our Annual Touch a Truck and due to a highly successful event will once again be held at Public Works with the 10:00-11:00am hour being a Sensory Friendly Hour

Approvals Requested

1. Pursuant to the Algonquin Municipal Code section 34.12, staff is proactively requesting a waiver to invite food vendors to sell food and drink products during these events.
2. Pursuant to Section 31.04 of the Municipal Code, the Village Board must approve any public events in the Village, including concerts and musical performances.

If you agree, please forward to the Village Board for approval to hold these events. Thank you for your support and consideration.

C: Michael Kumbera, Deputy Village Manager
Dennis Walker, Police Chief



VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

October 14, 2024

The following meetings are scheduled to be held by the Village Board or Village Commission. Meeting information, which includes meeting location and meeting agendas can be found by visiting www.algonquin.org. Full agendas for meeting will also be posted at the Ganek Municipal Center, as required by law, not less than 48 hours in advance of the scheduled meeting. Each agenda will include the location of the meeting.

October 15, 2024	Tuesday	7:30 PM	Village Board Meeting	GMC
October 15, 2024	Tuesday	7:45 PM	Committee of the Whole Meeting	GMC
October 16, 2024	Wednesday	6:30 PM	Police Commission Meeting – Cancelled	GMC
October 19, 2024	Saturday	8:30 AM	Historic Commission Workshop	HVH
October 23, 2024	Wednesday	5:00 PM	Police Pension Board	GMC
October 26, 2024	Saturday	8:30 AM	Historic Commission Workshop	HVH
November 5, 2024	Tuesday	7:30 PM	Village Board Meeting	GMC

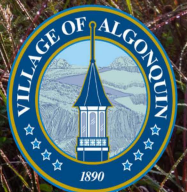
ALL MEETINGS AND/OR TIMES ARE SUBJECT TO CHANGE OR CANCELLATION.

ALL CHANGES AND/OR CANCELLATIONS WILL BE POSTED AT THE GANEK MUNICIPAL CENTER AND
WWW.ALGONQUIN.ORG

VILLAGE OF ALGONQUIN, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2024



VILLAGE OF ALGONQUIN, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2024

Issued by the Finance Department

Michael Kumbera
Deputy Village Manager/Chief Financial Officer

Amanda Lichtenberger
Deputy Chief Financial Officer

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INTRODUCTORY SECTION

Village of Algonquin, Illinois
Principal Officials

April 30, 2024

Legislative

Village Board of Trustees

Debby Sosine, Village President

Maggie Auger

Jerry Glogowski

Laura Brehmer

John Spella

Brian Dianis

Bob Smith

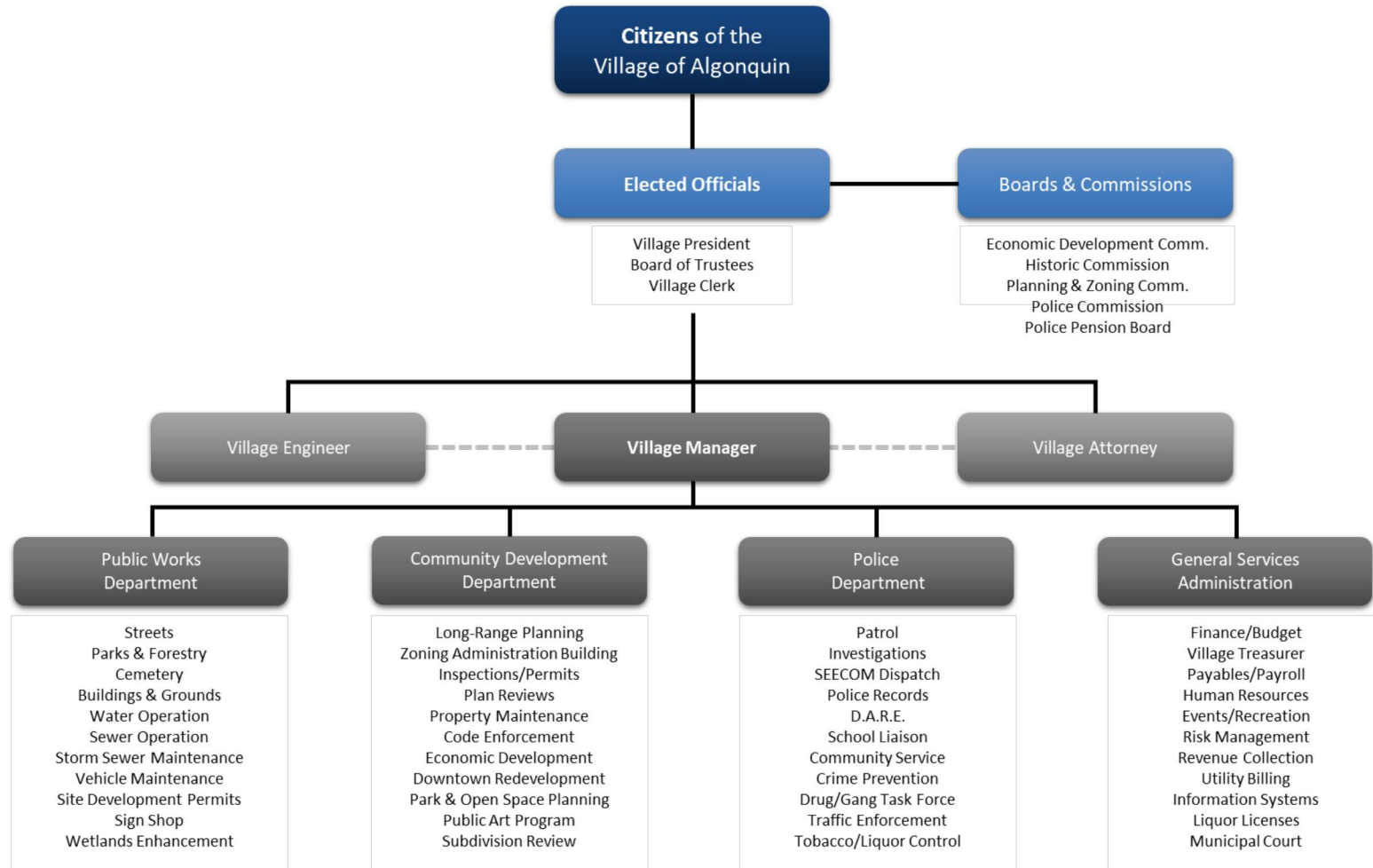
Fred Martin, Clerk

Appointed Officials

Tim Schloneger
Village Manager

Michael Kumbera
Treasurer

Village of Algonquin 2023 – 2024 Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Algonquin
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2023

Christopher P. Morill

Executive Director/CEO



Village of Algonquin

The Gem of the Fox River Valley

October 11, 2024

The Citizens of Algonquin
The Honorable Village President
Members of the Board of Trustees and Village Manager
Village of Algonquin
Algonquin, Illinois 60102

The Village of Algonquin is required to prepare the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending April 30, 2024, in accordance with local ordinances and state statutes. These regulations require an annual report that adheres to generally accepted accounting principles (GAAP) in the United States and is audited by an independent firm of certified public accountants following generally accepted auditing standards (GAAS).

This report represents management's assessment of the Village's financial state. The Village takes responsibility for the accuracy and fairness of the financial statements and related information presented herein. The data within this report is deemed materially accurate, encompassing all necessary statements and disclosures for a comprehensive understanding of the Village's financial activities. To ensure these representations, the Village's management has implemented a robust internal control framework designed to safeguard assets and compile reliable financial information in accordance with GAAP. However, this framework aims to provide reasonable, not absolute, assurance regarding the absence of material misstatement, considering the balance between control costs and benefits. **As management, we affirm that, to the best of our knowledge, this financial report is complete and reliable in all material respects.**

Sikich CPA LLC, a licensed firm of certified public accountants, conducted an independent audit of the Village's financial statements for the fiscal year ending April 30, 2024. The objective of this audit was to reasonably ensure the absence of material misstatement in the financial statements. This process involved examining evidence, assessing accounting principles and management's estimates, and evaluating the overall financial presentation.

The independent auditor's report concluded that the Village's financial statements for the fiscal year ended April 30, 2024, are fairly presented in accordance with GAAP. This auditor's report is the first component of the financial section in this report.

According to GAAP, management must provide a Management Discussion and Analysis (MD&A) alongside the basic financial statements. This letter of transmittal aims to complement the MD&A and should be read in conjunction with it. The Village's MD&A can be found following the report by the independent auditors.

Copies of this financial report are available for public review at the Ganek Municipal Center and on the Village's website at www.algonquin.org/transparency for broader accessibility.

Profile of the Village of Algonquin

The Village of Algonquin, recognized as a home rule community under the Illinois Constitution, was established in 1890 and is approximately 45 miles northwest of Chicago, spanning McHenry and Kane Counties. Covering an area of 12 square miles, the Village boasts a population of 29,700, as officially documented in the 2020 Decennial Census. The Village has the authority to expand its corporate limits through annexation (per state statute), a process overseen periodically by the Village Board as considered appropriate.

Policymaking and legislative authority are vested in the Village Board, which consists of the President and six trustees. The Village Board's responsibilities encompass the enactment of ordinances, budget adoption, committee appointments, and the recruitment of the Village Manager. The Village Manager, in turn, is tasked with executing the Board's policies and ordinances, managing day-to-day operations, and appointing department heads. Board elections are non-partisan, with members serving four-year staggered terms, whereby three Board members are elected every two years. The President is elected to a four-year term, and the Village Trustees are elected at-large.

The Village is a full-service municipal organization providing general government, police and public safety, planning and zoning, building inspection, code enforcement, parks and recreation, special events, street maintenance, stormwater management, forestry, water, and sanitary sewer utility services. The ACFR also includes the activities of the Algonquin Police Pension Fund, although control of this fund rests with an independent board.

Fundamentally guiding the Village's financial planning and control, the annual budget is its cornerstone. All Village departments are required to submit their budget requests to the Village Manager before January 31 each year. These submissions form the basis for the proposed budget, aligning anticipated revenues with expenses. The Village Manager annually presents the Manager's Proposed Budget to the Village Board across January, February, and March. A public hearing on the proposed budget is required, and the final budget must be adopted no later than April 30 each year, marking the conclusion of the Village's preceding fiscal year.

Local Economy

The Village's financial status remains robust and diversified, supported by current policies that facilitate ongoing investment in programs and services contributing to Algonquin's excellence. The Village has experienced consistent revenue growth in sync with the expansion of the national, regional, and local economies. Algonquin's major industry sectors include retail trade, healthcare and social assistance, manufacturing, accommodation and food services, and professional, scientific, and technical services.

The unemployment rate for calendar year 2023 stood at 3.8 percent, a slight increase from the 3.7 percent recorded in 2022. This rate compares favorably to the State of Illinois (4.5 percent) and the Chicago metropolitan area (4.3 percent).

Notably, the calendar year 2023 saw increased sales tax receipts attributed to rising sales from traditional and online retailers. The most significant growth sectors include agriculture, drinking and eating places, drugs and miscellaneous retail, and automotive and filling stations. Sales tax revenues in the General Fund increased by \$508,776 (or 5.5 percent), amounting to \$9.78 million, representing 36 percent of total General Fund revenues for the year.

State-shared income and use tax revenue decreased by \$42,173 (or 0.7 percent) to \$6.03 million compared to the previous year, utilizing the 2020 Census counts in the distribution formula for state-shared revenues.

Property values in Algonquin increased by 8.7 percent in 2023 to \$1,221,895,097, following a 7.7 percent rise in 2022 and a 2.5 percent increase in 2021. New construction in residential and commercial sectors significantly contributed to this increase. As a home rule unit of government, the Village's tax levy remains unaffected by the Property Tax Extension Limitation Law (PTELL).

Building permit revenues also grew by \$204,196 from the preceding year due to an increased volume of residential housing starts and significant developments in the village. Throughout the fiscal year ending April 30, 2024, 3,031 permits were issued, marking a 7.3 percent decrease from the prior year's count of 3,269.

The General Fund showcased positive operating results, with revenues surpassing the budget by 11.6 percent, driven primarily by building permits, sales tax, income tax, and investment income. Expenditures were 4.0 percent lower than the budgeted amount (as amended). The Village remains vigilant, closely monitoring economic and legislative trends to gauge their potential impact on its financial position. Cost-saving measures such as expenditure evaluations, reductions, privatization, and shared services are actively considered to maintain a consistent service level while optimizing costs.

Long-Term Financial Planning

The Village uses its 1.00 percent Home Rule Sales Tax for infrastructure and capital improvements. Coupled with other dedicated revenues, these funds reinforce the Village's adherence to a "pay as you go" philosophy for financing capital projects. The comprehensive capital improvement program for street and infrastructure enhancements is managed across six funds: Motor Fuel Tax, Street Improvement, Park Improvement, Water & Sewer Improvement and Construction, Village Expansion, and Natural Area and Drainage Improvement. Except for bonds used to finance the Wastewater Treatment Plant Expansion in 2005 and the Village's participation in the Illinois Environmental Protection Agency's (IEPA) Low-Interest Loan Program, the Village has diligently followed the "pay as you go" financial approach for the past two decades. Annually, the Village abates debt service for the General Obligation Bonds, continuing this practice for the coming year, and funds existing bond debt service via water and sewer user fees.

The Village invests surplus cash in local government investment pools and fixed-income securities for alternative investments. Investment returns from local government investment pools are linked to the short-term federal funds rate, which stood between 525 and 550 basis points as of April 30, 2024. The Village's investment policy approves investment-grade fixed-income securities with an average life of under three years, including corporate bonds. The maturity range for investments varies from immediate accessibility (Illinois Funds, Illinois Trust, and IMET Convenience Fund) to up to three years (Fixed Income Investments). Investment income includes market appreciation in the fair value of investments.

The Police Pension Fund is authorized to invest in equities and longer-term fixed-income bonds, generating market value yields of 9.70 percent for the year ending April 30, 2024.

For its police officers, the Village sponsors a single-employer defined benefit pension plan, fulfilling the annual required contributions as determined by an independent actuary. Through this conservative funding policy, the Village has successfully funded 79.58 percent of the actuarial accrued liabilities by May 1, 2024, per the actuarial valuation in this report. The remaining unfunded portion is systematically financed over 10 years using a 15-year layered amortization model based on the actuary's calculated annual required contributions. The actuarial valuation, as stated in this report, determined that the net contribution due from the Village is \$1,905,327.

The Village also offers pension benefits for non-public safety employees through the statewide plan managed by the Illinois Municipal Retirement Plan (IMRF). The Village holds no additional obligations concerning employee benefits this plan offers beyond its contractual payments to IMRF. For details on the Village's pension arrangements, consult Note 11 in the financial statements.

As of April 30, 2024, the Village had one outstanding general obligation debt issue: a general obligation bond for improvements to the Wastewater Treatment Facility, with a remaining principal of \$830,000. In keeping with its practice, the Village abated \$856,976 from the 2023 tax levy for debt service. Under current state statutes, the Village is not subject to a legal debt limit on general obligation debt.

Further, the Village is financing three projects through the Illinois Environmental Protection Agency (IEPA) low-interest loan program. These projects encompass improvements to the Wastewater Treatment Facility and sanitary sewer upgrades between specific lift stations. The approximate note amount totals \$23,366,341, and the annual loan service amount is approximately \$1,584,838.

Relevant Financial Policies

As of April 30, 2024, the cash and investments in the General Fund (Operating) total \$14.8 million, constituting 54.7 percent of the 2024 general fund operating revenues, surpassing the Village's policy target established by the Village Board. These reserves are crucial in ensuring the Village's capacity to navigate fluctuations in national and state economic conditions, meet pension funding obligations, and sustain services in case of unforeseen revenue shortages.

As of April 30, 2024, the Village's outstanding debt includes a single active general obligation bond issue totaling \$830,000. The 2013 Bond Series is scheduled for retirement by 2025. In line with the Village's Capital Improvement Plan, future debt issuance for major expenditures is possible, provided it complies with policy guidelines. Given the current debt structure, the Village retains significant capacity for future financing if the Village Board chooses to pursue this option.

Major Initiatives

Throughout the year, Village staff has undertaken numerous projects aligned with the goals set by the Village Board and the Village Manager, demonstrating a solid commitment to delivering cost-effective, high-quality services to the community.

Significant progress was made in updating the comprehensive land use plan, which was last revised in 2008. The new plan is designed to reflect current market conditions better and integrate the Village's various priorities from other planning documents, including infrastructure and program initiatives.

Several major infrastructure projects were completed, such as the rehabilitation of Bunker Hill Drive between Sherman Drive and Greens View Drive. This project featured new asphalt pavement, enhanced pedestrian safety at crosswalks, drainage improvements, and replacement of bike paths. The Village also introduced its first-ever roundabout on Main Street, which included a new bike path, the reconstruction of Main Street with curb and gutter, and streetscape enhancements along North Harrison Street. Furthermore, the Village expanded its green infrastructure with the Dixie Creek restoration project, stabilizing streambanks and restoring areas with native plants, significantly improving erosion control, flood mitigation, and water quality. Various funding sources, including the Illinois Department of Commerce and Economic Opportunity, the McHenry County Council of Mayors, the Illinois Transportation Enhancement Program, and the McHenry County Department of Transportation, supported these projects.

Construction began at two of the Village's most frequented parks—Towne Park and Presidential Park. Presidential Park secured a \$400,000 Open Space Land Acquisition and Development (OSLAD) grant from the Illinois Department of Natural Resources, while Towne Park received a \$600,000 OSLAD grant. Both parks are expected to open by 2025. Additionally, this year, playground replacements at Holder Park and James B. Woods Park were completed.

The Village modernized its cashiering system technologically by integrating it with the existing Tyler Technologies Munis platform. This streamlines the cashiering processes and consolidates merchant processing under one system. The parks and recreation software system was also upgraded to the same platform, improving customer service by creating a one-stop-shop experience.

The Village saw new residential, commercial, and industrial development throughout the year. In residential development, three active projects progressed: Pulte Homes moved forward with the third and final phase of Trails of Woods Creek (278 units); DR Horton continued work on the 129-unit Grand Reserve (age-restricted); and Lennar commenced development on Westview Crossing (150 units).

Commercial development was equally robust. The 41,000-square-foot Pickle Haus, an entertainment venue centered around pickleball, opened on Randall Road. Further south, The Enclave welcomed several national brands, including Portillo's, Cooper's Hawk, Belle Tire, and Raising Cane's. Additionally, Popeye's opened its first Algonquin location on East Algonquin Road, while CarMax opened its first McHenry County dealership on Randall Road. Meanwhile, Rosen Hyundai and Genesis expanded their showroom and service center.

Industrial development was spearheaded by NorthPoint Development at the southwest corner of Randall Road and Longmeadow Parkway. Phase I of the project, which includes two industrial buildings totaling over 700,000 square feet, has been completed as part of the larger 1.6 million-square-foot Algonquin Corporate Campus. Infrastructure improvements, such as installing a traffic signal at Broadmore Drive on Randall Road and adding a third lane on Randall Road, were also finalized, further enhancing traffic flow in the area.

Awards & Acknowledgments

The Village of Algonquin was honored with the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ending April 30, 2023. This prestigious recognition marks the twentieth consecutive year the Village has received this esteemed award. The Certificate of Achievement acknowledges the Village's production of an easily accessible, well-organized ACFR that fulfills generally accepted accounting principles and relevant legal requirements.



Additionally, the Village received the GFOA Outstanding Achievement in Popular Annual Financial Reporting (PAFR) award for the sixth consecutive year, recognizing the Village's ability to present comprehensive information from its ACFR in a reader-friendly format tailored to those without a background in public finance.



The Village also attained the GFOA's Award for Distinguished Budget Presentation for its 2024 budget document. This remarkable recognition, earned for the twentieth consecutive year, signifies that the Village produced a budget document that fulfilled the criteria as a policy document, an operations guide, a financial plan, and a communication tool.

Organizations that receive all three of these recognitions are further awarded a Triple Crown Award from the GFOA. The Village of Algonquin was one of 328 entities nationwide to receive this distinction.

While a Certificate of Achievement is valid for one year, the Village believes that the 2024 ACFR aligns with the Certificate of Achievement Program requirements and has submitted the report to the GFOA for evaluation to potentially receive another award.

In conclusion, we thank the Village President, Board of Trustees, and Manager for their steadfast support in upholding the highest standards of professionalism in managing the village's finances. The preparation of this report would not have been possible without the efficient and dedicated services of the entire Finance team. The Village expresses appreciation to all team members who contributed to the creation of this report.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Michael J. Kumbera'.

Michael J. Kumbera
Deputy Village Manager/Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'Amanda Lichtenberger'.

Amanda Lichtenberger
Deputy Chief Financial Officer

FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Algonquin, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village), as of and for the year ended April 30, 2024, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Algonquin, Illinois as of April 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Southeast Emergency Communications (SEECOM) were not audited in accordance with *Government Auditing Standards*. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2024 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich CPA LLC

Naperville, Illinois
October 7, 2024

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable President
Members of the Board of Trustees
Village of Algonquin, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village), as of and for the year ended April 30, 2024, and the related notes to financial statements, which collectively comprise the Village’s basic financial statements and have issued our report thereon dated October 7, 2024. The financial statements of SEECOM, a joint venture, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance with SEECOM.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Village’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Naperville, Illinois
October 7, 2024

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2024

The Village of Algonquin's (the "Village") management discussion and analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 7).

Financial Highlights

- The Village's net position increased by \$20.8 million (or 7.1%) from FY23 to \$313.5 million.
- The governmental activities net position increased by \$14.5 million (or 6.6%) from FY23 to \$234.2 million.
- The business-type activities net position increased by \$6.3 million (or 8.6%) from FY23 to \$79.3 million.
- The total revenues of all governmental activity programs increased by \$8.5 million and expenses decreased \$0.1 million from FY23.
- The total revenues of business-type activity programs increased by \$2.0 million and expenses increased \$2.1 million from FY23.
- Total Village expenses increased by \$2.0 million (or 4.6%).
- The Village's combined general fund balance decreased by \$1.7 million from FY23.
- The Village's combined general fund actual revenues were over the budgeted amounts by \$2.81 million and actual expenditures were under the budgeted amounts by \$1.0 million.
- The Village's capital assets increased by \$16.62 million to \$298.65 million from FY23.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statement focuses on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government), and enhance the Village's accountability.

Government-Wide Financial Statements

The government-wide financial statements (see pages 7-10) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns, which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 9-10) focuses on the gross and net cost of various activities (including governmental and business-type) supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidies to various business-type activities.

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The Governmental Activities reflect the Village's basic services, including public safety, public works, and general government. Shared state sales tax, home rule sales tax, local utility, and shared state income taxes finance the majority of these services. The Business-type Activities reflect private sector type operations (Water and Sewer), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds rather than fund types.

The Governmental Major Funds (see pages 11-15) presentation is presented on a sources and uses of liquid resources basis. This is how the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

The Fund Financial Statements also allow the government to address its Fiduciary Funds (Police Pension, see pages 21 and 22). The Police Pension Fund (a pension trust fund) represents trust responsibilities of the Village. These assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, the assets in this fund are not presented as part of the Government-Wide Financial Statements.

While the Business-type Activities column on the Business-type Fund Financial Statements (see pages 16-20) is the same as the Business-type column on the Government-Wide Financial Statement, the Governmental Major Funds Total column requires a reconciliation. This is because of the different measurement focus (current financial resources versus total economic resources) reflected on the page following each statement (see pages 13 and 15). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-wide statements).

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure assets – i.e., land, streets, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental financial statements. This statement requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. The Village has chosen to depreciate assets over their useful lives. If a street project is considered maintenance – a recurring cost that does not extend the street's original useful life or expand its capacity – the cost of the project will be expensed. An "overlay" of a street will be considered maintenance, whereas a "rebuild" of a street will be capitalized.

