

VILLAGE OF ALGONQUIN
VILLAGE BOARD MEETING

October 15, 2019

7:30 p.m.

2200 Harnish Drive

-AGENDA-

1. **CALL TO ORDER**
2. **ROLL CALL – ESTABLISH 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. **THE VILLAGE OF ALGONQUIN COMMENDS EASTVIEW ELEMENTARY SCHOOL**
7. **APPOINTMENT – PRESIDENT SCHMITT**
All Appointments Require the Advice and Consent of the Village Board.
A. Public Arts Commission Member – Erin Linden
8. **CONSENT AGENDA/APPROVAL:**
All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved/accepted by one motion with a voice vote.
A. APPROVE MEETING MINUTES:
 - (1) Village Board Meeting Held October 1, 2019
 - (2) Committee of the Whole Held October 8, 2019**B. VILLAGE MANAGER’S REPORT FOR SEPTEMBER 2019**
9. **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 and Approve an Ordinance Amending the Municipal Code of the Village of Algonquin by the Addition of Section 32.09 in Chapter 32, Occupation and Other Taxes, Imposing a Municipal Cannabis Retailers’ Occupation Tax
 - (2) Pass and Approve 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**B. ADOPT RESOLUTIONS:**
 - (1) Pass a Resolution Accepting and Approving an Agreement with Artistic Design Services for the Downtown Holiday Decorations in the amount of \$26,133.67
 - (2) Pass a Resolution Accepting and Approving an Agreement with Abbey Paving for the Algonquin Lakes Basketball Court Rebuild Project in the Amount of \$50,087.02
 - (3) Pass a Resolution Accepting and Approving an Agreement with Trees R Us for 2019/2020 Winter Tree Pruning Services in the amount of \$149,313.75
 - (4) Pass a Resolution Accepting and Approving an Amendment to the Contract with Christopher Burke Engineering for the Engineering Services for the Terrace Hill Improvement Infrastructure Repairs and Rehabilitation Project in the Amount of \$31,328.00
 - (5) Pass a Resolution Accepting and Approving an Intergovernmental Agreement with McHenry County for McHenry County Gang Task Force
10. **DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA**
11. **APPROVAL OF BILLS FOR PAYMENT AND PAYROLL EXPENSES AS RECOMMENDED BY THE VILLAGE MANAGER**
A. List of Bills Dated October 15, 2019 totaling \$1,528,778.21
12. **COMMITTEE OF THE WHOLE:**
 - A. COMMUNITY DEVELOPMENT**
 - B. GENERAL ADMINISTRATION**
 - C. PUBLIC WORKS & SAFETY**
13. **VILLAGE CLERK’S REPORT**
14. **STAFF COMMUNICATIONS/REPORTS, AS REQUIRED**
15. **CORRESPONDENCE**
16. **OLD BUSINESS**
17. **EXECUTIVE SESSION:** If required
18. **NEW BUSINESS**
A. Presentation and Motion to Accept the Comprehensive Annual Financial Report, Auditor’s Communication to the Board of Trustees, Management Letter, and the Report on Supplementary Information and Report on Management’s Assertion of Compliance with Public Act 85-1142, all for the Fiscal Year Ended April 30, 2019.
19. **ADJOURNMENT**

Proclamation
Village of Algonquin Board of Trustees
Commend Eastview Elementary

WHEREAS, Eastview is a preschool through 5th grade elementary school located in Algonquin, Illinois. The school is led by principal Jim Zursin and is home to 462 students.

WHEREAS, Eastview has been named a 2019 United States Department of Education Blue Ribbon School based on their academic excellence; and

WHEREAS, the Blue Ribbon award is considered the highest honor an American school can achieve; and

WHEREAS, Eastview is one of 362 schools nationwide, and one of 25 public schools in the State of Illinois to receive this award; and

WHEREAS, Eastview is one of just 10 public elementary schools in Illinois to earn the National Blue Ribbon's Exemplary High Performing Schools designation; and

WHEREAS, Eastview earned the Exemplary High Performing Schools designation because they are among the state's highest performing schools as measured by state assessments or nationally normed tests.

NOW, THEREFORE BE IT PROCLAIMED, that the Algonquin Board of Trustees hereby extends its congratulations to Principal Jim Zursin, the teachers, support staff, students, parents, and administration on achieving their auspicious designation as a National Blue Ribbon School of Excellence.

Signed this 15th day of October, 2019.

President, John C. Schmitt

(seal)

Attest:

Deputy Village Clerk, Michelle Weber

APPOINTMENTS

I, John C. Schmitt, duly elected and qualified President of the Village of Algonquin, Illinois Counties of McHenry and Kane, do hereby proclaim and make the following appointment and request the Advice and Consent of the board of Trustees.

PUBLIC ARTS COMMISSION

<u>NAME</u>	<u>POSITION</u>	<u>TERM</u>
Erin Linden	Member	October 15, 2019 – May 3, 2021

Dated this 15th day of October 2019

John C. Schmitt, Village President

ADVICE AND CONSENT OF APPOINTMENT

The members for the Board of Trustees of the Village of Algonquin hereby advise and consent to the above appointment the day in the year above written.

(SEAL)

Gerald S. Kautz, Village Clerk

by: _____
Michelle Weber, Deputy Village Clerk



MINUTES OF THE REGULAR MEETING
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF
ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS HELD IN THE VILLAGE
BOARD ROOM ON OCTOBER 1, 2019

CALL TO ORDER: Village President John Schmitt called the meeting to order at 7:32 P.M. Deputy Village Clerk Michelle Weber called the roll.

Trustees Present: Jim Steigert, Janice Jasper, Jerrold Glogowski, Debby Sosine, Laura Brehmer; John Spella. Also in attendance; Village President, John Schmitt

Staff in Attendance: Tim Schloneger, Village Manager; Robert Mitchard, Public Works Director; Russ Farnum, Community Development Director; Police Chief, John Bucci; Attorney, Kelly Cahill; and Deputy Village Clerk Michelle Weber

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

ADOPT AGENDA: Moved by Sosine, seconded by Glogowski, to adopt tonight's agenda. Voice vote; ayes carried.

AUDIENCE PARTICIPATION:

Bob Smith, Glacier Parkway – Addressed the Board with concerns of the proposed former Brunswick property redevelopment. He feels the curb cuts on the plans are too close to the Huntington Bank exit, which is unsafe and should be reviewed.

President Schmitt asked Mr. Farnum to review the plans and if IDOT, who already approved the curb cuts, would consider any changes.

Cynthia Kanner, 920 Susan Court – As the Executive Director of the McHenry County Environmental Defenders asked the Village if they would consider an Ordinance prohibiting single bag use within the Village. She explained, the City of Woodstock recently approved an Ordinance and she has a copy if the Village would like to pursue such a regulation. She also thanked the Village for their support with the recent McHenry County Environmental Defenders event, It's Our River Day.

President Schmitt explained he received a copy of the Ordinance from Woodstock and he and Staff will review the new policy.

Karen Werle, Algonquin – Explained she is opposed to the selling of recreational marijuana within the Village. She supported her opposition with statistics of the negative effects of marijuana on a recreational user, especially in adolescence. She also had statistics regarding increased car accidents in states that allow recreational marijuana use. She feels the Board has always been good stewards of public trust and hopes they continue.

President Schmitt explained to Ms. Werle that later in the meeting the Board will be discussing the topic of recreational marijuana sales within the Village, and he hoped she would stay for that portion of the meeting.

John Franck and Liane Franck, 508 Lincoln – Mr. Franck explained he was upset that he received a letter from property maintenance asking him to remove the debris and rubbish from his backyard area. He feels that composting sticks and other items in his backyard enhances his soil. He also feels the regulations imposed has caused a diminish of wildlife (i.e. birds, deer, salamanders, and other natural wildlife) in the area. He also was upset that the Village allowed a 300-year-old oak tree be removed from a neighbor's yard. Mrs. Franck continue, after discussions with the Property Maintenance Inspector she thought the requirements were environmentally unfriendly. Although it was OK for others to use carcinogenic chemicals to enhance their properties appearance, she was not allowed to let nature takes its course.

PRESENTATION GIVEN BY THE LOWER FOX RIVER ALLIANCE

Mr. Bruce Mason representing the Lower Fox River Alliance gave a presentation explaining his and his groups concerns regarding the proposed motor boat restrictions to be imposed on the lower Fox River in the coming years.

President Schmitt thanked Mr. Mason for his presentation and explained, although the Village Board has no jurisdiction over the Fox Waterways, if the waterways agency was to approach the Algonquin Board for support in the proposed changes, he feels he is now well informed.

CONSENT AGENDA: The following items are considered routine in nature and are approved/accepted by one motion with a voice vote:

A. APPROVE MEETING MINUTES:

- (1) Liquor Commission Special Meeting Minutes September 17, 2019
- (2) Village Board Meeting Minutes September 17, 2019
- (3) Committee of the Whole Meeting Minutes September 17, 2019

Moved by Spella, seconded by Glogowski, to approve the Consent Agenda of October 1, 2019.
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. ADOPT RESOLUTIONS:

- (1) **2019-R-69;** Pass a Resolution Accepting and Approving an Agreement with Christopher Burke Engineering for the MCCD Trailhead and LaFox River Drive Bridge Improvements 75% plans in the amount of \$62,814.00
- (2) **2019-R-70;** Pass a Resolution Accepting and Approving an Agreement with Christopher B. Burke Engineering for Stage 1D of the Downtown Streetscape which is the Bike Trail Connection on Main Street and Harrison Street and the Roundabout at Cary/Algonquin Road in the Amount of \$261,550.00
- (3) **2019-R-71;** Pass a Resolution Accepting and Approving an Agreement with Christopher Burke Engineering for the Downtown Streetscape and Utility Work; Design-Build Services in the Amount of \$1,121,304.00

Moved by Steigert, seconded by Sosine, to approve the Omnibus Agenda.

Roll call vote: voting aye – Steigert, Jasper, Glogowski, Sosine, Brehmer, Spella.

Motion carried; 6-ayes, 0-nays.

APPROVAL OF BILLS: Moved by Glogowski, seconded by Brehmer, to approve the List of Bills for payment for 09/17/2019 in the amount of \$1,120,711.54 including payroll expenses as recommended for approval.

Roll call vote: voting aye – Steigert, Jasper, Glogowski, Sosine, Brehmer, Spella.

Motion carried: 6-ayes, 0-nays.

PAYMENT OF BILLS:

General	\$60,073.23
MFT	18,204.04
Street Improvement	91,895.88
Swimming Pool	2,249.80
Park Improvement	830.22
Water & Sewer	83,716.85
Water & Sewer Improvement	112,642.62
Building Maintenance	13,224.19
Vehicle Maintenance Service	23,318.76
Total	<u>\$406,155.59</u>

COMMITTEE & CLERK'S REPORTS:

UNDER COMMITTEE OF THE WHOLE

A. COMMUNITY DEVELOPMENT

Moved by Steigert, seconded by Brehmer to Pass and Approve a Special Event Permit for Dr. Stirneman’s Angel Towne Park Celebration, Sunday, October 6, 2019

Voice vote: ayes carried.

VILLAGE CLERK’S REPORT

Deputy Clerk Weber reported the future Village meeting schedule.

STAFF REPORTS:

ADMINISTRATION: Mr. Schloneger

No Report

COMMUNITY DEVELOPMENT: Russ Farnum

No Report

POLICE DEPARTMENT: Chief Bucci

Tomorrow, Tuesday, October 2, 2019 is National Walk to School Day. Extra patrols will be added to the area.

PUBLIC WORKS:

Mr. Mitchard gave updates on the Downtown construction project, the new water main behind Historic Village Hall, water service replacement to certain homes in the downtown area, Sleepy Hollow roadway and landscape restoration, Souwannas Creek restoration, and the Terrace Hill Roadway project. He also indicated that IDOT will be commencing with Route 62 construction, of which he has been in discussions with IDOT regarding the various decorative standards the Village requires.

VILLAGE ATTORNEY: Kelly Cahill

1. Her staff has been working on Property and Public Works items.

CORRESPONDENCE & MISCELLANEOUS:

OLD BUSINESS: None

NEW BUSINESS:

- (1) Discussion of and Direction to Staff on Drafting Regulations for Recreational Cannabis

President Schmitt opened the dialogue asking Trustees for their input on whether staff should be directed to begin drafting regulations for recreational cannabis sales within the Village. In past meetings it was presented on the legality of the State Statute and have received input from Staff individually on what it would mean if we allowed sales. The numbers in the presentation indicated anywhere from \$200,000 to \$700,000 in tax revenue but he feels the \$200,000 is more realistic. However, the revenue and the potential, if we did choose to have recreational sales, would be considered at a future Committee of the Whole where the funding would be appropriated.

The purpose of this conversation is to do a straw-pole to ask if we want to ask Staff and Kelly to spend their time putting together an Ordinance that would allow us to discuss where we want to zone, the hours of operation for such a business, all the nitty gritty items. Do we want to spend time on the fine details or do we want to say, Algonquin is not interested in allowing recreational cannabis sales?

Ms. Sosine asked Chief Bucci if he had figures on the cost of training officers to be certified to detect marijuana use. Also, how many officers does he feel would be needed to be trained. Chief Bucci explained, one officer has completed the training which cost the Village approximately \$17,000. Following the training, to keep their certification, an officer must be recertified annually. Although all his officers are trained on Alcohol Breathe Ops, which would be his goal for cannabis use detection. He feels, at this time, he would want at least 4 officers per shift trained/certified. This would be needed whether the Village allows sales or not.

Ms. Brehmer asked if they would need to hire more officers if we allowed sales?

Chief Bucci indicated that is unknown at this point.

Ms. Jasper asked would the tax income the Village receives from the State go toward funding the necessary training? She also asked if we would have staff looking into the growing and distributing to retailers or just the selling for recreational use?

President Schmitt explained, what to do with the tax income would be something discussed at a future Committee of the Whole if the Board chooses to allow sales. The Village does not have the option to entertain the growing and distribution to retailers, that has already been determined by the State. He also explained, within the State plan the license to sell recreational cannabis is on a graduating scale. With the intent to allow 300 or less retailers in the next 3-year to be license to sell cannabis within the entire State of Illinois.

President Schmitt asked to take a straw-pole asking; Yes, the Village does want to have recreational cannabis retailers; or No, the Village does not want to have recreational cannabis retailers.

Ms. Weber asked each Trustee:

Trustee Brehmer, No; Trustee Sosine, No; Trustee Glogowski, Yes; Trustee Jasper, Yes; Trustee Steigert, Yes, Trustee Spella, Yes.

It was the consensus of the Village Board to have staff begin drafting regulations for recreational cannabis sales within the Village of Algonquin.

Based the vote, staff was directed to draft Ordinances for consideration. President Schmitt stated that drafting the Ordinances does not commit the Board to ultimately approving the sale of recreational cannabis in the Village. There will be further discussion at a future Committee of the Whole meeting once the Ordinances are drafted.

EXECUTIVE SESSION:

Moved by Glogowski, seconded by Sosine to recess to Executive Session to discuss property acquisition at 8:43 p.m.

Roll call vote: voting aye – Steigert, Jasper, Glogowski, Sosine, Brehmer, Spella.

Motion carried: 6-ayes, 0-nays.

Moved by Sosine, seconded by Spella to reconvene to the regular Board meeting.

Roll call vote: voting aye – Steigert, Jasper, Glogowski, Sosine, Brehmer, Spella.

Motion carried: 6-ayes, 0-nays.

ADJOURNMENT: There being no further business, it was moved by Glogowski, seconded by Steigert, to adjourn.

Voice vote; ayes carried.

The meeting was adjourned at 9:13 pm.

Submitted:

Approved this 15th day of October, 2019

Deputy Village Clerk, Michelle Weber

Village President, John Schmitt



Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held in Village Board Room
October 8, 2019

AGENDA ITEM 1: Roll Call – Establish a Quorum

Trustee Jim Steigert, Chairperson, called the Committee of the Whole meeting to order at 7:30 p.m. Present: Trustees Jim Steigert, Janis Jasper, Jerry Glogowski, Debby Sosine, Laura Brehmer, John Spella, and President Schmitt. A quorum was established.

Staff Members Present: Village Manager, Tim Schloneger; Superintendent, Jason Schutz; Police Chief, John Bucci; Deputy Village Clerk, Michelle Weber; and Village Attorney, Kelly Cahill.

AGENDA ITEM 2: Public Comment – Audience Participation

Ms. Karen Werle, Algonquin – Spoke to express her concerns regarding the implementation of cannabis sales in the Village of Algonquin. She opposes cannabis sales in town and read information she obtained from WebMD and other websites explaining the effects of cannabis use in adults and adolescence. She concluded her message by saying, the law allows alcohol sales to adults over 21 but children continue to use alcohol, as it is the number one drug used by adolescence.

Chris Kious from the Kane County Board, also an Algonquin resident, highlighted some of the items recently passed by the County Board: Cannabis of 2.5 tax for Municipalities; Cannabis sales in unincorporated Kane County will be addressed at the next Board Meeting; KDOT will implement a reduced toll plan for Longmeadow Parkway toll users; the Board passed their budget; a 7:5 RTA tax was implemented; the third Saturday of September each year as Our Fox River Day.

President Schmitt asked if all sections of Longmeadow Parkway will be complete in 2020. Mr. Kious explained the roadway will be complete in 2020 but the toll portion is scheduled to be completed in 2021. Ms. Jasper asked if the decision has been made in the incorporated area to allow or not allow cannabis dispensaries. Mr. Kious indicated, the decision has not been made and that topic is on the agenda for next week.

AGENDA ITEM 3: Community Development

None

AGENDA ITEM 4: General Administration

Tim Schloneger reporting

A. Consider an Ordinance Amending the Municipal Code of the Village of Algonquin by the addition of Section 32.09 in Chapter 32, Occupation and Other Taxes, Imposing a Municipal Cannabis Retailers' Occupation Tax

Mr. Schloneger Presented A local tax ordinance for consideration to preserve the option of implementing a tax on adult-use cannabis.

The Village may impose a tax upon the sale of adult-use cannabis in 0.25% increments up to a maximum of 3%. The tax would be collected by the Illinois Department of Revenue which would withhold 1.5% of the total collected to cover their cost of collecting the taxes.

Other taxes, including state and home-rule sales taxes would be imposed on the sale as well. A share of the State sales tax (1% of the State's 6.25% tax) and all home-rule sales taxes would also be received by the Village.

The implementation of the occupational tax is a standalone consideration, and in no way commits the Board to allowing cannabis retailers in the Village. Because this tax takes months to implements, this is something the Board needs to put in place as soon as possible in the event the Board does allow a cannabis dispensary in Algonquin.

President Schmitt asked if they Committee was open to discuss the allocation of the funds if approved.

Mr. Schloneger added, since this is a "sin tax" he feels that these funds should not be allocated to the general fund and the funds should go to a specific project such as one time capital projects or restoration of wetlands. Other communities have used their "sin tax" (i.e. red light camera) revenues to fund pensions and other mandatory items within the budget. Consequently, when resident's habits change, the funding diminishes.

Ms. Brehmer asked if the Police Department would give a presentation showing what the costs and other impact would be if the Village did allow a dispensary. This way, we can have an informative discussion on the topic.

Mr. Schloneger explained Chief Bucci sent two officer to a conference in Colorado to gather information regarding dispensaries. Chief is currently putting together a packet to go over their findings to present to staff and the Board.

Officer Mark Zahara and Officer Kyle Neamand attended the 2019 Marijuana Management Symposium in Denver, Colorado. The symposium was held October 1st-3rd, where they had the opportunity to attend classes and discuss some of the challenges faced by Law Enforcement regarding the legalization of recreational Marijuana.

The officers put together a brief snapshot of some of the topics that were addressed which included: The initial uptick of criminal activity; there was also an uptick in residential burglaries, but that was mainly due to home growers; the security around the dispensary was a big area of concern, dumpster diving, looping (going from dispensary to dispensary) to sell or push off, the odor; increase of homeless/vagrants. He is still gathering information from Officers Zahara and Neamand and once he has all the information he will present this to the Board. He also indicated, that the way this is set up with the State we cannot license it. If someone was to sell to an underage person the only thing that can be done, that is if the Village puts an Ordinance into place prohibiting sales to underage, is cite the person that sold it with a municipal citation, not the business. The Village has no other recourse and we cannot set up any type of licensing. Ms. Cahill confirmed Chief Bucci's statement. Chief Bucci continued that if the Board does decide to allow dispensaries, he would like to be included in the discussion regarding the various Ordinance. It was asked, what is it going to cost the Police Department, he does not have those numbers yet and most numbers will be projections. We don't know what it will cost until the law goes into effect. He stood by the Illinois Chiefs and said he is opposed to this and will continue to be opposed to it. He has many concerns about it law enforcement wise and how we are going to deal with it. Some of his concerns are how do we deal with the odor, people residing in the underpass, tent city, etc. How do we, as a Village handle such things?

Mr. Glogowski asked if there were testing standards comparable to DUI testing for cannabis use? Chief indicated there is a limit but there is not an immediate test such as breath test, where you blow into a machine and it shows you were your blood alcohol level it. They do not have such a test for cannabis, at this time you have to receive a blood test to check THC levels.

President Schmitt indicated that the laws in Colorado do not necessarily coincide with the implementation in Illinois. In Colorado, you can have a dispensary on every corner where in Illinois they will gradually, over years, allow dispensaries to increase to up to 300 in the entire state. He assumes at the most there would be two in the County. As far as hitting growers, the only people in the State of Illinois that are allowed to grow cannabis are people with medical marijuana licenses.

Ms. Sosine asked, today we are addressing the tax Ordinance. In the future we will have to discuss Ordinances for allowance for sales and another for public use, correct? Ms. Cahill confirmed this is correct.

Ms. Jaspers asked if Tim felt it would be appropriate if the funds from the tax could be used for detection training for the Police Staff.

Mr. Schloneger indicated that it would be appropriate to allocate a portion of said tax toward training.

Consensus of the Committee of the Whole was to move this on to the Board for approval.

B. Consider Certain Items Surplus

In the packet is a list of equipment that is requested to be declared surplus. The equipment is no longer functional or beyond its useful life and no longer in service. Due to the age of the equipment, the equipment will be sent to an electronics recycling program. Prior to disposal the equipment would be completely wiped and destroyed.

Consensus of the Committee of the Whole was to move this on to the Board for approval.

AGENDA ITEM 5: Public Works & Safety
Jason Schutz reporting

A. Consider an Agreement with Artistic Holiday Designs for the Downtown Holiday Decorations.

Staff has researched firms to provide holiday decorations that will respect our new downtown improvements. Artistic Holiday Designs, a national firm with many large clients in their portfolio, provided a quote which included a mock-up of what they proposed. Other quotes were much higher or only provided product without any installation services, maintenance, or storage. Artistic Design is a known quality company. Although the decorations for downtown did not appear in the 2019/2020 budget, it is recommended that the funding for this comes from the landscape maintenance for downtown approved in the General Services budget and the additional funding be covered with funds remaining from the playground mulch program.

Staff recommends contracting with Artistic Design for the Downtown Holiday Decorations in the amount of \$34,375.33.

Mr. Schloneger added, he feels the \$8,241 cost for the GMC decorations is not needed. The money would be better used to either add to the downtown decorations or remove the "Village Hall Tree and Décor Package" entirely from the proposal.

Following some discussion and assurances that the GMC building would be decorated for the holidays as in the past, it was the consensus of the Committee of the Whole was to move this on to the Board for approval eliminating the Village Hall Tree and Décor Package line items in the amount of \$8,241.66.

B. Consider an Agreement with Abbey Paving for the Algonquin Lakes Basketball Court Rebuild Project

Earlier this year staff went to bid on the Algonquin Lakes Basketball Court Project and received no bidders. As such, we believe the best approach to getting the work completed is to incorporate it in to the Kelliher Park Parking Lot work. The contractor is amenable to this added work and has proposed pricing at \$63,330.52. We recommend reducing this cost by reusing the basketball standards and benches, which are still serviceable. This brings the price down to \$50,087.02. The budget for this project was \$30,000. The balance can be utilized from the proposed engineering costs for Willoughby Farms Park in the same budget. This project is on hold until the results of the comprehensive parks plan. It is therefore staff's recommendation to award the Algonquin Lakes Basketball Court Rebuild Project to Abbey Paving of Aurora, IL. in the amount of \$50,087.02.

Questions were raised asking if the courts are used enough to justify the cost of the restoration and if Abbey Paving was qualified to perform the restoration.

Mr. Schutz indicated yes they were used often and he was not sure of the qualifications but he would research and get back to the Committee with his findings.

Following discussion, it was the consensus of the Committee of the Whole was to move this on to the Board for approval.

C. Consider an Agreement with Trees R Us for the 2019/2020 Winter Tree Pruning Services

The Village participated in a joint bid for tree trimming. With the increase in tree sizes and the challenges of staffing, it is a natural and expected occurrence for us to transition in to tree pruning assistance. To return to our cycle pruning schedule of every five years, one-fifth section of the community was submitted for bid. Trees above six inches in diameter will be pruned by contractors, while the trees smaller will be pruned by in-house staff. This new process will utilize funding realized from staff reduction. It is staff's recommendation to award the 2019/2020 winter tree-pruning program to Trees R Us of Wauconda, IL. in the amount of \$149,313.75 (2175 trees).

After clarifying that the cost of the trimming is locked in whether the other Municipalities move forward with their contracts and that the contractors staff are qualified Arborists, it was the consensus of the Committee of the Whole was to move this on to the Board for approval.

D. Consider an Amendment to the Contract with Christopher Burke Engineering for the Engineering Services for the Terrace Hill Improvement Infrastructure Repairs and Rehabilitation Project

Public Works has been working on the Terrace Hill improvements for several years with the scope expanding to include a larger area and numerous infrastructure repairs and rehabilitation.

In the last several months numerous chronic/nuisance drainage challenges have been observed and identified through resident complaints and our engineers verifying the issues on four different sites. Drainage issues like these are not only maintenance and nuisance issues for the residents, these specific areas also have had a detrimental impact on the pavement surface and the base below the surface.

This has necessitated additional field survey work and design that will be incorporated into the plans so that these issues can be corrected. The additional work described above is estimated to cost, \$6,328.00 and is an amendment to the original engineering design agreement with CBBEL.

Included in this amendment is a sub-contract between CBBEL and METRO Strategies for the Public Relations related to this project. The area and number of residents who will be impacted by this project, METRO will provide great support as they have with several of the other projects.

METRO Strategies fee is not to exceed \$25,000 making the total amendment \$31,328.00

Ms. Jasper asked, the map displayed for work to be done at the Terrace Hill meeting last week, did it included all the homes and areas to be addressed within the proposal. Mr. Schutz indicated, yes that was everything.

Consensus of the Committee of the Whole was to move this on to the Board for approval.

E. Consider an Intergovernmental Agreement with McHenry County for McHenry County Gang Task Force

John Bucci reporting

Staff has been approached by McHenry County to continue in the Gang Task for by entering into an intergovernmental agreement. The Gang Task Force agreement commits the Police Department for a five-year term to provide law enforcement services at events and operations when requested by participating agencies. The Police Department has asked for assistance from the Task Force in the past for Founder's Days and have provided officers for other festivals throughout the county.

Consensus is to move this forward for approval.

AGENDA ITEM 6: Executive Session

None

AGENDA ITEM 7: Other Business

Ms. Sosine indicated that Eastview Elementary School received the National Blue Ribbon Award and she would like to honor Principal, Jim Zursin and the Eastview Staff. She also noted, Principal Jim Zursin has been recognized for his education efforts for the last two years.

Ms. Brehmer and Ms. Jasper attended the Fox Valley Sustainability plastics seminary and amongst the many things she learned, the havoc plastic bags play on the recycling centers community should be noted. She suggested that we educate residents through social media and consider addressing single use plastic bags. Also, she attended the ALITHFPD open house and they demonstrated new technology home fire suppression system. This new system design uses the watermain within the house and is not a separate water system coming in, which would bring the costs down. Lastly, she would like to thank Tim for sharing the 5 Year budget pertaining to environmental projects. She knows the Village is spending millions to repair these areas but she would like to know what is being put in place to ensure the standards for new development now to would prevent these types of needed repairs and reconstruction projects of the natural areas. Mr. Schloneger explained in the

year's stricter practices have been put into place to ensure the new developments natural areas are to are standards. Also, our current engineering firm reviews these plans to ensure everything meets our strict standards and with every new development it is required than an ecologist reviews the plans and reports back to the Village with their findings.

AGENDA ITEM 8: Adjournment

Being no further business, the meeting was adjourned at 8:28 pm.

Submitted by: Michelle Weber, Deputy Village Clerk

MANAGERS REPORT SEPTEMBER 2019

COLLECTIONS

Total collections for all funds September 2019 were \$7,339,421.59 (including transfers). A \$2 million transfer from the General Fund to the Street Improvement Fund was executed in September, per budgetary direction. Some of the larger revenue categories included in this report are as follows:

Real Estate Tax	\$2,212,506
Income Tax	\$258,496
Sales Tax	\$665,056
Water & Sewer Payments	\$745,503
Home Rule Sales Tax	\$364,856

INVESTMENTS

The total cash and investments for all funds as of September 30, 2019 is \$41,934,287. Currently, unrestricted cash in the General Fund is 72 percent (9 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 at 46.9 percent of the budget. The expenditures are at 30.6 percent of the budget. Revenues for the month were \$1,345,301 more than expenditures for the General Fund.

POLICE DEPARTMENT REPORT

Calls for service through September 30

2019 = 12,502 (▲ 2%)
2018 = 12,232

Citations (traffic, parking, ordinance) through September 30

2019 = 5,629 (▼ 29%)
2018 = 7,920

Crash incidents through September 30

2019 = 799 (▼ 5%)
2018 = 840

Frontline through September 30

	<u>2019</u>	<u>2018</u>
Vacation Watch	2,707 (▼ 37%)	4,297
Directed Patrols	7,730 (▲ 475%)	1,344

BUILDING STATISTICS REPORT

Total permits issued fiscal year to date as of September 2019, 2,427, are down approximately 1.5% when compared to the last fiscal year-to-date total.

Total collections fiscal year to date for permits, \$344,011, a decrease of approximately 8% compared to last fiscal year-to-date total.

46 permits were issued for new single/two- family residential units during this fiscal year to date at the end of September, as compared to 38 new single- family residential units by the end of September last year.

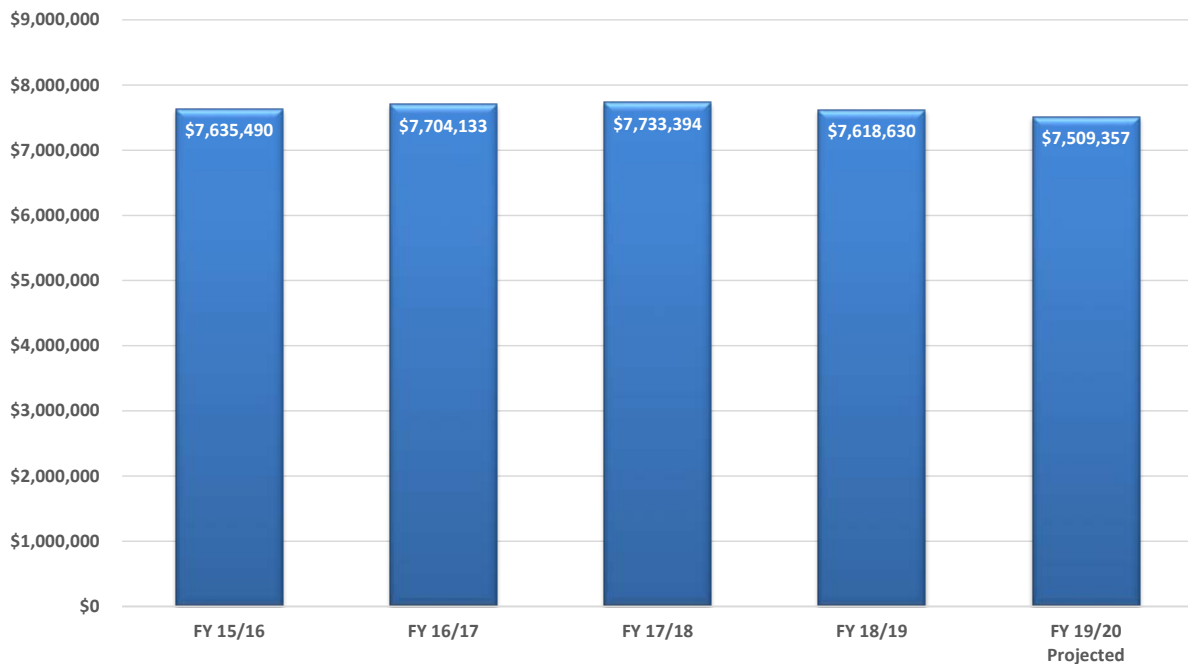
For more detailed information, please see the attached Building Department Report.

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

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	June	August	\$633,938	\$657,361	\$661,059	\$682,997	\$658,248
June	July	September	\$667,755	\$697,444	\$670,382	\$676,666	\$665,056
July	August	October	\$633,141	\$624,459	\$628,130	\$628,313	\$636,158
August	September	November	\$645,471	\$634,106	\$643,505	\$642,886	
September	October	December	\$630,810	\$599,635	\$623,937	\$620,922	
October	November	January	\$644,373	\$616,478	\$627,847	\$610,614	
November	December	February	\$666,559	\$707,120	\$685,385	\$693,539	
December	January	March	\$847,811	\$864,898	\$852,807	\$814,007	
January	February	April	\$520,687	\$548,266	\$566,473	\$510,848	
February	March	May	\$516,725	\$531,970	\$528,130	\$515,428	
March	April	June	\$613,211	\$614,104	\$660,246	\$627,901	
April	May	July	\$615,009	\$608,294	\$585,493	\$594,510	
TOTAL			\$7,635,490	\$7,704,133	\$7,733,394	\$7,618,630	\$1,959,463

YEAR TO DATE LAST YEAR:	\$1,987,976	BUDGETED REVENUE:	\$7,750,000
YEAR TO DATE THIS YEAR:	\$1,959,463	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	(\$28,513)	PERCENTAGE OF REVENUE TO DATE :	25.28%
		PROJECTION OF ANNUAL REVENUE :	\$7,509,357
PERCENTAGE OF CHANGE:	-1.43%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$240,643
		EST. PERCENT DIFF ACTUAL TO BUDGET	-3.1%

5 Year Comparison with Current Year Projection

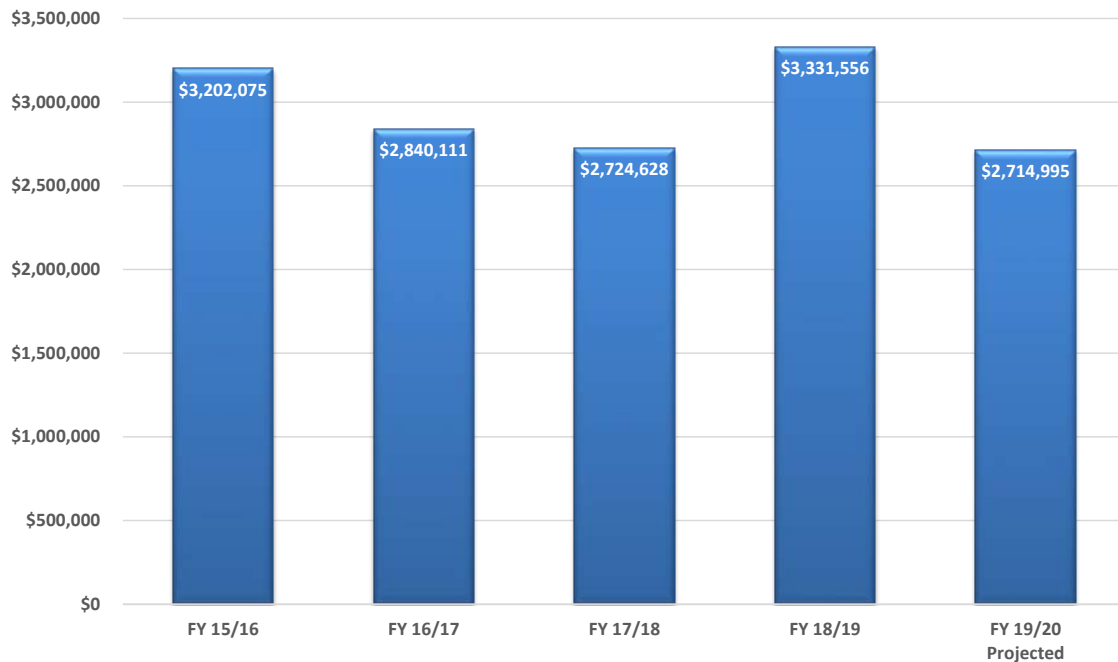


**VILLAGE OF ALGONQUIN
REVENUE REPORT
INCOME TAXES**

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
April	May	\$538,592	\$409,826	\$402,705	\$412,083	\$188,429
May	June	\$223,668	\$195,898	\$208,266	\$190,367	\$281,790
June	July	\$315,583	\$279,579	\$275,510	\$257,395	\$201,996
July	August	\$183,139	\$162,810	\$131,665	\$184,402	\$178,776
August	September	\$174,429	\$177,836	\$155,302	\$286,595	
September	October	\$306,566	\$262,794	\$236,457	\$206,414	
October	November	\$202,137	\$176,382	\$177,955	\$171,089	
November	December	\$158,085	\$159,798	\$156,669	\$249,288	
December	January	\$296,613	\$258,376	\$228,324	\$299,913	
January	February	\$324,587	\$298,807	\$330,497	\$180,586	
February	March	\$187,914	\$156,397	\$166,149	\$290,059	
March	April	\$290,763	\$301,608	\$255,129	\$603,365	
TOTAL		\$3,202,075	\$2,840,111	\$2,724,628	\$3,331,556	\$850,991

YEAR TO DATE LAST YEAR:	\$1,044,247	BUDGETED REVENUE:	\$2,850,000
YEAR TO DATE THIS YEAR:	\$850,991	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	(\$193,256)	PERCENTAGE OF REVENUE TO DATE :	29.86%
PERCENTAGE OF CHANGE:	-18.51%	PROJECTION OF ANNUAL REVENUE :	\$2,714,995
		EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$135,005
		EST. PERCENT DIFF ACTUAL TO BUDGET	-4.7%

5 Year Comparison with Current Year Projection

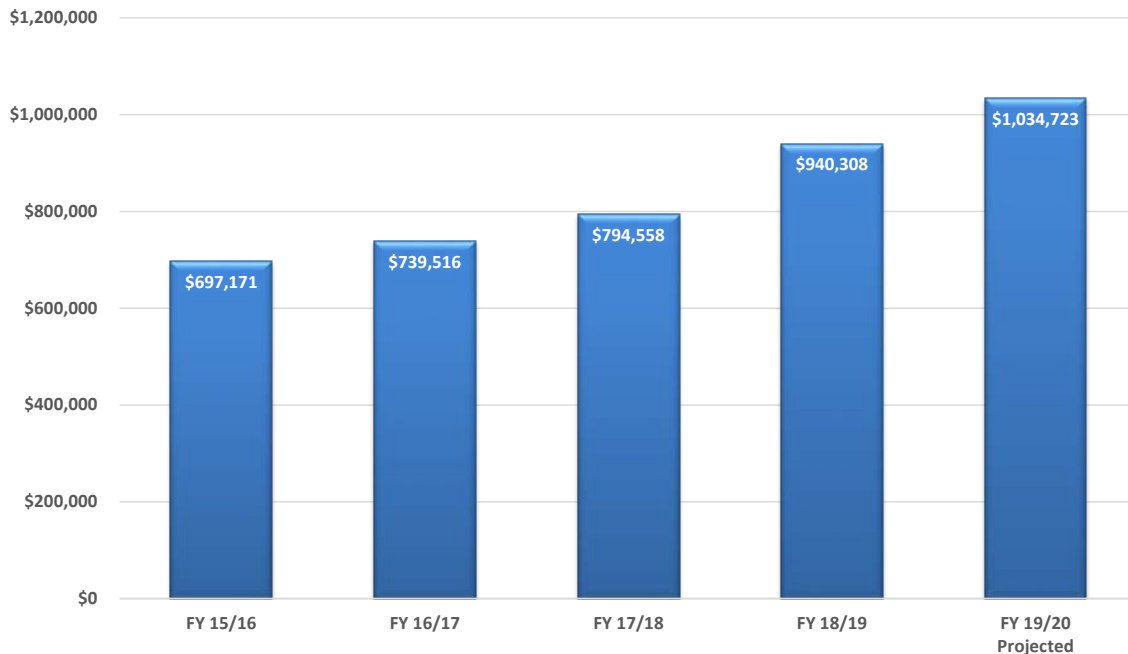


**VILLAGE OF ALGONQUIN
REVENUE REPORT
LOCAL USE TAX**

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	June	August	\$ 52,879	\$ 57,513	\$ 58,228	\$ 72,445	\$ 79,719
June	July	September	\$ 59,646	\$ 64,866	\$ 61,588	\$ 70,277	
July	August	October	\$ 55,300	\$ 51,624	\$ 58,962	\$ 66,836	
August	September	November	\$ 50,531	\$ 56,279	\$ 62,705	\$ 76,671	
September	October	December	\$ 58,511	\$ 57,853	\$ 66,082	\$ 81,155	
October	November	January	\$ 58,099	\$ 63,096	\$ 65,623	\$ 89,795	
November	December	February	\$ 57,661	\$ 61,259	\$ 76,017	\$ 108,585	
December	January	March	\$ 82,456	\$ 95,192	\$ 96,148	\$ 62,989	
January	February	April	\$ 50,661	\$ 54,990	\$ 57,233	\$ 72,564	
February	March	May	\$ 51,640	\$ 51,752	\$ 58,857	\$ 82,492	
March	April	June	\$ 60,682	\$ 67,299	\$ 71,079	\$ 78,080	
April	May	July	\$ 59,105	\$ 57,793	\$ 62,036	\$ 78,418	
TOTAL			\$ 697,171	\$ 739,516	\$ 794,558	\$ 940,308	\$ 79,719

YEAR TO DATE LAST YEAR:	\$72,445	BUDGETED REVENUE:	\$825,900
YEAR TO DATE THIS YEAR:	\$79,719	PERCENTAGE OF YEAR COMPLETED :	8.33%
DIFFERENCE:	\$7,274	PERCENTAGE OF REVENUE TO DATE :	9.65%
		PROJECTION OF ANNUAL REVENUE :	\$1,034,723
PERCENTAGE OF CHANGE:	10.04%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$208,823
		EST. PERCENT DIFF ACTUAL TO BUDGET	25.3%

5 Year Comparison with Current Year Projection

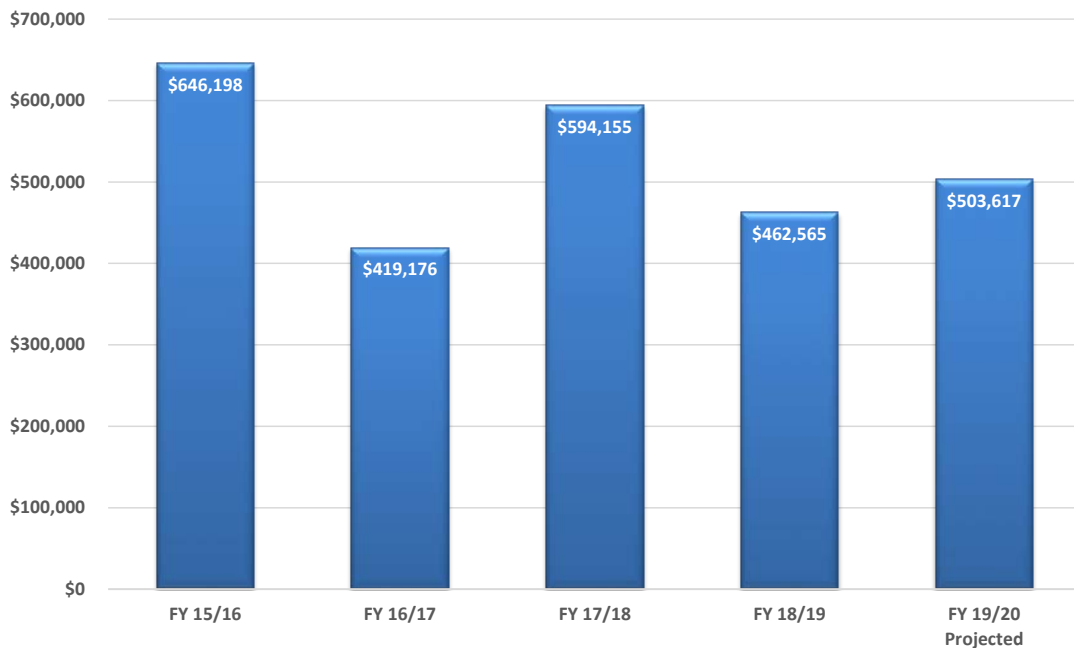


**VILLAGE OF ALGONQUIN
REVENUE REPORT
ACTUAL BUILDING PERMITS**

MONTH OF COLLECTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	\$351,494	\$55,482	\$43,903	\$40,659	\$41,465
June	\$32,607	\$63,801	\$33,287	\$41,265	\$43,805
July	\$34,161	\$33,635	\$24,802	\$42,990	\$52,945
August	\$22,765	\$43,186	\$53,687	\$47,588	\$63,613
September	\$21,118	\$31,970	\$48,895	\$46,533	\$36,646
October	\$30,508	\$30,721	\$46,734	\$67,365	
November	\$47,146	\$28,352	\$95,900	\$34,279	
December	\$32,091	\$19,503	\$60,441	\$36,134	
January	\$12,370	\$11,796	\$31,595	\$15,650	
February	\$16,563	\$24,840	\$42,856	\$34,788	
March	\$21,685	\$27,555	\$41,944	\$20,089	
April	\$23,691	\$48,336	\$70,112	\$35,225	
TOTAL	\$646,198	\$419,176	\$594,155	\$462,565	\$238,474