GOVERNMENT-WIDE STATEMENTS

Statement of Net Position

The Village's combined net position increased by \$20.8 million from FY23 – increasing from \$292.7 million to \$313.5 million. The following analysis will look at the net position and net expenses of the governmental and business-type activities separately. The total net position for the governmental activities increased by \$14.5 million from \$219.7 million to \$234.2 million. The business-type activities net position increased by \$6.3 million from \$73.0million to \$79.3million. Table 1 reflects the condensed Statement of Net Position compared to FY23. Table 2 will focus on the changes in the net position of the governmental and business-type activities. A detailed analysis of the changes can be found in the section for Current Year Impacts on page 6.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
	Current and Other Assets	\$ 44.2	\$ 39.9	\$ 29.8	\$ 27.0	\$ 74.0
Capital Assets	222.6	207.5	76.0	74.5	298.6	282.0
Total Assets	266.8	247.4	105.8	101.5	372.6	348.9
Deferred Outflows of Resources	7.0	8.3	1.8	2.1	8.8	10.4
Total Assets & Deferred Outflows	273.8	255.7	107.6	103.6	381.4	359.3
Long-Term Liabilities	18.1	19.9	24.6	26.9	42.7	46.8
Other Liabilities	9.3	4.6	2.9	2.7	12.2	7.3
Total Liabilities	27.4	24.5	27.5	29.6	54.9	54.1
Deferred Inflows of Resources	12.2	11.5	0.8	1.0	13.0	12.5
Total Liabilities & Deferred Inflows	39.6	36.0	28.3	30.6	67.9	66.6
Net Position:						
Net Investment in Capital Assets	222.5	207.5	51.6	48.4	274.1	255.9
Restricted	3.8	4.8	0.8	0.8	4.6	5.6
Unrestricted	7.9	7.4	26.9	23.8	34.8	31.2
Total Net Position	\$ 234.2	\$ 219.7	\$ 79.3	\$ 73.0	\$ 313.5	\$ 292.7

For more detailed information see the Statement of Net Position (pages 7-8)

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

1. **Net Results of Activities** – which will impact (increase/decrease) current assets and unrestricted net position.
2. **Borrowing for Capital** – which will increase current assets and long-term debt.

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3. **Spending Borrowed Proceeds on New Capital** – which will reduce current assets and increase capital assets. There is a second impact, an increase in net investment in capital assets and an increase in related net debt which will not change the net investment in capital assets.
4. **Spending of Non-borrowed Current Assets on New Capital** – which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net position and increase net investment in capital assets.
5. **Principal Payment on Debt** – which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.
6. **Reduction of Capital Assets through Depreciation** – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

The Village's \$20.8 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$14.5 million and the business-type activities increasing by \$6.3 million.

The governmental activities total assets increased by \$19.4 million and the governmental activities total liabilities increased by \$2.9 million. The total assets increase was a result of capital assets increasing \$15.1 million due mainly to large increases in ongoing construction in progress projects (\$5.9 million) and completed street projects (\$6.9 million). In addition, current and other assets increased by \$4.3 million due mostly to holding additional funds in higher yield local bank accounts, increasing cash by \$1.8 million, increasing our property tax receivable by \$1.3 million due to residential and commercial growth, and growth in our SEECOM joint venture of \$0.5 million.

The governmental activities overall deferred outflows of resources decreased by \$1.3 million. Changes within the category included a decrease of \$0.8 million in police pension fund-pension items, \$0.3 million in IMRF-pension items and \$0.2 million in OPEB-pension items. (See Note –11-12) in the Notes to Financial Statements for additional information).

The governmental activities total liabilities increased by \$2.9 million. This was caused by an increase to accounts payable of \$4.1 million due to work done on large streets and park projects before year end that was paid with bond proceeds in June of 2024. The increase as offset by the schedule \$1.8 million pay down of long-term debt.

The governmental activities deferred inflows of resources increased \$0.7 million mainly due to the increase of \$1.3 million in deferred property tax revenue and the increase to deferred inflows-leases of \$0.2 million. This was offset by a decrease in deferred inflows of police pension and IMRF items; \$0.6 million and \$0.1 million, respectively. (See Note –11-12).

The net position of the business-type activities increased by \$6.3 million from \$73.0 million to \$79.3 million. Total assets of the business-type activities increased by \$4.3 million from \$101.5 to \$105.8 million. This increase resulted from holding an additional \$4.1 million additional funds in higher-interest local bank accounts, offset by the decrease in investments of \$1.3, which was also related to the shift of funds to non-investment, high-yield accounts. Capital assets increased by \$1.5 million mainly due to a large increase in construction-in-progress projects (\$3.8 million) and completed water and sewer system projects (\$1.6 million), offset by annual depreciation expense (\$4.1 million).

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Total liabilities of the business-type activities decreased by \$2.1 million from \$29.6 million to \$27.5 million. Other Liabilities increased by \$0.2 million due to a slight increase in accounts payable, which can be attributed to the timing of invoices received in the current year. The noncurrent liabilities decreased by \$2.3 million due to principal payments on the GO Bond Series 2013 and the three (3) IEPA loans held by the Village, decreasing their liability balances. The business-type activities deferred inflows of resources decreased by \$0.2 million due to the slight decreases in IMRF fund-pension items, OPEB items, and GASB 87 lease items. (See Note –11-12).

Changes in Net Position

The following chart compares the revenue and expenses for the current fiscal year.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Service	\$ 2.4	\$ 2.2	\$ 17.4	\$ 14.5	\$ 19.8	\$ 16.7
Operating Grants & Contributions	1.4	1.6	-	-	1.4	1.6
Capital Grants & Contributions	7.2	1.4	1.7	3.4	8.9	4.8
General Revenues						
Property Taxes	7.6	7.2	-	-	7.6	7.2
Other Taxes	24.6	23.4	-	-	24.6	23.4
Other	2.5	1.4	1.3	0.5	3.8	1.9
Transfers	-	-	-	-	-	-
Total Revenue	45.7	37.2	20.4	18.4	66.1	55.6
Expenses						
Governmental Activities						
General Government	6.4	5.7	-	-	6.4	5.7
Public Safety	11.0	10.5	-	-	11.0	10.5
Public Works	13.8	15.1	-	-	13.8	15.1
Interest	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	14.1	12.0	14.1	12.0
Total Expenses	31.2	31.3	14.1	12.0	45.3	43.3
Change in Net Position	14.5	5.9	6.3	6.4	20.8	12.3
Net position - beginning	219.7	213.8	73.0	66.6	292.7	280.4
Net position - ending	\$ 234.2	\$ 219.7	\$ 79.3	\$ 73.0	\$ 313.5	\$ 292.7

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There are eight basic impacts on revenues and expenses, as reflected below:

Normal Impacts

Revenues:

1. **Economic Condition** – which can reflect a declining, stable, or growing economic environment and has a substantial impact on state income, sales, and utility tax revenue as well as public spending habits for building permits, elective user fees, and volumes of consumption.
2. **Increase/Decrease in Village Board-approved rates** – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fee, building fees, home rule sales tax, etc.)
3. **Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring)** – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.
4. **Market Impacts on Investment income** – the Village's investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate.

Expenses:

5. **Introduction of New Programs** – within the functional expense categories (Public Safety, Public Works, General Government, etc.) individual programs may be added or deleted to meet changing community needs.
6. **Changes in Authorized Personnel** – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 40.91% of the Village's operating costs.
7. **Salary Increases (annual adjustments and merit)** – the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range position in the marketplace.
8. **Inflation** – while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and parts. Some functions may experience unusual commodity-specific increases.

Governmental Activities

Revenue:

Total revenues for Governmental Activities increased \$8.5 million from \$37.2 million to \$45.7 million. The largest increase of \$5.8 million is due to capital grants and donations received during FY24. Most notable were the Illinois Department of Transportation local match of \$2.7 million for the Harrison and Main St Roundabout and Bike Trail, Developer Donations valued at \$1.8 million, and three Illinois Department of Commerce and Economic Opportunity grants for street improvement projects at High Hill Subdivision, Bunker Hill Drive and Rolls Road which totaled \$1.1 million. In addition, sales tax, including home rule, increased by \$1.0 million due to new retail and restaurants within the Village, and investment income increased by \$1M due to a new cash management strategy designed to capitalize on the increased market rates throughout the year.

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The Village has a diversified revenue structure and depends on several key revenue sources to help pay for the services provided. The Village attempts to maintain its property tax level and capture new revenues from growth. Due to recent upturns in the housing market values, the Village's EAV increased by approximately 8.7% from levy year 2022 (\$1,124,395,592) to levy year 2023 (\$1,221,895,097). The Village's property tax rate was 0.5452 in 2022 and 0.5266 in 2023.

In the general government, state shared income tax increased 10.4% from FY22 to FY23. There were large increases in sales/use tax (5.5%), home rule sales tax (6.0%), and property tax receipts (5.6%). There was a decrease in utility tax (1.9%) and telecommunications tax (9.0%). Overall, total general revenues increased 7.0% from FY23 to FY24. In addition to growth in state shared taxes, investment income increased by \$0.9 million, which was triple the normal income. The Village capitalized on the higher yields available during the year by diversifying funds that were previously in low-yield checking accounts.

Expenses:

The Village's governmental activities total expenses decreased \$0.1 million for FY24.

General Government expenses increased \$0.6 million from \$5.7 million to \$6.4 million. The General Government expenses increased mainly due to two a sales tax rebate agreements, which began in FY24.

Public Safety expenses increased \$0.5 million from \$10.5 million to \$11.0 million. The Public Safety expenses had an increase of \$0.2 million in personnel costs; and the remaining additional increase being related to inflation of common expenditures during FY 24.

Public Works expenses decreased \$1.3 million from \$15.1 million to \$13.8 million. The Public Works expense decreases were related to a decrease in spending on commodities and contractual services combined with a report presentation reclassification.

Interest expenses remained consistent from the prior fiscal year.

Business-type Activities

Revenue:

Total revenues for Business-type Activities increased \$2.0 million from \$18.4 million to \$20.4 million. There were increases of \$2.9 million in charges for services due to a slight annual rate increase combined with new development during the fiscal year. This is evident by the \$1.7 million increase in tap on fees. Investment income also increased by \$1.0 million due to the Village's efforts to capitalize on the higher yield market by diversifying cash on hand. This was offset by a decrease to capital grants/contributions of \$1.7 million, due to a \$3.3 million Illinois DCEO grant for the Waste Water Treatment Plant Phase 6B project being received in the prior year, however, the Village received a developer donation valued at \$1.6 million during the fiscal year.

Expenses:

The Village's Business-type Activities total expenses increased \$2.0 million from \$12.0 million in to \$14.0 million. This increase was due to a \$1.2 million project for the Copper Oaks Water Tower repair along with large rising costs for materials required for operation.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2024, the governmental funds (as presented on the balance sheet on pages 11-12) reported a combined fund balance of \$24.5 million, or a decrease of 8.6% from \$26.8 million at the beginning of the year. Of the total fund balance, unassigned fund balance is overdrawn by \$19.1 million due to the liabilities in the TIF Fund. The General Fund has an unassigned fund balance of \$12.7 million, which indicates availability for continuing Village services. Total governmental assets increased by \$6.3 million, and total liabilities and deferred inflows of resources increased by \$8.6 million for an overall decrease of \$2.3 million in fund balance.

The overall decrease in fund balance of \$2.3 million was due mainly to an increase to cash and investment of \$1.7 brought on by a growth to investment income that had not been budgeted. This was then offset by an increase to accounts payable of \$4.5 million, which was due to timing of construction work on multiple projects performed before April 30, 2024 but not invoiced or paid until after year end.

The general fund total fund balance decreased \$1.7 million from \$20.3 million in FY23 to \$18.6 million in FY24. General fund assets had a net decrease of \$0.7 million due to a decrease of \$1.3 million in cash and investments due to the budgeted spend down of fund balance. The decrease was offset by slight increases to most receivables. General fund total liabilities increased \$0.7 million due to an increase to accounts payable. The increase was due to the timing of invoices at year end. Deferred inflows of resources for property tax revenue and lease items increased \$0.2 million.

The street improvement fund total fund balance increased \$4.9 million to \$32.5 million from FY23 to FY24. Assets increased \$7.6 million. This is mainly due to an increase in advances to other funds of \$2.4 million (TIF fund expenses) and an increase to cash and investments of \$6.2 million. The increase in fund on hand was due to a \$5.2 million transfer from the General fund combined with an increase to all other revenue line items. Street improvement fund total liabilities increased \$2.6 million due to an increase in accounts payable related to multiple ongoing projects.

The downtown TIF district fund was a major fund in FY24 and total fund balance decreased \$3.1 million to a negative fund balance of \$31.8 million from FY23 to FY24. Assets stayed consistent with prior years. Total liabilities increased \$2.4 million due to an increase in advances from other funds. Deferred inflows of resources stayed relatively consistent from FY23 to FY24.

General Fund Budgetary Highlights

Below is a table that reflects the budget and the actual revenues and expenditures for the General Fund. More information can be found on the schedule of revenues, expenditures and changes in fund balance – budget and actual on page 63. Actual spending was \$1.0 million less than the budget, which was due to actual expenses less than budget of \$0.3 million in general government, \$0.4 million in public safety, and \$0.3 million in public works.

Savings in general government, public safety and public works expenses was due to overall savings throughout expenditure categories.

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	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.647	\$ 6.647	\$ 6.718
Intergovernmental, Grants & Contributions	15.667	15.667	16.794
Other	2.025	2.025	3.692
Total Revenues	\$ 24.339	\$ 24.339	\$ 27.204
Expenditures and Transfers			
Expenditures	\$ 24.391	\$ 24.902	\$ 23.972
Total Expenditures	24.391	24.902	23.972
Excess/(Deficiency) of Revenues over Expenditures	(0.052)	(0.563)	3.232
Transfers and Other Financing Sources (Uses)	(5.100)	(5.117)	(4.963)
Change in Fund Balance	\$ (5.152)	\$ (5.679)	\$ (1.731)

Capital Assets

At the end of FY24, the Village had a combined total of capital assets of \$298.65 million invested in a broad range of capital assets including land, buildings, vehicles, streets, bridges, storm sewers, water mains and sanitary sewer lines. (See Table 4 below.) This amount represents a net increase (including additions and deletions) of \$16.62 million.

Major capital asset events during the current fiscal year included the following:

Street Projects

- Downtown Streetscape Utilities Improvements for \$3.8 million - *ongoing*
- Souwanas and Schuett Improvements for \$2.8 million - *ongoing*
- Bunker Hill Drive for \$1.4 million - *ongoing*
- Tunbridge Street Improvements for \$1.6 million – *completed*
- Willoughby Farms Section 1 for \$1.2 million - *ongoing*
- NorthPoint Development Donation valued at \$1.5 million

Park Projects

- Presidential Park for \$1.2 million

Water and Sewer Projects

- Souwanas and Schuett watermain and sewermain for \$2.0 million - *ongoing*
- NorthPoint Development Donation valued at \$1.6 million

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	Governmental		Business-Type		Total Primary	
	Activities		Activities		Government	
	2024	2023	2024	2023	2024	2023
Land & Right of Way	\$ 97.75	\$ 97.31	\$ 3.64	\$ 3.64	\$ 101.39	\$ 100.95
Construction in Progress	23.28	17.32	3.97	0.17	27.25	17.49
Buildings	8.67	8.89	9.51	9.86	18.18	18.75
Vehicles and Equipment	1.40	1.16	0.95	0.77	2.35	1.93
Improvements other than Building	19.82	18.01	-	-	19.82	18.01
Streets, Storm Sewers, Bridges	71.72	64.83	-	-	71.72	64.83
Water and Sewer		-	57.94	60.07	57.94	60.07
Total	\$ 222.64	\$ 207.52	\$ 76.01	\$ 74.51	\$ 298.65	\$ 282.03

The following reconciliation summarizes the changes in Capital Assets which is presented in detail on pages 35-36 of the notes.

	Governmental	Business-Type	Total
	Activities	Activities	
Beginning Balance	\$ 207.52	\$ 74.51	\$ 282.03
Additions			
Depreciable	\$ 14.52	\$ 1.95	\$ 16.47
Non-Depreciation	\$ 0.44	\$ -	\$ 0.44
Construction in Progress	\$ 15.45	\$ 3.80	\$ 19.25
Retirements			
Depreciable	\$ (0.14)	\$ (0.05)	\$ (0.19)
Non-Depreciation	\$ -	\$ -	\$ -
Construction in Progress	\$ (9.48)	\$ -	\$ (9.48)
Depreciation			
Retirement	\$ (5.67)	\$ (4.20)	\$ (9.87)
Ending Balance	\$ 222.64	\$ 76.01	\$ 298.65

The Governmental Activities net Capital Assets' total increase of \$15.12 million was mainly due to increases in construction in progress (\$6.0 million), streets (\$10.2 million), and improvements other than building (\$3.5 million). These were offset by annual depreciation of \$5.8 million.

Construction in progress increased substantially due to ongoing work for Street and Park projects noted previously.

Streets considerable increase is due to the completion of multiple projects, including: Main & Harrison Roundabout/Bike Trail, Tunbridge Street Improvements, and the NorthPoint developer donations.

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Improvements Other than Buildings increased due to the completion of multiple projects, most notable include: Randall Road Wetland Complex, Ratt Creek Reach 5, Woods Creek Reach 5 and Dixie Creek Reach 3.

The Business-type Activities total increase of \$1.5 million in net Capital Assets was due mainly to an increase in construction in progress (\$3.8 million) and water and sewer systems (\$2.1 million) offset by normal depreciation expense of \$4.2 million. The water and sewer system increase is due to the NorthPoint Development donation. Construction in progress increased due to multiple ongoing projects, most notably: Souwanas & Schuett water and sewer mains, Highland Avenue watermain and Towne Park watermain.

Additional information concerning capital assets can be found in Note 4.

Debt Outstanding

Since the mid-1990's, the Village of Algonquin has followed a "pay-as-you-go" philosophy to funding capital projects. Exceptions to this philosophy had been bonds issued to pay for the construction of the Village Hall (Ganek Municipal Center) in 1995-1996 and the Public Works Facility in 2002-2003. In December 2005, the Village authorized Bond Series 2005A for \$9.0 million to partially finance the expansion of Phase 6 of the Wastewater Treatment Plant. Bond Series 2013 was issued for \$7.645 million to refund Series 2005A. During FY20, the Village entered into a loan agreement with the Illinois Environmental Protection Agency for improvements to the Wastewater Treatment Facility and watermain/sewermain improvements to the Downtown TIF area for an original obligation of \$25.8 million.

The Village has established the following five funds to accumulate monies over time to systematically construct and/or replace major assets: Motor Fuel Tax, Street Improvement, Parks, Natural Area & Drainage Improvements, Water and Sewer Improvement and Construction, and the Village Expansion. The Village also created a Downtown TIF District Fund to account for activities associated with improvements within the established downtown TIF district. The current Home Rule Sales Tax of 1.00% was allocated as an additional revenue source for capital and infrastructure to assist in the "pay as you go" philosophy. In FY24, 75% of the Home Rule Sales Tax received during the fiscal year is allocated to the Street Improvement Fund, 12.5% to the Park Improvement Fund and 12.5% to the Natural Area & Drainage Improvement Fund to provide funds for continued street infrastructure maintenance and improvements, park rebuilds and improvements and natural area rehabilitations.

The Village currently has one general obligation bond series. A total of \$0.83 million of general obligation bonds were outstanding at April 30, 2024. All of which is an outstanding obligation of the business-type activities; the governmental activities have no general obligation bonds outstanding.

The IEPA loan payable balance was \$23.36 million at the end of FY24. All of which is an outstanding obligation of the business-type activities; the governmental activities have not IEPA loans outstanding.

The Village, under its home rule authority, does not have a legal debt limit.

Additional information concerning long-term debt can be found in Note 7.

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Economic Factors

The Village primarily relies on sales and property taxes to fund municipal operations. In recent years, the Village has maintained a steady property tax levy, while the property tax rate has decreased due to rising Equalized Assessed Value (EAV) and new construction. The 2022 tax extension resulted in a \$366,077 increase in property tax collections for FY23.

Retail and commercial activity, both in-person and online, saw continued growth this year, leading to a 6.0% increase in Home Rule Sales Tax revenue (\$0.4 million) and a 5.5% increase in Sales and Use Tax revenue (\$0.5 million). Meanwhile, Income Tax revenue remained flat. Overall, sales tax revenues represented 36% of total General Fund revenues for the year.

The local residential housing market also experienced growth during FY24, with construction permits rising from 114 in 2022 to 178 in 2023. Commercial construction remained stable, with six new permits issued in both 2022 and 2023. The Village's EAV and property tax receipts have shown consistent growth year over year.

According to the 2020 Census, the Village's population decreased to 29,700, down from 30,046 in the 2010 Census. However, as a home-rule community, the Village has been able to budget for stable property tax receipts despite this demographic change.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and demonstrate its accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Michael Kumbera, Deputy Village Manager/Chief Financial Officer, or Amanda Lichtenberger, Deputy Chief Financial Officer, Village of Algonquin, 2200 Harnish Drive, Algonquin, IL 60102.

BASIC FINANCIAL STATEMENTS

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,287,426	\$ 5,606,060	\$ 11,893,486
Investments	25,392,513	15,612,402	41,004,915
Restricted investments	-	856,975	856,975
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	8,403,791	-	8,403,791
Other taxes	4,450,432	-	4,450,432
Intergovernmental, grants, and contributions	498,987	-	498,987
IPBC	202,758	-	202,758
Leases	876,578	653,137	1,529,715
Accrued interest	43,781	3,685	47,466
Accounts	15,738	1,843,840	1,859,578
Other	799,922	4,110	804,032
Internal balances	(5,211,187)	5,211,187	-
Prepaid items	147,956	44,177	192,133
Inventory	174,919	-	174,919
Investment in joint venture	2,155,639	-	2,155,639
Capital assets			
Nondepreciable	121,031,241	7,609,691	128,640,932
Depreciable, net of accumulated depreciation	101,606,693	68,403,389	170,010,082
 Total assets	 266,877,187	 105,848,653	 372,725,840
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	3,240,376	-	3,240,376
Pension items - IMRF	2,744,056	1,324,780	4,068,836
Pension items - OPEB	979,425	245,976	1,225,401
Asset retirement obligation	-	227,955	227,955
Deferred loss on refunding	-	28,670	28,670
 Total deferred outflows of resources	 6,963,857	 1,827,381	 8,791,238
 Total assets and deferred outflows of resources	 273,841,044	 107,676,034	 381,517,078

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 7,821,812	\$ 664,143	\$ 8,485,955
Accrued interest	-	64,231	64,231
Unearned revenue - other	203,971	-	203,971
Other liabilities	297,673	-	297,673
Noncurrent liabilities			
Due within one year	910,871	2,189,201	3,100,072
Due in more than one year	18,129,022	24,601,697	42,730,719
Total liabilities	27,363,349	27,519,272	54,882,621
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	2,237,669	-	2,237,669
Pension items - IMRF	125,368	60,525	185,893
Pension items - OPEB	584,369	146,759	731,128
Deferred property tax revenue	8,403,791	-	8,403,791
Lease items	856,377	637,539	1,493,916
Total deferred inflows of resources	12,207,574	844,823	13,052,397
Total liabilities and deferred inflows of resources	39,570,923	28,364,095	67,935,018
NET POSITION			
Net investment in capital assets	222,539,085	51,604,081	274,143,166
Restricted for			
Donor programs	600,770	-	600,770
Insurance	386,848	-	386,848
Street maintenance	1,953,646	-	1,953,646
Capital projects	358,289	-	358,289
Cemetery	477,206	-	477,206
Debt service	-	856,975	856,975
Unrestricted	7,954,277	26,850,883	34,805,160
TOTAL NET POSITION	\$ 234,270,121	\$ 79,311,939	\$ 313,582,060

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental activities				
General government	\$ 6,367,695	\$ 1,942,427	\$ 189,738	\$ 35,500
Public safety	11,040,474	377,475	533,003	47,609
Public works	13,767,237	46,159	711,717	7,119,385
Debt service - interest and fees	23,347	-	-	-
Total governmental activities	31,198,753	2,366,061	1,434,458	7,202,494
Business-type activities				
Waterworks and sewerage	14,085,212	17,435,800	-	1,677,164
Total business-type activities	14,085,212	17,435,800	-	1,677,164
TOTAL PRIMARY GOVERNMENT	\$ 45,283,965	\$ 19,801,861	\$ 1,434,458	\$ 8,879,658