YEAR TO DATE LAST YEAR:	\$219,035	BUDGETED REVENUE:	\$440,000
YEAR TO DATE THIS YEAR:	\$238,474	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$19,439	PERCENTAGE OF REVENUE TO DATE :	54.20%
		PROJECTION OF ANNUAL REVENUE :	\$503,617
PERCENTAGE OF CHANGE:	8.87%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$63,617
		EST. PERCENT DIFF ACTUAL TO BUDGET	14.5%

5 Year Comparison with Current Year Projection

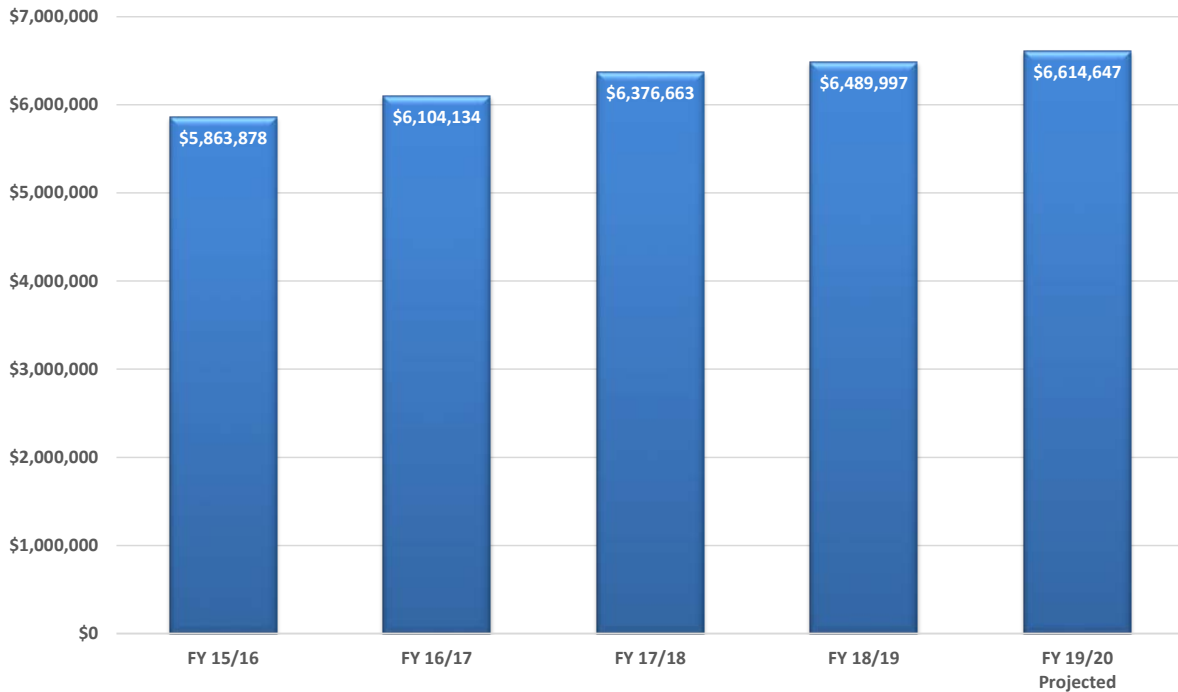


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL REAL ESTATE TAXES (ALL FUNDS & ACCOUNTS)**

MONTH OF DISTRIBUTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	\$261,082	\$108,636	\$317,494	\$340,106	\$246,854
June	\$2,683,059	\$2,937,429	\$2,873,148	\$3,039,485	\$2,950,208
July	\$111,344	\$127,174	\$75,952	\$234,573	\$221,675
August	\$514,185	\$166,376	\$133,748	\$320,085	\$332,986
September	\$2,114,217	\$2,330,971	\$2,654,725	\$2,132,792	\$2,431,847
October	\$129,886	\$362,181	\$262,771	\$354,223	
November	\$50,104	\$71,366	\$58,826	\$68,732	
December	\$0	\$0	\$0	\$0	
January	\$0	\$0	\$0	\$0	
February	\$0	\$0	\$0	\$0	
March	\$0	\$0	\$0	\$0	
April	\$0	\$0	\$0	\$0	
TOTAL RECV.	\$5,863,878	\$6,104,134	\$6,376,663	\$6,489,997	\$6,183,569

YEAR TO DATE LAST YEAR:	\$6,067,042	BUDGETED REVENUE:	\$6,520,000
YEAR TO DATE THIS YEAR:	\$6,183,569	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$116,527	PERCENTAGE OF REVENUE TO DATE :	94.84%
		PROJECTION OF ANNUAL REVENUE :	\$6,614,647
PERCENTAGE OF CHANGE:	1.92%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$94,647
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.5%

5 Year Comparison with Current Year Projection

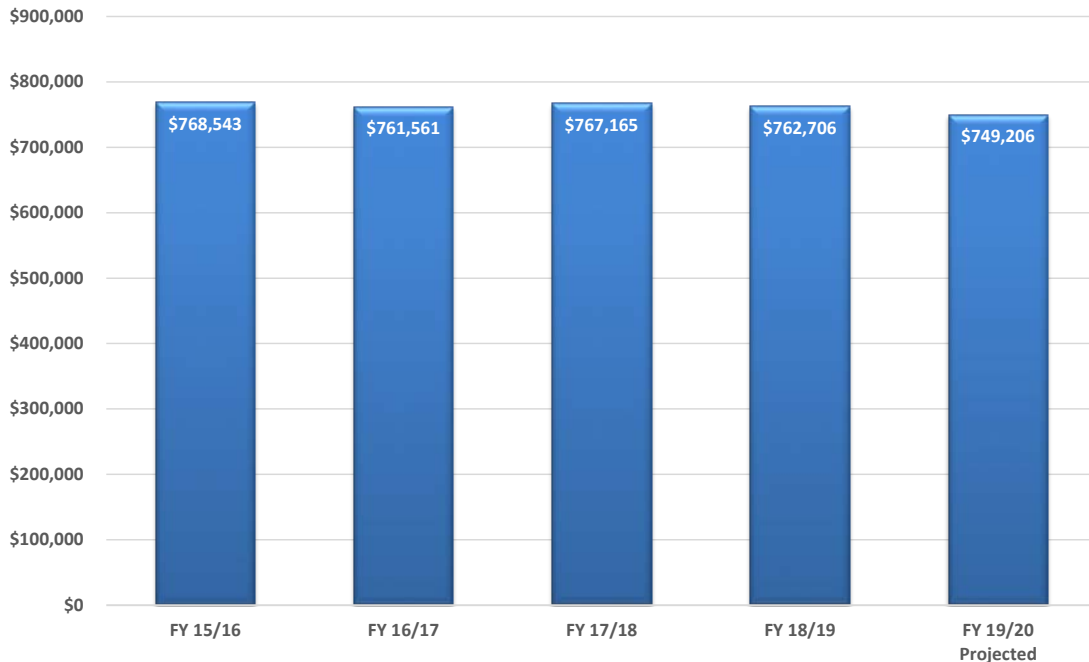


**VILLAGE OF ALGONQUIN
REVENUE REPORT
MOTOR FUEL TAX**

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	June	\$65,613	\$67,911	\$66,699	\$63,323	\$60,948
June	July	\$42,587	\$42,827	\$52,968	\$58,033	\$55,562
July	August	\$75,792	\$68,741	\$69,451	\$68,112	\$69,450
August	September	\$73,025	\$65,281	\$65,600	\$65,680	\$55,143
September	October	\$49,173	\$57,624	\$57,986	\$54,865	\$63,422
October	November	\$63,891	\$66,707	\$66,389	\$71,984	
November	December	\$73,997	\$67,966	\$67,661	\$67,773	
December	January	\$67,811	\$71,277	\$66,391	\$65,259	
January	February	\$65,496	\$67,757	\$67,972	\$65,187	
February	March	\$66,009	\$64,602	\$58,888	\$59,288	
March	April	\$56,771	\$55,082	\$58,376	\$56,698	
April	May	\$68,379	\$65,785	\$68,783	\$66,506	
TOTAL		\$768,543	\$761,561	\$767,165	\$762,706	\$304,526

YEAR TO DATE LAST YEAR:	\$310,013	BUDGETED REVENUE:	\$758,000
YEAR TO DATE THIS YEAR:	\$304,526	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$5,487)	PERCENTAGE OF REVENUE TO DATE :	40.17%
		PROJECTION OF ANNUAL REVENUE :	\$749,206.36
PERCENTAGE OF CHANGE:	-1.77%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$8,794)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-1.2%

5 Year Comparison with Current Year Projection

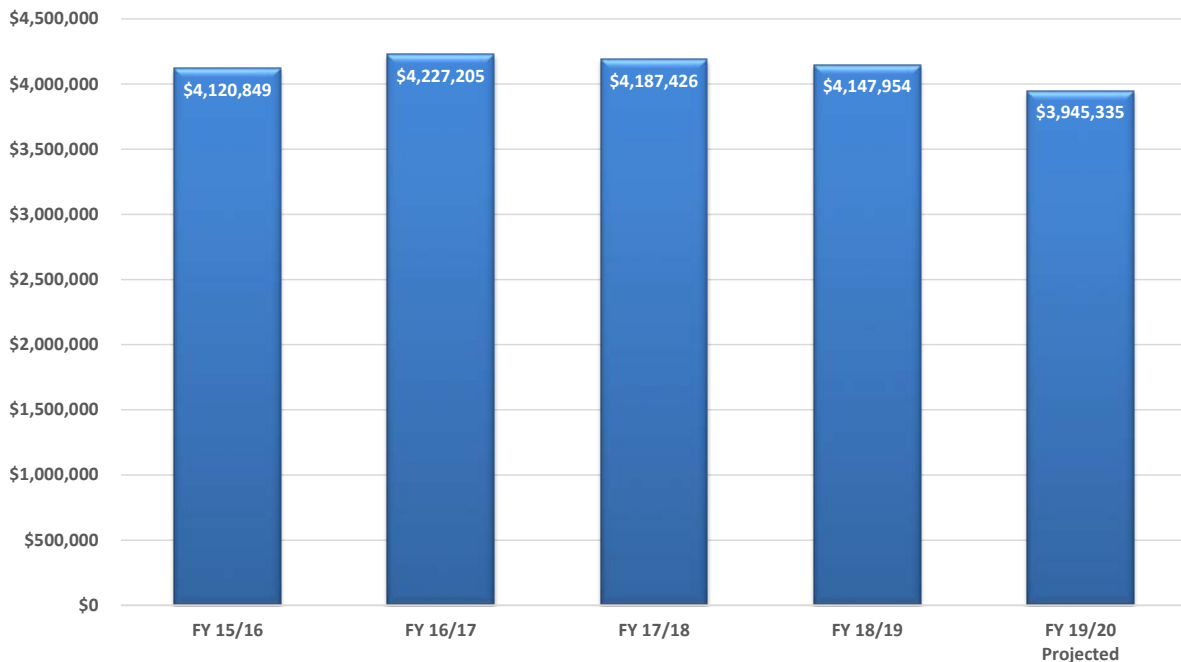


**VILLAGE OF ALGONQUIN
REVENUE REPORT
HOME RULE SALES TAX**

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	June	August	\$ 340,851	\$ 351,045	\$ 359,255	\$ 374,629	\$ 347,668
June	July	September	\$ 360,282	\$ 387,673	\$ 371,195	\$ 384,568	\$ 364,856
July	August	October	\$ 335,802	\$ 342,613	\$ 336,806	\$ 339,901	\$ 332,885
August	September	November	\$ 344,530	\$ 342,141	\$ 346,609	\$ 347,664	
September	October	December	\$ 337,820	\$ 327,435	\$ 333,204	\$ 338,658	
October	November	January	\$ 348,800	\$ 336,427	\$ 334,667	\$ 325,520	
November	December	February	\$ 366,699	\$ 395,952	\$ 381,143	\$ 388,935	
December	January	March	\$ 491,975	\$ 508,712	\$ 491,659	\$ 468,532	
January	February	April	\$ 269,758	\$ 283,108	\$ 290,698	\$ 258,655	
February	March	May	\$ 276,618	\$ 284,683	\$ 277,280	\$ 268,937	
March	April	June	\$ 336,820	\$ 336,804	\$ 351,185	\$ 333,241	
April	May	July	\$ 310,896	\$ 330,613	\$ 313,728	\$ 318,716	
TOTAL			\$ 4,120,849	\$ 4,227,205	\$ 4,187,426	\$ 4,147,954	\$ 1,045,409

YEAR TO DATE LAST YEAR:	\$1,099,098	BUDGETED REVENUE:	\$4,240,000
YEAR TO DATE THIS YEAR:	\$1,045,409	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-\$53,689	PERCENTAGE OF REVENUE TO DATE :	24.66%
		PROJECTION OF ANNUAL REVENUE :	\$3,945,335
PERCENTAGE OF CHANGE:	-4.88%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$294,665)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-6.9%

5 Year Comparison with Current Year Projection

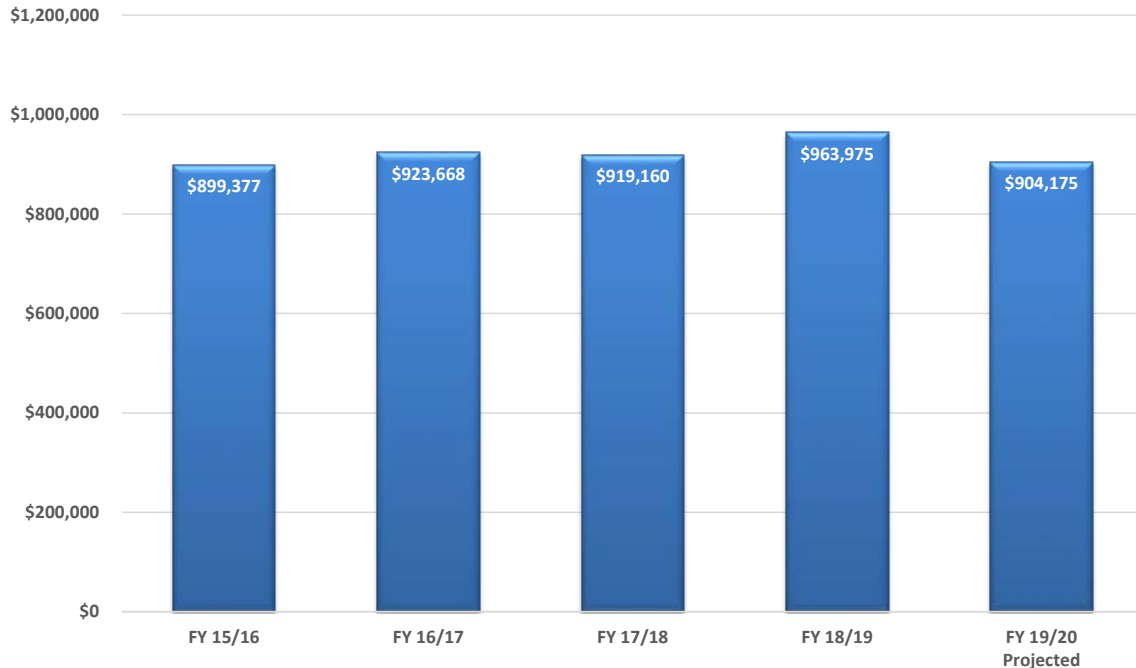


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL UTILITY TAXES**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
April	May	June	\$57,720	\$58,712	\$61,187	\$67,968	\$62,656
May	June	July	\$71,026	\$71,834	\$73,345	\$73,489	\$62,570
June	July	August	\$71,563	\$88,150	\$80,277	\$89,719	\$81,069
July	August	September	\$86,897	\$93,455	\$79,603	\$86,016	\$91,220
August	September	October	\$86,287	\$87,513	\$68,372	\$87,911	
September	October	November	\$61,057	\$62,840	\$71,762	\$61,464	
October	November	December	\$60,652	\$60,955	\$68,041	\$66,594	
November	December	January	\$79,390	\$20,798	\$80,334	\$86,642	
December	January	February	\$96,268	\$162,433	\$108,160	\$92,153	
January	February	March	\$84,147	\$18,461	\$81,153	\$96,043	
February	March	April	\$77,410	\$135,149	\$81,023	\$86,413	
March	April	May	\$66,960	\$63,368	\$65,903	\$69,564	
TOTAL			\$899,377	\$923,668	\$919,160	\$963,975	\$297,514

YEAR TO DATE LAST YEAR:	\$317,191	BUDGETED REVENUE:	\$925,000
YEAR TO DATE THIS YEAR:	\$297,514	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	(\$19,677)	PERCENTAGE OF REVENUE TO DATE :	32.16%
		PROJECTION OF ANNUAL REVENUE :	\$904,175
PERCENTAGE OF CHANGE:	-6.20%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$20,825
		EST. PERCENT DIFF ACTUAL TO BUDGET	-2.25%

5 Year Comparison with Current Year Projection

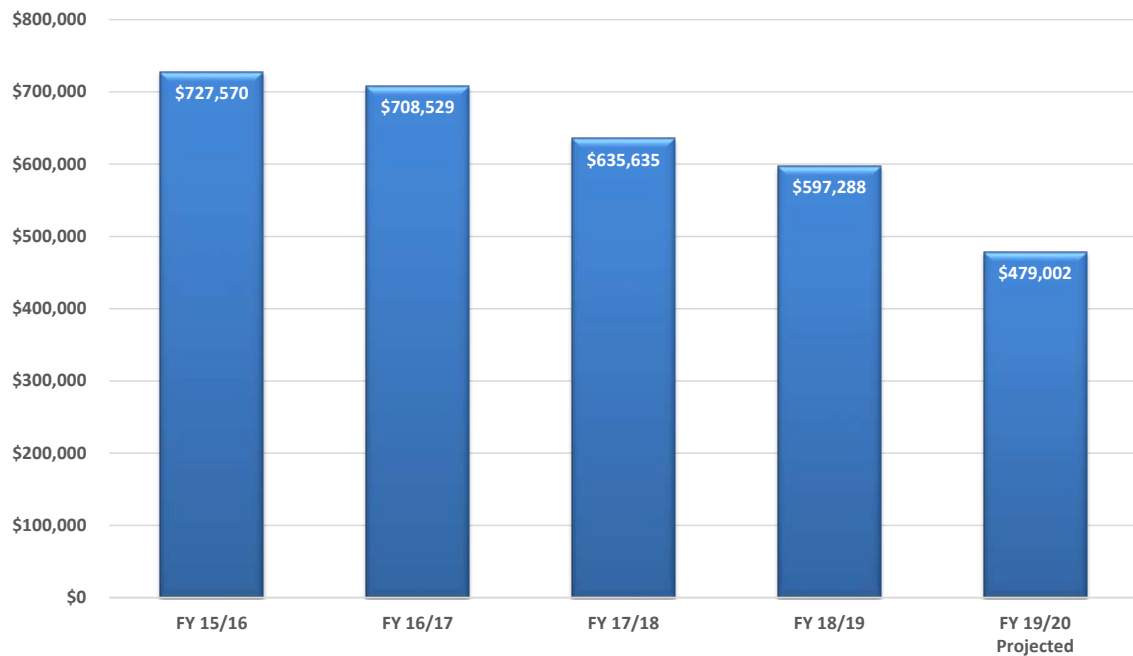


**VILLAGE OF ALGONQUIN
REVENUE REPORT
TELECOMMUNICATION TAX**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	June	August	\$41,573	\$62,206	\$57,181	\$52,579	\$42,795
June	July	September	\$42,181	\$61,518	\$51,158	\$51,548	\$40,711
July	August	October	\$66,839	\$61,211	\$54,125	\$50,433	
August	September	November	\$65,603	\$62,356	\$53,943	\$51,431	
September	October	December	\$64,232	\$58,913	\$51,996	\$48,688	
October	November	January	\$65,388	\$58,203	\$52,141	\$49,548	
November	December	February	\$59,894	\$60,949	\$50,021	\$47,231	
December	January	March	\$71,401	\$59,444	\$52,573	\$49,711	
January	February	April	\$61,857	\$56,654	\$53,713	\$45,121	
February	March	May	\$60,446	\$55,429	\$54,214	\$63,927	
March	April	June	\$65,656	\$58,353	\$54,382	\$45,202	
April	May	July	\$62,499	\$53,291	\$50,189	\$41,869	
TOTAL			\$727,570	\$708,529	\$635,635	\$597,288	\$83,506

YEAR TO DATE LAST YEAR:	\$104,127	BUDGETED REVENUE:	\$585,000
YEAR TO DATE THIS YEAR:	\$83,506	PERCENTAGE OF YEAR COMPLETED :	16.67%
DIFFERENCE:	-\$20,621	PERCENTAGE OF REVENUE TO DATE :	14.27%
		PROJECTION OF ANNUAL REVENUE :	\$479,002
PERCENTAGE OF CHANGE:	-19.80%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$105,998)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-18.1%

5 Year Comparison with Current Year Projection

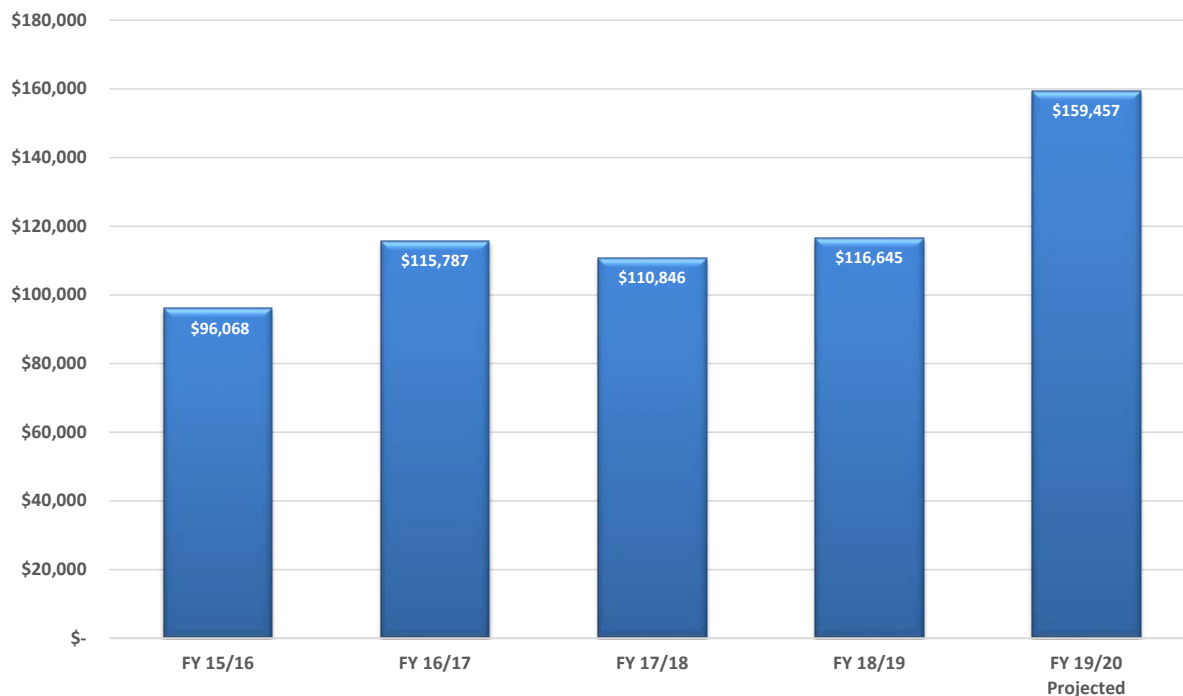


**VILLAGE OF ALGONQUIN
REVENUE REPORT
VIDEO GAMING TERMINAL TAX**

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	July	\$ 5,596	\$ 9,105	\$ 10,762	\$ 7,908	\$ 12,442
June	August	\$ 5,655	\$ 8,378	\$ 9,611	\$ 7,700	\$ 11,115
July	September	\$ 5,873	\$ 10,709	\$ 9,823	\$ 8,408	\$ 10,273
August	October	\$ 5,487	\$ 9,897	\$ 9,728	\$ 8,241	\$ 10,266
September	November	\$ 4,940	\$ 8,532	\$ 9,271	\$ 9,117	
October	December	\$ 6,246	\$ 8,366	\$ 8,276	\$ 9,891	
November	January	\$ 6,713	\$ 9,284	\$ 8,319	\$ 9,101	
December	February	\$ 6,488	\$ 11,447	\$ 8,899	\$ 10,811	
January	March	\$ 7,030	\$ 8,538	\$ 7,908	\$ 9,500	
February	April	\$ 6,694	\$ 9,343	\$ 8,837	\$ 10,312	
March	May	\$ 20,764	\$ 11,662	\$ 9,913	\$ 14,407	
April	June	\$ 14,583	\$ 10,525	\$ 9,500	\$ 11,249	
TOTAL		\$ 96,068	\$ 115,787	\$ 110,846	\$ 116,645	\$ 44,097

YEAR TO DATE LAST YEAR:	\$32,257	BUDGETED REVENUE:	\$105,000
YEAR TO DATE THIS YEAR:	\$44,097	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$11,839	PERCENTAGE OF REVENUE TO DATE :	42.00%
		PROJECTION OF ANNUAL REVENUE :	\$159,457
PERCENTAGE OF CHANGE:	36.70%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$54,457
		EST. PERCENT DIFF ACTUAL TO BUDGET	51.9%

5 Year Comparison With Current Year Projection

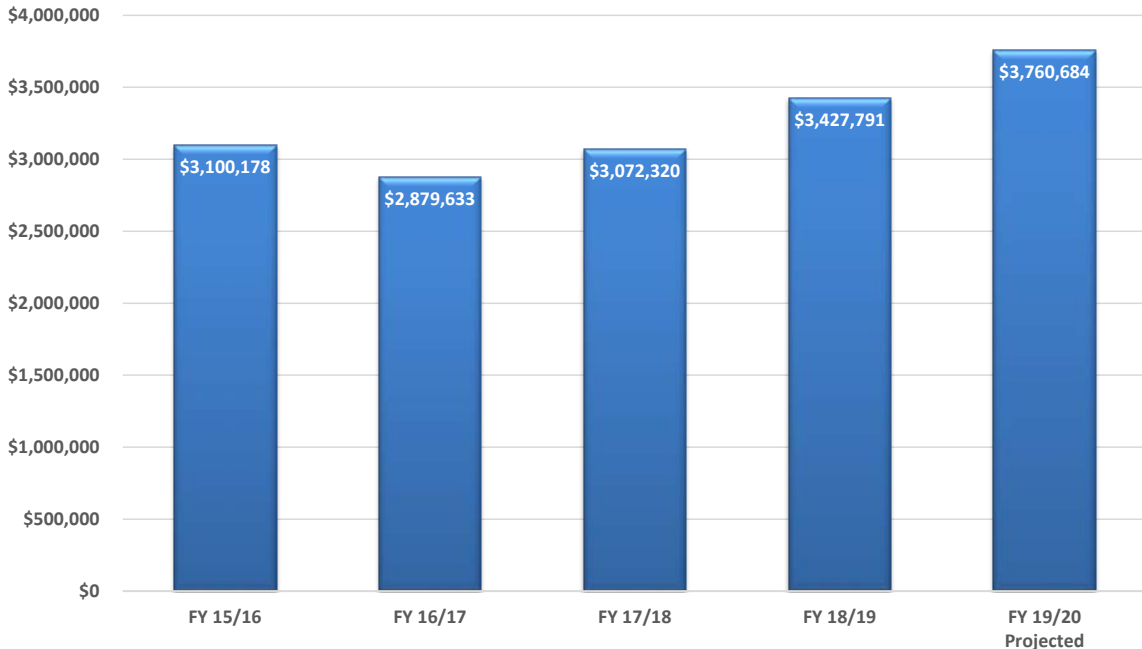


**VILLAGE OF ALGONQUIN
REVENUE REPORT
WATER FEES**

MONTH OF USE	MONTH OF COLLECTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
April	May	\$226,359	\$207,597	\$216,658	\$247,036	\$272,230
May	June	\$246,816	\$249,258	\$266,133	\$295,574	\$304,691
June	July	\$246,855	\$295,582	\$273,937	\$287,295	\$310,845
July	August	\$277,054	\$262,880	\$244,376	\$309,765	\$359,203
August	September	\$272,358	\$275,296	\$276,186	\$306,534	\$339,685
September	October	\$242,060	\$261,195	\$281,302	\$283,595	
October	November	\$291,696	\$217,796	\$258,348	\$285,424	
November	December	\$171,770	\$217,406	\$253,452	\$280,486	
December	January	\$250,371	\$250,668	\$268,773	\$298,028	
January	February	\$204,234	\$210,433	\$255,343	\$279,511	
February	March	\$203,510	\$198,488	\$220,892	\$270,320	
March	April	\$248,636	\$233,034	\$256,921	\$284,223	
TOTAL		\$3,100,178	\$2,879,633	\$3,072,320	\$3,427,791	\$1,586,653

YEAR TO DATE LAST YEAR:	\$1,446,204	BUDGETED REVENUE:	\$3,700,000
YEAR TO DATE THIS YEAR:	\$1,586,653	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$140,449	PERCENTAGE OF REVENUE TO DATE :	42.88%
PERCENTAGE OF CHANGE:	9.71%	PROJECTION OF ANNUAL REVENUE :	\$3,760,684
		EST. DOLLAR DIFF ACTUAL TO BUDGET	\$60,684
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.6%

5 Year Comparison with Current Year Projection

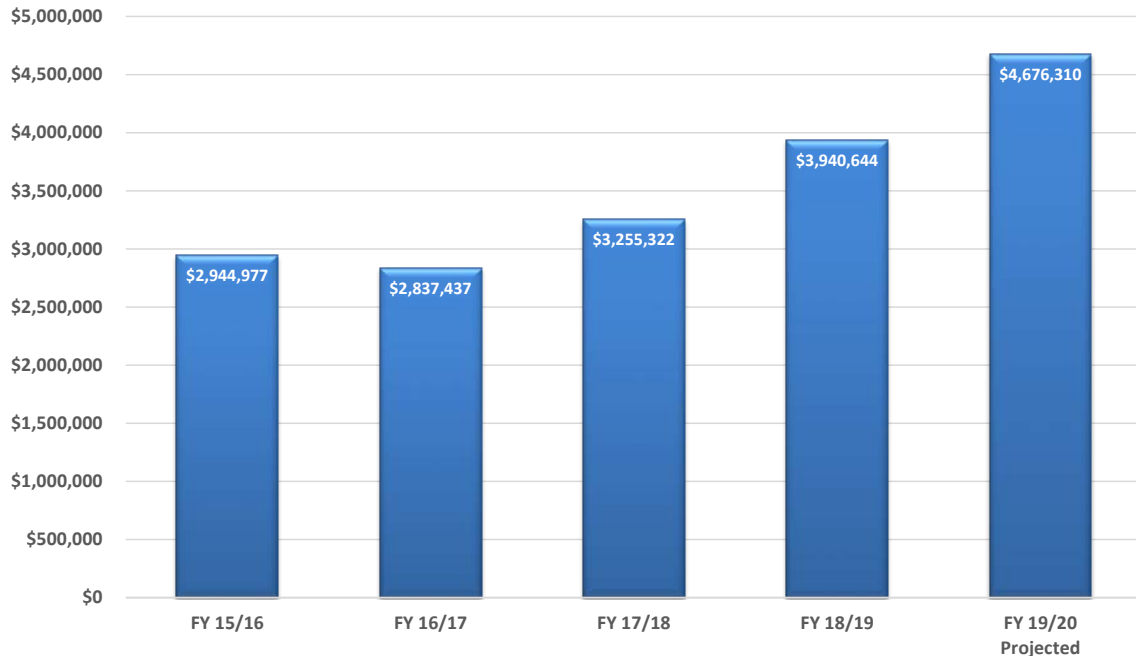


VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
April	May	\$215,477	\$197,449	\$219,504	\$271,356	\$324,448
May	June	\$235,462	\$237,522	\$268,148	\$325,941	\$363,283
June	July	\$235,349	\$281,529	\$279,704	\$315,497	\$369,986
July	August	\$264,092	\$249,838	\$249,531	\$341,825	\$427,861
August	September	\$259,020	\$263,099	\$282,373	\$339,226	\$405,818
September	October	\$231,335	\$249,769	\$287,084	\$313,665	
October	November	\$277,633	\$223,205	\$284,936	\$342,202	
November	December	\$163,066	\$222,768	\$280,193	\$335,973	
December	January	\$238,957	\$257,722	\$295,905	\$356,555	
January	February	\$195,305	\$215,346	\$282,523	\$333,811	
February	March	\$194,709	\$201,853	\$242,780	\$323,321	
March	April	\$237,112	\$237,337	\$282,640	\$341,273	
TOTAL		\$2,944,977	\$2,837,437	\$3,255,322	\$3,940,644	\$1,891,395

YEAR TO DATE LAST YEAR:	\$1,593,845	BUDGETED REVENUE:	\$4,600,000
YEAR TO DATE THIS YEAR:	\$1,891,395	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$297,550	PERCENTAGE OF REVENUE TO DATE :	41.12%
		PROJECTION OF ANNUAL REVENUE :	\$4,676,310
PERCENTAGE OF CHANGE:	18.67%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$76,310
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.7%

5 Year Comparison with Current Year Projection

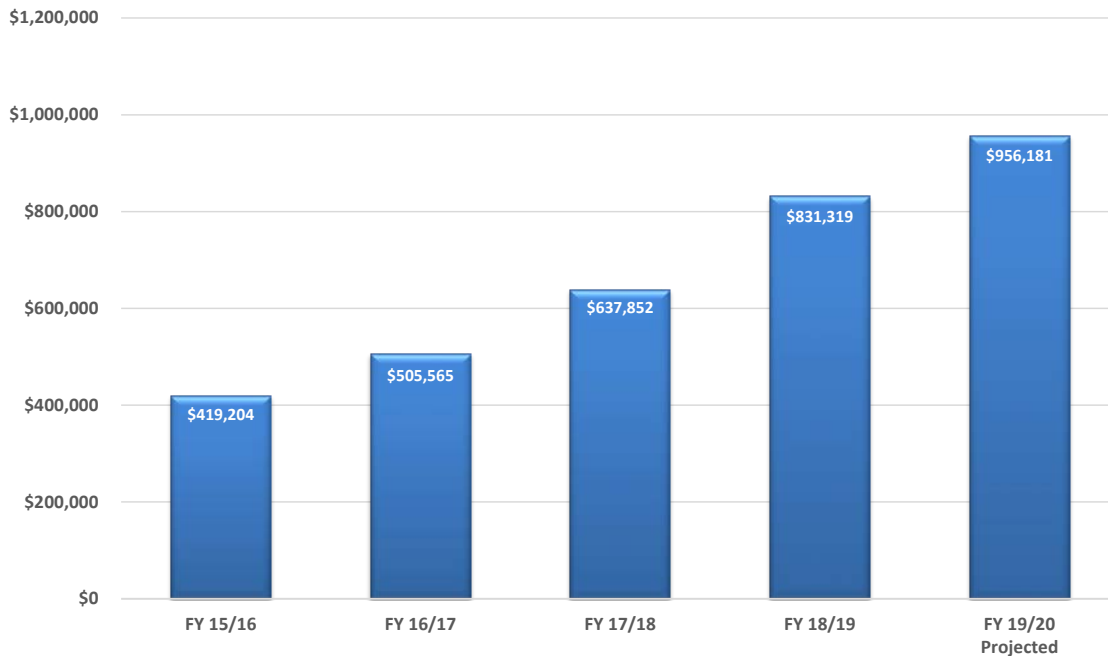


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
WATER & SEWER TAP-ON FEES**

MONTH OF COLLECTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
May	\$114,358	\$72,302	\$48,698	\$66,000	\$84,658
June	\$42,396	\$42,396	\$15,698	\$55,000	\$110,000
July	\$0	\$58,094	\$42,396	\$88,000	\$138,811
August	\$26,698	\$56,967	\$35,116	\$77,000	\$22,000
September	\$26,698	\$15,698	\$55,000	\$80,432	\$66,000
October	\$22,000	\$38,572	\$64,396	\$150,658	
November	\$41,526	\$22,000	\$68,140	\$61,229	
December	\$31,396	\$37,698	\$0	\$77,000	
January	\$15,698	\$21,348	\$59,408	\$22,000	
February	\$15,698	\$26,698	\$106,000	\$66,000	
March	\$26,698	\$58,094	\$121,000	\$44,000	
April	\$56,038	\$55,698	\$22,000	\$44,000	
TOTAL	\$419,204	\$505,565	\$637,852	\$831,319	\$421,469

YEAR TO DATE LAST YEAR:	\$366,432	BUDGETED REVENUE:	\$500,000
YEAR TO DATE THIS YEAR:	\$421,469	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$55,037	PERCENTAGE OF REVENUE TO DATE :	84.29%
		PROJECTION OF ANNUAL REVENUE :	\$956,181
PERCENTAGE OF CHANGE:	15.02%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$456,181
		EST. PERCENT DIFF ACTUAL TO BUDGET	91.2%

5 Year Comparison with Current Year Projection





Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
01 GENERAL						
<hr/>						
000 UNDEFINED						
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00 UNDESIGNATED						
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31 TAXES						
<hr/>						
01000500 31010 SALES TAX	7,750,000	7,750,000	3,061,143.73	665,056.23	4,688,856.27	39.5%*
01000500 31020 INCOME TAX	3,675,000	3,675,000	1,845,629.66	258,495.77	1,829,370.34	50.2%*
01000500 31180 CABLE/VIDEO SERVICE	510,000	510,000	231,727.53	.00	278,272.47	45.4%*
01000500 31190 TELECOMMUNICATION T	100,000	100,000	39,865.76	6,920.79	60,134.24	39.9%*
01000500 31510 RET - POLICE	2,415,000	2,415,000	2,270,480.40	889,747.84	144,519.60	94.0%*
01000500 31520 RET - IMRF	300,000	300,000	282,045.38	110,526.94	17,954.62	94.0%*
01000500 31530 RET - ROAD & BRIDGE	380,000	380,000	384,093.28	149,323.27	-4,093.28	101.1%*
01000500 31560 RET - INSURANCE	450,000	450,000	423,068.05	165,790.41	26,931.95	94.0%*
01000500 31570 RET - FICA	450,000	450,000	423,068.05	165,790.41	26,931.95	94.0%*
01000500 31580 RET - POLICE PENSIO	1,985,000	1,985,000	1,866,217.76	731,326.81	118,782.24	94.0%*
01000500 31590 PERS PROPERTY REPL.	5,000	5,000	7,911.19	83.82	-2,911.19	158.2%*
01000500 31591 PERS PROPERTY REPL.	54,000	54,000	24,130.75	.00	29,869.25	44.7%*
TOTAL TAXES	18,074,000	18,074,000	10,859,381.54	3,143,062.29	7,214,618.46	60.1%
<hr/>						
32 LICENSES & PERMITS						
<hr/>						
01000100 32070 PLANNING / ZONING	10,000	10,000	2,500.00	920.00	7,500.00	25.0%*
01000100 32080 LIQUOR LICENSES	115,000	115,000	126,352.00	500.00	-11,352.00	109.9%*
01000100 32085 LICENSES	65,000	65,000	2,665.00	10.00	62,730.00	3.5%*
01000100 32100 BUILDING PERMITS	440,000	440,000	238,474.00	36,646.00	201,526.00	54.2%*
01000100 32101 SITE DEVELOPMENT FE	1,000	1,000	1,560.00	.00	-560.00	156.0%*
01000100 32102 PUBLIC ART FEE	2,000	2,000	750.00	150.00	1,250.00	37.5%*
01000100 32110 OUTSOURCED SERVICES	25,000	25,000	12,751.25	455.00	12,248.75	51.0%*
TOTAL LICENSES & PERMITS	658,000	658,000	385,052.25	38,681.00	273,342.75	58.5%
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
01000100 33008 INTERGOVERNMENTAL A	50,000	50,000	19,981.00	5,046.00	30,019.00	40.0%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000100 33030 DONATIONS-OPER-GEN</u>	50,000	50,000	29,836.03	-211.52	20,163.97	59.7%*
<u>01000100 33100 DONATIONS-MAKEUP TA</u>	45,000	45,000	19,021.59	.00	25,978.41	42.3%*
<u>01000200 33010 INTERGOVERNMENTAL A</u>	105,000	105,000	10,726.09	750.00	94,273.91	10.2%*
<u>01000200 33031 DONATIONS-OPER-PUB</u>	23,000	23,000	11,770.19	3,455.80	11,229.81	51.2%*
<u>01000200 33231 GRANTS-OPERATING-PU</u>	0	0	9,575.92	7,343.42	-9,575.92	100.0%*
<u>01000300 33012 INTERGOVERNMENTAL A</u>	500	500	.00	.00	500.00	.0%*
<u>01000300 33032 DONATIONS-OPER-PUB</u>	10,000	10,000	19,355.60	18,011.12	-9,355.60	193.6%*
TOTAL DONATIONS & GRANTS	283,500	283,500	120,266.42	34,394.82	163,233.58	42.4%
 34 CHARGES FOR SERVICES						
<u>01000100 34010 HISTORICAL COMMISSI</u>	500	500	120.00	.00	380.00	24.0%*
<u>01000100 34012 REPORTS/MAPS/ORDINA</u>	500	500	66.00	.00	434.00	13.2%*
<u>01000100 34100 RENTAL INCOME</u>	41,000	41,000	44,887.96	750.00	-3,887.96	109.5%*
<u>01000100 34101 MAINTENANCE FEE</u>	5,000	5,000	646.00	315.00	4,354.00	12.9%*
<u>01000100 34105 PLATTING FEES</u>	2,000	2,000	10,600.00	.00	-8,600.00	530.0%*
<u>01000100 34410 RECREATION PROGRAMS</u>	103,000	103,000	44,382.35	5,051.91	58,617.65	43.1%*
<u>01000100 34720 ADMINISTRATIVE FEES</u>	100	100	.00	.00	100.00	.0%*
<u>01000200 34018 TRUCK WEIGHT PERMIT</u>	10,000	10,000	5,050.00	1,900.00	4,950.00	50.5%*
<u>01000200 34020 POLICE ACCIDENT REP</u>	5,000	5,000	2,557.00	415.00	2,443.00	51.1%*
<u>01000300 34102 PARK USAGE FEES</u>	8,000	8,000	5,200.00	.00	2,800.00	65.0%*
<u>01000300 34230 SIGNAGE BILLINGS</u>	200	200	.00	.00	200.00	.0%*
TOTAL CHARGES FOR SERVICES	175,300	175,300	113,509.31	8,431.91	61,790.69	64.8%
 35 FINES & FORFEITURES						
<u>01000100 35012 BUILDING PERMIT FIN</u>	20,000	20,000	14,190.00	1,760.00	5,810.00	71.0%*
<u>01000100 35095 MUNICIPAL COURT</u>	10,000	10,000	1,365.50	700.00	8,634.50	13.7%*
<u>01000200 35050 POLICE FINES</u>	8,000	8,000	2,817.30	485.30	5,182.70	35.2%*
<u>01000200 35053 MUNICIPAL - POLICE</u>	87,000	87,000	22,138.78	2,327.78	64,861.22	25.4%*
<u>01000200 35060 COUNTY - DUI FINES</u>	12,000	12,000	8,723.24	1,190.24	3,276.76	72.7%*
<u>01000200 35062 COUNTY - COURT FINE</u>	150,000	150,000	51,389.18	12,181.07	98,610.82	34.3%*
<u>01000200 35063 COUNTY - DRUG FINES</u>	500	500	375.00	.00	125.00	75.0%*
<u>01000200 35064 COUNTY - PROSECUTIO</u>	15,000	15,000	3,252.28	250.00	11,747.72	21.7%*
<u>01000200 35065 COUNTY - VEHICLE FI</u>	10,000	10,000	2,090.00	185.00	7,910.00	20.9%*
<u>01000200 35066 COUNTY - ELECTRONIC</u>	1,000	1,000	542.00	190.00	458.00	54.2%*
<u>01000200 35067 COUNTY - WARRANT EX</u>	1,500	1,500	140.00	.00	1,360.00	9.3%*
<u>01000200 35085 ADMINISTRATIVE TOWI</u>	35,000	35,000	18,798.50	4,500.00	16,201.50	53.7%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000200 35090 TRAFFIC LIGHT ENFOR</u>	0	0	5,870.55	472.83	-5,870.55	100.0%*
TOTAL FINES & FORFEITURES	350,000	350,000	131,692.33	24,242.22	218,307.67	37.6%
<u>36 INVESTMENT INCOME</u>						
<u>01000500 36001 INTEREST</u>	1,250	1,250	433.50	81.14	816.50	34.7%*
<u>01000500 36002 INTEREST - INSURANC</u>	50	50	43.11	8.28	6.89	86.2%*
<u>01000500 36020 INTEREST - INVESTME</u>	150,700	150,700	76,692.30	11,164.10	74,007.70	50.9%*
<u>01000500 36050 INVESTMENT INCOME -</u>	75,000	75,000	35,305.10	7,447.53	39,694.90	47.1%*
<u>01000500 36250 GAIN / LOSS ON INVE</u>	0	0	2,024.13	414.07	-2,024.13	100.0%*
TOTAL INVESTMENT INCOME	227,000	227,000	114,498.14	19,115.12	112,501.86	50.4%
<u>37 OTHER INCOME</u>						
<u>01000100 37905 SALE OF SURPLUS PRO</u>	30,200	30,200	22,912.81	14,468.71	7,287.19	75.9%*
<u>01000200 37100 RESTITUTION-PUBLIC</u>	500	500	1,081.29	105.00	-581.29	216.3%*
<u>01000300 37100 RESTITUTION-PUBLIC</u>	15,000	15,000	6,547.35	.00	8,452.65	43.6%*
<u>01000500 37110 INSURANCE CLAIMS</u>	0	0	5,570.04	3,979.07	-5,570.04	100.0%*
<u>01000500 37900 MISCELLANEOUS REVEN</u>	500	500	.00	.00	500.00	.0%*
TOTAL OTHER INCOME	46,200	46,200	36,111.49	18,552.78	10,088.51	78.2%
<u>38 OTHER FINANCING SOUR</u>						
<u>01000500 38016 TRANSFER FROM DEVEL</u>	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	19,849,000	19,849,000	11,760,511.48	3,286,480.14	8,088,883.52	59.2%
<u>10 RECREATION</u>						
<u>33 DONATIONS & GRANTS</u>						
<u>01001100 33025 DONATIONS - RECREAT</u>	4,000	4,000	1,705.00	450.00	2,295.00	42.6%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	4,000	4,000	1,705.00	450.00	2,295.00	42.6%
TOTAL RECREATION	4,000	4,000	1,705.00	450.00	2,295.00	42.6%
TOTAL UNDEFINED	19,853,000	19,853,000	11,762,216.48	3,286,930.14	8,091,178.52	59.2%
TOTAL GENERAL	19,853,000	19,853,000	11,762,216.48	3,286,930.14	8,091,178.52	59.2%
TOTAL REVENUES	19,853,000	19,853,000	11,762,216.48	3,286,930.14	8,091,178.52	
<hr/> 02 CEMETERY						
<hr/> 000 UNDEFINED						
<hr/> 00 UNDESIGNATED						
<hr/> 34 CHARGES FOR SERVICES						
02000100 34100 RENTAL INCOME	24,000	24,000	24,070.62	.00	-70.62	100.3%*
02000100 34300 LOTS & GRAVES	5,000	5,000	750.00	.00	4,250.00	15.0%*
02000100 34310 GRAVE OPENING	12,000	12,000	6,000.00	850.00	6,000.00	50.0%*
02000100 34320 PERPETUAL CARE	1,500	1,500	250.00	.00	1,250.00	16.7%*
TOTAL CHARGES FOR SERVICES	42,500	42,500	31,070.62	850.00	11,429.38	73.1%
<hr/> 36 INVESTMENT INCOME						
02000500 36001 INTEREST	0	0	7.11	1.09	-7.11	100.0%*
02000500 36020 INTEREST - INVESTME	4,500	4,500	2,385.37	398.09	2,114.63	53.0%*
02000500 36026 INTEREST - CEMETERY	0	0	17.87	3.36	-17.87	100.0%*
TOTAL INVESTMENT INCOME	4,500	4,500	2,410.35	402.54	2,089.65	53.6%
TOTAL UNDESIGNATED	47,000	47,000	33,480.97	1,252.54	13,519.03	71.2%
TOTAL UNDEFINED	47,000	47,000	33,480.97	1,252.54	13,519.03	71.2%
TOTAL CEMETERY	47,000	47,000	33,480.97	1,252.54	13,519.03	71.2%
TOTAL REVENUES	47,000	47,000	33,480.97	1,252.54	13,519.03	