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
	\$ (4,200,030)	\$ -	\$ (4,200,030)
	(10,082,387)	-	(10,082,387)
	(5,889,976)	-	(5,889,976)
	(23,347)	-	(23,347)
	(20,195,740)	-	(20,195,740)
	-	5,027,752	5,027,752
	-	5,027,752	5,027,752
	(20,195,740)	5,027,752	(15,167,988)
General revenues			
Taxes			
Property	7,599,312	-	7,599,312
Home rule sales tax	6,722,814	-	6,722,814
Utility	872,890	-	872,890
Telecommunications	326,076	-	326,076
Hotel	90,698	-	90,698
Video gaming tax	188,202	-	188,202
Intergovernmental, unrestricted			
Sales and use tax	9,777,707	-	9,777,707
Personal property replacement	160,196	-	160,196
Income tax	6,029,522	-	6,029,522
Grants	36,607	-	36,607
Franchise fees	431,684	-	431,684
Investment income	1,405,728	1,046,948	2,452,676
Miscellaneous	1,116,640	207,764	1,324,404
Total	34,758,076	1,254,712	36,012,788
CHANGE IN NET POSITION	14,562,336	6,282,464	20,844,800
NET POSITION, MAY 1	219,707,785	73,029,475	292,737,260
NET POSITION, APRIL 30	\$ 234,270,121	\$ 79,311,939	\$ 313,582,060

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2024

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	\$ 4,205,741	\$ 1,241,415	\$ 8,500	\$ 831,770	\$ 6,287,426
Investments	11,284,929	8,970,421	230,098	4,907,065	25,392,513
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	6,434,084	-	1,293,896	675,811	8,403,791
Other taxes	2,678,929	1,294,917	-	476,586	4,450,432
Intergovernmental, grants, and contributions	7,105	-	-	491,882	498,987
IPBC	202,758	-	-	-	202,758
Accrued interest	31,848	-	-	11,933	43,781
Leases	158,741	-	-	717,837	876,578
Other	799,922	-	-	-	799,922
Due from other funds	119,644	-	-	-	119,644
Advance to other funds	655,151	26,168,414	-	-	26,823,565
Prepaid items	117,791	29,943	-	222	147,956
TOTAL ASSETS	\$ 26,696,643	\$ 37,705,110	\$ 1,532,494	\$ 8,113,106	\$ 74,047,353

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2024

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 987,788	\$ 5,194,568	\$ -	\$ 1,591,465	\$ 7,773,821
Unearned revenue	203,915	-	-	-	203,915
Advances from other funds	-	-	32,034,752	-	32,034,752
Other liabilities	297,673	-	-	-	297,673
Total liabilities	1,489,376	5,194,568	32,034,752	1,591,465	40,310,161
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	6,434,084	-	1,293,896	675,811	8,403,791
Lease items	158,782	-	-	697,595	856,377
Total deferred inflows of resources	6,592,866	-	1,293,896	1,373,406	9,260,168
Total liabilities and deferred inflows of resources	8,082,242	5,194,568	33,328,648	2,964,871	49,570,329
FUND BALANCES					
Nonspendable					
Prepays	117,791	29,943	-	222	147,956
Advances	655,151	-	-	-	655,151
Restricted					
Donor programs	600,770	-	-	-	600,770
Insurance	386,848	-	-	-	386,848
Street maintenance	-	-	-	1,953,646	1,953,646
Capital projects	-	193,670	-	164,619	358,289
Cemetery	-	-	-	477,206	477,206
Unrestricted					
Committed					
Capital projects	595,846	-	-	-	595,846
Assigned					
Capital projects	611,285	32,286,929	-	2,552,542	35,450,756
Historic commission	10,682	-	-	-	10,682
Subsequent year's budget	2,680,800	-	-	-	2,680,800
Special purpose	303,270	-	-	-	303,270
Unassigned (deficit)	12,651,958	-	(31,796,154)	-	(19,144,196)
Total fund balances (deficit)	18,614,401	32,510,542	(31,796,154)	5,148,235	24,477,024
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 26,696,643	\$ 37,705,110	\$ 1,532,494	\$ 8,113,106	\$ 74,047,353

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

April 30, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 24,477,024
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	222,637,934
Less internal service fund capital assets included below	(35,049)
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	2,155,639
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	31,155
Differences between expected and actual experiences, assumption changes, net difference between projected and actual earnings, and contributions after the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows or resources on the statement of net position	2,618,688
Differences between expected and actual experiences, assumption changes, and net difference between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows or resources on the statement of net position	1,002,707
Differences between expected and actual experiences, assumption changes, and net difference between projected and actual earnings for other postemployment benefits are recognized as deferred outflows and inflows or resources on the statement of net position	395,056
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as in governmental funds	
Total lease liability	(98,849)
Less internal service fund lease liabilities	26,860
Total OPEB liability	(2,123,804)
Compensated absences	(1,301,880)
Net pension liabilities - IMRF	(2,843,067)
Net pension liability - Police Pension Plan	<u>(12,672,293)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 234,270,121</u></u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended April 30, 2024

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,718,047	\$ 6,062,961	\$ 1,013,654	\$ 2,005,330	\$ 15,799,992
Intergovernmental, grants, and contributions	16,793,745	1,337,616	-	2,157,660	20,289,021
Charges for services	321,270	-	-	14,450	335,720
Licenses and permits	1,550,769	-	-	-	1,550,769
Fees, fines, and forfeits	408,272	-	-	-	408,272
Investment income	707,751	318,027	40,189	339,761	1,405,728
Miscellaneous	704,249	-	-	37,534	741,783
Total revenues	27,204,103	7,718,604	1,053,843	4,554,735	40,531,285
EXPENDITURES					
Current					
General government	6,605,034	-	78,407	43,537	6,726,978
Public safety	11,422,539	-	-	-	11,422,539
Public works	4,318,849	2,379,327	-	1,974,144	8,672,320
Capital outlay	1,601,859	5,593,290	4,056,376	4,995,045	16,246,570
Debt service					
Interest and fiscal charges	23,347	-	-	-	23,347
Total expenditures	23,971,628	7,972,617	4,134,783	7,012,726	43,091,754
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,232,475	(254,013)	(3,080,940)	(2,457,991)	(2,560,469)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	5,200,000	-	80,330	5,280,330
Transfers (out)	(5,210,756)	-	-	(69,574)	(5,280,330)
Proceeds from lease issuance	76,119	-	-	-	76,119
Proceeds from sale of fixed assets	171,446	-	-	-	171,446
Total other financing sources (uses)	(4,963,191)	5,200,000	-	10,756	247,565
NET CHANGE IN FUND BALANCES	(1,730,716)	4,945,987	(3,080,940)	(2,447,235)	(2,312,904)
FUND BALANCES (DEFICIT), MAY 1	20,345,117	27,564,555	(28,715,214)	7,595,470	26,789,928
FUND BALANCES (DEFICIT), APRIL 30	\$ 18,614,401	\$ 32,510,542	\$ (31,796,154)	\$ 5,148,235	\$ 24,477,024

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (2,312,904)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	16,348,601
The capital contributions are only reported in the statement of activities	4,571,165
The loss on the disposal of capital assets is reported as an expenditure in the statement of activities	(8,373)
The issuance of long-term debt and related costs is shown on the fund financials as other financing sources but is recorded as a long-term liability on the government-wide statements Lease liabilities	(76,119)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	25,294
The change in the net pension liability for the Illinois Municipal Retirement Fund and the related deferred inflows and outflows are only reported in the statement of activities	599,119
The change in the net pension liability for the Police Pension Fund and the related deferred inflows and outflows are only reported in the statement of activities	835,358
The change in the total OPEB liability and related deferred inflows and outflows are only reported in the statement of activities	(55,624)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Depreciation and amortization	(5,780,004)
Change in investment in joint venture	487,193
Change in compensated absences	(71,370)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 14,562,336</u></u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2024

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT ASSETS		
Cash and cash equivalents	\$ 5,606,060	\$ -
Investments	15,612,402	-
Receivables		
Accounts	1,843,840	15,738
Leases	653,137	-
Accrued interest	3,685	-
Other	4,110	-
Prepaid items	44,177	-
Inventory	-	174,919
Restricted assets - investments	856,975	-
	24,624,386	190,657
NONCURRENT ASSETS		
Advances to other funds	5,211,187	-
Capital assets		
Nondepreciable	7,609,691	-
Depreciable, net of accumulated depreciation	68,403,389	35,049
	76,013,080	35,049
Total capital assets	76,013,080	35,049
Total noncurrent assets	81,224,267	35,049
Total assets	105,848,653	225,706
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	1,324,780	-
Pension items - OPEB	245,976	-
Asset retirement obligation	227,955	-
Deferred loss on refunding	28,670	-
	1,827,381	-
Total deferred outflows of resources	1,827,381	-
Total assets and deferred outflows of resources	107,676,034	225,706

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2024

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	\$ 664,143	\$ 47,991
Accrued interest	64,231	56
Due to other funds	-	119,644
Current portion of long-term debt	2,189,201	10,110
	2,917,575	177,801
Total current liabilities		
LONG-TERM LIABILITIES		
Long-term liabilities	24,601,697	16,750
	24,601,697	16,750
Total long-term liabilities		
	27,519,272	194,551
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Pension items - IMRF	60,525	-
Pension items - OPEB	146,759	-
Lease items	637,539	-
	844,823	-
Total deferred inflows of resources		
	28,364,095	194,551
Total liabilities and deferred inflows of resources		
NET POSITION		
Net investment in capital assets	51,604,081	8,189
Restricted for debt service	856,975	-
Unrestricted	26,850,883	22,966
	\$ 79,311,939	\$ 31,155
TOTAL NET POSITION		

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
OPERATING REVENUES		
Charges for services	\$ 15,915,965	\$ -
Administrative fee	147,785	-
Infrastructure fee	1,372,050	-
Maintenance billings	-	1,798,439
Fleet maintenance and fuel	-	411,006
Miscellaneous	207,764	340
	17,643,564	2,209,785
OPERATING EXPENSES		
Water operations	4,161,585	-
Sewer operations	3,452,855	-
Nondepartmental	1,704,381	-
Building services	-	960,756
Vehicle maintenance	-	1,222,515
Depreciation	4,250,285	19,486
	13,569,106	2,202,757
OPERATING INCOME	4,074,458	7,028
NON-OPERATING REVENUES (EXPENSES)		
Investment income	1,046,948	-
Interest expense and fiscal agent fees	(516,106)	(7,028)
	530,842	(7,028)
INCOME BEFORE CAPITAL CONTRIBUTIONS	4,605,300	-
CAPITAL CONTRIBUTIONS	1,677,164	-
CHANGE IN NET POSITION	6,282,464	-
NET POSITION, MAY 1	73,029,475	31,155
NET POSITION, APRIL 30	\$ 79,311,939	\$ 31,155

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Waterworks and Sewerage</u>	<u>Internal Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 17,432,730	\$ 411,006
Cash received for interfund services provided	-	1,806,630
Cash paid to suppliers	(5,795,939)	(1,264,320)
Cash paid for interfund services	(376,195)	-
Cash paid to employees	(3,268,467)	(954,825)
Other receipts (payments)	207,764	340
Net cash from operating activities	<u>8,199,893</u>	<u>(1,169)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	-	40,624
Net cash from noncapital financing activities	<u>-</u>	<u>40,624</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(4,002,977)	-
Interest paid on bonds	(51,425)	-
Interest paid on notes payable	(479,975)	-
Interest paid on lease liabilities	(4,736)	(25,187)
Principal paid on lease liabilities	(27,499)	(14,268)
Principal paid on notes payable	(1,104,863)	-
Principal paid on general obligation bond maturities	(815,000)	-
Net cash from capital and related financing activities	<u>(6,486,475)</u>	<u>(39,455)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(12,289,753)	-
Sale of investment securities	13,667,425	-
Interest received	1,043,262	-
Net cash from investing activities	<u>2,420,934</u>	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,134,352	-
CASH AND CASH EQUIVALENTS, MAY 1	<u>1,471,708</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 5,606,060</u></u>	<u><u>\$ -</u></u>

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 4,074,458	\$ 7,028
Adjustments to reconcile operating income to net cash from operating activities		
Depreciation and amortization	4,250,285	19,486
Changes in assets and liabilities		
Accounts receivable	703	8,191
Leases receivable	81,252	-
Prepaid items	(3,773)	-
Inventory	-	(29,369)
Deferred outflow of resources - ARO	8,409	-
Accounts payable	117,945	(6,505)
Pension and OPEB related items	(275,274)	-
Deferred inflow of resources - leases	(88,773)	-
Compensated absences payable	34,661	-
NET CASH FROM OPERATING ACTIVITIES	\$ 8,199,893	\$ (1,169)
NONCASH TRANSACTIONS		
Capital asset additions included in accounts payable	\$ 151,859	\$ -
Capital assets contributed by others	1,677,164	-
Assets acquired through lease	53,403	5,537
TOTAL NONCASH TRANSACTIONS	\$ 1,882,426	\$ 5,537

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2024

	<u>Police Pension</u>
ASSETS	
Cash and short-term investments	\$ 396,534
Investments	
Investments held in the Illinois Police Officers' Pension Investment Fund	<u>48,976,449</u>
Total assets	<u>49,372,983</u>
LIABILITIES	
None	<u>-</u>
Total liabilities	<u>-</u>
NET POSITION RESTRICTED FOR PENSIONS	<u><u>\$ 49,372,983</u></u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Year Ended April 30, 2024

ADDITIONS

Contributions	
Employer	\$ 2,280,000
Employee	<u>522,812</u>
Total contributions	<u>2,802,812</u>
Investment income	
Net appreciation in fair value of investments	3,976,812
Interest	<u>331,959</u>
Total investment income	4,308,771
Less investment expense	<u>(25,400)</u>
Net investment income	<u>4,283,371</u>
Total additions	<u>7,086,183</u>

DEDUCTIONS

Benefits and refunds	1,803,232
Administration	<u>28,204</u>
Total deductions	<u>1,831,436</u>

NET INCREASE 5,254,747

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<u>44,118,236</u>
April 30	<u>\$ 49,372,983</u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Algonquin, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles (GAAP)), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village is a municipal corporation governed by an elected Village President and six-member Village Board of Trustees. As required by GAAP, these financial statements present the Village and its component units, legally separate entities for which the Village is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Village's operations and so data from these units are combined with data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column on the government-wide financial statements to emphasize it is legally separate from the Village. The Village has no discretely presented component units.

The Village's financial statements include the Police Pension System (the PPS) as a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn police employees participate in the PPS. The PPS functions for the benefit of those employees and is governed by a five-member pension board. Two members appointed by the President, one elected retired police officer, and two elected police officers constitute the pension board. The Village and the PPS participants are obligated to fund all the PPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the PPS is fiscally dependent on the Village. Separate financial statements are not available for the PPS.

b. Fund Accounting

The Village uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain village functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of the Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of major capital assets (capital projects funds), and the funds restricted, committed, or assigned for the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The Village utilizes a pension trust fund which is used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity, other than interfund service transactions, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The General Fund is the general operating fund of the Village. It is used to account for all financial resources not accounted for in another fund.

The Downtown TIF District Fund is used to account for the activities associated with improvements within established downtown Tax Increment Financing District.

The Street Improvement Fund is used to account for the construction, improvement, and maintenance of village streets. Financing is provided by developer contributions, utility taxes, telecommunication taxes, and transfers from other funds.

The Village reports the following major proprietary fund:

The Waterworks and Sewerage Fund is used to account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service, billing, and collection.

The Village reports on the following internal service funds:

The Vehicle Maintenance Fund is used to account for the fueling, maintenance, and repair of village owned vehicles and equipment. Financing is provided by other funds for this purpose.

The Building Service Fund is used to account for maintenance and repairs of village owned buildings. Financing is provided by other funds for this purpose.

The Village reports a pension trust fund as a fiduciary fund to account for the Police Pension Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days except for certain revenues collected by the state (e.g., sales and telecom taxes) which use a 90-day period.

The Village recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, utility taxes, franchise fees, licenses, interest revenue, and charges for services. Sales and telecommunication taxes owed to the state at year end on behalf of the Village also are recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

The Village reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet the measurable and available or year intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the deferred inflow for unavailable/deferred revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider their equity in pooled cash and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust fund are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Village and Police Pension Fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

f. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due to/from other funds" on the financial statements. Long-term interfund loans are classified as "advances to/from other funds."

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items and Inventory

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items. Amounts are recorded as expenditures/expenses using the consumption method.

Inventories are accounted for at cost, using the first-in, first-out method. Inventories are accounted for under the consumption method, whereby acquisitions are recorded in inventory accounts initially and charged as expenditures/expenses when used.

h. Tangible and Intangible Capital Assets

Capital assets which include land, buildings, building improvements, vehicles and equipment, infrastructure, which includes streets, storm sewers, bridges, and the water and sewer system, improvements other than buildings, and intangibles, which include internally generated software, easements and intangibles other than easements, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost ranging from \$25,000 to \$250,000, depending on asset type, and an estimated useful life of greater than one year. Purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Streets/bridges	40-50
Vehicles and equipment	3-10
Water and sewer system	20-40
Improvements other than buildings	5-50
Other equipment and other intangibles	4-20

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Tangible and Intangible Capital Assets (Continued)

Intangible assets represent the Board's right-to-use leased assets. These intangible assets, as defined by GASB Statement No. 87, *Leases*, are for leases of nonfinancial assets including equipment and buildings, and are amortized over the shorter of the lease term or useful life of the intangible asset.

i. Compensated Absences

Vested or accumulated vacation leave and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability as the benefits accrue to employees. The General Fund is typically used to liquidate these liabilities.

j. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, externally imposed by outside entities, or as a result of the Village's own enabling legislation. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include resolutions and ordinances (equally binding) approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The Village Board of Trustees has not delegated authority to any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types the Board of Trustees assigns resources in accordance with the established fund purpose through the passage of the annual budget/appropriation ordinance. Any residual fund balance of the General Fund and any deficit balances in other governmental funds are reported as unassigned.

In the General Fund, the Village considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Balance/Net Position (Continued)

In governmental funds other than the General Fund, the Village considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Village will first utilize assigned amounts, followed by committed amounts then restricted amounts.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Village's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities columns, or proprietary fund financial statements. Bond premiums and discounts, as well as gains and losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premiums or discounts. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

l. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

n. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Illinois statutes and the Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois which are rated within the four highest general classifications established by a rating service of nationally recognized expertise, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Trust and The Illinois Funds (a money market fund created by the State of Illinois under the State Treasurer that maintains a \$1 per share value).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals.

2. DEPOSITS AND INVESTMENTS (Continued)

The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAA) from Moody's for such funds. Member withdrawals can be made from the core fund with a five day notice. The IMET Convenience Fund is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and US government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold. The Village held investments in the IMET Convenience Fund only at April 30, 2024.

a. Village Deposits and Investments

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are in order of priority, safety, liquidity, and yield.

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. It is the policy of the Village to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The amount of collateral provided will not be less than 105% of the fair value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third-party depository designated by the Village and evidenced by a safekeeping agreement in the Village's name. As of April 30, 2024, the Village was not exposed to custodial credit risk as all deposits were either insured or collateralized with securities held by the Village or its agent, in the Village's name.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments

The following table presents the investments and maturities of the Village's securities subject to interest rate risk as of April 30, 2024:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 2,090,685	\$ 1,561,736	\$ 528,949	\$ -	\$ -
U.S. agency securities	841,280	294,925	513,735	-	32,620
Municipal bonds	349,191	58,105	291,086	-	-
Negotiable certificates of deposit	2,383,025	936,566	1,446,459	-	-
TOTAL	\$ 5,664,181	\$ 2,851,332	\$ 2,780,229	\$ -	\$ 32,620

The Village has the following recurring fair value measurements as of April 30, 2024: The U.S. agency securities, U.S. Treasury securities, municipal bonds and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by (1) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, (2) managing fixed-income investments where the investor builds a ladder by dividing his or her investment dollars evenly among bonds or CDs that mature at regular intervals such as every six months, once a year, or every two years, and (3) investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three years or, in the case of mortgage-backed securities, the expected average life of any fixed income security shall not exceed three years, from the date of purchase. Reserve funds may be invested in securities exceeding three years if the maturity or average life of such investments is made to coincide as nearly as practicable with the expected use of the funds. Any investment purchased with a maturity or average life longer than five years must be supported with written documentation explaining the reason for the purchase and must be specifically approved by the Board of Trustees.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above, diversifying the investment portfolio to the best of its abilities based on the type of funds invested and the cash flow needs of those funds, pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors, and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. Obligations of corporations must be rated at the time of purchase in one of the three highest classifications established by at least two standard rating services. Obligations of municipal bonds must be rated at the time of purchase in one of the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions. The Illinois Funds and Illinois Metropolitan Investment Fund (IMET) are rated AAA. The Village's U.S. agency securities have ratings from AA+ to AAA. The Village's Municipal Bonds have ratings from Aa1 to AAA. The negotiable certificates of deposit are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third-party custodian and evidenced by safekeeping receipts in the Village's name and a written custodial agreement. The Illinois Funds and IMET are not subject to custodial credit risk.

Concentration of credit risk is the risk that the Village has a high percentage of its investments invested in one type of investment. The Village's investment policy requires diversification of investments to avoid unreasonable risk. The investments shall be diversified by type of investment, number of institutions invested in, and length of maturity. No financial institution shall hold more than 40% of the Village's investment portfolio unless collateralized, exclusive of U.S. Treasury securities in safekeeping. Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus of that institution. Commercial paper shall not exceed 15% of the Village's investment portfolio. Brokered certificates of deposit shall not exceed 25% of the Village's investment portfolio.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2023 levy year attach as an enforceable lien on January 1, 2023, on property value assessed as of the same date. Taxes are levied by December 31 of the subsequent fiscal year end by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, 2024 and August 1, 2024, and are payable in two installments, on or about June 1, 2024 and September 1, 2024. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% to 2% of the tax levy, to reflect actual collection experience. The 2023 taxes are intended to finance the 2025 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2024 tax levy has not been recorded as a receivable at April 30, 2024, as the tax attached as a lien on property as of January 1, 2024; however, the tax will not be levied until December 2024 and, accordingly, is not measurable at April 30, 2024.

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible capital assets not being depreciated				
Land	\$ 97,308,910	\$ 442,713	\$ -	\$ 97,751,623
Construction in progress	17,316,752	15,445,850	9,482,984	23,279,618
Total tangible capital assets not being depreciated	114,625,662	15,888,563	9,482,984	121,031,241
Tangible capital assets being depreciated				
Buildings	16,538,030	106,201	-	16,644,231
Improvements other than buildings	35,523,055	3,531,644	-	39,054,699
Vehicles and equipment	7,620,433	618,229	111,645	8,127,017
Streets/storm sewers/bridges	126,553,478	10,181,993	-	136,735,471
Total tangible capital assets being depreciated	186,234,996	14,438,067	111,645	200,561,418
Intangible capital assets being amortized				
Vehicles and equipment	82,504	81,657	22,075	142,086
Total intangible capital assets being amortized	82,504	81,657	22,075	142,086
Total tangible and intangible capital assets being depreciated and amortized	186,317,500	14,519,724	133,720	200,703,504
Less accumulated depreciation for				
Buildings	7,645,650	332,362	-	7,978,012
Improvements other than buildings	17,510,697	1,719,642	-	19,230,339
Vehicles and equipment	6,515,503	424,426	111,645	6,828,284
Streets/storm sewers/bridges	61,725,888	3,287,990	-	65,013,878
Total accumulated depreciation	93,397,738	5,764,420	111,645	99,050,513

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated amortization for				
Vehicles and equipment	\$ 24,930	\$ 35,070	\$ 13,702	\$ 46,298
Total accumulated amortization	24,930	35,070	13,702	46,298
 Total accumulated depreciation and amortization	 93,422,668	 5,799,490	 125,347	 99,096,811
 Total tangible and intangible capital				
Assets being depreciated and amortized, net	92,894,832	8,720,234	8,373	101,606,693
 GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 207,520,494	\$ 24,608,797	\$ 9,491,357	\$ 222,637,934
 BUSINESS-TYPE ACTIVITIES				
Tangible capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	168,137	3,797,506	-	3,965,643
Total tangible capital assets not being depreciated	3,812,185	3,797,506	-	7,609,691
Tangible capital assets being depreciated				
Water and sewer system	135,445,689	1,613,903	-	137,059,592
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,912,402	286,042	49,611	2,148,833
Total tangible capital assets being depreciated	154,761,397	1,899,945	49,611	156,611,731
Intangible capital assets being amortized				
Vehicles and equipment	35,821	53,403	-	89,224
Total intangible capital assets being amortized	35,821	53,403	-	89,224
 Total tangible and intangible capital assets being depreciated and amortized	 154,797,218	 1,953,348	 49,611	 156,700,955
Less accumulated depreciation for				
Water and sewer system	75,378,969	3,739,912	-	79,118,881
Buildings	7,544,437	348,065	-	7,892,502
Vehicles and equipment	1,153,261	132,961	49,611	1,236,611
Total accumulated depreciation	84,076,667	4,220,938	49,611	88,247,994
Less accumulated amortization for				
Vehicles	20,225	29,347	-	49,572
Total accumulated amortization	20,225	29,347	-	49,572
 Total accumulated depreciation and amortization	 84,096,892	 4,250,285	 49,611	 88,297,566
 Total tangible and intangible capital assets being depreciated and amortized, net	 70,700,326	 (2,296,937)	 -	 68,403,389
 BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 74,512,511	\$ 1,500,569	\$ -	\$ 76,013,080

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 218,336
Public safety	196,264
Highways and streets	<u>5,384,890</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 5,799,490</u>

5. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors; and omissions. The Village participates in the McHenry County Municipal Risk Management Association (MCMRMA).