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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
03 MFT						
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000 UNDEFINED						
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00 UNDESIGNATED						
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33 DONATIONS & GRANTS						
<hr/>						
03000300 33015 MFT ALLOTMENTS	758,000	758,000	352,380.71	99,914.85	405,619.29	46.5%*
03000300 33017 MFT HIGH GROWTH ALL	36,000	36,000	.00	.00	36,000.00	.0%*
TOTAL DONATIONS & GRANTS	794,000	794,000	352,380.71	99,914.85	441,619.29	44.4%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
03000500 36020 INTEREST - INVESTME	51,000	51,000	21,340.57	3,093.46	29,659.43	41.8%*
TOTAL INVESTMENT INCOME	51,000	51,000	21,340.57	3,093.46	29,659.43	41.8%
TOTAL UNDESIGNATED	845,000	845,000	373,721.28	103,008.31	471,278.72	44.2%
TOTAL UNDEFINED	845,000	845,000	373,721.28	103,008.31	471,278.72	44.2%
TOTAL MFT	845,000	845,000	373,721.28	103,008.31	471,278.72	44.2%
TOTAL REVENUES	845,000	845,000	373,721.28	103,008.31	471,278.72	
<hr/>						
04 STREET IMPROVEMENT						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
31 TAXES						
<hr/>						
04000500 31011 HOME RULE SALES TAX	4,240,000	4,240,000	1,633,417.51	364,855.81	2,606,582.49	38.5%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>04000500 31190 TELECOMMUNICATION T</u>	265,000	265,000	105,526.95	18,319.73	159,473.05	39.8%*
<u>04000500 31495 UTILITY TAX RECEIPT</u>	925,000	925,000	367,078.19	91,219.80	557,921.81	39.7%*
TOTAL TAXES	5,430,000	5,430,000	2,106,022.65	474,395.34	3,323,977.35	38.8%
<u>33 DONATIONS & GRANTS</u>						
<u>04000300 33032 DONATIONS-OPER-PUB</u>	0	0	5,726.94	.00	-5,726.94	100.0%*
<u>04000300 33052 DONATIONS-CAPITAL-P</u>	0	0	31,527.05	.00	-31,527.05	100.0%*
TOTAL DONATIONS & GRANTS	0	0	37,253.99	.00	-37,253.99	100.0%
<u>36 INVESTMENT INCOME</u>						
<u>04000500 36001 INTEREST</u>	500	500	260.68	36.47	239.32	52.1%*
<u>04000500 36020 INTEREST - INVESTME</u>	144,500	144,500	44,249.13	9,151.56	100,250.87	30.6%*
TOTAL INVESTMENT INCOME	145,000	145,000	44,509.81	9,188.03	100,490.19	30.7%
<u>38 OTHER FINANCING SOUR</u>						
<u>04000500 38001 TRANSFER FROM GENER</u>	3,600,000	3,600,000	2,000,000.00	2,000,000.00	1,600,000.00	55.6%*
TOTAL OTHER FINANCING SOUR	3,600,000	3,600,000	2,000,000.00	2,000,000.00	1,600,000.00	55.6%
TOTAL UNDESIGNATED	9,175,000	9,175,000	4,187,786.45	2,483,583.37	4,987,213.55	45.6%
TOTAL UNDEFINED	9,175,000	9,175,000	4,187,786.45	2,483,583.37	4,987,213.55	45.6%
TOTAL STREET IMPROVEMENT	9,175,000	9,175,000	4,187,786.45	2,483,583.37	4,987,213.55	45.6%
TOTAL REVENUES	9,175,000	9,175,000	4,187,786.45	2,483,583.37	4,987,213.55	
<u>05 SWIMMING POOL</u>						
<u>000 UNDEFINED</u>						
<u>00 UNDESIGNATED</u>						
<u>33 DONATIONS & GRANTS</u>						



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
<u>05000100 33030 DONATIONS-OPER-GEN</u>	100	100	56.00	.00	44.00	56.0%*
TOTAL DONATIONS & GRANTS	100	100	56.00	.00	44.00	56.0%
34 CHARGES FOR SERVICES						
<hr/>						
<u>05000100 34100 RENTAL INCOME</u>	28,000	28,000	28,361.60	.00	-361.60	101.3%*
<u>05000100 34500 SWIMMING FEES - ANN</u>	35,000	35,000	32,195.00	.00	2,805.00	92.0%*
<u>05000100 34510 SWIMMING FEES - DAI</u>	28,000	28,000	25,800.25	50.25	2,199.75	92.1%*
<u>05000100 34520 SWIMMING LESSONS</u>	16,500	16,500	15,544.65	-18.75	955.35	94.2%*
<u>05000100 34560 CONCESSIONS</u>	9,500	9,500	9,169.62	3.25	330.38	96.5%*
TOTAL CHARGES FOR SERVICES	117,000	117,000	111,071.12	34.75	5,928.88	94.9%
36 INVESTMENT INCOME						
<hr/>						
<u>05000500 36001 INTEREST</u>	100	100	1.83	.07	98.17	1.8%*
TOTAL INVESTMENT INCOME	100	100	1.83	.07	98.17	1.8%
38 OTHER FINANCING SOUR						
<hr/>						
<u>05000500 38001 TRANSFER FROM GENER</u>	141,500	141,500	122,157.70	27.21	19,342.30	86.3%*
TOTAL OTHER FINANCING SOUR	141,500	141,500	122,157.70	27.21	19,342.30	86.3%
TOTAL UNDESIGNATED	258,700	258,700	233,286.65	62.03	25,413.35	90.2%
TOTAL UNDEFINED	258,700	258,700	233,286.65	62.03	25,413.35	90.2%
TOTAL SWIMMING POOL	258,700	258,700	233,286.65	62.03	25,413.35	90.2%
TOTAL REVENUES	258,700	258,700	233,286.65	62.03	25,413.35	
06 PARK IMPROVEMENT						
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000 UNDEFINED						
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00 UNDESIGNATED						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
31 TAXES						
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06000500 31175 VIDEO GAMING TERMIN	105,000	105,000	59,486.83	10,273.42	45,513.17	56.7%*
06000500 31190 TELECOMMUNICATION T	220,000	220,000	89,111.66	15,470.00	130,888.34	40.5%*
TOTAL TAXES	325,000	325,000	148,598.49	25,743.42	176,401.51	45.7%
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
06000300 33052 DONATIONS-CAPITAL-P	0	0	138,313.00	27,390.00	-138,313.00	100.0%*
06000300 33152 DONATIONS-REFORESTA	15,000	15,000	1,200.00	.00	13,800.00	8.0%*
06000300 33153 DONATIONS - WATERSH	5,000	5,000	3,535.00	.00	1,465.00	70.7%*
06000300 33155 DONATIONS-WETLAND M	0	0	2,600.00	.00	-2,600.00	100.0%*
06000300 33232 GRANTS-OPERATING -P	0	0	10,000.00	.00	-10,000.00	100.0%*
TOTAL DONATIONS & GRANTS	20,000	20,000	155,648.00	27,390.00	-135,648.00	778.2%
<hr/>						
36 INVESTMENT INCOME						
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06000500 36001 INTEREST	100	100	130.04	20.67	-30.04	130.0%*
06000500 36020 INTEREST - INVESTME	14,900	14,900	8,522.35	1,160.95	6,377.65	57.2%*
TOTAL INVESTMENT INCOME	15,000	15,000	8,652.39	1,181.62	6,347.61	57.7%
TOTAL UNDESIGNATED	360,000	360,000	312,898.88	54,315.04	47,101.12	86.9%
TOTAL UNDEFINED	360,000	360,000	312,898.88	54,315.04	47,101.12	86.9%
TOTAL PARK IMPROVEMENT	360,000	360,000	312,898.88	54,315.04	47,101.12	86.9%
TOTAL REVENUES	360,000	360,000	312,898.88	54,315.04	47,101.12	
<hr/>						
07 WATER & SEWER						
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000 UNDEFINED						
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00 UNDESIGNATED						
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33 DONATIONS & GRANTS						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>07000400 33035 DONATIONS-OPERATING</u>	2,000	2,000	515.00	42.00	1,485.00	25.8%*
TOTAL DONATIONS & GRANTS	2,000	2,000	515.00	42.00	1,485.00	25.8%
 34 CHARGES FOR SERVICES						
<u>07000400 34100 RENTAL INCOME</u>	80,000	80,000	400.00	.00	79,600.00	.5%*
<u>07000400 34700 WATER FEES</u>	3,700,000	3,700,000	1,586,653.30	339,685.26	2,113,346.70	42.9%*
<u>07000400 34710 SEWER FEES</u>	4,600,000	4,600,000	1,891,394.61	405,817.58	2,708,605.39	41.1%*
<u>07000400 34715 INFRASTRUCTURE FEE</u>	1,320,000	1,320,000	554,994.56	110,810.80	765,005.44	42.0%*
<u>07000400 34720 ADMINISTRATIVE FEES</u>	2,000	2,000	1,495.95	315.00	504.05	74.8%*
<u>07000400 34730 W & S LATE CHARGES</u>	66,000	66,000	33,023.89	7,442.64	32,976.11	50.0%*
<u>07000400 34740 WATER TURN ON CHARG</u>	12,000	12,000	7,376.84	1,504.48	4,623.16	61.5%*
<u>07000400 34820 METER SALES</u>	40,000	40,000	27,092.00	786.00	12,908.00	67.7%*
TOTAL CHARGES FOR SERVICES	9,820,000	9,820,000	4,102,431.15	866,361.76	5,717,568.85	41.8%
 36 INVESTMENT INCOME						
<u>07000500 36001 INTEREST</u>	2,000	2,000	1,261.05	234.40	738.95	63.1%*
<u>07000500 36020 INTEREST - INVESTME</u>	70,000	70,000	46,247.69	8,163.27	23,752.31	66.1%*
TOTAL INVESTMENT INCOME	72,000	72,000	47,508.74	8,397.67	24,491.26	66.0%
 37 OTHER INCOME						
<u>07000400 37905 SALE OF SURPLUS PRO</u>	10,000	10,000	13,927.89	869.50	-3,927.89	139.3%*
TOTAL OTHER INCOME	10,000	10,000	13,927.89	869.50	-3,927.89	139.3%
TOTAL UNDESIGNATED	9,904,000	9,904,000	4,164,382.78	875,670.93	5,739,617.22	42.0%
TOTAL UNDEFINED	9,904,000	9,904,000	4,164,382.78	875,670.93	5,739,617.22	42.0%
TOTAL WATER & SEWER	9,904,000	9,904,000	4,164,382.78	875,670.93	5,739,617.22	42.0%
TOTAL REVENUES	9,904,000	9,904,000	4,164,382.78	875,670.93	5,739,617.22	

12 WATER & SEWER IMPROVEMENT



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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000 UNDEFINED						
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00 UNDESIGNATED						
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34 CHARGES FOR SERVICES						
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<u>12000400 34800 WATER TAP-ONS</u>	265,000	265,000	228,541.00	36,000.00	36,459.00	86.2%*
<u>12000400 34810 SEWER TAP-ONS</u>	235,000	235,000	192,928.00	30,000.00	42,072.00	82.1%*
TOTAL CHARGES FOR SERVICES	500,000	500,000	421,469.00	66,000.00	78,531.00	84.3%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
<u>12000500 36001 INTEREST</u>	300	300	190.97	28.48	109.03	63.7%*
<u>12000500 36020 INTEREST - INVESTME</u>	94,700	94,700	19,094.70	2,355.72	75,605.30	20.2%*
TOTAL INVESTMENT INCOME	95,000	95,000	19,285.67	2,384.20	75,714.33	20.3%
<hr/>						
38 OTHER FINANCING SOUR						
<hr/>						
<u>12000500 38007 TRANSFER FROM W&S O</u>	5,906,700	5,906,700	554,994.56	110,810.80	5,351,705.44	9.4%*
TOTAL OTHER FINANCING SOUR	5,906,700	5,906,700	554,994.56	110,810.80	5,351,705.44	9.4%
TOTAL UNDESIGNATED	6,501,700	6,501,700	995,749.23	179,195.00	5,505,950.77	15.3%
TOTAL UNDEFINED	6,501,700	6,501,700	995,749.23	179,195.00	5,505,950.77	15.3%
TOTAL WATER & SEWER IMPROVEMENT	6,501,700	6,501,700	995,749.23	179,195.00	5,505,950.77	15.3%
TOTAL REVENUES	6,501,700	6,501,700	995,749.23	179,195.00	5,505,950.77	
<hr/>						
16 DEVELOPMENT FUND						
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000 UNDEFINED						
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00 UNDESIGNATED						
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31 TAXES						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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<u>16000500 31496 HOTEL TAX RECEIPTS</u>	46,000	46,000	26,317.60	4,624.80	19,682.40	57.2%*
TOTAL TAXES	46,000	46,000	26,317.60	4,624.80	19,682.40	57.2%
36 INVESTMENT INCOME						
<hr/>						
<u>16000500 36015 INTEREST - CUL DE S</u>	9,500	9,500	.05	.01	9,499.95	.0%*
<u>16000500 36016 INTEREST - HOTEL TA</u>	2,500	2,500	71.45	13.90	2,428.55	2.9%*
<u>16000500 36017 INTEREST - INV POOL</u>	0	0	4,505.18	758.24	-4,505.18	100.0%*
<u>16000500 36018 INTEREST - INV POOL</u>	0	0	1,522.10	259.51	-1,522.10	100.0%*
TOTAL INVESTMENT INCOME	12,000	12,000	6,098.78	1,031.66	5,901.22	50.8%
TOTAL UNDESIGNATED	58,000	58,000	32,416.38	5,656.46	25,583.62	55.9%
TOTAL UNDEFINED	58,000	58,000	32,416.38	5,656.46	25,583.62	55.9%
TOTAL DEVELOPMENT FUND	58,000	58,000	32,416.38	5,656.46	25,583.62	55.9%
TOTAL REVENUES	58,000	58,000	32,416.38	5,656.46	25,583.62	
24 VILLAGE CONSTRUCTION						
<hr/>						
000 UNDEFINED						
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00 UNDESIGNATED						
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33 DONATIONS & GRANTS						
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<u>24000100 33050 DONATIONS-CAPITAL-G</u>	6,400	6,400	.00	.00	6,400.00	.0%*
TOTAL DONATIONS & GRANTS	6,400	6,400	.00	.00	6,400.00	.0%
36 INVESTMENT INCOME						
<hr/>						
<u>24000500 36001 INTEREST</u>	25	25	13.34	1.61	11.66	53.4%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>24000500 36020 INTEREST - INVESTME</u>	375	375	222.03	37.12	152.97	59.2%*
TOTAL INVESTMENT INCOME	400	400	235.37	38.73	164.63	58.8%
TOTAL UNDESIGNATED	6,800	6,800	235.37	38.73	6,564.63	3.5%
TOTAL UNDEFINED	6,800	6,800	235.37	38.73	6,564.63	3.5%
TOTAL VILLAGE CONSTRUCTION	6,800	6,800	235.37	38.73	6,564.63	3.5%
TOTAL REVENUES	6,800	6,800	235.37	38.73	6,564.63	
<u>28 BUILDING MAINT. SERVICE</u>						
<u>000 UNDEFINED</u>						
<u>00 UNDESIGNATED</u>						
<u>33 DONATIONS & GRANTS</u>						
<u>28 33160 DONATIONS</u>	0	0	50.00	10.00	-50.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	50.00	10.00	-50.00	100.0%
<u>34 CHARGES FOR SERVICES</u>						
<u>28 34900 SERVICE FUND BILLINGS</u>	862,000	862,000	527,854.13	69,630.38	334,145.87	61.2%*
TOTAL CHARGES FOR SERVICES	862,000	862,000	527,854.13	69,630.38	334,145.87	61.2%
TOTAL UNDESIGNATED	862,000	862,000	527,904.13	69,640.38	334,095.87	61.2%
TOTAL UNDEFINED	862,000	862,000	527,904.13	69,640.38	334,095.87	61.2%
TOTAL BUILDING MAINT. SERVICE	862,000	862,000	527,904.13	69,640.38	334,095.87	61.2%
TOTAL REVENUES	862,000	862,000	527,904.13	69,640.38	334,095.87	
<u>29 VEHICLE MAINT. SERVICE</u>						
<u>000 UNDEFINED</u>						



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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT-SEPTEMBER 2019