The Village pays annual premiums to MCMRMA for its workers' compensation, general liability, public official's liability claims, and property coverage. The cooperative agreement provides that MCMRMA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$150,000 per occurrence for workers' compensation and \$100,000 per occurrence for general liability and property. One representative from each member serves on the MCMRMA board, and each board member has one vote on the board. None of its members have any direct equity interest in MCMRMA.

The Village participates in the Intergovernmental Personnel Benefit Cooperative.

Intergovernmental Personnel Benefit Cooperative (IPBC) is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain governmental, quasi-governmental, and nonprofit public service entities. IPBC receives, processes, and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative, along with an alternate, from each member. In addition, there are two officers; a chairperson and a Treasurer. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

Complete financial statement, the latest available dated June 30, 2023, may be obtained directly from IPBC's administrative offices at 800 Roosevelt Road, Building C, Suite 312, Glen Ellyn, Illinois 60137.

The Village has not had significant reductions in insurance coverage during the year nor did settlements exceed insurance coverage in any of the last three years.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. JOINT VENTURE

The Village is a founding member of Southeast Emergency Communication (SEECOM). SEECOM is a municipal corporation and public body politic and corporate established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). SEECOM is a cooperative joint venture organized for the purpose of providing the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint public safety communications system for the mutual benefit of the members of SEECOM. The founding members of SEECOM consist of the Village of Algonquin, Illinois, the City of Crystal Lake, Illinois, and the Village of Cary, Illinois.

SEECOM is governed by an executive board established with three voting members consisting of the Village Manager/Village Administrator/City Manager, or their respective staff designees, from the three founding communities. Each member of the Executive Board is entitled to one vote. Two nonvoting members also consist of one member from the Fire Services Advisory Board and one member from the Law Enforcement Advisory Board. These nonvoting members represent other member communities.

Each of SEECOM's three members paid an initial entry fee as determined and agreed to by SEECOM's Executive Board and the three members. Each member also pays a portion of the initial capital cost financed by the issuance of a bond.

Each member's portion of the initial capital costs are based on the actual capital cost multiplied by the member's proportionate share of the number of calls for service from the preceding year. Each member pays a percentage of the operating costs of SEECOM as determined by the total operational costs less contracted services by each member's proportional share of the calls for service handled by SEECOM. Calls for service are one year in arrears.

All property, real and personal, acquired by SEECOM are owned in common by the members under the intergovernmental agreement. Each of the three members under the intergovernmental agreement are liable for the debts and liabilities of SEECOM. The intergovernmental agreement establishing SEECOM is in effect for a period of 15 years from the effective date of June 2003. Thereafter, it is automatically renewed with no affirmative action by the three members for successive five-year periods commencing May 1 until notice of termination is given. Any terminating member shall remain liable for their share of the capital expenditures incurred prior to the effective date of their termination. Upon termination by any member, SEECOM shall reimburse the terminated member for its share of the undepreciated value of SEECOM's capital assets.

SEECOM financial statements can be obtained at SEECOM's office located at 100 West Woodstock Street, Crystal Lake, IL 60014.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. JOINT VENTURE (Continued)

The Village reports its activities in SEECOM as a governmental joint venture. In accordance with the joint venture agreement, the Village remitted \$577,519 to SEECOM during fiscal year 2024. In addition, the Village's equity interest in the joint venture's net position of \$2,155,639 is recorded within the governmental activities column of the statement of net position.

7. LONG-TERM DEBT

a. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village and are payable from both governmental activities/funds and business-type activities. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$7,645,000 General Obligation Refunding Bond Series 2013, due in annual installments of \$570,000 to \$830,000, plus interest of 3.00% to 3.25% payable each April 1 and October 1 through April 1, 2025.	Waterworks and Sewerage	\$ 1,645,000	\$ -	\$ 815,000	\$ 830,000	\$ 830,000
TOTAL GENERAL OBLIGATION BONDS		\$ 1,645,000	\$ -	\$ 815,000	\$ 830,000	\$ 830,000

b. IEPA loans payable

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$16,905,000 IEPA loan payable #L175550, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	\$ 16,040,949	\$ -	\$ 701,641	\$ 15,339,308	\$ 715,744
\$2,813,800 IEPA loan payable #L175553, due in semiannual installments, plus interest of 1.84%.	Waterworks and Sewerage	2,501,697	-	126,591	2,375,106	128,931
\$6,467,300 IEPA loan payable #L175554, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	5,928,558	-	276,631	5,651,927	282,191
TOTAL IEPA LOANS		\$ 24,471,204	\$ -	\$ 1,104,863	\$ 23,366,341	\$ 1,126,866

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Business-Type Activities General Obligation Bonds	
	Principal	Interest
2025	\$ 830,000	\$ 26,975
TOTAL	\$ 830,000	\$ 26,975

Fiscal Year	IEPA #L175553 Loan Payable		IEPA #L175554 Loan Payable		IEPA #L175550 Loan Payable		Total IEPA Loans Payable	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 128,931	\$ 43,112	\$ 282,191	\$ 111,635	\$ 715,744	\$ 303,225	\$ 1,126,866	\$ 457,972
2026	131,314	40,728	287,863	105,963	730,129	288,839	1,149,306	435,530
2027	133,742	38,301	293,649	100,177	744,806	274,163	1,172,197	412,641
2028	136,214	35,829	299,552	94,274	759,776	259,193	1,195,542	389,296
2029	138,732	33,311	305,573	88,253	775,048	243,921	1,219,353	365,485
2030	141,296	30,747	311,715	82,111	790,626	228,343	1,243,637	341,201
2031	143,908	28,135	317,980	75,846	806,518	212,451	1,268,406	316,432
2032	146,568	25,475	324,372	69,454	822,729	196,240	1,293,669	291,169
2033	149,277	22,765	330,892	62,934	839,265	179,703	1,319,434	265,402
2034	152,037	20,006	337,542	56,283	856,135	162,834	1,345,714	239,123
2035	154,847	17,196	344,327	49,499	873,343	145,626	1,372,517	212,321
2036	157,709	14,334	351,248	42,578	890,898	128,071	1,399,855	184,983
2037	160,624	11,418	358,308	35,518	908,805	110,164	1,427,737	157,100
2038	163,593	8,449	365,510	28,316	927,072	91,897	1,456,175	128,662
2039	166,617	5,425	372,857	20,969	945,706	73,263	1,485,180	99,657
2040	169,697	2,345	380,351	13,475	964,715	54,255	1,514,763	70,075
2041	-	-	387,997	5,830	984,105	34,864	1,372,102	40,694
2042	-	-	-	-	1,003,888	15,083	1,003,888	15,083
TOTAL	\$ 2,375,106	\$ 377,576	\$ 5,651,927	\$ 1,043,115	\$ 15,339,308	\$ 3,002,135	\$ 23,366,341	\$ 4,422,826

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities for governmental activities:

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
Lease liabilities	\$ 57,060	\$ 81,657	\$ 39,868	\$ 98,849	\$ 36,671
Compensated absences*	1,230,510	1,618,410	1,547,040	1,301,880	789,248
Net pension liability (IMRF)*	3,553,593	-	710,526	2,843,067	-
Net pension liability (Police Pension)*	13,771,011	-	1,098,718	12,672,293	-
Total OPEB liability*	2,225,401	-	101,597	2,123,804	84,952
TOTAL	\$ 20,837,575	\$ 1,700,067	\$ 3,497,749	\$ 19,039,893	\$ 910,871

*These liabilities are generally retired by the General Fund.

During the fiscal year, the following changes occurred in long-term liabilities for business-type activities (retired by the Waterworks and Sewerage Fund):

	Balances May 1, Restated	Issuances	Retirements	Balances April 30	Current Portion
General obligation bonds payable	\$ 1,645,000	\$ -	\$ 815,000	\$ 830,000	\$ 830,000
Unamortized premium	73,131	-	25,073	48,058	-
IEPA loans payable	24,471,204	-	1,104,863	23,366,341	1,126,866
Asset retirement obligation	270,000	-	-	270,000	-
Lease liabilities	15,507	53,403	27,499	41,411	21,100
Compensated absences payable	310,344	235,107	200,446	345,005	189,426
Net pension liability (IMRF)	1,709,035	-	364,168	1,344,867	-
Total OPEB liability	570,145	-	24,929	545,216	21,809
TOTAL	\$ 29,064,366	\$ 288,510	\$ 2,561,978	\$ 26,790,898	\$ 2,189,201

e. Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon nine water wells at the end of their estimated useful lives in accordance state requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year and engineering estimates. The estimated remaining useful lives of the water wells range from 13 to 41 years.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

f. Leases

In accordance with GASB Statement No. 87, *Leases*, the Village’s lessee activity is as follows:

The Village entered into a lease arrangement with a start date of July 2022, for right-to-use machinery and equipment assets. Payments of \$536 are due in quarterly installments through July 2027. Total intangible right-to-use assets acquired under these agreements are \$6,556 for governmental activities. Total principal payments made during the fiscal year on these arrangements were \$1,983 for governmental activities. The lease liability associated with these arrangements is \$6,215 for governmental activities.

The Village entered into seven lease arrangements with start dates ranging from August 2019 to October 2023, for right-to-use vehicle assets. Payments ranging from \$303 to \$1,351 are due in monthly installments, through July 2027. Total intangible right-to-use assets acquired under these agreements are \$89,232 and \$39,652 for governmental and business-type activities, respectively. Total new liabilities entered into during the fiscal year were \$81,657 and \$53,403 for governmental and business type-activities, respectively. Total principal payments made during the fiscal year on these arrangements were \$37,885 and \$27,499 for governmental and business-type activities, respectively. The lease liability associated with these arrangements is \$92,634 and \$41,411 for governmental and business-type activities, respectively.

Obligations of governmental activities under lease liabilities, typically paid from the General Fund and Building Maintenance Fund and obligations of business-type activities under lease liabilities, typically paid from the Water and Sewer Fund, including future interest payments at April 30, 2024, were as follows:

Year Ending April 30,	Lease Liabilities			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 36,671	\$ 6,409	\$ 21,100	\$ 2,555
2026	36,390	3,552	15,007	1,203
2027	24,419	764	5,304	99
2028	1,369	11	-	-
TOTAL	\$ 98,849	\$ 10,736	\$ 41,411	\$ 3,857

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Due From	Due To
General	\$ 119,644	\$ -
Internal Service Funds	-	119,644
TOTAL	\$ 119,644	\$ 119,644

The purposes of significant interfund balances are as follows:

- The balances between the General Fund and the Internal Service Funds were for short-term interfund loans. Repayment is expected within one year.

Individual fund advances were as follows:

Fund	Advances To	Advances From
General	\$ 655,151	\$ -
Street Improvement Fund	26,168,414	-
Downtown TIF District Fund	-	32,034,752
Water and Sewer	5,211,187	-
TOTAL	\$ 32,034,752	\$ 32,034,752

The purposes of significant advances are as follows:

- The advance from the General Fund, Street Improvement Fund, and Water/Sewer Improvement Fund to the Downtown TIF District Fund were made for TIF advances for expenses of the TIF District. The amounts are expected to be repaid over the remaining life of the TIF District.

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 5,210,756
Street Improvement Fund	5,200,000	-
Park Improvement Fund	69,574	-
Cemetery Fund	10,756	-
Natural Area and Drainage	-	69,574
TOTAL	\$ 5,280,330	\$ 5,280,330

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. INDIVIDUAL FUND DISCLOSURES (Continued)

The purposes of significant transfers are as follows:

- The General Fund transferred \$5,200,000 of surplus monies per the budget to the Street Improvement Fund for the purpose of completing various Village projects.
- The remaining transfers of \$10,756 and \$69,574 were transferred from the General Fund and Natural Area and Drainage Fund to the Park Improvement Fund and Cemetery Fund for the purpose of various capital improvements and Village projects.

The Downtown TIF District Fund had a deficit fund balance of \$31,796,154 as of April 30, 2024. This deficit is expected to be eliminated with future tax increment property taxes.

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

10. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor activity is as follows:

The Village entered into a lease arrangement starting January 2023, to lease land property. Payments of \$850 are due to the Village in monthly installments, through January 2025 which reflects all renewal options being exercised for this agreement. The lease arrangement is noncancelable and maintains an interest rate of 1.53%. During the fiscal year, the Village collected \$9,915 and recognized a \$10,139 reduction in the related deferred inflow of resources. The remaining lease receivable and deferred inflow of resources for those arrangements, recorded in the General Fund is \$18,120 and \$17,377 as of April 30, 2024, respectively.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. LESSOR DISCLOSURES (Continued)

The Village entered into five lease arrangements with start dates ranging from June 2002 to March 2009 and two subleases with start dates ranging from November 2021 to July 2023 to lease cell tower property. Payments ranging from \$1,380 to \$51,495 are due to the Village in annual installments, through June 2036, which reflects all renewal options being exercised for these agreements. The lease arrangements are noncancelable and maintain interest rates ranging from 1.442% to 1.977%. During the fiscal year, the Village collected \$146,834 and recognized a \$167,240 reduction in the related deferred inflow of resources. During the fiscal year, the Village issued \$137,170 and recognized a \$137,170 increase in the related deferred inflow of resources. The remaining lease receivable and deferred inflow of resources for these arrangements, recorded in the funds as follows: General \$140,621 and \$141,405, Cemetery \$717,837 and \$697,595 and Water & Sewer \$653,137 and \$637,539, respectively.

11. DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all the plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan. IMRF, however, issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from their website at www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended April 30, 2024:

	IMRF	Police Pension	Total
Net pension liability	\$ 4,187,934	\$ 12,672,293	\$ 16,860,227
Deferred outflows of resources	4,068,836	3,240,376	7,309,212
Deferred inflows of resources	185,893	2,237,669	2,423,562
Pension expense	(230,853)	1,444,642	1,213,789

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2023, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	67
Active employees	92
 TOTAL	 237

Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2024 was 8.44% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.00%) and Female (adjusted 106.40%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 41,648,978	\$ 36,386,350	\$ 5,262,628
Changes for the period			
Service cost	704,471	-	704,471
Interest	2,989,347	-	2,989,347
Difference between expected and actual experience	1,280,954	-	1,280,954
Changes in assumptions	50,325	-	50,325
Employer contributions	-	667,329	(667,329)
Employee contributions	-	370,876	(370,876)
Net investment income	-	3,836,164	(3,836,164)
Benefit payments and refunds	(1,537,677)	(1,537,677)	-
Other (net transfer)	-	1,225,422	(1,225,422)
Net changes	3,487,420	4,562,114	(1,074,694)
BALANCES AT DECEMBER 31, 2023	\$ 45,136,398	\$ 40,948,464	\$ 4,187,934

There were changes in assumptions related to the mortality rates compared to the previous valuation.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2023, the Village recognized pension expense/(income) of \$(230,853).

At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,913,257	\$ (90,148)
Changes in assumption	39,009	(95,745)
Contributions made between January 1, 2024 and April 30, 2024	215,895	-
Net difference between projected and actual earnings on pension plan investments	<u>1,900,675</u>	<u>-</u>
TOTAL	<u>\$ 4,068,836</u>	<u>\$ (185,893)</u>

\$215,895 reported as deferred outflows of resources related to the Village contributions subsequent to the measurement date and will be recognized as a reduction of net pension liability in the reporting year ending April 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending April 30,	
2025	\$ 781,393
2026	1,292,705
2027	1,693,393
2028	(100,443)
2029	-
Thereafter	<u>-</u>
TOTAL	<u>\$ 3,667,048</u>

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 10,480,334	\$ 4,187,934	\$ (738,918)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a Pension Trust Fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's President, one member is elected by pension beneficiaries, and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2024, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	24
Inactive plan members entitled to but not yet receiving benefits	8
Active plan members	<u>51</u>
 TOTAL	 <u><u>83</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has elected to fund 100% of the past service cost by 2033. For the year ended April 30, 2024, the Village's contribution was 43.14% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. The pension fund transferred their investment assets to the IPOPIF in June 2022.

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Deposits with Financial Institutions

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. At April 30, 2024, all of the Fund's bank balances were collateralized in accordance with their investment policy.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at April 30, 2024.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$48,976,449 at April 30, 2024. The pooled investments consist of the investments as noted in the target allocation table available at <https://ipopif.org>. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2024.

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Net Asset Value (Continued)

The Plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Investment Rate of Return

For the year ended April 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.70%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The Fund's funding policy is to have the Fund reach a funded ratio of 100% by April 30, 2033. Therefore, the Police Pension Plan's projected fiduciary net position can be expected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the Police Pension Plan's investments was applied to all periods of projected benefits payments to determine the total pension liability.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2024	\$ 57,889,247	\$ 44,118,236	\$ 13,771,011
Changes for the period			
Service cost	1,185,494	-	1,185,494
Interest	3,846,679	-	3,846,679
Difference between expected and actual experience	927,088	-	927,088
Changes in assumptions	-	-	-
Changes of benefit terms	-	-	-
Employer contributions	-	2,280,000	(2,280,000)
Employee contributions	-	522,812	(522,812)
Other contributions	-	-	-
Net investment income	-	4,283,371	(4,283,371)
Benefit payments and refunds	(1,803,232)	(1,803,232)	-
Administrative expense	-	(28,204)	28,204
Net changes	4,156,029	5,254,747	(1,098,718)
BALANCES AT APRIL 30, 2024	\$ 62,045,276	\$ 49,372,983	\$ 12,672,293

The plan fiduciary net position as a percentage of total pension liability was 79.58% at April 30, 2024.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2024 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	3.75% to 8.65%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Fair value

Mortality rates were based on the L&A 2020 Illinois Police Mortality Rates.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 23,106,530	\$ 12,672,293	\$ 4,315,638

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2024, the Village recognized police pension expense of \$1,444,642. At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,766,650	\$ (1,884,544)
Changes in assumption	257,002	(353,125)
Net difference between projected and actual earnings on pension plan investments	<u>1,216,724</u>	-
TOTAL	<u>\$ 3,240,376</u>	<u>\$ (2,237,669)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2025	\$ (403,619)
2026	1,160,116
2027	223,201
2028	(252,062)
2029	(9,652)
Thereafter	<u>284,723</u>
TOTAL	<u>\$ 1,002,707</u>

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care (OPEB) benefits for retirees and disabled employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and any employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's General Fund and Waterworks and Sewerage Fund.

b. Benefits Provided

With the exception of funding HMO medical health care for police officers who retired due to a duty related disability, retired village employees are required to fully fund the premium for the health care policy. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents until they are Medicare eligible. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, and employer contributions are governed by the Village Board of Trustees and can only be amended by the Village Board of Trustees. The Plan is not accounted for as a trust fund and an irrevocable trust has not been established.

All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. Eligibility in village-sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits.

c. Membership

At April 30, 2023 (most recent information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	24
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>134</u>
TOTAL	<u>158</u>
Participating employers	<u><u>1</u></u>

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Actuarial Assumptions and Other Inputs

The total OPEB liability was measured at April 30, 2024, as determined by an actuarial valuation as of May 1, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	3.00%
Salary increases	5.00%
Discount rate	4.42%
Healthcare cost trend rates	5.50% to 6.50% Initial 4.50% Ultimate
Retirees share of benefit-related costs	100% Regular Plan 0% PSEBA Eligible

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index at April 30, 2024.

Mortality rates were based on the IMRF and Police Pension rates in Note 11.

The actuarial assumptions used in the April 30, 2024 valuation are based on 20% participation assumed, with 30% electing spouse coverage.

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2023	\$ 2,795,546
Changes for the period	
Service cost	40,174
Interest	111,595
Difference between expected and actual experience	-
Changes in benefit terms	-
Changes in assumptions	(78,236)
Benefit payments	(200,059)
Net changes	(126,526)
BALANCES AT APRIL 30, 2024	\$ 2,669,020

There were changes in assumptions related to the discount rate compared to the previous valuation.

f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.42% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.42%) or 1 percentage point higher (5.42%) than the current rate:

	1% Decrease (3.42%)	Current Discount Rate (4.42%)	1% Increase (5.42%)
Total OPEB liability	\$ 2,969,395	\$ 2,669,020	\$ 2,420,763

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 5.50% - 6.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 4.50%-5.50%) or 1 percentage point higher (5.50% to 6.50% - 7.50%) than the current rate:

	1% Decrease (3.50% to 4.50% - 5.50%)	Current Healthcare Rate (4.50% to 5.50% - 6.50%)	1% Increase (5.50% to 6.50% - 7.50%)
Total OPEB liability	\$ 2,393,626	\$ 2,669,020	\$ 3,002,545

g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2024, the Village recognized OPEB expense of \$269,653. At April 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 321,101	\$ (40,679)
Changes in assumptions	904,300	(690,449)
TOTAL	\$ 1,225,401	\$ (731,128)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending April 30,	
2025	\$ 117,884
2026	117,884
2027	117,884
2028	108,481
2029	18,078
Thereafter	14,062
TOTAL	\$ 494,273

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. SUBSEQUENT EVENT

On June 20, 2024, the Village issued General Obligation Bonds, Series 2024, in the amount of \$14,805,000 for the purpose of financing various capital improvements. The bonds are due in annual installments of \$610,000 to \$1,630,000 and mature on December 15, 2036, with interest paid semiannually at a rate of 5%.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 6,647,000	\$ 6,647,000	\$ 6,718,047
Intergovernmental, grants, and contributions	15,667,000	15,667,000	16,793,745
Charges for services	307,500	308,371	321,270
Licenses and permits	680,000	680,000	1,550,769
Fees, fines, and forfeits	263,500	263,500	408,272
Investment income	253,500	253,500	707,751
Miscellaneous	520,100	520,100	704,249
Total revenues	24,338,600	24,339,471	27,204,103
EXPENDITURES			
Current			
General government	6,454,900	6,936,127	6,605,034
Public safety	11,833,800	11,833,800	11,422,539
Public works	4,515,200	4,571,423	4,318,849
Debt service			
Interest and fiscal charges	12,000	12,000	23,347
Capital outlay	1,574,700	1,548,569	1,601,859
Total expenditures	24,390,600	24,901,919	23,971,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(52,000)	(562,448)	3,232,475
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(5,200,000)	(5,216,937)	(5,210,756)
Proceeds from lease issuance	-	-	76,119
Proceeds from sale of fixed assets	100,000	100,000	171,446
Total other financing sources (uses)	(5,100,000)	(5,116,937)	(4,963,191)
NET CHANGE IN FUND BALANCE			
	<u>\$ (5,152,000)</u>	<u>\$ (5,679,385)</u>	(1,730,716)
FUND BALANCE, MAY 1			20,345,117
FUND BALANCE, APRIL 30			\$ 18,614,401

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF DISTRICT FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Property taxes	\$ 900,000	\$ 900,000	\$ 1,013,654
Investment income	5,000	5,000	40,189
Total revenues	905,000	905,000	1,053,843
EXPENDITURES			
General government			
Engineering services	55,000	55,000	78,407
Capital outlay	850,000	850,000	4,056,376
Total expenditures	905,000	905,000	4,134,783
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(3,080,940)
FUND BALANCE (DEFICIT), MAY 1			<u>(28,715,214)</u>
FUND BALANCE (DEFICIT), APRIL 30			<u><u>\$ (31,796,154)</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 753,644	\$ 745,068	\$ 750,471	\$ 669,837	\$ 636,395	\$ 739,740	\$ 743,163	\$ 666,251	\$ 657,510
Contributions in relation to the actuarially determined contribution	753,644	745,068	750,471	669,837	636,395	739,740	743,163	666,251	657,510
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,631,156	\$ 6,465,839	\$ 6,547,827	\$ 6,268,862	\$ 6,184,848	\$ 6,267,366	\$ 6,589,674	\$ 7,228,845	\$ 7,788,186
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%	10.29%	11.80%	11.28%	9.22%	8.44%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior IMRF plan year. Additional information as of the latest valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization period was 20 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually, wage growth of 2.75%, and inflation of 2.25%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 1,178,898	\$ 1,239,425	\$ 1,836,961	\$ 1,899,008	\$ 1,983,552	\$ 1,984,537	\$ 2,067,570	\$ 2,279,056	\$ 2,135,484	\$ 1,905,327
Contributions in relation to the actuarially determined contribution	1,179,000	1,240,000	1,837,000	1,900,000	1,992,834	1,985,000	2,068,000	2,280,983	2,280,000	2,280,000
CONTRIBUTION DEFICIENCY (Excess)	\$ (102)	\$ (575)	\$ (39)	\$ (992)	\$ (9,282)	\$ (463)	\$ (430)	\$ (1,927)	\$ (144,516)	\$ (374,673)
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186	\$ 4,389,213	\$ 4,284,035	\$ 4,712,749	\$ 5,048,740	\$ 5,284,537
Contributions as a percentage of covered payroll	28.40%	30.41%	43.22%	46.39%	48.52%	45.22%	48.27%	48.40%	45.16%	43.14%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 10.03 years; the asset valuation was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, and projected salary increases assumption of 3.75% to 8.65%.