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
00 UNDESIGNATED						
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33 DONATIONS & GRANTS						
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29 33160 DONATIONS	0	0	82.50	5.00	-82.50	100.0%*
TOTAL DONATIONS & GRANTS	0	0	82.50	5.00	-82.50	100.0%
<hr/>						
34 CHARGES FOR SERVICES						
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29 34900 SERVICE FUND BILLINGS	822,000	822,000	221,986.48	34,829.27	600,013.52	27.0%*
29 34920 FUEL BILLINGS	194,500	194,500	63,808.59	12,805.26	130,691.41	32.8%*
29 34921 FIRE DISTRICT FUEL BILLIN	43,500	43,500	18,724.82	4,197.83	24,775.18	43.0%*
29 34922 FLEET MAINT. BILLINGS	100,000	100,000	34,032.50	7,145.17	65,967.50	34.0%*
TOTAL CHARGES FOR SERVICES	1,160,000	1,160,000	338,552.39	58,977.53	821,447.61	29.2%
<hr/>						
37 OTHER INCOME						
<hr/>						
29 37905 SALE OF SURPLUS PROPERTY	0	0	1,271.00	605.00	-1,271.00	100.0%*
TOTAL OTHER INCOME	0	0	1,271.00	605.00	-1,271.00	100.0%
TOTAL UNDESIGNATED	1,160,000	1,160,000	339,905.89	59,587.53	820,094.11	29.3%
TOTAL UNDEFINED	1,160,000	1,160,000	339,905.89	59,587.53	820,094.11	29.3%
TOTAL VEHICLE MAINT. SERVICE	1,160,000	1,160,000	339,905.89	59,587.53	820,094.11	29.3%
TOTAL REVENUES	1,160,000	1,160,000	339,905.89	59,587.53	820,094.11	
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32 DOWNTOWN TIF DISTRICT						
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000 UNDEFINED						
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00 UNDESIGNATED						
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31 TAXES						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>32000500 31565 RET - DOWNTOWN TIF</u>	540,000	540,000	534,596.78	219,341.27	5,403.22	99.0%*
TOTAL TAXES	540,000	540,000	534,596.78	219,341.27	5,403.22	99.0%
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>32000500 36001 INTEREST</u>	200	200	256.50	60.75	-56.50	128.3%*
TOTAL INVESTMENT INCOME	200	200	256.50	60.75	-56.50	128.3%
TOTAL UNDESIGNATED	540,200	540,200	534,853.28	219,402.02	5,346.72	99.0%
TOTAL UNDEFINED	540,200	540,200	534,853.28	219,402.02	5,346.72	99.0%
TOTAL DOWNTOWN TIF DISTRICT	540,200	540,200	534,853.28	219,402.02	5,346.72	99.0%
TOTAL REVENUES	540,200	540,200	534,853.28	219,402.02	5,346.72	
<hr/> 53 POLICE PENSION <hr/>						
<hr/> 000 UNDEFINED <hr/>						
<hr/> 00 UNDESIGNATED <hr/>						
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>53 36145 INVESTMENT INCOME - PP</u>	1,940,000	1,940,000	209,562.31	.00	1,730,437.69	10.8%*
<u>53 36250 GAIN / LOSS ON INVESTMENT</u>	0	0	300,585.40	.00	-300,585.40	100.0%*
TOTAL INVESTMENT INCOME	1,940,000	1,940,000	510,147.71	.00	1,429,852.29	26.3%
<hr/> 37 OTHER INCOME <hr/>						
<u>53 37010 EMPLOYEE CONTRIBUTIONS</u>	434,000	434,000	171,021.42	.00	262,978.58	39.4%*
<u>53 37020 EMPLOYER CONTRIBUTIONS</u>	1,985,000	1,985,000	1,134,890.95	.00	850,109.05	57.2%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>53 37030 PENSION PRIOR YEAR CONTRI</u>	10,885	10,885	3,546.81	.00	7,338.19	32.6%*
<u>53 37032 PENSION INTEREST FROM MEM</u>	615	615	276.95	.00	338.05	45.0%*
<u>53 37900 MISCELLANEOUS REVENUE</u>	0	0	736.40	.00	-736.40	100.0%*
TOTAL OTHER INCOME	2,430,500	2,430,500	1,310,472.53	.00	1,120,027.47	53.9%
TOTAL UNDESIGNATED	4,370,500	4,370,500	1,820,620.24	.00	2,549,879.76	41.7%
TOTAL UNDEFINED	4,370,500	4,370,500	1,820,620.24	.00	2,549,879.76	41.7%
TOTAL POLICE PENSION	4,370,500	4,370,500	1,820,620.24	.00	2,549,879.76	41.7%
TOTAL REVENUES	4,370,500	4,370,500	1,820,620.24	.00	2,549,879.76	
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99 DEBT SERVICE	<hr/>					
000 UNDEFINED	<hr/>					
00 UNDESIGNATED	<hr/>					
36 INVESTMENT INCOME	<hr/>					
<u>99000500 36001 INTEREST</u>	10,000	10,000	.14	.02	9,999.86	.0%*
<u>99000500 36020 INTEREST - INVESTME</u>	0	0	6,044.33	1,079.09	-6,044.33	100.0%*
TOTAL INVESTMENT INCOME	10,000	10,000	6,044.47	1,079.11	3,955.53	60.4%
TOTAL UNDESIGNATED	10,000	10,000	6,044.47	1,079.11	3,955.53	60.4%
TOTAL UNDEFINED	10,000	10,000	6,044.47	1,079.11	3,955.53	60.4%
TOTAL DEBT SERVICE	10,000	10,000	6,044.47	1,079.11	3,955.53	60.4%
TOTAL REVENUES	10,000	10,000	6,044.47	1,079.11	3,955.53	
GRAND TOTAL	53,951,900	53,951,900	25,325,502.48	7,339,421.59	28,626,792.52	46.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
01 GENERAL							
<hr/>							
100 GENERAL SVCS. ADMINISTRATION							
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00 UNDESIGNATED							
<hr/>							
41 PERSONNEL							
<hr/>							
01100100 41103 IMRF	103,000	92,500	35,253.01	7,123.90	.00	57,246.99	38.1%
01100100 41104 FICA	85,000	75,000	29,442.15	5,427.14	.00	45,557.85	39.3%
01100100 41105 SUI	2,000	1,600	124.00	18.18	.00	1,476.00	7.8%
01100100 41106 INSURANCE	155,000	144,000	56,364.54	10,723.85	.00	87,635.46	39.1%
01100100 41110 SALARIES	1,028,000	916,000	374,661.19	75,562.94	.00	541,338.81	40.9%
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	3,000	1,667.03	141.14	.00	1,332.97	55.6%
TOTAL PERSONNEL	1,433,000	1,289,100	521,261.92	103,747.15	.00	767,838.08	40.4%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
01100100 42210 TELEPHONE	20,800	20,800	8,080.37	1,643.60	2,163.39	10,556.24	49.2%
01100100 42225 BANK PROCESSING FEE	300	300	310.01	11.77	.00	-10.01	103.3%*
01100100 42228 INVESTMENT MANAGEME	5,000	5,000	1,336.00	.00	.00	3,664.00	26.7%
01100100 42230 LEGAL SERVICES	50,000	50,000	9,764.50	3,514.00	115.23	40,120.27	19.8%
01100100 42231 AUDIT SERVICES	29,800	29,800	28,162.46	4,904.28	1,337.54	300.00	99.0%
01100100 42234 PROFESSIONAL SERVIC	100,500	100,500	29,850.06	6,059.60	72,000.00	-1,350.06	101.3%*
01100100 42242 PUBLICATIONS	2,200	2,200	126.73	.00	.00	2,073.27	5.8%
01100100 42243 PRINTING & ADVERTIS	6,500	6,500	2,179.00	.00	693.22	3,627.78	44.2%
01100100 42245 VILLAGE COMMUNICATI	16,000	16,000	1,859.42	25.00	1,664.65	12,475.93	22.0%
01100100 42260 PHYSICAL EXAMS	0	0	35.00	35.00	.00	-35.00	100.0%*
01100100 42272 LEASES - NON CAPITA	6,100	6,100	2,656.58	1,126.72	3,837.18	-393.76	106.5%*
01100100 42305 MUNICIPAL COURT	7,000	7,000	2,079.59	580.42	4,120.41	800.00	88.6%
TOTAL CONTRACTUAL SERVICES	244,200	244,200	86,439.72	17,900.39	85,931.62	71,828.66	70.6%
<hr/>							
43 COMMODITIES							
<hr/>							
01100100 43308 OFFICE SUPPLIES	7,600	7,600	1,527.13	135.18	4,521.57	1,551.30	79.6%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01100100 43317 POSTAGE</u>	12,000	12,000	1,793.15	57.27	419.44	9,787.41	18.4%
<u>01100100 43320 SMALL TOOLS & SUPPL</u>	500	500	55.00	.00	.00	445.00	11.0%
<u>01100100 43332 OFFICE FURNITURE &</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>01100100 43333 IT EQUIPMENT & SUPP</u>	17,900	17,900	16,952.74	.00	523.24	424.02	97.6%
<u>01100100 43340 FUEL</u>	400	400	133.15	.00	.00	266.85	33.3%
TOTAL COMMODITIES	39,400	39,400	20,461.17	192.45	5,464.25	13,474.58	65.8%
<u>44 MAINTENANCE</u>							
<u>01100100 44420 MAINT - VEHICLES</u>	4,000	4,000	1,112.19	.00	.00	2,887.81	27.8%
<u>01100100 44423 MAINT - BUILDING</u>	112,000	112,000	48,215.53	10,840.80	.00	63,784.47	43.0%
<u>01100100 44426 MAINT - OFFICE EQUI</u>	4,000	4,000	1,013.96	.00	533.90	2,452.14	38.7%
TOTAL MAINTENANCE	120,000	120,000	50,341.68	10,840.80	533.90	69,124.42	42.4%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>01100100 45590 CAPITAL PURCHASE</u>	66,500	66,500	.00	.00	.00	66,500.00	.0%
<u>01100100 45597 CAPITAL LEASE PAYME</u>	9,000	9,000	.00	.00	.00	9,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	75,500	75,500	.00	.00	.00	75,500.00	.0%
<u>47 OTHER EXPENSES</u>							
<u>01100100 47701 RECREATION PROGRAMS</u>	152,000	0	.00	.00	.00	.00	.0%
<u>01100100 47740 TRAVEL/TRAINING/DUE</u>	36,650	36,650	6,456.88	906.65	22.33	30,170.79	17.7%
<u>01100100 47741 ELECTED OFFICIALS E</u>	1,000	1,000	148.00	.00	.00	852.00	14.8%
<u>01100100 47743 ENVIRONMENTAL PROGR</u>	500	500	.00	.00	.00	500.00	.0%
<u>01100100 47745 PRESIDENTS EXPENSES</u>	1,000	1,000	143.00	.00	.00	857.00	14.3%
<u>01100100 47750 HISTORIC COMMISSION</u>	3,600	3,600	.00	.00	.00	3,600.00	.0%
<u>01100100 47760 UNIFORMS & SAFETY I</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>01100100 47765 SALES TAX REBATE EX</u>	250,000	250,000	49,455.77	.00	.00	200,544.23	19.8%
<u>01100600 47790 INTEREST EXPENSE</u>	150	150	126.27	62.14	54.58	-30.85	120.6%*
TOTAL OTHER EXPENSES	445,900	293,900	56,329.92	968.79	76.91	237,493.17	19.2%
TOTAL UNDESIGNATED	2,358,000	2,062,100	734,834.41	133,649.58	92,006.68	1,235,258.91	40.1%

10 RECREATION



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
01101100 41103 IMRF	0	10,500	3,620.57	677.53	.00	6,879.43	34.5%
01101100 41104 FICA	0	10,000	3,000.62	571.50	.00	6,999.38	30.0%
01101100 41105 SUI	0	400	64.08	1.98	.00	335.92	16.0%
01101100 41106 INSURANCE	0	11,000	4,473.18	894.64	.00	6,526.82	40.7%
01101100 41110 SALARIES	0	112,000	41,383.74	7,916.06	.00	70,616.26	36.9%
01101100 41113 SALARY RECREATION I	12,000	12,000	703.14	127.12	.00	11,296.86	5.9%
TOTAL PERSONNEL	12,000	155,900	53,245.33	10,188.83	.00	102,654.67	34.2%
42 CONTRACTUAL SERVICES							
01101100 42210 TELEPHONE	0	700	386.93	113.24	113.24	199.83	71.5%
01101100 42225 BANK PROCESSING FEE	0	300	503.71	204.56	.00	-203.71	167.9%*
01101100 42234 PROFESSIONAL SERVIC	0	7,500	1,359.00	241.00	300.00	5,841.00	22.1%
01101100 42243 PRINTING & ADVERTIS	0	18,000	3,768.53	3,768.53	8,231.47	6,000.00	66.7%
TOTAL CONTRACTUAL SERVICES	0	26,500	6,018.17	4,327.33	8,644.71	11,837.12	55.3%
43 COMMODITIES							
01101100 43308 OFFICE SUPPLIES	0	350	20.39	20.39	179.61	150.00	57.1%
01101100 43317 POSTAGE	0	6,300	1,975.40	5.00	.00	4,324.60	31.4%
01101100 43332 OFFICE FURNITURE &	0	1,000	.00	.00	.00	1,000.00	.0%
01101100 43333 IT EQUIPMENT & SUPP	0	3,100	3,100.00	.00	.00	.00	100.0%
TOTAL COMMODITIES	0	10,750	5,095.79	25.39	179.61	5,474.60	49.1%
47 OTHER EXPENSES							
01101100 47701 RECREATION PROGRAMS	0	110,750	30,589.65	3,594.00	50,194.35	29,966.00	72.9%
01101100 47740 TRAVEL/TRAINING/DUE	0	3,500	.00	.00	.00	3,500.00	.0%
01101100 47760 UNIFORMS & SAFETY I	0	500	74.35	.00	.00	425.65	14.9%
TOTAL OTHER EXPENSES	0	114,750	30,664.00	3,594.00	50,194.35	33,891.65	70.5%
TOTAL RECREATION	12,000	307,900	95,023.29	18,135.55	59,018.67	153,858.04	50.0%
TOTAL GENERAL SVCS. ADMINISTRATIO	2,370,000	2,370,000	829,857.70	151,785.13	151,025.35	1,389,116.95	41.4%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/> 200 POLICE <hr/>							
00 UNDESIGNATED <hr/>							
41 PERSONNEL <hr/>							
01200200 41102 PENSION CONTRIBUTIO	1,985,000	1,985,000	1,866,217.76	731,326.81	.00	118,782.24	94.0%
01200200 41103 IMRF	48,000	48,000	15,919.53	2,859.05	.00	32,080.47	33.2%
01200200 41104 FICA	398,000	398,000	166,109.45	31,838.47	.00	231,890.55	41.7%
01200200 41105 SUI	6,500	6,500	446.99	17.58	.00	6,053.01	6.9%
01200200 41106 INSURANCE	681,000	681,000	254,853.15	49,686.61	.00	426,146.85	37.4%
01200200 41110 SALARIES	467,000	467,000	181,534.96	30,375.22	.00	285,465.04	38.9%
01200200 41120 SALARY SWORN OFFICE	4,416,000	4,416,000	1,903,234.03	365,052.60	.00	2,512,765.97	43.1%
01200200 41122 SALARY CROSSING GUA	17,500	17,500	4,771.88	1,862.50	.00	12,728.12	27.3%
01200200 41140 OVERTIME	260,000	260,000	138,819.18	35,558.34	.00	121,180.82	53.4%
TOTAL PERSONNEL	8,279,000	8,279,000	4,531,906.93	1,248,577.18	.00	3,747,093.07	54.7%
<hr/> 42 CONTRACTUAL SERVICES <hr/>							
01200200 42210 TELEPHONE	31,500	31,500	12,645.98	2,281.02	3,274.97	15,579.05	50.5%
01200200 42211 NATURAL GAS	1,000	1,000	.00	.00	.00	1,000.00	.0%
01200200 42212 ELECTRIC	600	600	99.66	33.51	500.34	.00	100.0%
01200200 42215 ALARM LINES	58,000	58,000	22,079.32	4,415.86	.00	35,920.68	38.1%
01200200 42225 BANK PROCESSING FEE	200	200	217.67	40.45	.00	-17.67	108.8%*
01200200 42230 LEGAL SERVICES	100,000	100,000	26,804.60	6,604.75	1,107.50	72,087.90	27.9%
01200200 42234 PROFESSIONAL SERVIC	28,300	28,300	15,793.78	192.97	901.20	11,605.02	59.0%
01200200 42242 PUBLICATIONS	1,400	1,400	272.70	39.60	.00	1,127.30	19.5%
01200200 42243 PRINTING & ADVERTIS	4,000	4,000	968.57	589.32	.00	3,031.43	24.2%
01200200 42250 SEECOM	610,000	610,000	305,570.96	.00	.00	304,429.04	50.1%
01200200 42260 PHYSICAL EXAMS	0	0	150.00	.00	.00	-150.00	100.0%*
01200200 42270 EQUIPMENT RENTAL	33,300	30,000	670.00	164.20	839.00	28,491.00	5.0%
01200200 42272 LEASES - NON CAPITA	4,200	4,200	1,380.00	156.00	2,892.00	-72.00	101.7%*
TOTAL CONTRACTUAL SERVICES	872,500	869,200	386,653.24	14,517.68	9,515.01	473,031.75	45.6%
<hr/> 43 COMMODITIES <hr/>							
01200200 43308 OFFICE SUPPLIES	10,000	10,000	1,688.58	516.52	604.18	7,707.24	22.9%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01200200 43309 MATERIALS</u>	37,800	37,800	16,126.10	12,828.15	75.95	21,597.95	42.9%
<u>01200200 43317 POSTAGE</u>	3,400	3,400	947.65	198.66	77.48	2,374.87	30.2%
<u>01200200 43320 SMALL TOOLS & SUPPL</u>	28,700	28,700	7,317.05	2,389.90	.00	21,382.95	25.5%
<u>01200200 43332 OFFICE FURNITURE &</u>	1,800	1,800	.00	.00	.00	1,800.00	.0%
<u>01200200 43333 IT EQUIPMENT & SUPP</u>	11,700	15,000	8,412.61	.00	2,718.71	3,868.68	74.2%
<u>01200200 43335 VEHICLES & EQUIP (N</u>	39,000	39,000	24,662.71	.00	.00	14,337.29	63.2%
<u>01200200 43340 FUEL</u>	77,000	77,000	26,013.53	5,607.74	609.62	50,376.85	34.6%
<u>01200200 43364 D.A.R.E. / COMMUNIT</u>	10,000	10,000	4,121.58	2,015.86	.00	5,878.42	41.2%
TOTAL COMMODITIES	219,400	222,700	89,289.81	23,556.83	4,085.94	129,324.25	41.9%
<u>44 MAINTENANCE</u>							
<u>01200200 44420 MAINT - VEHICLES</u>	140,000	140,000	40,275.86	6,094.28	.00	99,724.14	28.8%
<u>01200200 44421 MAINT - EQUIPMENT</u>	15,000	15,000	6,894.31	2,176.00	.00	8,105.69	46.0%
<u>01200200 44422 MAINT - RADIOS</u>	4,000	4,000	140.00	140.00	.00	3,860.00	3.5%
<u>01200200 44423 MAINT - BUILDING</u>	161,000	161,000	61,970.26	14,859.78	.00	99,029.74	38.5%
<u>01200200 44426 MAINT - OFFICE EQUI</u>	8,700	8,700	6,374.46	4,514.00	.00	2,325.54	73.3%
TOTAL MAINTENANCE	328,700	328,700	115,654.89	27,784.06	.00	213,045.11	35.2%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>01200200 45590 CAPITAL PURCHASE</u>	112,800	112,800	2,514.00	2,514.00	.00	110,286.00	2.2%
<u>01200200 45597 CAPITAL LEASE PAYME</u>	7,000	7,000	.00	.00	.00	7,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	119,800	119,800	2,514.00	2,514.00	.00	117,286.00	2.1%
<u>47 OTHER EXPENSES</u>							
<u>01200200 47720 BOARD OF POLICE COM</u>	4,700	4,700	607.00	.00	.00	4,093.00	12.9%
<u>01200200 47730 EMERGENCY SERVICE D</u>	8,300	8,300	.00	.00	.00	8,300.00	.0%
<u>01200200 47740 TRAVEL/TRAINING/DUE</u>	60,000	60,000	21,048.15	4,563.80	3,890.00	35,061.85	41.6%
<u>01200200 47760 UNIFORMS & SAFETY I</u>	62,000	62,000	28,795.44	948.76	16,546.73	16,657.83	73.1%
<u>01200200 47770 INVESTIGATIONS</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>01200600 47790 INTEREST EXPENSE</u>	600	600	.00	.00	.00	600.00	.0%
TOTAL OTHER EXPENSES	137,600	137,600	50,450.59	5,512.56	20,436.73	66,712.68	51.5%
TOTAL UNDESIGNATED	9,957,000	9,957,000	5,176,469.46	1,322,462.31	34,037.68	4,746,492.86	52.3%
TOTAL POLICE	9,957,000	9,957,000	5,176,469.46	1,322,462.31	34,037.68	4,746,492.86	52.3%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
300 COMMUNITY DEVELOPMENT							
<hr/>							
00 UNDESIGNATED							
<hr/>							
41 PERSONNEL							
<hr/>							
01300100 41103 IMRF	72,000	72,000	27,595.16	5,519.67	.00	44,404.84	38.3%
01300100 41104 FICA	56,000	56,000	22,940.72	4,688.68	.00	33,059.28	41.0%
01300100 41105 SUI	1,100	1,100	176.36	24.68	.00	923.64	16.0%
01300100 41106 INSURANCE	85,000	85,000	36,160.28	7,232.20	.00	48,839.72	42.5%
01300100 41110 SALARIES	711,000	711,000	302,010.42	61,275.19	.00	408,989.58	42.5%
01300100 41132 SALARY PLANNING/ZON	2,000	2,000	850.00	425.00	.00	1,150.00	42.5%
01300100 41140 OVERTIME	3,000	3,000	3,259.44	992.92	.00	-259.44	108.6%*
TOTAL PERSONNEL	930,100	930,100	392,992.38	80,158.34	.00	537,107.62	42.3%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
01300100 42210 TELEPHONE	16,400	16,400	5,760.18	1,208.96	938.38	9,701.44	40.8%
01300100 42225 BANK PROCESSING FEE	100	100	419.81	87.84	.00	-319.81	419.8%*
01300100 42230 LEGAL SERVICES	20,000	20,000	8,074.19	2,543.75	.00	11,925.81	40.4%
01300100 42234 PROFESSIONAL SERVIC	199,600	199,600	69,675.40	17,796.20	73,677.80	56,246.80	71.8%
01300100 42242 PUBLICATIONS	1,100	1,100	.00	.00	.00	1,100.00	.0%
01300100 42243 PRINTING & ADVERTIS	5,500	5,500	866.67	.00	.00	4,633.33	15.8%
01300100 42260 PHYSICALS & SCREENI	0	0	35.00	.00	.00	-35.00	100.0%*
01300100 42272 LEASES - NON CAPITA	5,300	5,300	.00	.00	.00	5,300.00	.0%
TOTAL CONTRACTUAL SERVICES	248,000	248,000	84,831.25	21,636.75	74,616.18	88,552.57	64.3%
<hr/>							
43 COMMODITIES							
<hr/>							
01300100 43308 OFFICE SUPPLIES	4,000	4,000	791.13	143.81	1,863.95	1,344.92	66.4%
01300100 43317 POSTAGE	2,000	2,000	731.55	93.00	.00	1,268.45	36.6%
01300100 43320 SMALL TOOLS & SUPPL	500	500	.00	.00	.00	500.00	.0%
01300100 43332 OFFICE FURNITURE &	2,000	2,000	208.73	.00	.00	1,791.27	10.4%
01300100 43333 IT EQUIPMENT & SUPP	5,000	5,000	4,540.66	.00	236.31	223.03	95.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01300100 43340 FUEL</u>	7,000	7,000	2,537.08	630.19	.00	4,462.92	36.2%
<u>01300100 43362 PUBLIC ART</u>	13,000	13,000	10,011.54	170.00	75.00	2,913.46	77.6%
TOTAL COMMODITIES	33,500	33,500	18,820.69	1,037.00	2,175.26	12,504.05	62.7%
<hr/> 44 MAINTENANCE <hr/>							
<u>01300100 44420 MAINT - VEHICLES</u>	18,000	18,000	1,477.06	513.99	.00	16,522.94	8.2%
<u>01300100 44423 MAINT - BUILDING</u>	33,000	33,000	13,758.08	3,500.41	.00	19,241.92	41.7%
<u>01300100 44426 MAINT - OFFICE EQUI</u>	3,400	3,400	1,273.73	.00	621.51	1,504.76	55.7%
TOTAL MAINTENANCE	54,400	54,400	16,508.87	4,014.40	621.51	37,269.62	31.5%
<hr/> 45 CAPITAL IMPROVEMENT <hr/>							
<u>01300100 45597 CAPITAL LEASE PAYME</u>	21,000	21,000	.00	.00	.00	21,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	21,000	21,000	.00	.00	.00	21,000.00	.0%
<hr/> 47 OTHER EXPENSES <hr/>							
<u>01300100 47710 ECONOMIC DEVELOPMEN</u>	26,200	26,200	3,031.06	100.00	.00	23,168.94	11.6%
<u>01300100 47740 TRAVEL/TRAINING/DUE</u>	13,000	13,000	5,172.27	1,033.25	.00	7,827.73	39.8%
<u>01300100 47760 UNIFORMS & SAFETY I</u>	700	700	264.57	.00	.00	435.43	37.8%
<u>01300600 47790 INTEREST EXPENSE</u>	100	100	.00	.00	.00	100.00	.0%
TOTAL OTHER EXPENSES	40,000	40,000	8,467.90	1,133.25	.00	31,532.10	21.2%
TOTAL UNDESIGNATED	1,327,000	1,327,000	521,621.09	107,979.74	77,412.95	727,965.96	45.1%
TOTAL COMMUNITY DEVELOPMENT	1,327,000	1,327,000	521,621.09	107,979.74	77,412.95	727,965.96	45.1%
<hr/> 400 PUBLIC WORKS ADMINISTRATION <hr/>							
<hr/> 00 UNDESIGNATED <hr/>							
<hr/> 41 PERSONNEL <hr/>							
<u>01400300 41103 IMRF</u>	23,500	23,500	8,864.95	1,779.57	.00	14,635.05	37.7%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 41104 FICA</u>	17,500	17,500	7,212.75	1,417.09	.00	10,287.25	41.2%
<u>01400300 41105 SUI</u>	300	300	14.26	.00	.00	285.74	4.8%
<u>01400300 41106 INSURANCE</u>	16,000	16,000	5,534.48	1,106.96	.00	10,465.52	34.6%
<u>01400300 41110 SALARIES</u>	227,000	227,000	95,082.47	18,646.97	.00	131,917.53	41.9%
<u>01400300 41140 OVERTIME</u>	400	400	146.44	97.63	.00	253.56	36.6%
TOTAL PERSONNEL	284,700	284,700	116,855.35	23,048.22	.00	167,844.65	41.0%
<u>42 CONTRACTUAL SERVICES</u>							
<u>01400300 42210 TELEPHONE</u>	6,400	6,400	2,663.62	526.58	760.83	2,975.55	53.5%
<u>01400300 42230 LEGAL SERVICES</u>	5,000	5,000	175.00	.00	.00	4,825.00	3.5%
<u>01400300 42234 PROFESSIONAL SERVIC</u>	0	0	374.60	374.60	.00	-374.60	100.0%*
<u>01400300 42242 PUBLICATIONS</u>	500	500	100.00	.00	.00	400.00	20.0%
<u>01400300 42243 PRINTING & ADVERTIS</u>	100	100	.00	.00	.00	100.00	.0%
<u>01400300 42260 PHYSICAL EXAMS</u>	300	300	35.00	.00	.00	265.00	11.7%
<u>01400300 42270 EQUIPMENT RENTAL</u>	700	700	87.57	16.84	212.43	400.00	42.9%
<u>01400300 42272 LEASES - NON CAPITA</u>	5,200	5,200	210.33	210.33	274.32	4,715.35	9.3%
TOTAL CONTRACTUAL SERVICES	18,200	18,200	3,646.12	1,128.35	1,247.58	13,306.30	26.9%
<u>43 COMMODITIES</u>							
<u>01400300 43308 OFFICE SUPPLIES</u>	1,300	1,300	521.26	94.70	478.74	300.00	76.9%
<u>01400300 43317 POSTAGE</u>	1,000	1,000	336.20	27.48	336.79	327.01	67.3%
<u>01400300 43320 SMALL TOOLS & SUPPL</u>	100	100	.00	.00	.00	100.00	.0%
<u>01400300 43333 IT EQUIPMENT & SUPP</u>	8,600	8,600	7,180.71	3.00	25.31	1,393.98	83.8%
<u>01400300 43340 FUEL</u>	1,100	1,100	782.65	138.62	.00	317.35	71.2%
TOTAL COMMODITIES	12,100	12,100	8,820.82	263.80	840.84	2,438.34	79.8%
<u>44 MAINTENANCE</u>							
<u>01400300 44420 MAINT - VEHICLES</u>	7,000	7,000	984.55	.00	.00	6,015.45	14.1%
<u>01400300 44423 MAINT - BUILDING</u>	47,000	47,000	18,064.45	3,594.46	.00	28,935.55	38.4%
<u>01400300 44426 MAINT - OFFICE EQUI</u>	500	500	73.43	.00	68.77	357.80	28.4%
TOTAL MAINTENANCE	54,500	54,500	19,122.43	3,594.46	68.77	35,308.80	35.2%
<u>45 CAPITAL IMPROVEMENT</u>							