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service cost	\$ 756,829	\$ 727,336	\$ 716,835	\$ 642,958	\$ 674,525	\$ 668,964	\$ 614,364	\$ 624,277	\$ 704,471
Interest	1,819,378	1,956,191	2,069,862	2,142,009	2,327,014	2,492,354	2,560,378	2,747,490	2,989,347
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661	221,880	(530,044)	597,081	1,285,742	1,280,954
Changes of assumptions	40,403	(82,880)	(972,243)	1,075,268	-	(562,969)	-	-	50,325
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)	(1,185,599)	(1,537,677)
Net change in total pension liability	1,905,277	1,445,180	1,059,392	3,602,697	2,342,516	1,069,047	2,565,571	3,471,910	3,487,420
Total pension liability - beginning	24,187,388	26,092,665	27,537,845	28,597,237	32,199,934	34,542,450	35,611,497	38,177,068	41,648,978
TOTAL PENSION LIABILITY - ENDING	\$ 26,092,665	\$ 27,537,845	\$ 28,597,237	\$ 32,199,934	\$ 34,542,450	\$ 35,611,497	\$ 38,177,068	\$ 41,648,978	\$ 45,136,398
PLAN FIDUCIARY NET POSITION									
Contributions - employer	\$ 773,192	\$ 745,680	\$ 755,526	\$ 704,046	\$ 601,151	\$ 716,211	\$ 781,603	\$ 678,498	\$ 667,329
Contributions - member	304,371	295,560	301,686	297,345	295,523	278,561	300,537	318,710	370,876
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)	4,606,042	4,224,661	5,672,858	(4,480,133)	3,836,164
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)	(1,185,599)	(1,537,677)
Administrative expense	(456,684)	54,700	(211,695)	391,002	(85,241)	114,953	(109,133)	22,562	1,225,422
Net change in plan fiduciary net position	176,812	1,972,103	4,007,815	(377,842)	4,536,572	4,335,128	5,439,613	(4,645,962)	4,562,114
Plan fiduciary net position - beginning	20,942,111	21,118,923	23,091,026	27,098,841	26,720,999	31,257,571	35,592,699	41,032,312	36,386,350
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,118,923	\$ 23,091,026	\$ 27,098,841	\$ 26,720,999	\$ 31,257,571	\$ 35,592,699	\$ 41,032,312	\$ 36,386,350	\$ 40,948,464
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 4,973,742	\$ 4,446,819	\$ 1,498,396	\$ 5,478,935	\$ 3,284,879	\$ 18,798	\$ (2,855,244)	\$ 5,262,628	\$ 4,187,934

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan fiduciary net position as a percentage of the total pension liability	80.94%	83.85%	94.76%	82.98%	90.49%	99.95%	107.48%	87.36%	90.72%
Covered payroll	\$ 6,631,156	\$ 6,484,170	\$ 6,530,052	\$ 6,263,753	\$ 6,242,492	\$ 6,190,245	\$ 6,385,640	\$ 7,082,445	\$ 7,600,715
Employer's net pension liability (asset) as a percentage of covered payroll	75.01%	68.58%	22.95%	87.47%	52.62%	0.30%	(44.71%)	74.31%	55.10%

Notes to Required Supplementary Information

There was a change with respect to actuarial assumptions from 2014 to 2015 to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates. There was a change in the discount rate assumption from 2015 to 2016. There was a change in assumptions related to price inflation, salary increases, retirement age, and mortality rates from 2016 to 2017. There was a change in the discount rate from 2017 to 2018. There was a change in price inflation and salary increases from 2019 to 2020. There was a change in mortality rates from 2022 to 2023.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677	\$ 987,120	\$ 1,053,751	\$ 1,086,951	\$ 1,171,575	\$ 1,046,375	\$ 1,173,877	\$ 1,185,494
Interest	2,306,932	2,602,515	2,704,064	2,778,626	2,936,198	3,123,750	3,266,660	3,440,176	3,566,629	3,846,679
Changes of benefit terms	-	-	-	-	-	212,233	-	-	57,516	-
Differences between expected and actual experience	481,935	(277,976)	(328,182)	(257,967)	65,822	154,826	87,320	(2,649,921)	1,058,788	927,088
Changes of assumptions	2,726,115	(744,218)	(1,238,868)	-	-	(32,162)	-	396,931	-	-
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,770)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)	(1,626,243)	(1,803,232)
Net change in total pension liability	5,781,847	1,538,208	1,204,320	2,337,009	2,879,783	3,167,145	2,970,500	554,025	4,230,567	4,156,029
Total pension liability - beginning	33,225,843	39,007,690	40,545,898	41,750,218	44,087,227	46,967,010	50,134,155	53,104,655	53,658,680	57,889,247
TOTAL PENSION LIABILITY - ENDING	\$ 39,007,690	\$ 40,545,898	\$ 41,750,218	\$ 44,087,227	\$ 46,967,010	\$ 50,134,155	\$ 53,104,655	\$ 53,658,680	\$ 57,889,247	\$ 62,045,276
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000	\$ 1,900,000	\$ 1,992,834	\$ 1,985,000	\$ 2,068,000	\$ 2,280,983	\$ 2,280,000	\$ 2,280,000
Contributions - member	415,618	450,578	423,716	409,143	415,056	468,893	424,549	467,032	501,105	522,812
Contributions - other	-	-	-	-	-	-	4,601	36,704	82,895	-
Net investment income	1,125,257	(67,703)	2,101,867	1,712,063	2,117,431	572,163	9,630,620	(2,462,708)	380,598	4,283,371
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)	(1,626,243)	(1,803,232)
Administrative expense	(27,755)	(28,723)	(40,032)	(43,767)	(35,747)	(32,941)	(31,935)	(31,550)	(33,925)	(28,204)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180	2,806,668	3,313,586	1,614,662	10,540,780	(1,389,075)	1,584,430	5,254,747
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005	25,647,185	28,453,853	31,767,439	33,382,101	43,922,881	42,533,806	44,118,236
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,605,685	\$ 22,296,005	\$ 25,647,185	\$ 28,453,853	\$ 31,767,439	\$ 33,382,101	\$ 43,922,881	\$ 42,533,806	\$ 44,118,236	\$ 49,372,983
EMPLOYER'S NET PENSION LIABILITY	\$ 17,402,005	\$ 18,249,893	\$ 16,103,033	\$ 15,633,374	\$ 15,199,571	\$ 16,752,054	\$ 9,181,774	\$ 11,124,874	\$ 13,771,011	\$ 12,672,293

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%	64.54%	67.64%	66.59%	82.71%	79.27%	76.21%	79.58%
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186	\$ 4,389,213	\$ 4,284,035	\$ 4,712,749	\$ 5,048,740	\$ 5,284,537
Employer's net pension liability as a percentage of covered payroll	419.20%	447.61%	378.83%	381.70%	370.07%	381.66%	214.33%	236.06%	272.76%	239.80%

Notes to Required Supplementary Information

2014-2015: There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

2015-2016: The discount rate used in the determination of the total pension liability was changed from 7.00% to 6.75%. Additionally, there was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

2016-2017: There was a change with respect to actuarial assumptions from the prior year to include updated mortality assumptions from the MP-2016 table. Additionally, rates are being applied on a fully generational basis. These changes were made to better reflect the future anticipated experience in the fund.

2019-2020: There was a change with respect to the following assumptions: projected individual pay increases, inflation rate, mortality rate, mortality improvement rates, retirement rates, termination rates, disability rates, and marital assumptions. There were changes in plan benefits required under PA-101-0610 (SB 1300).

2021-2022: There was a change with respect to the following assumptions: projected individual pay increases and inflation rate.

2022-2023: There was a change to Tier II benefits.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY						
Service cost	\$ 43,171	\$ 47,364	\$ 43,073	\$ 52,885	\$ 40,421	\$ 40,174
Interest	57,199	73,158	68,448	57,948	93,678	111,595
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(103,808)	-	23,986	-	397,563	-
Changes of assumptions	797,515	110,280	755,371	(764,104)	5,047	(78,236)
Benefit payments	(87,605)	(93,899)	(122,474)	(129,473)	(189,736)	(200,059)
Net change in total OPEB liability	706,472	136,903	768,404	(782,744)	346,973	(126,526)
Total OPEB liability - beginning	1,619,538	2,326,010	2,462,913	3,231,317	2,448,573	2,795,546
TOTAL OPEB LIABILITY - ENDING	\$ 2,326,010	\$ 2,462,913	\$ 3,231,317	\$ 2,448,573	\$ 2,795,546	\$ 2,669,020
Covered-employee payroll	\$ 10,179,525	\$ 10,179,525	\$ 10,224,916	\$ 10,224,916	\$ 12,802,329	\$ 13,439,174
Employer's total OPEB liability as a percentage of covered-employee payroll	22.85%	24.19%	31.60%	23.95%	21.84%	19.86%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in assumptions:

2024: There were changes in assumptions related to the discount rate.

2023: There were changes in assumptions related to the discount rate, healthcare trend rates, and decrements.

2022: There were changes in assumptions related to the discount rate.

2021: There were changes in assumptions related to the discount rate and health care trend rate.

2020: There were changes in assumptions related to the discount rate.

2019: There were changes in assumptions related to the discount rate and health care trend rate. In addition, there were changes to the per capita costs and decrements were changed to reflect the most recent IMRF and Police Pension Fund valuation reports.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%	7.42%	1.79%	29.10%	(5.60%)	0.34%	9.70%

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2024

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Police Pension Trust Funds. The NorthPoint TIF Fund was not budgeted for in the fiscal year ending April 30, 2024. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year-end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

All departments of the Village submit requests for appropriation so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. The budget may be amended by the governing body.

All funds adopt an annual budget and budgets are prepared on a basis consistent with GAAP except for the Waterworks and Sewerage Fund in that depreciation, amortization, gains/losses on the sales of capital assets, and pension expense adjustments are not budgeted and capital outlay and debt principal retirements (other than defeasements) are budgeted.

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following funds had expenditures that exceeded budget:

<u>Fund</u>	<u>Final Budget</u>	<u>Expenditures</u>
Downtown TIF District Fund	\$ 905,000	\$ 4,134,783
Park Improvement Fund	2,313,000	2,511,808
Village Expansion Fund	61,800	70,609

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2024

	Operating	Public Swimming Pool	Special Revenue	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 3,730,863	\$ 10,159	\$ 464,719	\$ 4,205,741
Investments	11,042,710	-	242,219	11,284,929
Receivables				
Property tax	6,434,084	-	-	6,434,084
Other taxes	2,671,285	-	7,644	2,678,929
Intergovernmental, grants, and contributions	7,105	-	-	7,105
IPBC	202,758	-	-	202,758
Lease	158,741	-	-	158,741
Accrued interest	31,848	-	-	31,848
Other	799,922	-	-	799,922
Due from other funds	119,644	-	-	119,644
Advance to other funds	655,151	-	-	655,151
Prepaid items	116,160	1,631	-	117,791
	25,970,271	11,790	714,582	26,696,643
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	\$ 25,970,271	\$ 11,790	\$ 714,582	\$ 26,696,643

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET (Continued)
GENERAL FUND - BY ACCOUNT

April 30, 2024

	Operating	Public Swimming Pool	Special Revenue	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 712,919	\$ 1,835	\$ 273,034	\$ 987,788
Unearned revenue	156,079	11,710	36,126	203,915
Other liabilities	297,673	-	-	297,673
Total liabilities	1,166,671	13,545	309,160	1,489,376
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	6,434,084	-	-	6,434,084
Lease items	158,782	-	-	158,782
Total liabilities and deferred inflows of resources	7,759,537	13,545	309,160	8,082,242
FUND BALANCES				
Nonspendable				
Prepays	116,160	1,631	-	117,791
Advances	655,151	-	-	655,151
Restricted				
Insurance	386,848	-	-	386,848
Donor programs	498,618	-	102,152	600,770
Unrestricted				
Committed				
Capital projects	595,846	-	-	595,846
Assigned				
Capital projects	611,285	-	-	611,285
Historic commission	10,682	-	-	10,682
Subsequent year's budget	2,680,800	-	-	2,680,800
Special purpose	-	-	303,270	303,270
Unassigned (deficit)	12,655,344	(3,386)	-	12,651,958
Total fund balances (deficit)	18,210,734	(1,755)	405,422	18,614,401
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 25,970,271	\$ 11,790	\$ 714,582	\$ 26,696,643

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND - BY ACCOUNT

For the Year Ended April 30, 2024

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	\$ 6,627,350	\$ -	\$ 90,697	\$ -	\$ 6,718,047
Intergovernmental, grants, and contributions	16,793,745	-	-	-	16,793,745
Charges for services	233,707	87,563	-	-	321,270
Licenses and permits	1,550,769	-	-	-	1,550,769
Fees, fines, and forfeits	408,272	-	-	-	408,272
Investment income	691,478	-	16,273	-	707,751
Miscellaneous	685,597	18,652	-	-	704,249
Total revenues	26,990,918	106,215	106,970	-	27,204,103
EXPENDITURES					
Current					
General government	6,184,073	405,721	15,240	-	6,605,034
Public safety	11,422,539	-	-	-	11,422,539
Public works	4,264,617	-	54,232	-	4,318,849
Debt service					
Interest and fiscal charges	23,347	-	-	-	23,347
Capital outlay	1,601,859	-	-	-	1,601,859
Total expenditures	23,496,435	405,721	69,472	-	23,971,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,494,483	(299,506)	37,498	-	3,232,475
OTHER FINANCING SOURCES (USES)					
Transfers in	35,000	297,590	-	(332,590)	-
Transfers (out)	(5,508,346)	-	(35,000)	332,590	(5,210,756)
Proceeds from lease issuance	76,119	-	-	-	76,119
Proceeds from sale of fixed assets	171,446	-	-	-	171,446
Total other financing sources (uses)	(5,225,781)	297,590	(35,000)	-	(4,963,191)
NET CHANGE IN FUND BALANCES	(1,731,298)	(1,916)	2,498	-	(1,730,716)
FUND BALANCES, MAY 1	19,942,032	161	402,924	-	20,345,117
FUND BALANCES (DEFICITS), APRIL 30	\$ 18,210,734	\$ (1,755)	\$ 405,422	\$ -	\$ 18,614,401

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND - OPERATING ACCOUNT**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Corporate	\$ 1,350,000	\$ 1,350,000	\$ 1,348,691
Road and bridge	420,000	420,000	461,605
Police protection	2,500,000	2,500,000	2,497,574
Police pension	2,280,000	2,280,000	2,277,788
Telecommunications tax	45,000	45,000	41,692
	<hr/>		
Total taxes	6,595,000	6,595,000	6,627,350
	<hr/>		
LICENSES AND PERMITS			
Liquor licenses	115,000	115,000	144,476
Building permits	500,000	500,000	1,339,143
Miscellaneous licenses	65,000	65,000	67,150
	<hr/>		
Total licenses and permits	680,000	680,000	1,550,769
	<hr/>		
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	5,640,000	5,640,000	6,029,522
Sales tax	9,300,000	9,300,000	9,777,707
Personal property replacement tax	122,000	122,000	160,196
Intergovernmental agreements	450,000	450,000	490,468
Grants - operating, public safety, general	-	-	84,217
Contributions	155,000	155,000	251,635
	<hr/>		
Total intergovernmental, grants, and contributions	15,667,000	15,667,000	16,793,745
	<hr/>		
CHARGES FOR SERVICES			
Building and zoning	10,000	10,000	26,921
Park usage fees	10,000	10,000	9,932
Recreation programs	86,000	86,000	71,239
Site development fee	1,000	1,000	739
Public art impact fee	2,000	2,000	5,294

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND - OPERATING ACCOUNT

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	\$ 15,000	\$ 15,000	\$ 16,548
Rental income	85,000	85,000	63,845
Outsourced service fees	10,000	10,000	3,450
Police training reimbursement	10,000	10,000	29,600
Signage billings	-	871	5,589
Historical commission	-	-	550
	<hr/>		
Total charges for services	229,000	229,871	233,707
	<hr/>		
FEES, FINES, AND FORFEITS			
County court and drug fines	145,000	145,000	171,661
County prosecution fines	1,500	1,500	137
Police fines	40,000	40,000	65,844
Restitution - court cases	-	-	46,254
Police accident reports	5,000	5,000	5,360
Reports, maps, and ordinance	500	500	998
Building permit fines	1,000	1,000	505
Towing and storage	35,000	35,000	38,729
Traffic light enforcement	-	-	45
Municipal fines	33,500	33,500	76,304
Maintenance fee	2,000	2,000	2,435
	<hr/>		
Total fines and forfeits	263,500	263,500	408,272
	<hr/>		
INVESTMENT INCOME	250,500	250,500	691,478
	<hr/>		
MISCELLANEOUS			
Cable TV franchise fees	485,000	485,000	431,684
Other receipts	10,000	10,000	253,913
	<hr/>		
Total miscellaneous	495,000	495,000	685,597
	<hr/>		
TOTAL REVENUES	\$ 24,180,000	\$ 24,180,871	\$ 26,990,918
	<hr/> <hr/>		

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND - OPERATING ACCOUNT**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	\$ 1,974,000	\$ 1,973,000	\$ 1,832,552
Commodities	474,200	491,000	483,146
Contractual services	1,545,500	2,058,927	1,973,861
Other charges	248,800	200,800	145,116
Total administration	<u>4,242,500</u>	<u>4,723,727</u>	<u>4,434,675</u>
Community development			
Personnel	1,282,500	1,282,500	1,182,818
Commodities	67,500	67,900	56,229
Contractual services	409,400	409,000	446,129
Other charges	99,700	99,700	64,222
Total community development	<u>1,859,100</u>	<u>1,859,100</u>	<u>1,749,398</u>
Total general government	<u>6,101,600</u>	<u>6,582,827</u>	<u>6,184,073</u>
Public safety			
Police department			
Personnel	7,742,900	7,742,900	7,316,842
Commodities	411,500	411,500	380,871
Contractual services	1,217,300	1,217,300	1,265,283
Other charges	2,462,100	2,462,100	2,459,543
Total public safety	<u>11,833,800</u>	<u>11,833,800</u>	<u>11,422,539</u>
Public works			
Public works administration			
Personnel	539,900	539,900	533,589
Commodities	22,300	20,550	22,255
Contractual services	75,300	76,641	75,746
Other charges	8,700	11,250	12,101
Total public works administration	<u>646,200</u>	<u>648,341</u>	<u>643,691</u>

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND - OPERATING ACCOUNT

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	\$ 2,410,800	\$ 2,410,800	\$ 2,284,076
Commodities	314,100	358,317	340,991
Contractual services	1,029,000	1,038,865	967,593
Other charges	40,100	40,100	28,266
Total streets department	3,794,000	3,848,082	3,620,926
Total public works	4,440,200	4,496,423	4,264,617
Debt service			
Interest and fiscal charges	12,000	12,000	23,347
Total debt service	12,000	12,000	23,347
Capital outlay			
General government	-	-	76,119
Public works	1,282,200	1,256,068	1,240,677
Public safety	292,500	292,501	285,063
Total capital outlay	1,574,700	1,548,569	1,601,859
TOTAL EXPENDITURES	\$ 23,962,300	\$ 24,473,619	\$ 23,496,435

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - PUBLIC SWIMMING POOL ACCOUNT

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	\$ 25,000	\$ 25,000	\$ 28,485
Swimming daily fees	25,000	25,000	28,566
Swimming lessons	20,000	20,000	20,604
Concessions	8,500	8,500	9,908
Miscellaneous	25,100	25,100	18,652
Total revenues	103,600	103,600	106,215
EXPENDITURES			
General government			
Personnel	129,100	129,100	143,719
Commodities	10,300	11,300	10,286
Contractual services	189,400	189,400	243,355
Other	9,500	8,500	8,361
Total expenditures	338,300	338,300	405,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(234,700)	(234,700)	(299,506)
OTHER FINANCING SOURCES (USES)			
Transfers in	234,700	234,700	297,590
Total other financing sources (uses)	234,700	234,700	297,590
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(1,916)
FUND BALANCE, MAY 1			161
FUND BALANCE (DEFICIT), APRIL 30			\$ (1,755)

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND - PUBLIC SWIMMING POOL ACCOUNT**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	\$ 119,000	\$ 119,000	\$ 132,216
FICA	9,100	9,100	10,115
SUI	1,000	1,000	1,388
Total personnel	129,100	129,100	143,719
Commodities			
Office supplies	900	1,900	1,275
Concessions	8,000	8,000	7,727
Small tools and equipment	1,400	1,400	1,284
Total commodities	10,300	11,300	10,286
Contractual services			
Telephone	2,800	2,800	2,169
Gas - heat	14,000	14,000	5,803
Electricity	3,500	3,500	7,699
Water	12,000	12,000	14,253
Bank processing fee	1,000	1,000	1,019
Professional services	500	500	270
Maintenance	65,000	65,000	108,499
Insurance	9,600	9,600	9,669
Maintenance - outsourced building	81,000	81,000	93,974
Total contractual services	189,400	189,400	243,355
Other			
Recreation programs	1,500	500	183
Travel, training, dues	4,800	4,800	4,320
Uniforms and safety items	3,200	3,200	3,858
Total other	9,500	8,500	8,361
TOTAL EXPENDITURES	\$ 338,300	\$ 338,300	\$ 405,721

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - SPECIAL REVENUE ACCOUNT

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	\$ 52,000	\$ 52,000	\$ 90,697
Investment income	3,000	3,000	16,273
Total revenues	55,000	55,000	106,970
EXPENDITURES			
General government			
Regional marketing	15,000	15,000	15,240
Public works			
Contractual services - snow removal	75,000	75,000	54,232
Total expenditures	90,000	90,000	69,472
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,000)	(35,000)	37,498
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(35,000)	(35,000)	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)
NET CHANGE IN FUND BALANCE	\$ (70,000)	\$ (70,000)	2,498
FUND BALANCE, MAY 1			402,924
FUND BALANCE, APRIL 30			\$ 405,422

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STREET IMPROVEMENT FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Home rule sales tax	\$ 4,650,000	\$ 4,650,000	\$ 5,042,110
Utility taxes	905,000	905,000	872,890
Telecommunication taxes	135,000	135,000	147,961
Intergovernmental, grants, and contributions	-	-	1,337,616
Investment income	10,000	10,000	318,027
Total revenues	5,700,000	5,700,000	7,718,604
EXPENDITURES			
Public works			
Contractual services			
Legal services	15,000	15,000	18,019
Engineering	1,234,000	1,704,000	1,192,888
Infrastructure maintenance	2,725,000	1,948,000	1,168,420
Capital outlay	10,866,000	11,173,000	5,593,290
Total expenditures	14,840,000	14,840,000	7,972,617
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,140,000)	(9,140,000)	(254,013)
OTHER FINANCING SOURCES (USES)			
Transfers in	5,200,000	5,200,000	5,200,000
Total other financing sources (uses)	5,200,000	5,200,000	5,200,000
NET CHANGE IN FUND BALANCE	<u>\$ (3,940,000)</u>	<u>\$ (3,940,000)</u>	4,945,987
FUND BALANCE, MAY 1			<u>27,564,555</u>
FUND BALANCE, APRIL 30			<u><u>\$ 32,510,542</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund - to account for maintenance and various street improvements in the Village. Financing is provided by the Village's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets.

Park Improvement Fund - to account for the acquisition of new park sites. Financing is provided by developer contributions. In addition, monies have been allocated in this fund for design and development of existing parks throughout the Village.

Cemetery Fund - to account for the operations of the Village owned cemetery. Financing is provided by fees and transfers from the General Fund.

NorthPoint TIF - to account for activities associated with improvements within the established NorthPoint Tax Increment Financing District.

CAPITAL PROJECTS FUND

Village Expansion Fund - to account for village expansion projects. Financing is provided from the issuance of debt and development fees.

Natural Area and Drainage - to account for projects related to natural area and drainage improvements. Financing is provided from taxes, grants and donations.

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2024

	Special Revenue	Capital Projects	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 491,423	\$ 340,347	\$ 831,770
Investments	3,501,216	1,405,849	4,907,065
Receivables			
Property tax	675,811	-	675,811
Other taxes	277,969	198,617	476,586
Intergovernmental, grants, and contributions	491,882	-	491,882
Leases	717,837	-	717,837
Accrued interest	11,933	-	11,933
Prepaid items	222	-	222
 Total assets	 6,168,293	 1,944,813	 8,113,106
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 6,168,293	 \$ 1,944,813	 \$ 8,113,106
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,370,392	\$ 221,073	\$ 1,591,465
 Total liabilities	 1,370,392	 221,073	 1,591,465
DEFERRED INFLOWS OF RESOURCES			
Unavailable property tax revenue	675,811	-	675,811
Lease items	697,595	-	697,595
 Total liabilities and deferred inflows of resources	 2,743,798	 221,073	 2,964,871
FUND BALANCES			
Nonspendable			
Prepays	222	-	222
Restricted			
Street maintenance	1,953,646	-	1,953,646
Capital projects	164,619	-	164,619
Cemetery	477,206	-	477,206
Assigned			
Capital projects	828,802	1,723,740	2,552,542
 Total fund balances	 3,424,495	 1,723,740	 5,148,235
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 \$ 6,168,293	 \$ 1,944,813	 \$ 8,113,106

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended April 30, 2024

	Special Revenue	Capital Projects	Total
REVENUES			
Taxes	\$ 1,164,978	\$ 840,352	\$ 2,005,330
Intergovernmental, grants, and contributions	1,878,158	279,502	2,157,660
Charges for services	14,450	-	14,450
Investment income	248,783	90,978	339,761
Miscellaneous	37,534	-	37,534
Total revenues	3,343,903	1,210,832	4,554,735
EXPENDITURES			
Current			
General government	43,537	-	43,537
Public works	920,609	1,053,535	1,974,144
Capital outlay	4,365,575	629,470	4,995,045
Total expenditures	5,329,721	1,683,005	7,012,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,985,818)	(472,173)	(2,457,991)
OTHER FINANCING SOURCES (USES)			
Transfers in	80,330	-	80,330
Transfers (out)	-	(69,574)	(69,574)
Total other financing sources (uses)	80,330	(69,574)	10,756
NET CHANGE IN FUND BALANCES	(1,905,488)	(541,747)	(2,447,235)
FUND BALANCES, MAY 1	5,329,983	2,265,487	7,595,470
FUND BALANCES, APRIL 30	\$ 3,424,495	\$ 1,723,740	\$ 5,148,235

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2024

	Special Revenue				Total
	Motor Fuel Tax	Park Improvement	Cemetery	NorthPoint TIF	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and cash equivalents	\$ -	\$ 421,810	\$ 69,613	\$ -	\$ 491,423
Investments	1,892,965	1,231,748	376,503	-	3,501,216
Receivables					
Property tax	-	-	-	675,811	675,811
Other taxes	-	277,969	-	-	277,969
Intergovernmental, grants, and contributions	106,818	385,064	-	-	491,882
Leases	-	-	717,837	-	717,837
Accrued interest	-	-	11,933	-	11,933
Prepaid items	-	-	222	-	222
Total assets	1,999,783	2,316,591	1,176,108	675,811	6,168,293
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
	\$ 1,999,783	\$ 2,316,591	\$ 1,176,108	\$ 675,811	\$ 6,168,293
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 46,137	\$ 1,323,170	\$ 1,085	\$ -	\$ 1,370,392
Total liabilities	46,137	1,323,170	1,085	-	1,370,392
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	-	-	-	675,811	675,811
Lease items	-	-	697,595	-	697,595
Total liabilities and deferred inflows of resources	46,137	1,323,170	698,680	675,811	2,743,798
FUND BALANCES					
Nonspendable					
Prepays	-	-	222	-	222
Restricted					
Street maintenance	1,953,646	-	-	-	1,953,646
Capital projects	-	164,619	-	-	164,619
Cemetery	-	-	477,206	-	477,206
Assigned					
Capital projects	-	828,802	-	-	828,802
Total fund balances	1,953,646	993,421	477,428	-	3,424,495
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
	\$ 1,999,783	\$ 2,316,591	\$ 1,176,108	\$ 675,811	\$ 6,168,293

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended April 30, 2024

	Special Revenue				Total
	Motor Fuel Tax	Park Improvement	Cemetery	NorthPoint TIF	
REVENUES					
Taxes	\$ -	\$ 1,164,978	\$ -	\$ -	\$ 1,164,978
Intergovernmental, grants, and contributions	1,304,419	573,739	-	-	1,878,158
Charges for services	-	-	14,450	-	14,450
Investment income	137,611	67,187	43,985	-	248,783
Miscellaneous	-	-	37,534	-	37,534
Total revenues	1,442,030	1,805,904	95,969	-	3,343,903
EXPENDITURES					
Current					
General government	-	-	43,537	-	43,537
Public works	227,847	692,762	-	-	920,609
Capital outlay	2,546,529	1,819,046	-	-	4,365,575
Total expenditures	2,774,376	2,511,808	43,537	-	5,329,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,332,346)	(705,904)	52,432	-	(1,985,818)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	69,574	10,756	-	80,330
Total other financing sources (uses)	-	69,574	10,756	-	80,330
NET CHANGE IN FUND BALANCES	(1,332,346)	(636,330)	63,188	-	(1,905,488)
FUND BALANCES, MAY 1	3,285,992	1,629,751	414,240	-	5,329,983
FUND BALANCES, APRIL 30	\$ 1,953,646	\$ 993,421	\$ 477,428	\$ -	\$ 3,424,495

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS

April 30, 2024

	Capital Projects		
	Village Expansion	Natural Area and Drainage	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 10,524	\$ 329,823	\$ 340,347
Investments	9,103	1,396,746	1,405,849
Receivables			
Other taxes	-	198,617	198,617
Total assets	19,627	1,925,186	1,944,813
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
	\$ 19,627	\$ 1,925,186	\$ 1,944,813
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 221,073	\$ 221,073
Total liabilities	-	221,073	221,073
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total liabilities and deferred inflows of resources	-	221,073	221,073
FUND BALANCES			
Restricted			
Capital projects	-	-	-
Assigned			
Capital projects	19,627	1,704,113	1,723,740
Total fund balances	19,627	1,704,113	1,723,740
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
	\$ 19,627	\$ 1,925,186	\$ 1,944,813

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS**

For the Year Ended April 30, 2024

	Capital Projects		
	Village Expansion	Natural Area and Drainage	Total
REVENUES			
Taxes	\$ -	\$ 840,352	\$ 840,352
Intergovernmental, grants, and contributions	35,500	244,002	279,502
Investment income	1,551	89,427	90,978
Total revenues	37,051	1,173,781	1,210,832
EXPENDITURES			
Current			
Public works	-	1,053,535	1,053,535
Capital outlay	70,609	558,861	629,470
Total expenditures	70,609	1,612,396	1,683,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(33,558)	(438,615)	(472,173)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(69,574)	(69,574)
Total other financing sources (uses)	-	(69,574)	(69,574)
NET CHANGE IN FUND BALANCES			
	(33,558)	(508,189)	(541,747)
FUND BALANCES, MAY 1			
	53,185	2,212,302	2,265,487
FUND BALANCES, APRIL 30			
	\$ 19,627	\$ 1,704,113	\$ 1,723,740

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 1,274,000	\$ 1,274,000	\$ 1,304,419
Investment income	6,000	6,000	137,611
Total revenues	1,280,000	1,280,000	1,442,030
EXPENDITURES			
Public works			
Materials	300,000	300,000	227,847
Capital outlay	3,120,000	3,120,000	2,546,529
Total expenditures	3,420,000	3,420,000	2,774,376
NET CHANGE IN FUND BALANCE	<u><u>\$ (2,140,000)</u></u>	<u><u>\$ (2,140,000)</u></u>	(1,332,346)
FUND BALANCE, MAY 1			<u>3,285,992</u>
FUND BALANCE, APRIL 30			<u><u>\$ 1,953,646</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK IMPROVEMENT FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	\$ 380,000	\$ 380,000	\$ 188,202
Home rule sales tax	775,000	775,000	840,352
Telecommunications tax	112,500	112,500	136,424
Intergovernmental	505,000	505,000	573,739
Investment income	2,500	2,500	67,187
Total revenues	1,775,000	1,775,000	1,805,904
EXPENDITURES			
Public works			
Ecosystem maintenance	100,000	100,000	93,400
Engineering services	603,000	609,500	599,362
Capital outlay	1,610,000	1,733,844	1,819,046
Total expenditures	2,313,000	2,443,344	2,511,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(538,000)	(668,344)	(705,904)
OTHER FINANCING SOURCES (USES)			
Transfers in	155,000	155,000	69,574
Total other financing sources (uses)	155,000	155,000	69,574
NET CHANGE IN FUND BALANCE	<u>\$ (383,000)</u>	<u>\$ (513,344)</u>	(636,330)
FUND BALANCE, MAY 1			<u>1,629,751</u>
FUND BALANCE, APRIL 30			<u><u>\$ 993,421</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CEMETERY FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	\$ 12,000	\$ 12,000	\$ 9,100
Perpetual care	2,000	2,000	1,200
Sale of lots	7,000	7,000	4,150
Investment income	2,000	2,000	43,985
Miscellaneous	27,000	27,000	37,534
Total revenues	50,000	50,000	95,969
EXPENDITURES			
General government			
Professional services	31,500	31,500	22,594
Engineering services	-	16,937	11,416
Grave openings	12,000	12,000	8,088
Insurance	1,500	1,500	1,394
Bank processing fees	300	300	45
Total expenditures	45,300	62,237	43,537
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,700	(12,237)	52,432
OTHER FINANCING SOURCES (USES)			
Transfers in	-	16,937	10,756
Total other financing sources (uses)	-	16,937	10,756
NET CHANGE IN FUND BALANCE	<u>\$ 4,700</u>	<u>\$ 4,700</u>	63,188
FUND BALANCE, MAY 1			<u>414,240</u>
FUND BALANCE, APRIL 30			<u>\$ 477,428</u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VILLAGE EXPANSION FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions	\$ 1,200	\$ 1,200	\$ 35,500
Investment income	300	300	1,551
Total revenues	1,500	1,500	37,051
EXPENDITURES			
Capital Outlay	-	61,800	70,609
Total expenditures	-	61,800	70,609
NET CHANGE IN FUND BALANCE	<u>\$ 1,500</u>	<u>\$ (60,300)</u>	(33,558)
FUND BALANCE, MAY 1			<u>53,185</u>
FUND BALANCE, APRIL 30			<u><u>\$ 19,627</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NATURAL AREA AND DRAINAGE IMPROVEMENT FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 775,000	\$ 775,000	\$ 840,352
Intergovernmental, grants, and contributions	5,000	15,000	244,002
Investment income	2,500	2,500	89,427
Total revenues	782,500	792,500	1,173,781
EXPENDITURES			
Public works			
Infrastructure maintenance	536,000	391,700	383,588
Contractual services	715,000	893,572	669,947
Capital outlay	500,000	625,300	558,861
Total expenditures	1,751,000	1,910,572	1,612,396
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(968,500)	(1,118,072)	(438,615)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(155,000)	(155,000)	(69,574)
Total other financing sources (uses)	(155,000)	(155,000)	(69,574)
NET CHANGE IN FUND BALANCE			
	<u>\$ (1,123,500)</u>	<u>\$ (1,273,072)</u>	(508,189)
FUND BALANCE, MAY 1			<u>2,212,302</u>
FUND BALANCE, APRIL 30			<u><u>\$ 1,704,113</u></u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION
WATERWORKS AND SEWERAGE FUND
BY SUBFUND

April 30, 2024

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 3,501,124	\$ 2,104,936	\$ 5,606,060
Investments	12,337,931	3,274,471	15,612,402
Receivables			
Accounts	1,841,539	2,301	1,843,840
Leases	653,137	-	653,137
Accrued interest	3,685	-	3,685
Other	4,110	-	4,110
Prepaid expenses	44,177	-	44,177
Restricted assets - investments	856,975	-	856,975
 Total current assets	 19,242,678	 5,381,708	 24,624,386
NONCURRENT ASSETS			
Advances to other funds	-	5,211,187	5,211,187
Capital assets (tangible and intangible)			
Nondepreciable	7,609,691	-	7,609,691
Depreciable, net of accumulated depreciation and amortization	68,403,389	-	68,403,389
 Net capital assets	 76,013,080	 -	 76,013,080
 Total noncurrent assets	 76,013,080	 5,211,187	 81,224,267
 Total assets	 95,255,758	 10,592,895	 105,848,653
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	1,324,780	-	1,324,780
OPEB items	245,976	-	245,976
Asset retirement obligation	227,955	-	227,955
Deferred loss on refunding	28,670	-	28,670
 Total deferred outflows of resources	 1,827,381	 -	 1,827,381
 Total assets and deferred outflows of resources	 97,083,139	 10,592,895	 107,676,034

(This statement is coninued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION (Continued)
 WATERWORKS AND SEWERAGE FUND
 BY SUBFUND

April 30, 2024

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	\$ 296,005	\$ 368,138	\$ 664,143
Accrued interest	64,231	-	64,231
Compensated absences payable - current	189,426	-	189,426
IEPA loan payable - current	1,126,866	-	1,126,866
Total OPEB liability - current	21,809	-	21,809
Lease payable - current	21,100	-	21,100
Bonds payable - current	830,000	-	830,000
 Total current liabilities	 2,549,437	 368,138	 2,917,575
LONG-TERM LIABILITIES			
Compensated absences payable	155,579	-	155,579
IMRF net pension liability	1,344,867	-	1,344,867
Total OPEB liability	523,407	-	523,407
IEPA loan payable	22,239,475	-	22,239,475
Lease payable	20,311	-	20,311
Asset retirement obligation	270,000	-	270,000
Bonds payable	48,058	-	48,058
 Total long-term liabilities	 24,601,697	 -	 24,601,697
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	60,525	-	60,525
OPEB items	146,759	-	146,759
Lease items	637,539	-	637,539
 Total deferred inflows of resources	 844,823	 -	 844,823
 Total liabilities and deferred inflows of resources	 27,995,957	 368,138	 28,364,095
NET POSITION			
Net investment in capital assets	51,604,081	-	51,604,081
Restricted for debt service	856,975	-	856,975
Unrestricted	16,626,126	10,224,757	26,850,883
 TOTAL NET POSITION	 \$ 69,087,182	 \$ 10,224,757	 \$ 79,311,939

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
WATERWORKS AND SEWERAGE FUND
BY SUBFUND

For the Year Ended April 30, 2024

	Operations and Maintenance	Improvements and Extension	Eliminations	Total
OPERATING REVENUES				
Charges for services				
Water and sewer revenue	\$ 12,404,157	\$ -	\$ -	\$ 12,404,157
Meter sales	127,706	-	-	127,706
Connection fees	-	3,384,102	-	3,384,102
Infrastructure fees	1,372,050	-	-	1,372,050
Administration fee	147,785	-	-	147,785
Miscellaneous	207,764	-	-	207,764
	<hr/>			
Total operating revenues	14,259,462	3,384,102	-	17,643,564
<hr/>				
OPERATING EXPENSES				
Water operations	4,161,585	-	-	4,161,585
Sewer operations	3,452,855	-	-	3,452,855
Non departmental	-	1,704,381	-	1,704,381
Depreciation and amortization	4,250,285	-	-	4,250,285
	<hr/>			
Total operating expenses	11,864,725	1,704,381	-	13,569,106
<hr/>				
OPERATING INCOME	2,394,737	1,679,721	-	4,074,458
<hr/>				
NON-OPERATING REVENUES (EXPENSES)				
Investment income	781,339	265,609	-	1,046,948
Interest expense and fiscal agent fees	(516,106)	-	-	(516,106)
	<hr/>			
Total non-operating revenues (expenses)	265,233	265,609	-	530,842
<hr/>				
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	2,659,970	1,945,330	-	4,605,300
<hr/>				
TRANSFERS				
Transfers in	3,797,506	1,372,050	(5,169,556)	-
Transfers (out)	(1,372,050)	(3,797,506)	5,169,556	-
	<hr/>			
Total transfers	2,425,456	(2,425,456)	-	-
<hr/>				
CAPITAL CONTRIBUTIONS	1,613,903	63,261	-	1,677,164
<hr/>				
CHANGE IN NET POSITION	6,699,329	(416,865)	-	6,282,464
<hr/>				
NET POSITION, MAY 1	62,387,853	10,641,622	-	73,029,475
<hr/>				
NET POSITION, APRIL 30	\$ 69,087,182	\$ 10,224,757	\$ -	\$ 79,311,939

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	\$ 131,000	\$ 131,000	\$ 112,768
FICA	112,000	112,000	103,642
Unemployment tax	1,800	1,800	2,195
Health insurance	210,000	210,000	202,897
Salaries	1,400,000	1,400,000	1,368,078
Overtime	60,900	60,900	49,483
Commodities			
Meters	72,500	71,750	51,760
Office supplies	500	500	436
Materials	60,500	60,500	46,993
Chemicals	229,100	256,600	265,824
Postage	28,400	28,400	33,287
Small tools and equipment	10,500	13,400	12,879
Fuel	22,000	22,000	24,365
Lab supplies	20,800	20,800	14,768
Office furniture and equipment	1,500	2,250	317
IT equipment and supplies	92,400	92,800	82,786
Contractual services			
Utilities	325,900	427,930	381,928
Alarm lines	2,700	4,841	6,795
Legal services	4,000	4,000	3,158
Audit services	6,800	6,800	6,713
Engineering/design services	10,000	10,000	-
Professional services	340,200	337,309	334,344
Insurance	123,000	123,000	142,129
Publications	1,100	1,100	665
Printing	4,200	8,270	8,250
Physical exams	1,600	1,600	533
Travel, training, dues	11,100	11,100	8,287
Bank processing fees	38,000	38,000	44,909
Equipment rental	44,200	43,500	7,283
ACH rebates	27,000	27,000	30,918
Uniforms	11,100	11,100	7,699
Maintenance			
Wells	99,400	72,400	60,204
Booster station	26,700	14,000	6,399
Maintenance storage facility	98,500	71,650	70,963
Treatment facility	149,500	80,600	65,433
Distribution system	102,800	102,800	99,922
Vehicle maintenance	36,000	36,000	60,888
Building maintenance	120,000	120,000	94,241
Maintenance - other	900	900	390
Equipment maintenance	50,000	50,000	26,914
Capital outlay	875,200	875,200	467,265
 Total water department	 4,963,800	 4,963,800	 4,308,708

(This schedule is coninued on the following pages.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	\$ 118,000	\$ 118,000	\$ 101,117
FICA	100,000	100,000	93,241
Unemployment tax	1,800	1,800	2,188
Health insurance	205,000	205,000	199,826
Salaries	1,260,000	1,260,000	1,233,093
Overtime	35,700	35,700	40,552
Commodities			
Meters	72,500	71,294	51,560
Office supplies	500	500	291
Materials	31,000	29,000	19,207
Chemicals	134,000	121,465	101,574
Postage	28,400	28,400	33,602
Small tools and equipment	14,900	14,900	13,930
Fuel	27,000	27,000	22,861
Lab supplies	15,000	33,335	32,602
Office furniture and equipment	12,000	13,150	12,639
IT equipment and supplies	95,500	95,500	86,049
Vehicles and equipment (noncapital)	28,000	28,000	26,821
Contractual services			
Utilities	394,900	407,200	442,335
Alarm lines	2,700	4,841	6,795
Legal services	4,000	4,000	2,151
Audit services	6,800	6,800	6,713
Engineering services	4,000	-	-
Professional services	267,200	263,909	251,367
Insurance	113,000	113,000	119,319
Publications	1,100	1,100	543
Printing	1,100	1,100	867
Physical exams	1,600	1,600	217
Sludge removal	134,000	114,000	111,700
Travel, training, dues	9,600	9,600	11,266
Bank processing fees	38,000	38,000	44,909
ACH rebates	27,000	27,000	31,048
Equipment rental	15,600	15,600	9,999
Uniforms	7,800	9,906	9,905
Maintenance			
Treatment facility	158,200	197,930	189,506
Lift station	57,700	57,700	57,637
Collection station	28,500	14,500	10,518
Vehicle maintenance	41,000	41,000	47,303
Building maintenance	123,000	123,000	99,925
Equipment maintenance	46,000	46,000	46,924
Other	1,300	1,300	497
Capital outlay	507,000	507,000	-
 Total sewer department	 4,170,400	 4,189,130	 3,572,597

(This schedule is coninued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	\$ 10,000	\$ 10,000	\$ 1,341
Engineering services	970,000	1,383,000	240,664
Infrastructure maintenance	1,010,000	1,460,000	1,202,152
Water main	-	2,307,000	260,224
Principal repayment	1,567,000	1,567,000	-
Interest expense	802,600	802,600	-
Capital outlay	4,162,000	1,730,000	4,136,951
	8,521,600	9,259,600	5,841,332
TOTAL WATER AND SEWER OPERATIONS	\$ 17,655,800	\$ 18,412,530	13,722,637
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Pension and OPEB expense			(147,123)
Total water department			(147,123)
Sewer Department			
Asset retirement obligation amortization			8,409
Pension and OPEB expense			(128,151)
Total sewer department			(119,742)
Capitalized assets			(4,136,951)
Depreciation and amortization			4,250,285
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			\$ 13,569,106

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

April 30, 2024

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Receivables			
Accounts	\$ -	\$ 15,738	\$ 15,738
Inventory	51,297	123,622	174,919
Total current assets	51,297	139,360	190,657
NONCURRENT ASSETS			
Capital assets (tangible and intangible)			
Depreciable, net of accumulated depreciation and amortization	26,554	8,495	35,049
Total capital assets	26,554	8,495	35,049
Total assets	77,851	147,855	225,706
CURRENT LIABILITIES			
Accounts payable	15,367	32,624	47,991
Accrued interest payable	56	-	56
Leases payable - current	10,110	-	10,110
Due to other funds	16,674	102,970	119,644
Total current liabilities	42,207	135,594	177,801
NONCURRENT LIABILITIES			
Leases payable	16,750	-	16,750
Total noncurrent liabilities	16,750	-	16,750
Total liabilities	58,957	135,594	194,551
NET POSITION			
Net investment in capital assets	(306)	8,495	8,189
Unrestricted	19,200	3,766	22,966
TOTAL NET POSITION	\$ 18,894	\$ 12,261	\$ 31,155