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 45597 CAPITAL LEASE PAYME</u>	5,500	5,500	.00	.00	.00	5,500.00	.0%
TOTAL CAPITAL IMPROVEMENT	5,500	5,500	.00	.00	.00	5,500.00	.0%
<u>47 OTHER EXPENSES</u>							
<u>01400300 47740 TRAVEL/TRAINING/DUE</u>	8,600	8,600	2,087.51	563.36	16.35	6,496.14	24.5%
<u>01400300 47760 UNIFORMS & SAFETY I</u>	500	500	442.00	.00	.00	58.00	88.4%
<u>01400600 47790 INTEREST EXPENSE</u>	400	400	49.24	49.24	.00	350.76	12.3%
TOTAL OTHER EXPENSES	9,500	9,500	2,578.75	612.60	16.35	6,904.90	27.3%
TOTAL UNDESIGNATED	384,500	384,500	151,023.47	28,647.43	2,173.54	231,302.99	39.8%
TOTAL PUBLIC WORKS ADMINISTRATION	384,500	384,500	151,023.47	28,647.43	2,173.54	231,302.99	39.8%
<u>500 GENERAL SERVICES PUBLIC WORKS</u>							
<u>00 UNDESIGNATED</u>							
<u>41 PERSONNEL</u>							
<u>01500300 41103 IMRF</u>	156,000	156,000	53,359.75	10,017.20	.00	102,640.25	34.2%
<u>01500300 41104 FICA</u>	125,000	125,000	47,108.43	8,143.57	.00	77,891.57	37.7%
<u>01500300 41105 SUI</u>	3,000	3,000	469.26	15.36	.00	2,530.74	15.6%
<u>01500300 41106 INSURANCE</u>	294,000	294,000	99,027.80	18,653.98	.00	194,972.20	33.7%
<u>01500300 41110 SALARIES</u>	1,550,000	1,550,000	614,331.36	106,168.07	.00	935,668.64	39.6%
<u>01500300 41140 OVERTIME</u>	65,000	65,000	14,787.90	3,147.10	.00	50,212.10	22.8%
TOTAL PERSONNEL	2,193,000	2,193,000	829,084.50	146,145.28	.00	1,363,915.50	37.8%
<u>42 CONTRACTUAL SERVICES</u>							
<u>01500300 42210 TELEPHONE</u>	21,450	21,450	7,491.58	1,682.11	1,127.52	12,830.90	40.2%
<u>01500300 42211 NATURAL GAS</u>	1,200	1,200	109.64	23.60	890.36	200.00	83.3%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 42212 ELECTRIC</u>	325,000	325,000	15,692.20	13,290.48	270,517.60	38,790.20	88.1%
<u>01500300 42230 LEGAL SERVICES</u>	1,500	1,500	393.75	131.25	.00	1,106.25	26.3%
<u>01500300 42232 ENGINEERING/DESIGN</u>	4,100	54,100	4,573.00	.00	35,000.00	14,527.00	73.1%
<u>01500300 42234 PROFESSIONAL SERVICE</u>	670,750	670,750	253,614.33	53,331.46	154,968.65	262,167.02	60.9%
<u>01500300 42243 PRINTING & ADVERTIS</u>	100	100	.00	.00	.00	100.00	.0%
<u>01500300 42253 COMMUNITY EVENTS</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01500300 42260 PHYSICAL EXAMS</u>	1,500	1,500	420.00	.00	594.50	485.50	67.6%
<u>01500300 42264 SNOW REMOVAL</u>	1,700	1,700	391.13	.00	.00	1,308.87	23.0%
<u>01500300 42270 EQUIPMENT RENTAL</u>	26,000	26,000	23,696.40	15,600.00	319.20	1,984.40	92.4%
TOTAL CONTRACTUAL SERVICES	1,054,800	1,104,800	306,382.03	84,058.90	463,417.83	335,000.14	69.7%
 43 COMMODITIES							
<u>01500300 43308 OFFICE SUPPLIES</u>	400	400	.00	.00	.00	400.00	.0%
<u>01500300 43309 MATERIALS</u>	20,550	20,150	5,236.03	889.42	1,841.47	13,072.50	35.1%
<u>01500300 43317 POSTAGE</u>	100	500	219.71	.00	.00	280.29	43.9%
<u>01500300 43320 SMALL TOOLS & SUPPL</u>	48,150	48,150	4,730.55	1,341.63	2,697.28	40,722.17	15.4%
<u>01500300 43333 IT EQUIPMENT & SUPP</u>	19,200	19,200	15,540.66	.00	236.31	3,423.03	82.2%
<u>01500300 43335 VEHICLES & EQUIP (N</u>	13,500	13,500	.00	.00	13,500.00	.00	100.0%
<u>01500300 43340 FUEL</u>	72,000	72,000	20,412.73	4,019.10	.00	51,587.27	28.4%
<u>01500300 43360 PARK UPGRADES</u>	0	14,112	14,112.00	.00	.00	.00	100.0%
<u>01500300 43366 SIGN PROGRAM</u>	25,000	25,000	21,045.07	.00	1,712.50	2,242.43	91.0%
TOTAL COMMODITIES	198,900	213,012	81,296.75	6,250.15	19,987.56	111,727.69	47.5%
 44 MAINTENANCE							
<u>01500300 44402 MAINT - TREE PLANTI</u>	16,300	16,300	.00	.00	.00	16,300.00	.0%
<u>01500300 44420 MAINT - VEHICLES</u>	255,000	255,000	72,494.40	13,453.03	.00	182,505.60	28.4%
<u>01500300 44421 MAINT - EQUIPMENT</u>	270,000	270,000	29,347.56	5,946.01	.00	240,652.44	10.9%
<u>01500300 44423 MAINT - BUILDING</u>	177,000	177,000	182,790.41	12,765.73	.00	-5,790.41	103.3%*
<u>01500300 44426 MAINT - OFFICE EQUI</u>	1,600	1,600	552.39	.00	137.05	910.56	43.1%
<u>01500300 44427 MAINT - CURB & SIDE</u>	8,000	8,000	7,875.00	.00	.00	125.00	98.4%
<u>01500300 44428 MAINT - STREETS</u>	12,000	12,000	.00	.00	.00	12,000.00	.0%
<u>01500300 44429 MAINT - STREET LIGH</u>	6,000	6,000	3,097.32	.00	56.20	2,846.48	52.6%
<u>01500300 44430 MAINT - TRAFFIC SIG</u>	25,500	25,500	5,371.77	4,095.00	.00	20,128.23	21.1%
<u>01500300 44431 MAINT - STORM SEWER</u>	11,700	11,700	3,846.98	.00	1,627.89	6,225.13	46.8%
TOTAL MAINTENANCE	783,100	783,100	305,375.83	36,259.77	1,821.14	475,903.03	39.2%
 45 CAPITAL IMPROVEMENT							



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 45590 CAPITAL PURCHASE</u>	41,000	41,000	24,315.00	.00	.00	16,685.00	59.3%
<u>01500300 45597 CAPITAL LEASE PAYME</u>	11,000	11,000	.00	.00	.00	11,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	52,000	52,000	24,315.00	.00	.00	27,685.00	46.8%
47 OTHER EXPENSES							
<u>01500300 47740 TRAVEL/TRAINING/DUE</u>	24,000	24,000	4,965.20	814.35	.00	19,034.80	20.7%
<u>01500300 47760 UNIFORMS & SAFETY I</u>	17,700	17,700	6,452.92	909.95	3,487.63	7,759.45	56.2%
TOTAL OTHER EXPENSES	41,700	41,700	11,418.12	1,724.30	3,487.63	26,794.25	35.7%
48 TRANSFERS							
<u>01500500 48005 TRANSFER TO SWIMMIN</u>	141,500	141,500	122,157.70	27.21	.00	19,342.30	86.3%
TOTAL TRANSFERS	141,500	141,500	122,157.70	27.21	.00	19,342.30	86.3%
TOTAL UNDESIGNATED	4,465,000	4,529,112	1,680,029.93	274,465.61	488,714.16	2,360,367.91	47.9%
TOTAL GENERAL SERVICES PUBLIC WOR	4,465,000	4,529,112	1,680,029.93	274,465.61	488,714.16	2,360,367.91	47.9%
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<u>01900100 42234 PROFESSIONAL SERVIC</u>	13,900	13,900	353.75	.00	.00	13,546.25	2.5%
<u>01900100 42236 INSURANCE</u>	497,000	497,000	493,507.82	243,622.66	.00	3,492.18	99.3%
TOTAL CONTRACTUAL SERVICES	510,900	510,900	493,861.57	243,622.66	.00	17,038.43	96.7%
43 COMMODITIES							
<u>01900100 43333 IT EQUIP. & SUPPLIE</u>	236,600	236,600	143,664.04	2,139.67	25,706.48	67,229.48	71.6%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMODITIES	236,600	236,600	143,664.04	2,139.67	25,706.48	67,229.48	71.6%
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47 OTHER EXPENSES							
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01900100 47740 TRAVEL/TRAINING/DUE	34,500	34,500	276.73	.00	451.50	33,771.77	2.1%
TOTAL OTHER EXPENSES	34,500	34,500	276.73	.00	451.50	33,771.77	2.1%
<hr/>							
48 TRANSFERS							
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01900500 48004 TRANSFER TO STREET	3,600,000	3,550,000	2,000,000.00	2,000,000.00	.00	1,550,000.00	56.3%
TOTAL TRANSFERS	3,600,000	3,550,000	2,000,000.00	2,000,000.00	.00	1,550,000.00	56.3%
TOTAL UNDESIGNATED	4,382,000	4,332,000	2,637,802.34	2,245,762.33	26,157.98	1,668,039.68	61.5%
TOTAL NONDEPARTMENTAL	4,382,000	4,332,000	2,637,802.34	2,245,762.33	26,157.98	1,668,039.68	61.5%
TOTAL GENERAL	22,885,500	22,899,612	10,996,803.99	4,131,102.55	779,521.66	11,123,286.35	51.4%
TOTAL EXPENSES	22,885,500	22,899,612	10,996,803.99	4,131,102.55	779,521.66	11,123,286.35	
<hr/>							
02 CEMETERY							
<hr/>							
940 CEMETERY OPERATING							
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00 UNDESIGNATED							
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42 CONTRACTUAL SERVICES							
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02400100 42225 BANK PROCESSING FEE	0	0	21.16	.00	.00	-21.16	100.0%*
02400100 42234 PROFESSIONAL SERVIC	31,000	31,000	8,215.00	1,643.00	12,785.00	10,000.00	67.7%
02400100 42236 INSURANCE	1,100	1,100	1,284.24	542.12	.00	-184.24	116.7%*
02400100 42290 GRAVE OPENING	10,000	10,000	3,650.00	150.00	3,850.00	2,500.00	75.0%
TOTAL CONTRACTUAL SERVICES	42,100	42,100	13,170.40	2,335.12	16,635.00	12,294.60	70.8%



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02	CEMETERY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
43 COMMODITIES								
	02400100 43319 BUILDING SUPPLIES	500	500	.00	.00	.00	500.00	.0%
	TOTAL COMMODITIES	500	500	.00	.00	.00	500.00	.0%
	TOTAL UNDESIGNATED	42,600	42,600	13,170.40	2,335.12	16,635.00	12,794.60	70.0%
	TOTAL CEMETERY OPERATING	42,600	42,600	13,170.40	2,335.12	16,635.00	12,794.60	70.0%
	TOTAL CEMETERY	42,600	42,600	13,170.40	2,335.12	16,635.00	12,794.60	70.0%
	TOTAL EXPENSES	42,600	42,600	13,170.40	2,335.12	16,635.00	12,794.60	
03 MFT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
43 COMMODITIES								
	03900300 43309 MATERIALS	450,000	433,200	111,473.76	71,525.76	287.04	321,439.20	25.8%
	03900300 43370 INFRASTRUCTURE MAIN	120,000	145,700	.00	.00	.00	145,700.00	.0%
	TOTAL COMMODITIES	570,000	578,900	111,473.76	71,525.76	287.04	467,139.20	19.3%
44 MAINTENANCE								
	03900300 44427 MAINT - CURB & SIDE	240,000	451,000	423,647.85	.00	.00	27,352.15	93.9%
	03900300 44428 MAINT - STREETS	140,000	140,000	103,444.10	14,006.40	13,839.60	22,716.30	83.8%
	03900300 44429 MAINT - STREET LIGH	185,000	90,000	19,699.69	4,077.40	70,300.31	.00	100.0%
	03900300 44431 MAINT - STORM SEWER	80,000	180,800	180,800.00	.00	.00	.00	100.0%
	TOTAL MAINTENANCE	645,000	861,800	727,591.64	18,083.80	84,139.91	50,068.45	94.2%
45 CAPITAL IMPROVEMENT								
	03900300 45593 CAPITAL IMPROVEMENT	70,000	0	.00	.00	.00	.00	.0%



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03	MFT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED		
<u>03900300</u>	<u>45593</u>	<u>M1433</u>	<u>CAPITAL IMPROV</u>	0	44,300	.00	.00	.00	44,300.00	.0%
	TOTAL CAPITAL IMPROVEMENT	70,000	44,300	.00	.00	.00	44,300.00	.0%		
	TOTAL UNDESIGNATED	1,285,000	1,485,000	839,065.40	89,609.56	84,426.95	561,507.65	62.2%		
	TOTAL NONDEPARTMENTAL	1,285,000	1,485,000	839,065.40	89,609.56	84,426.95	561,507.65	62.2%		
	TOTAL MFT	1,285,000	1,485,000	839,065.40	89,609.56	84,426.95	561,507.65	62.2%		
	TOTAL EXPENSES	1,285,000	1,485,000	839,065.40	89,609.56	84,426.95	561,507.65			
<u>04 STREET IMPROVEMENT</u>										
<u>900 NONDEPARTMENTAL</u>										
<u>00 UNDESIGNATED</u>										
<u>42 CONTRACTUAL SERVICES</u>										
<u>04900300</u>	<u>42230</u>	<u>LEGAL SERVICES</u>	10,000	10,000	2,959.25	1,575.00	.00	7,040.75	29.6%	
<u>04900300</u>	<u>42232</u>	<u>ENGINEERING/DESIGN</u>	2,095,000	155,000	11,131.50	9,475.50	131,399.98	12,468.52	92.0%	
<u>04900300</u>	<u>42232</u>	<u>S1633 ENGINEERING/DE</u>	0	350,000	12,352.00	3,438.25	8,652.75	328,995.25	6.0%	
<u>04900300</u>	<u>42232</u>	<u>S1731 ENGINEERING/DE</u>	0	110,000	37,220.07	12,066.15	3,224.00	69,555.93	36.8%	
<u>04900300</u>	<u>42232</u>	<u>S1742 ENGINEERING/DE</u>	0	80,000	17,965.00	405.00	.00	62,035.00	22.5%	
<u>04900300</u>	<u>42232</u>	<u>S1803 ENGINEERING/DE</u>	0	5,000	740.00	400.00	.00	4,260.00	14.8%	
<u>04900300</u>	<u>42232</u>	<u>S1812 ENGINEERING/DE</u>	0	30,000	6,035.50	3,531.58	.00	23,964.50	20.1%	
<u>04900300</u>	<u>42232</u>	<u>S1822 ENGINEERING/DE</u>	0	40,000	8,857.85	5,095.94	.00	31,142.15	22.1%	
<u>04900300</u>	<u>42232</u>	<u>S1832 ENGINEERING/DE</u>	0	25,000	450.00	.00	.00	24,550.00	1.8%	
<u>04900300</u>	<u>42232</u>	<u>S1843 ENGINEERING/DE</u>	0	35,000	.00	.00	1,716.58	33,283.42	4.9%	
<u>04900300</u>	<u>42232</u>	<u>S1852 ENGINEERING/DE</u>	0	70,000	26,142.65	15,613.42	.00	43,857.35	37.3%	
<u>04900300</u>	<u>42232</u>	<u>S1911 ENGINEERING/DE</u>	0	30,000	.00	.00	.00	30,000.00	.0%	
<u>04900300</u>	<u>42232</u>	<u>S1921 ENGINEERING/DE</u>	0	125,000	.00	.00	.00	125,000.00	.0%	
<u>04900300</u>	<u>42232</u>	<u>S1932 ENGINEERING/DE</u>	0	10,000	8,022.00	552.00	811.00	1,167.00	88.3%	
<u>04900300</u>	<u>42232</u>	<u>S1933 ENGINEERING/DE</u>	0	10,000	4,026.00	.00	.00	5,974.00	40.3%	
<u>04900300</u>	<u>42232</u>	<u>S1941 ENGINEERING/DE</u>	0	60,000	.00	.00	.00	60,000.00	.0%	
<u>04900300</u>	<u>42232</u>	<u>S1951 ENGINEERING/DE</u>	0	50,000	.00	.00	.00	50,000.00	.0%	
<u>04900300</u>	<u>42232</u>	<u>S1962 ENGINEERING/DE</u>	0	200,000	68,301.94	34,578.96	.00	131,698.06	34.2%	
<u>04900300</u>	<u>42232</u>	<u>S1982 ENGINEERING/DE</u>	0	50,000	6,537.50	.00	.00	43,462.50	13.1%	
<u>04900300</u>	<u>42232</u>	<u>S1983 ENGINEERING/DE</u>	0	125,000	62,657.58	24,731.16	44,727.28	17,615.14	85.9%	



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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	42232 S2002 ENGINEERING/DE	0	10,000	1,737.50	.00	806.97	7,455.53	25.4%
04900300	42232 S2003 ENGINEERING/DE	0	30,000	.00	.00	862.38	29,137.62	2.9%
04900300	42232 S2011 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S2022 ENGINEERING/DE	0	524,000	102,537.69	7,603.42	13,889.04	407,573.27	22.2%
04900300	42232 S2031 ENGINEERING/DE	0	125,000	.00	.00	.00	125,000.00	.0%
04900300	42232 S2041 ENGINEERING/DE	0	0	6,388.11	6,388.11	.00	-6,388.11	100.0%*
04900300	42232 ST712 ENGINEERING/DE	0	10,000	7,421.50	.00	.00	2,578.50	74.2%
	TOTAL CONTRACTUAL SERVICES	2,105,000	2,319,000	391,483.64	125,454.49	206,089.98	1,721,426.38	25.8%
43 COMMODITIES								
04900300	43370 INFRASTRUCTURE MAIN	1,040,000	340,000	42,102.28	13,820.91	3,333.00	294,564.72	13.4%
04900300	43370 S2004 INFRASTRUCTURE	0	300,000	.00	.00	.00	300,000.00	.0%
04900300	43370 S2032 INFRASTRUCTURE	0	250,000	.00	.00	.00	250,000.00	.0%
04900300	43370 ST713 INFRASTRUCTURE	0	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL COMMODITIES	1,040,000	990,000	42,102.28	13,820.91	3,333.00	944,564.72	4.6%
45 CAPITAL IMPROVEMENT								
04900300	45593 CAPITAL IMPROVEMENT	12,110,000	0	.00	.00	.00	.00	.0%
04900300	45593 S1214 CAPITAL IMPROV	0	1,000,000	.00	.00	.00	1,000,000.00	.0%
04900300	45593 S1264 CAPITAL IMPROV	0	270,000	.00	.00	.00	270,000.00	.0%
04900300	45593 S1634 CAPITAL IMPROV	0	2,500,000	.00	.00	.00	2,500,000.00	.0%
04900300	45593 S1802 CAPITAL IMPROV	0	40,000	10,658.75	.00	.00	29,341.25	26.6%
04900300	45593 S1844 CAPITAL IMPROV	0	500,000	.00	.00	.00	500,000.00	.0%
04900300	45593 S1863 CAPITAL IMPROV	0	1,100,000	617,039.06	7,523.75	400.00	482,560.94	56.1%
04900300	45593 S1934 CAPITAL IMPROV	0	150,000	.00	.00	.00	150,000.00	.0%
04900300	45593 S1961 CAPITAL IMPROV	0	1,500,000	101,184.35	.00	.00	1,398,815.65	6.7%
04900300	45593 S1984 CAPITAL IMPROV	0	3,000,000	1,413,284.47	437,912.44	.00	1,586,715.53	47.1%
04900300	45593 S2023 CAPITAL IMPROV	0	1,886,000	129,804.00	.00	.00	1,756,196.00	6.9%
04900300	45595 LAND ACQUISITION	0	0	4,326.50	568.75	.00	-4,326.50	100.0%*
	TOTAL CAPITAL IMPROVEMENT	12,110,000	11,946,000	2,276,297.13	446,004.94	400.00	9,669,302.87	19.1%
	TOTAL UNDESIGNATED	15,255,000	15,255,000	2,709,883.05	585,280.34	209,822.98	12,335,293.97	19.1%
	TOTAL NONDEPARTMENTAL	15,255,000	15,255,000	2,709,883.05	585,280.34	209,822.98	12,335,293.97	19.1%
	TOTAL STREET IMPROVEMENT	15,255,000	15,255,000	2,709,883.05	585,280.34	209,822.98	12,335,293.97	19.1%
	TOTAL EXPENSES	15,255,000	15,255,000	2,709,883.05	585,280.34	209,822.98	12,335,293.97	