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2024

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 981,570	\$ 816,869	\$ 1,798,439
Fire district fuel	-	69,141	69,141
Fuel billings	-	236,760	236,760
Fleet maintenance	-	105,105	105,105
Miscellaneous	178	162	340
Total operating revenues	981,748	1,228,037	2,209,785
OPERATING EXPENSES			
Personnel	488,040	466,785	954,825
Contractual services	12,688	25,866	38,554
Supplies and materials	159,424	627,203	786,627
Maintenance	295,075	98,804	393,879
Other charges	5,529	3,857	9,386
Depreciation and amortization	15,239	4,247	19,486
Total operating expenses	975,995	1,226,762	2,202,757
OPERATING INCOME	5,753	1,275	7,028
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(5,753)	(1,275)	(7,028)
Total non-operating revenues (expenses)	(5,753)	(1,275)	(7,028)
CHANGE IN NET POSITION	-	-	-
NET POSITION, MAY 1	18,894	12,261	31,155
NET POSITION, APRIL 30	\$ 18,894	\$ 12,261	\$ 31,155

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the Year Ended April 30, 2024

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 411,006	\$ 411,006
Cash received for interfund services provided	981,570	825,060	1,806,630
Payments to suppliers	(472,202)	(792,118)	(1,264,320)
Payments to employees	(488,040)	(466,785)	(954,825)
Other receipts (payments)	178	162	340
Net cash from operating activities	21,506	(22,675)	(1,169)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	16,674	23,950	40,624
Net cash from noncapital financing activities	16,674	23,950	40,624
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on lease liabilities	(14,268)	-	(14,268)
Interest paid on lease liabilities	(23,912)	(1,275)	(25,187)
Net cash from capital and related financing activities	(38,180)	(1,275)	(39,455)
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net cash from investing activities	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	-	-	-
CASH AND CASH EQUIVALENTS, MAY 1			
	-	-	-
CASH AND CASH EQUIVALENTS, APRIL 30			
	\$ -	\$ -	\$ -

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2024

	Building Service Fund	Vehicle Maintenance Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 5,753	\$ 1,275	\$ 7,028
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation and amortization	15,239	4,247	19,486
Increase (decrease) in			
Accounts receivable	-	8,191	8,191
Inventory	(3,575)	(25,794)	(29,369)
Accounts payable	4,089	(10,594)	(6,505)
Total adjustments	15,753	(23,950)	(8,197)
NET CASH FROM OPERATING ACTIVITIES	\$ 21,506	\$ (22,675)	\$ (1,169)
NONCASH TRANSACTIONS			
Assets Acquired through Lease	\$ 5,537	\$ -	\$ 5,537
TOTAL NONCASH TRANSACTIONS	\$ 5,537	\$ -	\$ 5,537

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL - BUDGETARY BASIS
BUILDING SERVICE FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 968,000	\$ 968,000	\$ 981,570
Miscellaneous	-	-	178
Total operating revenues	968,000	968,000	981,748
OPERATING EXPENSES			
Personnel	469,600	469,600	488,040
Contractual services	29,300	31,441	12,688
Supplies and materials	153,800	153,800	159,424
Maintenance	300,400	298,259	295,075
Other charges	11,550	11,550	5,529
Total operating expenses	964,650	964,650	960,756
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(3,350)	(3,350)	(5,753)
Total non-operating revenues (expenses)	(3,350)	(3,350)	(5,753)
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	15,239
ADJUSTMENTS TO GAAP BASIS			
Lease amortization			(15,239)
Total adjustments to GAAP basis			(15,239)
CHANGE IN NET POSITION (GAAP BASIS)			-
NET POSITION, MAY 1			18,894
NET POSITION, APRIL 30			\$ 18,894

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
BUILDING SERVICE FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 31,000	\$ 31,000	\$ 29,373
FICA	27,000	27,000	26,879
SUI	600	600	713
Health insurance	58,000	58,000	68,700
Salaries	341,000	341,000	348,925
Overtime	12,000	12,000	13,450
Total personnel	469,600	469,600	488,040
Contractual services			
Telephone	7,400	7,400	4,360
Alarm lines	2,700	4,841	6,795
Professional services	1,350	1,350	1,003
Publications	250	250	-
Printing and advertising	550	550	50
Physical exams	150	150	-
Equipment rental	16,900	16,900	480
Total contractual services	29,300	31,441	12,688
Supplies and materials			
Office supplies	200	200	-
Postage	500	500	-
Building supplies	142,500	142,500	149,588
Tools, equipment, and supplies	6,600	6,600	7,170
Fuel	4,000	4,000	2,666
Total supplies and materials	153,800	153,800	159,424
Maintenance			
Vehicle maintenance	5,000	5,000	2,665
Equipment maintenance	3,000	3,000	818
Outsourced building maintenance	291,250	289,109	291,002
Office equipment maintenance	1,150	1,150	590
Total maintenance	300,400	298,259	295,075
Other charges			
Travel, training, and dues	5,500	5,500	803
Uniforms and safety items	6,050	6,050	4,726
Total other charges	11,550	11,550	5,529
TOTAL OPERATING EXPENSES	\$ 964,650	\$ 964,650	\$ 960,756

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL - BUDGETARY BASIS
VEHICLE MAINTENANCE FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 849,000	\$ 849,000	\$ 816,869
Fire district fuel	72,000	72,000	69,141
Fuel billings	275,000	275,000	236,760
Fleet maintenance	115,000	115,000	105,105
Miscellaneous	-	-	162
Total operating revenues	1,311,000	1,311,000	1,228,037
OPERATING EXPENSES			
Personnel	481,600	481,600	466,785
Contractual services	30,500	32,641	25,866
Supplies and materials	657,700	657,700	627,203
Maintenance	129,200	127,059	98,804
Other charges	11,450	11,450	3,857
Total operating expenses	1,310,450	1,310,450	1,222,515
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(550)	(550)	(1,275)
Total non-operating revenues (expenses)	(550)	(550)	(1,275)
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	4,247
ADJUSTMENTS TO GAAP BASIS			
Depreciation			(4,247)
Total adjustments to GAAP basis			(4,247)
CHANGE IN NET POSITION (GAAP BASIS)			
			-
NET POSITION, MAY 1			12,261
NET POSITION, APRIL 30			\$ 12,261

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
VEHICLE MAINTENANCE FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 38,000	\$ 38,000	\$ 28,359
FICA	28,000	28,000	25,795
SUI	600	600	571
Health insurance	62,000	62,000	60,107
Salaries	345,000	345,000	344,256
Overtime	8,000	8,000	7,697
Total personnel	481,600	481,600	466,785
Contractual services			
Telephone	5,700	5,700	4,043
Alarm lines	2,700	4,841	6,795
Professional services	10,200	10,200	7,755
Publications	5,900	5,900	2,960
Printing and advertising	550	550	50
Physical exams	150	150	-
Equipment rental	5,300	5,300	4,263
Total contractual services	30,500	32,641	25,866
Supplies and materials			
Office supplies	300	300	-
Postage	400	400	87
Tools, equipment, and supplies	28,900	28,900	28,001
Fuel	350,000	350,000	309,720
Oil, lubricants, and fluids	278,100	278,100	289,395
Total supplies and materials	657,700	657,700	627,203
Maintenance			
Vehicle maintenance	6,000	6,000	4,649
Equipment maintenance	2,000	2,000	1,411
Building maintenance	60,000	60,000	50,816
Outsourced vehicle and equipment maintenance	1,200	1,200	590
Office equipment maintenance	60,000	57,859	41,338
Total maintenance	129,200	127,059	98,804
Other charges			
Travel, training, and dues	6,900	6,900	1,492
Uniforms and safety items	4,550	4,550	2,365
Total other charges	11,450	11,450	3,857
TOTAL OPERATING EXPENSES	\$ 1,310,450	\$ 1,310,450	\$ 1,222,515

(See independent auditor's report.)

FIDUCIARY FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 2,280,000	\$ 2,280,000	\$ 2,280,000
Employee	543,000	543,000	522,812
Total contributions	2,823,000	2,823,000	2,802,812
Investment income			
Net appreciation in fair value of investments	-	-	3,976,812
Interest	2,465,000	2,465,000	331,959
Total investment income	2,465,000	2,465,000	4,308,771
Less investment expense	(135,000)	(135,000)	(25,400)
Net investment income	2,330,000	2,330,000	4,283,371
Total additions	5,153,000	5,153,000	7,086,183
DEDUCTIONS			
Pension benefits	1,840,000	1,840,000	1,803,232
Administrative expenses	50,800	50,800	28,204
Total deductions	1,890,800	1,890,800	1,831,436
CHANGE IN NET POSITION	\$ 3,262,200	\$ 3,262,200	5,254,747
NET POSITION RESTRICTED FOR PENSIONS			
May 1			44,118,236
April 30			\$ 49,372,983

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

VILLAGE OF ALGONQUIN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2013 WATER AND SEWER**

April 30, 2024

Date of Issue December 3, 2013
Date of Maturity April 1, 2025
Interest Rate 3.00% to 3.25%
Interest Dates October 1 and April 1
Payable at BNY Midwest Trust Company

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	October 1		April 1		Total
	Interest	Principal	Interest		
2025	\$ 13,487	\$ 830,000	\$ 13,488	\$ 856,975	
	\$ 13,487	\$ 830,000	\$ 13,488	\$ 856,975	

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Algonquin, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	112-121
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	122-127
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	128-131
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	132-133
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	134-136

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF ALGONQUIN, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2015	2016*	2017	2018
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 181,340,289	\$ 179,194,896	\$ 181,389,998	\$ 183,768,380
Restricted	3,055,239	3,114,451	6,534,289	4,548,278
Unrestricted	24,222,228	8,095,190	2,549,697	7,516,172
TOTAL GOVERNMENTAL ACTIVITIES	\$ 208,617,756	\$ 190,404,537	\$ 190,473,984	\$ 195,832,830
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 52,805,499	\$ 49,930,507	\$ 47,453,693	\$ 45,841,568
Restricted	830,426	806,625	808,325	824,426
Unrestricted	11,375,018	10,973,454	11,540,473	12,119,933
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 65,010,943	\$ 61,710,586	\$ 59,802,491	\$ 58,785,927
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 234,145,788	\$ 229,125,403	\$ 228,843,691	\$ 229,609,948
Restricted	3,885,665	3,921,076	7,342,614	5,372,704
Unrestricted	35,597,246	19,068,644	14,090,170	19,636,105
TOTAL PRIMARY GOVERNMENT	\$ 273,628,699	\$ 252,115,123	\$ 250,276,475	\$ 254,618,757

*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

**The Village implemented GASB Statement No. 75 for the fiscal year ended April 30, 2019.

Data Source

Audited Financial Statements

2019**	2020	2021	2022	2023	2024
\$ 190,831,120	\$ 194,650,906	\$ 198,833,484	\$ 201,802,110	\$ 207,463,434	\$ 222,539,085
3,955,860	3,999,847	4,583,883	4,587,238	4,860,233	3,776,759
2,899,101	(1,963,289)	1,170,275	7,422,844	7,384,118	7,954,277
\$ 197,686,081	\$ 196,687,464	\$ 204,587,642	\$ 213,812,192	\$ 219,707,785	\$ 234,270,121
\$ 43,721,778	\$ 48,875,410	\$ 50,574,571	\$ 50,280,931	\$ 48,351,297	\$ 51,604,081
834,476	833,625	852,175	844,525	866,425	856,975
12,954,329	11,435,138	12,647,054	15,452,845	23,811,753	26,850,883
\$ 57,510,583	\$ 61,144,173	\$ 64,073,800	\$ 66,578,301	\$ 73,029,475	\$ 79,311,939
\$ 234,552,898	\$ 243,526,316	\$ 249,408,055	\$ 252,083,041	\$ 255,814,731	\$ 274,143,166
4,790,336	4,833,472	5,436,058	5,431,763	5,726,658	4,633,734
15,853,430	9,471,849	13,817,329	22,875,689	31,195,871	34,805,160
\$ 255,196,664	\$ 257,831,637	\$ 268,661,442	\$ 280,390,493	\$ 292,737,260	\$ 313,582,060

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2015	2016*	2017	2018
EXPENSES				
Governmental activities				
General government	\$ 5,218,534	\$ 5,526,982	\$ 4,950,693	\$ 4,117,420
Public safety	9,089,370	9,516,306	9,649,552	9,111,816
Public works	11,339,697	10,339,204	12,779,514	10,361,180
Interest	93,117	58,580	46,848	34,363
Total governmental activities expenses	25,740,718	25,441,072	27,426,607	23,624,779
BUSINESS-TYPE ACTIVITIES				
Water and sewer	9,580,289	9,514,803	9,066,657	9,731,632
Total business-type activities expenses	9,580,289	9,514,803	9,066,657	9,731,632
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 35,321,007	\$ 34,955,875	\$ 36,493,264	\$ 33,356,411
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 821,200	\$ 1,282,209	\$ 1,058,488	\$ 1,286,862
Public safety	932,375	498,868	409,390	364,744
Public works	7,157	-	18,103	-
Operating grants and contributions	1,942,714	1,218,006	1,144,420	1,117,302
Capital grants and contributions	3,851,095	425,781	394,426	1,700,083
Total governmental activities program revenues	7,554,541	3,424,864	3,024,827	4,468,991
Business-type activities				
Charges for services				
Water/sewer	6,079,733	6,909,153	7,032,664	8,480,944
Operating grants and contributions	2,681	-	-	-
Capital grants and contributions	390,177	-	-	-
Total business-type activities program revenues	6,472,591	6,909,153	7,032,664	8,480,944
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 14,027,132	\$ 10,334,017	\$ 10,057,491	\$ 12,949,935
NET (EXPENSE) REVENUE				
Governmental activities	\$ (18,186,177)	\$ (22,016,208)	\$ (24,401,780)	\$ (19,155,788)
Business-type activities	(3,107,698)	(2,605,650)	(2,033,993)	(1,250,688)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (21,293,875)	\$ (24,621,858)	\$ (26,435,773)	\$ (20,406,476)

	2019	2020	2021	2022	2023	2024
\$	5,000,206	\$ 5,647,200	\$ 4,545,502	\$ 5,908,283	\$ 5,727,851	\$ 6,367,695
	9,439,213	9,897,004	8,134,629	8,753,951	10,549,704	11,040,474
	11,110,272	9,834,769	10,649,318	13,707,292	15,131,177	13,767,237
	21,478	13,687	11,339	10,904	18,015	23,347
	25,571,169	25,392,660	23,340,788	28,380,430	31,426,747	31,198,753
	11,112,382	12,153,331	10,006,844	11,963,331	11,972,620	14,085,212
	11,112,382	12,153,331	10,006,844	11,963,331	11,972,620	14,085,212
\$	36,683,551	\$ 37,545,991	\$ 33,347,632	\$ 40,343,761	\$ 43,399,367	\$ 45,283,965
\$	1,165,023	\$ 1,076,651	\$ 958,138	\$ 1,525,027	\$ 1,867,598	\$ 1,942,427
	283,432	287,109	216,681	293,575	358,378	377,475
	-	6,968	10,308	49,975	35,004	46,159
	1,232,259	1,757,339	2,942,253	2,002,870	1,569,108	1,434,458
	490,530	836,436	2,220,019	992,943	1,454,458	7,202,494
	3,171,244	3,964,503	6,347,399	4,864,390	5,284,546	11,003,013
	9,889,295	10,722,645	11,927,303	13,948,578	14,458,386	17,435,800
	-	-	459,855	-	3,370,884	1,677,164
	-	-	-	-	-	-
	9,889,295	10,722,645	12,387,158	13,948,578	17,829,270	19,112,964
\$	13,060,539	\$ 14,687,148	\$ 18,734,557	\$ 18,812,968	\$ 23,113,816	\$ 30,115,977
\$	(22,399,925)	\$ (21,428,157)	\$ (16,993,389)	\$ (23,516,040)	\$ (26,142,201)	\$ (20,195,740)
	(1,223,087)	(1,430,686)	2,380,314	1,985,247	5,856,650	5,027,752
\$	(23,623,012)	\$ (22,858,843)	\$ (14,613,075)	\$ (21,530,793)	\$ (20,285,551)	\$ (15,167,988)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2015	2016*	2017	2018
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 5,844,048	\$ 5,937,891	\$ 6,266,415	\$ 6,376,663
Home rule sales tax	-	4,120,849	4,227,205	4,187,426
Utility	951,723	899,377	923,668	919,160
Other	1,219,631	869,147	870,321	792,159
Intergovernmental - unrestricted				
Sales and use tax	11,459,955	7,635,490	7,704,133	7,733,394
Income and personal property replacement tax	3,699,105	3,899,246	3,645,402	3,576,767
Grants	-	-	-	-
Franchise fees	-	546,474	547,683	531,436
Investment income	69,180	111,774	139,744	276,459
Miscellaneous	7,633	293,938	146,656	121,170
Transfers	-	-	-	-
Total governmental activities	23,251,275	24,314,186	24,471,227	24,514,634
Business-type activities				
Sales	-	-	-	-
Investment income	72,105	24,551	55,540	147,987
Miscellaneous	19,304	80,427	70,358	86,137
Transfers	-	-	-	-
Total business-type activities	91,409	104,978	125,898	234,124
TOTAL PRIMARY GOVERNMENT	\$ 23,342,684	\$ 24,419,164	\$ 24,597,125	\$ 24,748,758
CHANGE IN NET POSITION				
Governmental activities	\$ 5,065,098	\$ 2,297,978	\$ 69,447	\$ 5,358,846
Business-type activities	(3,016,289)	(2,500,672)	(1,908,095)	(1,016,564)
TOTAL PRIMARY GOVERNMENT	\$ 2,048,809	\$ (202,694)	\$ (1,838,648)	\$ 4,342,282

*Beginning in fiscal year 2016, home rule sales tax and franchise fees are presented separately from sales and use tax and other taxes, respectively.

Data Source

Audited Financial Statements

	2019	2020	2021	2022	2023	2024
\$	6,489,997	\$ 6,565,496	\$ 6,710,556	\$ 7,022,375	\$ 7,193,452	\$ 7,599,312
	4,147,954	3,833,333	3,931,091	4,938,099	6,339,575	6,722,814
	963,975	898,906	902,074	916,954	890,198	872,890
	762,167	667,102	500,018	578,423	629,941	604,976
	7,618,630	7,344,889	7,591,524	8,953,313	9,268,931	9,777,707
	3,898,163	4,414,348	4,888,150	5,657,933	6,276,109	6,189,718
	-	-	-	4,230,171	38,531	36,607
	513,038	498,795	484,155	493,848	476,595	431,684
	626,353	738,705	147,939	(177,692)	549,435	1,405,728
	58,342	152,602	179,436	481,230	375,027	1,116,640
	-	(4,684,636)	(441,376)	(354,064)	-	-
	25,078,619	20,429,540	24,893,567	32,740,590	32,037,794	34,758,076
	-	-	-	-	-	-
	189,136	265,156	15,963	25,027	408,577	1,046,948
	84,330	114,484	91,974	140,163	185,947	207,764
	-	4,684,636	441,376	354,064	-	-
	273,466	5,064,276	549,313	519,254	594,524	1,254,712
\$	25,352,085	\$ 25,493,816	\$ 25,442,880	\$ 33,259,844	\$ 32,632,318	\$ 36,012,788
\$	2,678,694	\$ (998,617)	\$ 7,900,178	\$ 9,224,550	\$ 5,895,593	\$ 14,562,336
	(949,621)	3,633,590	2,929,627	2,504,501	6,451,174	6,282,464
\$	1,729,073	\$ 2,634,973	\$ 10,829,805	\$ 11,729,051	\$ 12,346,767	\$ 20,844,800

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018
GENERAL FUND				
Nonspendable	\$ 86,209	\$ 706,122	\$ 735,904	\$ 737,981
Restricted	578,255	395,843	1,440,207	1,261,957
Committed	-	-	-	-
Assigned	-	-	271,471	276,168
Unassigned	15,176,721	16,469,895	14,551,378	16,165,039
TOTAL GENERAL FUND	\$ 15,841,185	\$ 17,571,860	\$ 16,998,960	\$ 18,441,145
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 166	\$ 135	\$ 169	\$ 151
Restricted	2,476,984	3,114,451	4,475,414	3,286,321
Committed	-	-	-	-
Assigned	8,236,873	12,921,405	10,291,077	15,374,279
Unassigned (deficit)	(279,467)	(834,949)	(1,672,058)	(4,342,140)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 10,434,556	\$ 15,201,042	\$ 13,094,602	\$ 14,318,611
TOTAL FUND BALANCES	\$ 26,275,741	\$ 32,772,902	\$ 30,093,562	\$ 32,759,756

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 741,954	\$ 739,955	\$ 760,905	\$ 762,081	\$ 763,226	\$ 772,942
1,157,306	1,154,437	1,049,916	1,010,020	977,889	987,618
-	-	-	572,268	595,846	595,846
446,466	3,971,384	5,950,752	2,130,187	5,910,487	3,606,037
16,187,728	15,384,179	11,051,954	17,365,279	12,097,669	12,651,958
\$ 18,533,454	\$ 21,249,955	\$ 18,813,527	\$ 21,839,835	\$ 20,345,117	\$ 18,614,401
\$ 179	\$ 182	\$ 222	\$ 223	\$ 203	\$ 30,165
2,798,554	2,845,410	3,533,967	3,577,218	3,882,344	2,789,141
-	-	4,003,200	864,835	-	-
19,799,227	21,756,243	18,828,464	24,649,184	31,277,478	34,839,471
(13,339,537)	(19,186,023)	(20,839,818)	(23,579,259)	(28,715,214)	(31,796,154)
\$ 9,258,423	\$ 5,415,812	\$ 5,526,035	\$ 5,512,201	\$ 6,444,811	\$ 5,862,623
\$ 27,791,877	\$ 26,665,767	\$ 24,339,562	\$ 27,352,036	\$ 26,789,928	\$ 24,477,024

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2015	2016*	2017	2018
REVENUES				
Taxes	\$ 23,141,444	\$ 11,770,767	\$ 12,287,609	\$ 12,275,407
Licenses and permits	589,957	823,414	612,193	774,553
Intergovernmental, grants, and contributions	2,436,940	12,809,274	12,876,044	12,767,070
Charges for services	343,116	778,570	368,237	351,454
Fees, fines, and forfeits	687,897	551,438	459,464	414,078
Investment income (loss)	69,180	119,847	206,719	301,119
Miscellaneous	218,533	885,770	685,788	689,944
Total revenues	27,487,067	27,739,080	27,496,054	27,573,625
EXPENDITURES				
General government	4,531,249	4,740,911	5,263,774	4,992,141
Public safety	9,114,836	8,864,640	9,285,421	9,391,707
Public works	8,060,229	6,207,114	10,521,050	7,067,477
Capital outlay	2,957,881	2,084,527	3,858,214	3,442,779
Debt service				
Principal	689,757	565,825	571,951	588,138
Interest	89,505	68,040	56,316	43,857
Total expenditures	25,443,457	22,531,057	29,556,726	25,526,099
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,043,610	5,208,023	(2,060,672)	2,047,526
OTHER FINANCING SOURCES (USES)				
Transfers in	596,147	599,829	1,909,801	625,000
Transfers (out)	(596,147)	(599,829)	(1,909,801)	(625,000)
Proceeds from sale of capital assets	-	-	-	-
Lease issuance	-	-	-	-
Proceeds from bonds/issuance of refunding bonds	-	-	-	-
Premium on general obligation bonds	-	-	-	-
Transfer to refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 2,043,610	\$ 5,208,023	\$ (2,060,672)	\$ 2,047,526
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.47%	3.10%	2.44%	2.86%

*Beginning in fiscal year 2016, state sales tax, use tax, and income tax are reported as intergovernmental revenue.

Data Source

Audited Financial Statements

	2019	2020	2021	2022	2023	2024
\$	12,364,092	\$ 11,964,838	\$ 12,043,739	\$ 13,455,851	\$ 15,053,166	\$ 15,799,992
	651,171	642,865	726,096	992,209	1,335,034	1,550,769
	13,307,351	14,408,168	17,672,593	21,860,491	18,905,136	20,289,021
	347,722	297,990	147,220	467,523	469,469	335,720
	322,254	311,253	248,556	343,350	399,480	408,272
	626,353	738,707	147,940	(177,687)	549,434	1,405,728
	630,920	714,858	696,198	626,047	524,016	741,783
	28,249,863	29,078,679	31,682,342	37,567,784	37,235,735	40,531,285
	4,969,495	5,046,318	4,384,347	5,425,663	5,472,271	6,726,978
	9,809,188	9,574,851	9,633,165	10,303,144	10,808,015	11,422,539
	8,071,952	7,217,689	7,344,692	12,205,225	11,222,086	8,672,320
	9,729,848	11,247,124	9,116,004	7,001,634	10,374,255	16,246,570
	605,979	615,000	-	-	-	-
	31,280	22,807	11,339	10,904	18,015	23,347
	33,217,742	33,723,789	30,489,547	34,946,570	37,894,642	43,091,754
	(4,967,879)	(4,645,110)	1,192,795	2,621,214	(658,907)	(2,560,469)
	1,860,230	3,654,063	3,000,000	6,215,900	5,804,607	5,280,330
	(1,860,230)	(3,654,063)	(3,000,000)	(6,215,900)	(5,804,607)	(5,280,330)
	-	-	-	391,260	86,606	171,446
	-	-	-	-	10,193	76,119
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	391,260	96,799	247,565
\$	(4,967,879)	\$ (4,645,110)	\$ 1,192,795	\$ 3,012,474	\$ (562,108)	\$ (2,312,904)
	2.71%	2.84%	0.05%	0.04%	0.07%	0.09%

VILLAGE OF ALGONQUIN, ILLINOIS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Other Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value	Commercial or Industrial		Residential	
									Number of Permits	Value (1)	Number of Permits	Value (1)
2014	\$ 614,951,665	\$ 150,078,586	\$ 10,302,225	\$ 2,478,946	\$ 777,811,422	0.7047	\$ 2,333,434,266	33.333%	2	\$ 6,917,760	18	\$ 6,917,018
2015	632,117,357	155,044,307	10,869,811	2,539,920	800,571,395	0.7159	2,401,714,185	33.333%	5	23,264,060	24	8,535,989
2016	677,131,371	161,982,750	10,764,196	2,487,423	852,365,740	0.6570	2,557,097,220	33.333%	2	842,887	34	12,381,885
2017	721,868,930	165,068,135	11,045,596	2,652,140	900,634,801	0.6218	2,701,904,403	33.333%	3	8,823,020	33	10,895,670
2018	770,387,014	167,531,028	11,371,762	2,297,789	951,587,593	0.5885	2,854,762,779	33.333%	4	6,152,537	86	12,359,718
2019	799,471,194	170,917,770	9,992,552	2,359,312	982,740,828	0.5698	2,948,222,484	33.333%	3	10,900,000	49	6,469,974
2020	834,666,665	171,152,131	10,274,330	2,328,927	1,018,422,053	0.5707	3,055,266,159	33.333%	3	31,821,174	29	3,699,120
2021	865,059,383	165,642,206	10,955,707	2,382,778	1,044,040,074	0.5651	3,132,120,222	33.333%	2	1,600,000	107	27,512,220
2022	934,725,544	175,689,156	11,502,512	2,478,380	1,124,395,592	0.5452	3,373,186,776	33.333%	6	38,741,655	114	27,150,957
2023	1,017,225,552	189,914,347	12,294,952	2,460,246	1,221,895,097	0.5263	3,665,685,291	33.333%	6	15,048,145	178	42,056,818

Note: Property is assessed at 33 1/3% of actual value; property tax rates are per \$100 of assessed valuation
 Property is assessed on the following basis: McHenry Township - Annual; Dundee Township - Quadrennial (minimum)
 Grafton Township - Quadrennial (minimum)
 Value (1) - The estimated construction cost is provided by the permit applicant

Data Sources

Assessed Value, Tax Rate, Taxable Value: Office of the County Clerks and Township Assessors
 Permits and Construction Value: Village of Algonquin Records

VILLAGE OF ALGONQUIN, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
DIRECT TAX RATES										
General Corporate	0.1377	0.0829	-	-	-	-	-	-	0.1201	0.1350
Crossing Guards	0.0024	0.0022	0.0018	0.0017	-	-	-	-	-	-
Police Protection	0.2259	0.2195	0.2851	0.2665	0.2538	0.2463	0.2376	0.2318	0.2223	0.2046
IMRF	0.0559	0.0500	0.0469	0.0333	0.0315	0.0305	0.0295	0.0287	-	-
Social Security	0.0840	0.0687	0.0645	0.0500	0.0473	0.0419	0.0405	0.0395	-	-
Police Pension	0.1594	0.2295	0.2229	0.2210	0.2086	0.2104	0.2239	0.2184	0.2028	0.1866
ESDA	0.0008	0.0006	0.0006	0.0006	-	-	-	-	-	-
Parks	0.0000	0.0000	0.0000	0.0000	-	-	-	0.0084	-	-
Liability Insurance	0.0386	0.0625	0.0352	0.0487	0.0473	0.0407	0.0393	0.0383	-	-
Total direct rates	0.7047	0.7159	0.6570	0.6218	0.5885	0.5698	0.5707	0.5651	0.5452	0.5262
OVERLAPPING TAX RATES										
Fire District(s)	4.0108	3.9311	3.8735	3.7550	3.6610	3.6700	3.6467	3.6107	3.5677	3.5199
Kane County	0.4684	0.4479	0.4201	0.4025	0.3877	0.3739	0.3618	0.3522	0.3322	0.3094
Kane County Forest Preserve	0.3126	0.2944	0.2253	0.1658	0.1607	0.1549	0.1477	0.1435	0.1367	0.1289
McHenry County	1.1412	1.0781	1.0539	0.9019	0.8317	0.7868	0.7621	0.7365	0.6982	0.6649
McHenry County Conservation	0.2840	0.2766	0.2588	0.2449	0.2380	0.2286	0.2236	0.2219	0.2125	0.2030
Park districts (3)	1.1276	1.0618	0.8914	0.8136	0.7956	0.7627	0.7294	0.7126	0.7493	0.7114
Public libraries (4)	1.3632	1.3227	1.2601	1.2351	1.1307	1.1827	1.2053	1.1795	1.1542	1.1184
Road and bridge (4)	0.4548	0.4374	0.3999	0.3689	0.3473	0.7238	0.3160	0.3159	0.3066	0.2968
Schools (4)	14.0008	13.4877	12.5931	12.3311	12.1154	11.7426	11.6239	11.4966	11.1247	10.9543
Townships (4)	0.4468	0.4283	0.3792	0.2406	0.2248	0.6822	0.2068	0.1992	0.2116	0.2000
Algonquin SSA #1	-	5.6066	23.0860	3.6278	-	-	-	-	-	-
Total overlapping rates	23.6102	28.3726	44.4413	24.0872	19.8929	20.3082	19.2233	18.9686	18.4937	18.1070
TOTAL TAX RATES	24.3149	29.0885	45.0983	24.7090	20.4814	20.8780	19.7940	19.5337	19.0389	18.6332

Property tax rates are per \$100 of assessed valuation

Data Source

Office of the County Clerk

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2024			2015		
	2022 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2013 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Marquette EJP Algonquin LLC	\$ 13,089,195	1	1.07%			
NP BGO Algonquin Corporate Center LLC	8,451,668	2	0.69%			
Algonquin Senior Living District	8,271,128	3	0.68%			
B33 Woodscreek Commons LLC	5,689,459	4	0.47%			
Oakridge Ct LLC	4,402,555	5	0.36%	\$ 4,227,506	4	0.54%
Meijer Stores LTD Partnership	4,361,263	6	0.36%	3,594,049	6	0.46%
S K ALG Opportunity III LLC	4,318,241	7	0.35%			
Wal-Mart Stores Inc.	3,750,234	8	0.31%	3,674,529	5	0.47%
Algonquin Galleria TIC Rollup LLC	3,596,967	9	0.29%			
Target Corporation	3,590,933	10	0.29%	3,283,972	7	0.42%
In Retail Fund Algonquin Commons LLC				25,179,284	1	3.24%
Rubloff Oakridge Algonquin LLC				6,656,815	2	0.86%
Windsor Square Apartments LLC				4,395,168	3	0.57%
LTF Real Estate Co Inc.				3,124,338	8	0.40%
Randall Holdings LLC				2,976,237	9	0.38%
RPA Shopping Center Ph. 1 LLC				2,482,198	10	0.32%
TOTAL	<u>\$ 59,521,643</u>		<u>4.87%</u>	<u>\$ 59,594,096</u>		<u>7.66%</u>

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 valuations have been overlooked.

Data Source

Office of the County Clerk

VILLAGE OF ALGONQUIN, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levy	Total Collections Within the Levy Year		Collections in Subsequent Years	Total Collections To Date	Total Collections To Date*
		Amount	Percentage of Levy*			
2014	\$ 5,481,000	\$ 5,468,468	99.77%	\$ 817	\$ 5,469,285	99.79%
2015**	5,893,481	5,870,423	99.61%	767	5,871,190	99.62%
2016	5,991,475	5,981,894	99.84%	5,660	5,987,600	99.93%
2017	6,102,372	6,102,657	100.00%	93	6,102,674	100.00%
2018	6,181,877	6,155,750	99.58%	4,214	6,159,964	99.65%
2019	6,316,337	6,305,829	99.83%	2,006	6,307,835	99.87%
2020	6,604,775	6,601,464	99.95%	97	6,601,561	99.95%
2021	6,781,479	6,767,324	99.79%	430	6,767,324	99.80%
2022	7,146,656	7,133,401	99.81%	-	7,133,401	99.81%
2023	8,403,709	N/A	N/A	N/A	N/A	N/A

N/A - Information not available

*Collection rates exceeding 100% are attributed to the differences due to timing Village's Tax Levy and the County's corresponding Final Tax Extension. This can occur when a county relies on estimated equalized assessed valuation (EAV) due to changes made to the EAV upon review of the state equalization board.

** Levy/Collections for the downtown TIF district and Special Service Area 1 began with tax levy year 2015

Notes: Property is assessed at 33 1/3% of actual value.

Property is assessed on the following basis: McHenry Township - Annual;

Dundee Township - Quadrennial (minimum); Grafton Township - Quadrennial (minimum)

Data Source

Office of the County Treasurer

VILLAGE OF ALGONQUIN, ILLINOIS

SALES TAX BY CATEGORY

Last Ten Calendar Years

Calendar Year	2014	2015	2016	2017	2018	2019	2020	2021	2022*	2023
General merchandise	\$ 2,094,389	\$ 2,120,466	\$ 2,063,688	\$ 1,998,831	\$ 2,031,205	\$ 1,979,138	\$ 1,841,227	\$ 1,932,276	\$ 2,068,863	\$ 2,125,299
Food	1,072,713	1,069,547	946,826	903,442	931,727	909,178	994,881	1,029,445	1,109,485	1,171,982
Drinking and eating places	754,333	776,846	832,807	857,156	875,504	888,365	761,089	893,559	1,038,033	1,148,583
Apparel	607,179	586,989	644,790	671,557	662,548	622,395	397,796	589,847	582,036	588,227
Furniture and H.H. and radio	590,672	628,199	760,486	627,696	607,712	618,027	623,668	831,891	790,325	574,372
Lumber, building hardware	356,151	368,429	330,374	346,174	352,379	368,749	415,036	475,595	478,408	475,722
Automobile and filling stations	557,652	511,290	605,334	671,991	695,963	746,345	698,620	903,484	986,243	1,021,268
Drugs and miscellaneous retail	1,150,529	998,903	1,152,036	1,152,124	1,036,151	1,019,417	974,438	1,623,094	1,579,332	1,739,800
Agriculture and all others	129,176	333,903	156,600	280,459	338,873	269,689	189,355	243,342	414,342	521,603
Manufacturers	103,111	157,401	151,712	186,256	178,181	166,265	154,838	211,418	169,836	71,245
TOTAL	\$ 7,415,905	\$ 7,551,973	\$ 7,644,654	\$ 7,695,686	\$ 7,710,243	\$ 7,587,566	\$ 7,050,948	\$ 8,733,951	\$ 9,216,903	\$ 9,438,100
Total number of payers	810	815	848	822	822	837	802	4,060	5,613	6,869
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	1.00%	1.00%

*Home rule sales tax of 1.00% went into effect on July 1, 2022

Data Source

Illinois Department of Revenue

VILLAGE OF ALGONQUIN, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Fiscal Year	Village Direct Rate	Village State Rate
2015	1.75%	6.00%
2016	1.75%	6.00%
2017	1.75%	6.00%
2018	1.75%	6.00%
2019	1.75%	6.00%
2020	1.75%	6.00%
2021	1.75%	6.00%
2022	1.75%	6.00%
2023	2.00%	6.00%
2024	2.00%	6.00%

Note: Home rule sales tax of 1.00% went into effect on July 1, 2022.

Data Sources

Village and County Records

VILLAGE OF ALGONQUIN, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities			Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation	Total Outstanding Debt Per Capita
	General Obligation Bonds	Leases	General Obligation Bonds	Leases	IEPA Loans			
2015	\$ 2,970,191	\$ 71,893	\$ 7,348,715	\$ -	\$ -	\$ 10,390,799	1.29%	\$ 346
2016	2,405,830	51,068	6,733,642	-	-	9,190,540	1.18%	306
2017	1,836,469	29,117	6,098,569	-	-	7,964,155	0.99%	265
2018	1,252,108	5,979	5,443,496	-	-	6,701,583	0.79%	223
2019	632,747	-	4,753,423	-	-	5,386,170	0.60%	179
2020	-	-	4,033,350	-	3,686,408	7,719,758	0.81%	257
2021	-	-	3,293,277	-	21,317,732	24,611,009	2.42%	819
2022	-	35,902	2,513,204	35,470	25,258,255	27,842,831	2.66%	937
2023	-	57,060	1,718,131	15,507	24,471,204	26,261,902	2.34%	884
2024	-	98,849	878,058	41,411	23,366,341	24,384,659	2.00%	821

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

VILLAGE OF ALGONQUIN, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available for Repayment	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2015	\$ 10,318,906	\$ -	\$ 10,318,906	1.28%	\$ 323.07
2016	9,139,472	-	9,139,472	1.18%	304.18
2017	7,935,038	-	7,935,038	0.99%	264.10
2018	6,695,604	-	6,695,604	0.79%	222.85
2019	5,386,170	-	5,386,170	0.60%	179.26
2020	4,033,350	833,625	3,199,725	0.42%	134.24
2021	3,293,277	852,175	2,441,102	0.24%	81.25
2022	2,513,204	844,525	1,668,679	0.16%	56.18
2023	1,718,131	866,425	851,706	0.08%	28.68
2024	878,058	856,975	21,083	0.00%	0.71

*See schedule of Assessed Value and Actual Value of Taxable Property for property value data.

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

VILLAGE OF ALGONQUIN, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2024

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	\$ 16,905,000	1.72%	\$ 290,713
McHenry County Conservation District	37,600,000	8.06%	3,032,044
Kane County Forest Preserve	82,160,000	1.72%	1,412,893
Huntley Area Public Library District	10,800,000	3.17%	341,988
Dundee Township Park District	14,756,000	13.13%	1,937,989
Huntley Park District	2,305,000	9.43%	217,420
Schools			
District No. 300	195,250,000	20.78%	40,564,684
District No. 158	105,495,000	10.05%	10,601,645
District No. 509	<u>127,385,000</u>	6.44%	<u>8,204,936</u>
Subtotal overlapping debt	592,656,000		66,604,312
Village of Algonquin direct debt	<u>98,849</u>	100.00%	<u>98,849</u>
	<u>\$ 592,754,849</u>		<u>\$ 66,703,161</u>

*Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Village. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt, of each overlapping government.

VILLAGE OF ALGONQUIN, ILLINOIS

LEGAL DEBT MARGIN

April 30, 2024

The Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property....(2) if its population is more than 25,000 and less than 500,000 in aggregate of one per cent:....indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF ALGONQUIN, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Value (EAV)		Per Capita EAV	Unemployment Rate (1)
2015	30,046	*	\$ 805,011,458	\$	26,793	4.90%
2016	30,046	*	777,811,422		25,887	5.38%
2017	30,046	*	800,571,395		26,645	5.62%
2018	30,046	*	852,365,740		28,369	4.02%
2019	30,046	*	900,634,801		29,975	3.59%
2020	29,700	**	951,587,593		32,040	4.36%
2021	29,700	**	1,018,422,053		34,290	8.48%
2022	29,700	**	1,044,040,074		35,153	4.11%
2023	29,700	**	1,124,395,592		37,858	3.65%
2024	29,700	**	1,221,895,097		41,141	3.89%

*2010 Census

**2020 Census

(1) Calculated for Fiscal Year, as of April 30, 2024

Note: Personal income data not available

Data Sources

United States Census Bureau

Illinois Department of Employment Security

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2024			2015		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	466	1.57%	1	396	1.32%
Jewel Osco	2	270	0.91%	2	340	1.13%
Walmart	3	230	0.77%	3	265	0.88%
Village of Algonquin	4	214	0.72%	6	153	0.51%
LifeTime Fitness	5	180	0.61%			
School District Number 158*	6	166	0.56%			
Meijer	7	157	0.53%	4	260	0.87%
Home Depot	8	150	0.51%	8	140	0.47%
Kenmode Tool and Engineering, Inc.	9	150	0.51%	9	135	0.45%
Target	10	120	0.40%	7	150	0.50%
Joe Caputo and Sons Fruit Market				5	160	0.53%
Young Innovations, Inc.				10	100	0.33%

*Only schools located in the Village

Data Sources

2017 Illinois Manufacturers Directory, 2017 Illinois Services Directory, Speer Financial, the Village, and a selective

VILLAGE OF ALGONQUIN, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL GOVERNMENT										
Administration	19	18	19	17	19	18	17	18	19	19
Community development	12	12	11	8	8	9	6	10	9	11
PUBLIC SAFETY										
Police										
Officers	46	44	46	44	46	47	44	48	48	50
Civilians	10	8	9	8	8	7	6	6	7	7
PUBLIC WORKS										
Public works administration	4	4	4	4	4	3	3	3	6	8
Public works general services	25	26	25	23	23	23	21	23	23	22
Internal services	9	8	9	9	9	9	8	9	8	9
WATER										
Water and sewer	23	21	20	20	20	20	19	18	20	20
POOL										
	4	4	4	4	3	3	-	2	4	4
TOTAL	152	145	147	137	140	139	124	137	144	150

Employees in the public works streets and park departments were combined and reported in public works general services with the April 30, 2016 financial statement.

Data Source

Village Finance Department

VILLAGE OF ALGONQUIN, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL GOVERNMENT										
Community Development										
Building permits issued	4,107	3,122	3,050	2,864	3,123	2,681	2,997	3,934	3,264	3,031
Building inspections conducted	8,589	6,229	6,239	5,611	6,721	6,246	5,659	6,795	6,883	8,491
Property maintenance inspections conducted	4,292	4,737	4,105	3,169	2,668	7,339	10,532	2,160	912	1,115
PUBLIC SAFETY										
Police										
Physical arrests	488	520	640	460	435	351	380	473	536	565
Parking violations	1,040	839	879	932	447	800	384	242	345	542
Traffic violations	2,233	4,937	6,359	2,326	4,582	4,417	1,910	5,331	6,977	5,767
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	5.10	-	4.80	4.80	1.20	3.34	3.20	4.75	3.33	4.07
Parks and Recreation										
Park sites	22	22	22	22	22	22	22	22	22	20
Developed park acreage	155	155	155	155	155	155	155	132	132	132
Open space	512	512	512	512	512	512	512	604	751	778
Water										
New connections (tap-ons)	22	2	38	28	78	43	38	112	51	149
Average daily consumption*	2,725	2,478	2,401	2,535	2,078	2,741	2,596	2,096	2,548	2,563
Peak daily consumption*	3,231	4,097	3,200	2,893	2,641	2,975	2,877	3,058	2,714	3,102
Wastewater										
Average daily sewage treatment**	2.9	3.1	3.3	3.5	3.8	3.8	3.5	3.2	3.3	3.1

*Thousands of gallons

**Millions of gallons

Data Source

Various village departments

VILLAGE OF ALGONQUIN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Geographic patrol areas	6	6	6	6	6	6	6	6	6	6
PUBLIC WORKS										
Street										
Streets (miles)	256	256	130	130	130	130	130	138	138	145
Streetlights	211	211	319	319	319	381	381	546	662	633
Parks and Recreation										
Acreage	667	667	667	667	667	667	667	736	736	736
Playgrounds	18	18	18	18	18	18	18	18	18	18
Sites with baseball diamonds	9	9	9	9	9	9	9	9	9	9
Sites with soccer fields	11	11	11	11	11	11	11	6	6	6
Sites with basketball courts	14	14	14	14	14	14	14	14	13	13
Sites with tennis courts	5	5	5	5	5	5	5	5	5	4
Water										
Water mains (miles)	168	168	168	168	168	168	174	175	175	180
Fire hydrants	2,214	2,224	2,276	2,264	2,260	2,260	2,328	2,332	2,332	2,384
Storage capacity*	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
Wastewater										
Sanitary sewers (miles)	144	145	144	139	139	139	141	141	141	141
Treatment capacity*	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000

*Thousands of gallons

Data Source

Various village departments



VILLAGE OF ALGONQUIN, ILLINOIS

**REPORT ON SUPPLEMENTARY INFORMATION AND
REPORT ON MANAGEMENT'S ASSERTION OF
COMPLIANCE WITH PUBLIC ACT 85-1142**

DOWNTOWN TIF DISTRICT FUND

For the Year Ended April 30, 2024



SIKICH.COM

VILLAGE OF ALGONQUIN, ILLINOIS
DOWNTOWN TIF DISTRICT FUND
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable President
Members of the Board of Trustees
Algonquin, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2024, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated October 7, 2024, which expressed an unmodified opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary financial information (balance sheet and statement of revenues, expenditures and changes in fund balance) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplementary financial information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

SiKich CPA LLC

Naperville, Illinois
October 7, 2024

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Algonquin, Illinois

We have examined management's assertion included in its representation letter dated October 7, 2024, that the Village of Algonquin, Illinois (the Village), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2024. Management is responsible for the Village's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Algonquin, Illinois, complied with the aforementioned requirements for the year ended April 30, 2024, is fairly stated in all material respects.

This report is intended solely for the information and use of the Board of Trustees, management, the Illinois Department of Revenue, Illinois State Comptrollers office, and the Joint Review Board and should not be used by anyone other than these specified parties.

SiKich CPA LLC

Naperville, Illinois
October 7, 2024

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND

April 30, 2024

ASSETS

ASSETS

Cash and cash equivalents	\$ 8,500
Investments	230,098
Property tax receivable	<u>1,293,896</u>
TOTAL ASSETS	<u><u>\$ 1,532,494</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Advance from other funds	<u>\$ 32,034,752</u>
Total liabilities	<u>32,034,752</u>

DEFERRED INFLOWS OF RESOURCES

Deferred property tax revenue	<u>1,293,896</u>
Total deferred inflows of resources	<u>1,293,896</u>
Total liabilities and deferred inflows of resources	<u>33,328,648</u>

FUND BALANCE

Unassigned (deficit)	<u>(31,796,154)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 1,532,494</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
DOWNTOWN TIF DISTRICT FUND**

For the Year Ended April 30, 2024

REVENUES

Taxes	
Incremental property taxes	\$ 1,013,654
Investment income	40,189
	<hr/>
Total revenues	1,053,843
	<hr/>

EXPENDITURES

Current	
General government	78,407
Capital outlay	4,056,376
	<hr/>
Total expenditures	4,134,783
	<hr/>

NET CHANGE IN FUND BALANCE (3,080,940)

FUND BALANCE (DEFICIT), MAY 1

(28,715,214)

FUND BALANCE (DEFICIT), APRIL 30

\$ (31,796,154)

(See independent auditor's report.)



VILLAGE OF ALGONQUIN, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT**

For the Year Ended April 30, 2024

SIKICH.COM

VILLAGE OF ALGONQUIN, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Trustees
Village of Algonquin, Illinois
Algonquin, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated October 7, 2024, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
October 7, 2024

VILLAGE OF ALGONQUIN, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended April 30, 2024

CSFA Number	Program Name	State	Federal	Match	Total
420-00-1758	Site Improvements	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000
422-11-0970	Open Space Land Acquisition & Development	385,064	-	-	385,064
444-26-1565	Tobacco Enforcement Program	2,059	-	-	2,059
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	36,018	-	36,018
532-60-0378	Section 319(h) - Nonpoint Source Pollution Control Financial Assistance Program	-	43,891	-	43,891
	All other federal expenditures	-	(1,470)	-	(1,470)
	TOTALS	<u>\$ 1,437,123</u>	<u>\$ 78,439</u>	<u>\$ -</u>	<u>\$ 1,515,562</u>

(See independent auditor's report on supplementary information.)