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
05 SWIMMING POOL								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
	05900100 41104 FICA	6,700	6,700	5,652.88	135.65	.00	1,047.12	84.4%
	05900100 41105 SUI	700	700	572.67	13.74	.00	127.33	81.8%
	05900100 41110 SALARIES	86,000	86,000	72,796.32	1,772.90	.00	13,203.68	84.6%
	05900100 41140 OVERTIME	2,000	2,000	1,097.81	.00	.00	902.19	54.9%
	TOTAL PERSONNEL	95,400	95,400	80,119.68	1,922.29	.00	15,280.32	84.0%
42 CONTRACTUAL SERVICES								
	05900100 42210 TELEPHONE	2,250	2,250	600.97	133.33	826.30	822.73	63.4%
	05900100 42211 NATURAL GAS	4,800	4,800	2,777.01	317.56	1,222.99	800.00	83.3%
	05900100 42212 ELECTRIC	6,000	6,000	3,800.28	1,304.94	1,699.72	500.00	91.7%
	05900100 42213 WATER	5,500	5,500	5,584.53	575.26	.00	-84.53	101.5%*
	05900100 42225 BANK PROCESSING FEE	0	0	594.34	.00	.00	-594.34	100.0%*
	05900100 42234 PROFESSIONAL SERVIC	1,550	1,550	525.00	.00	.00	1,025.00	33.9%
	05900100 42236 INSURANCE	7,500	7,500	6,584.32	3,292.16	.00	915.68	87.8%
	TOTAL CONTRACTUAL SERVICES	27,600	27,600	20,466.45	5,623.25	3,749.01	3,384.54	87.7%
43 COMMODITIES								
	05900100 43308 OFFICE SUPPLIES	1,300	1,300	51.74	.00	.00	1,248.26	4.0%
	05900100 43320 SMALL TOOLS & SUPPL	6,900	6,900	6,537.91	.00	.00	362.09	94.8%
	TOTAL COMMODITIES	8,200	8,200	6,589.65	.00	.00	1,610.35	80.4%
44 MAINTENANCE								
	05900100 44423 MAINT - BUILDING	66,000	66,000	76,606.05	5,621.16	.00	-10,606.05	116.1%*



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	05900100 44445 MAINT - OUTSOURCED	49,000	49,000	34,433.50	.00	446.06	14,120.44	71.2%
	TOTAL MAINTENANCE	115,000	115,000	111,039.55	5,621.16	446.06	3,514.39	96.9%
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47	OTHER EXPENSES							
	05900100 47701 RECREATION PROGRAMS	1,400	1,400	503.75	.00	.00	896.25	36.0%
	05900100 47740 TRAVEL/TRAINING/DUE	2,100	2,100	1,595.03	520.03	.00	504.97	76.0%
	05900100 47760 UNIFORMS & SAFETY I	1,800	1,800	1,192.75	31.88	.00	607.25	66.3%
	05900100 47800 CONCESSIONS	7,200	7,200	5,388.07	81.70	1,442.17	369.76	94.9%
	TOTAL OTHER EXPENSES	12,500	12,500	8,679.60	633.61	1,442.17	2,378.23	81.0%
	TOTAL UNDESIGNATED	258,700	258,700	226,894.93	13,800.31	5,637.24	26,167.83	89.9%
	TOTAL NONDEPARTMENTAL	258,700	258,700	226,894.93	13,800.31	5,637.24	26,167.83	89.9%
	TOTAL SWIMMING POOL	258,700	258,700	226,894.93	13,800.31	5,637.24	26,167.83	89.9%
	TOTAL EXPENSES	258,700	258,700	226,894.93	13,800.31	5,637.24	26,167.83	
<hr/>								
06	PARK IMPROVEMENT							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
42	CONTRACTUAL SERVICES							
	06900300 42232 ENGINEERING/DESIGN	280,000	220,000	25,125.52	1,134.70	830.22	194,044.26	11.8%
	06900300 42232 P1713 ENGINEERING/DE	0	20,000	3,929.50	349.50	.00	16,070.50	19.6%
	TOTAL CONTRACTUAL SERVICES	280,000	240,000	29,055.02	1,484.20	830.22	210,114.76	12.5%
<hr/>								
43	COMMODITIES							
	06900300 43370 INFRASTRUCTURE MAIN	105,000	105,000	20,428.00	13,745.00	.00	84,572.00	19.5%



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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL COMMODITIES	105,000	105,000	20,428.00	13,745.00	.00	84,572.00	19.5%
	44 MAINTENANCE							
	<u>06900300 44402 MAINT - TREE PLANTI</u>	55,000	55,000	17,237.00	13,162.00	.00	37,763.00	31.3%
	<u>06900300 44408 MAINT - WETLAND MIT</u>	15,000	15,000	4,302.62	.00	.00	10,697.38	28.7%
	<u>06900300 44425 MAINT - OPEN SPACE</u>	30,000	30,000	4,787.50	3,250.00	.00	25,212.50	16.0%
	TOTAL MAINTENANCE	100,000	100,000	26,327.12	16,412.00	.00	73,672.88	26.3%
	45 CAPITAL IMPROVEMENT							
	<u>06900300 45593 CAPITAL IMPROVEMENT</u>	810,000	750,000	.00	.00	.00	750,000.00	.0%
	<u>06900300 45593 P1714 CAPITAL IMPROV</u>	0	230,000	220,958.15	85,241.70	.00	9,041.85	96.1%
	TOTAL CAPITAL IMPROVEMENT	810,000	980,000	220,958.15	85,241.70	.00	759,041.85	22.5%
	TOTAL UNDESIGNATED	1,295,000	1,425,000	296,768.29	116,882.90	830.22	1,127,401.49	20.9%
	TOTAL NONDEPARTMENTAL	1,295,000	1,425,000	296,768.29	116,882.90	830.22	1,127,401.49	20.9%
	TOTAL PARK IMPROVEMENT	1,295,000	1,425,000	296,768.29	116,882.90	830.22	1,127,401.49	20.9%
	TOTAL EXPENSES	1,295,000	1,425,000	296,768.29	116,882.90	830.22	1,127,401.49	
	07 WATER & SEWER							
	700 WATER OPERATING							
	00 UNDESIGNATED							
	41 PERSONNEL							
	<u>07700400 41103 IMRF</u>	110,000	110,000	42,210.88	8,522.28	.00	67,789.12	38.4%
	<u>07700400 41104 FICA</u>	85,000	85,000	33,779.25	6,661.85	.00	51,220.75	39.7%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>07700400 41105 SUI</u>	2,000	2,000	43.32	3.34	.00	1,956.68	2.2%
	<u>07700400 41106 INSURANCE</u>	186,000	186,000	77,004.36	15,381.30	.00	108,995.64	41.4%
	<u>07700400 41110 SALARIES</u>	1,070,000	1,070,000	440,210.22	89,071.02	.00	629,789.78	41.1%
	<u>07700400 41140 OVERTIME</u>	30,000	30,000	17,605.41	2,891.15	.00	12,394.59	58.7%
	TOTAL PERSONNEL	1,483,000	1,483,000	610,853.44	122,530.94	.00	872,146.56	41.2%
42 CONTRACTUAL SERVICES								
	<u>07700400 42210 TELEPHONE</u>	22,700	22,700	7,951.35	1,755.61	4,192.22	10,556.43	53.5%
	<u>07700400 42211 NATURAL GAS</u>	20,350	20,350	3,163.68	728.08	11,736.32	5,450.00	73.2%
	<u>07700400 42212 ELECTRIC</u>	250,000	250,000	64,548.19	21,454.29	166,268.86	19,182.95	92.3%
	<u>07700400 42225 BANK PROCESSING FEE</u>	27,000	27,000	10,192.09	1,877.53	.00	16,807.91	37.7%
	<u>07700400 42226 ACH REBATE</u>	23,000	23,000	9,984.00	2,005.50	.00	13,016.00	43.4%
	<u>07700400 42230 LEGAL SERVICES</u>	4,000	4,000	311.75	.00	.00	3,688.25	7.8%
	<u>07700400 42231 AUDIT SERVICES</u>	5,100	5,100	4,868.77	847.86	231.23	.00	100.0%
	<u>07700400 42232 ENGINEERING/DESIGN</u>	30,000	30,000	1,241.50	.00	5,193.40	23,565.10	21.4%
	<u>07700400 42234 PROFESSIONAL SERVIC</u>	217,475	217,475	73,555.42	20,160.53	67,560.03	76,359.55	64.9%
	<u>07700400 42236 INSURANCE</u>	86,000	86,000	76,391.98	38,133.49	.00	9,608.02	88.8%
	<u>07700400 42242 PUBLICATIONS</u>	1,125	1,125	543.20	444.50	.00	581.80	48.3%
	<u>07700400 42243 PRINTING & ADVERTIS</u>	3,650	3,650	297.85	.00	276.95	3,075.20	15.7%
	<u>07700400 42260 PHYSICAL EXAMS</u>	1,600	1,600	17.50	.00	190.50	1,392.00	13.0%
	<u>07700400 42270 EQUIPMENT RENTAL</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	693,000	693,000	253,067.28	87,407.39	255,649.51	184,283.21	73.4%
43 COMMODITIES								
	<u>07700400 43308 OFFICE SUPPLIES</u>	500	500	54.02	54.02	.00	445.98	10.8%
	<u>07700400 43309 MATERIALS</u>	18,050	18,050	.00	.00	5,644.81	12,405.19	31.3%
	<u>07700400 43317 POSTAGE</u>	26,000	26,000	10,765.40	2,120.31	.00	15,234.60	41.4%
	<u>07700400 43320 SMALL TOOLS & SUPPL</u>	9,000	19,000	11,425.02	5,171.79	2,476.05	5,098.93	73.2%
	<u>07700400 43332 OFFICE FURNITURE &</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
	<u>07700400 43333 IT EQUIPMENT & SUPP</u>	56,000	56,000	32,908.35	266.61	3,448.77	19,642.88	64.9%
	<u>07700400 43335 VEHICLES & EQUIP (N</u>	15,000	15,000	.00	.00	.00	15,000.00	.0%
	<u>07700400 43340 FUEL</u>	17,000	17,000	6,992.53	1,520.30	.00	10,007.47	41.1%
	<u>07700400 43342 CHEMICALS</u>	187,000	187,000	49,463.62	13,019.92	115,749.10	21,787.28	88.3%
	<u>07700400 43345 LAB SUPPLIES</u>	10,400	10,400	2,273.66	1,864.78	321.75	7,804.59	25.0%
	<u>07700400 43348 METERS & METER SUPP</u>	15,150	15,150	7,551.66	1,484.00	300.00	7,298.34	51.8%
	TOTAL COMMODITIES	355,600	365,600	121,434.26	25,501.73	127,940.48	116,225.26	68.2%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
44 MAINTENANCE								
	07700400 44410 MAINT - BOOSTER STA	17,200	17,200	7,501.38	.00	.00	9,698.62	43.6%
	07700400 44411 MAINT - STORAGE FAC	8,500	8,500	.00	.00	.00	8,500.00	.0%
	07700400 44412 MAINT - TREATMENT F	34,400	34,400	10,584.14	4,943.04	1,529.94	22,285.92	35.2%
	07700400 44415 MAINT - DISTRIBUTIO	55,500	45,500	6,974.02	.00	252.35	38,273.63	15.9%
	07700400 44418 MAINT - WELLS	168,600	168,600	455.72	.00	.00	168,144.28	.3%
	07700400 44420 MAINT - VEHICLES	20,000	20,000	10,411.62	1,427.97	.00	9,588.38	52.1%
	07700400 44421 MAINT - EQUIPMENT	20,000	20,000	19,233.71	547.21	.00	766.29	96.2%
	07700400 44423 MAINT - BUILDING	104,000	104,000	54,913.83	5,925.24	.00	49,086.17	52.8%
	07700400 44426 MAINT - OFFICE EQUI	800	800	276.44	.00	68.77	454.79	43.2%
	TOTAL MAINTENANCE	429,000	419,000	110,350.86	12,843.46	1,851.06	306,798.08	26.8%
45 CAPITAL IMPROVEMENT								
	07700400 45590 CAPITAL PURCHASE	14,250	14,250	.00	.00	.00	14,250.00	.0%
	TOTAL CAPITAL IMPROVEMENT	14,250	14,250	.00	.00	.00	14,250.00	.0%
47 OTHER EXPENSES								
	07700400 47740 TRAVEL/TRAINING/DUE	11,500	11,500	7,484.90	72.00	240.00	3,775.10	67.2%
	07700400 47760 UNIFORMS & SAFETY I	10,200	10,200	2,825.86	365.58	1,444.52	5,929.62	41.9%
	TOTAL OTHER EXPENSES	21,700	21,700	10,310.76	437.58	1,684.52	9,704.72	55.3%
	TOTAL UNDESIGNATED	2,996,550	2,996,550	1,106,016.60	248,721.10	387,125.57	1,503,407.83	49.8%
	TOTAL WATER OPERATING	2,996,550	2,996,550	1,106,016.60	248,721.10	387,125.57	1,503,407.83	49.8%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
	07800400 41103 IMRF	100,000	100,000	38,306.11	7,883.69	.00	61,693.89	38.3%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 41104 FICA</u>	78,000	78,000	31,012.74	6,155.63	.00	46,987.26	39.8%
<u>07800400 41105 SUI</u>	2,000	2,000	76.84	3.34	.00	1,923.16	3.8%
<u>07800400 41106 INSURANCE</u>	142,000	142,000	57,798.17	11,596.69	.00	84,201.83	40.7%
<u>07800400 41110 SALARIES</u>	966,000	966,000	404,372.18	80,941.86	.00	561,627.82	41.9%
<u>07800400 41140 OVERTIME</u>	30,000	30,000	10,278.33	3,034.94	.00	19,721.67	34.3%
TOTAL PERSONNEL	1,318,000	1,318,000	541,844.37	109,616.15	.00	776,155.63	41.1%
<u>42 CONTRACTUAL SERVICES</u>							
<u>07800400 42210 TELEPHONE</u>	21,000	21,000	6,232.01	1,401.71	758.15	14,009.84	33.3%
<u>07800400 42211 NATURAL GAS</u>	15,075	15,075	1,928.21	397.38	7,071.79	6,075.00	59.7%
<u>07800400 42212 ELECTRIC</u>	317,000	317,000	78,275.47	22,381.19	195,724.53	43,000.00	86.4%
<u>07800400 42225 BANK PROCESSING FEE</u>	27,000	27,000	10,192.08	1,877.53	.00	16,807.92	37.7%
<u>07800400 42226 ACH REBATE</u>	23,000	23,000	10,029.50	2,015.00	.00	12,970.50	43.6%
<u>07800400 42230 LEGAL SERVICES</u>	4,000	4,000	224.25	.00	.00	3,775.75	5.6%
<u>07800400 42231 AUDIT SERVICES</u>	5,100	5,100	4,868.77	847.86	231.23	.00	100.0%
<u>07800400 42232 ENGINEERING/DESIGN</u>	4,000	26,000	6,000.00	1,000.00	5,193.40	14,806.60	43.1%
<u>07800400 42234 PROFESSIONAL SERVIC</u>	166,700	166,700	86,966.41	11,499.02	39,798.06	39,935.53	76.0%
<u>07800400 42236 INSURANCE</u>	78,000	78,000	71,752.14	35,813.57	.00	6,247.86	92.0%
<u>07800400 42242 PUBLICATIONS</u>	1,125	1,125	543.20	444.50	.00	581.80	48.3%
<u>07800400 42243 PRINTING & ADVERTIS</u>	1,000	1,000	297.83	.00	276.95	425.22	57.5%
<u>07800400 42260 PHYSICAL EXAMS</u>	1,600	1,600	52.50	.00	137.00	1,410.50	11.8%
<u>07800400 42262 SLUDGE REMOVAL</u>	123,500	123,500	22,896.45	6,377.55	52,103.55	48,500.00	60.7%
<u>07800400 42270 EQUIPMENT RENTAL</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
<u>07800400 42272 LEASES - NON CAPITA</u>	0	0	229.04	229.04	303.68	-532.72	100.0%*
TOTAL CONTRACTUAL SERVICES	790,600	812,600	300,487.86	84,284.35	301,598.34	210,513.80	74.1%
<u>43 COMMODITIES</u>							
<u>07800400 43308 OFFICE SUPPLIES</u>	500	500	.00	.00	.00	500.00	.0%
<u>07800400 43309 MATERIALS</u>	18,800	18,800	2,734.50	312.00	280.35	15,785.15	16.0%
<u>07800400 43317 POSTAGE</u>	26,000	26,000	10,765.35	2,120.29	.00	15,234.65	41.4%
<u>07800400 43320 SMALL TOOLS & SUPPL</u>	19,500	19,500	15,109.71	10,336.41	2,516.33	1,873.96	90.4%
<u>07800400 43332 OFFICE FURNITURE &</u>	3,000	3,000	.00	.00	.00	3,000.00	.0%
<u>07800400 43333 IT EQUIPMENT & SUPP</u>	55,000	55,000	31,839.62	266.61	3,423.46	19,736.92	64.1%
<u>07800400 43335 VEHICLES & EQUIP (N</u>	15,000	15,000	.00	.00	.00	15,000.00	.0%
<u>07800400 43340 FUEL</u>	14,500	14,500	7,453.29	966.88	.00	7,046.71	51.4%
<u>07800400 43342 CHEMICALS</u>	114,500	114,500	19,807.44	5,029.24	27,636.17	67,056.39	41.4%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 43345 LAB SUPPLIES</u>	7,500	7,500	4,877.44	889.00	1,423.00	1,199.56	84.0%
<u>07800400 43348 METERS & METER SUPP</u>	15,200	15,200	3,194.88	.00	300.00	11,705.12	23.0%
TOTAL COMMODITIES	289,500	289,500	95,782.23	19,920.43	35,579.31	158,138.46	45.4%
<u>44 MAINTENANCE</u>							
<u>07800400 44412 MAINT - TREATMENT F</u>	84,100	84,100	25,719.76	7,991.89	14,607.84	43,772.40	48.0%
<u>07800400 44414 MAINT - LIFT STATIO</u>	58,950	58,950	840.00	.00	16,384.08	41,725.92	29.2%
<u>07800400 44416 MAINT - COLLECTION</u>	77,350	77,350	12,301.98	.00	.00	65,048.02	15.9%
<u>07800400 44420 MAINT - VEHICLES</u>	30,000	30,000	15,311.78	2,567.18	.00	14,688.22	51.0%
<u>07800400 44421 MAINT - EQUIPMENT</u>	28,000	28,000	16,193.23	1,000.52	.00	11,806.77	57.8%
<u>07800400 44423 MAINT - BUILDING</u>	102,000	102,000	46,771.44	7,923.22	.00	55,228.56	45.9%
<u>07800400 44426 MAINT - OFFICE EQUI</u>	1,100	1,100	292.69	.00	68.77	738.54	32.9%
TOTAL MAINTENANCE	381,500	381,500	117,430.88	19,482.81	31,060.69	233,008.43	38.9%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>07800400 45590 CAPITAL PURCHASE</u>	14,250	14,250	.00	.00	.00	14,250.00	.0%
TOTAL CAPITAL IMPROVEMENT	14,250	14,250	.00	.00	.00	14,250.00	.0%
<u>47 OTHER EXPENSES</u>							
<u>07800400 47740 TRAVEL/TRAINING/DUE</u>	7,700	7,700	908.50	275.00	.00	6,791.50	11.8%
<u>07800400 47760 UNIFORMS & SAFETY I</u>	12,700	12,700	4,333.16	638.02	3,138.43	5,228.41	58.8%
<u>07800600 47790 INTEREST EXPENSE</u>	0	0	65.46	65.46	.00	-65.46	100.0%*
TOTAL OTHER EXPENSES	20,400	20,400	5,307.12	978.48	3,138.43	11,954.45	41.4%
<u>48 TRANSFERS</u>							
<u>07800500 48012 TRANSFER TO W&S IMP</u>	5,906,700	5,906,700	554,994.56	110,810.80	.00	5,351,705.44	9.4%
TOTAL TRANSFERS	5,906,700	5,906,700	554,994.56	110,810.80	.00	5,351,705.44	9.4%
TOTAL UNDESIGNATED	8,720,950	8,742,950	1,615,847.02	345,093.02	371,376.77	6,755,726.21	22.7%
TOTAL SEWER OPERATING	8,720,950	8,742,950	1,615,847.02	345,093.02	371,376.77	6,755,726.21	22.7%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/> 908 WATER & SEWER BOND INTEREST <hr/>							
00 UNDESIGNATED <hr/>							
46 DEBT SERVICES <hr/>							
07080400 46680 BOND PAYMENT	695,000	695,000	.00	.00	.00	695,000.00	.0%
07080400 46681 BOND INTEREST EXPEN	139,500	139,500	69,737.50	69,737.50	.00	69,762.50	50.0%
07080400 46682 BOND FEES	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL DEBT SERVICES	836,500	836,500	69,737.50	69,737.50	.00	766,762.50	8.3%
TOTAL UNDESIGNATED	836,500	836,500	69,737.50	69,737.50	.00	766,762.50	8.3%
TOTAL WATER & SEWER BOND INTEREST	836,500	836,500	69,737.50	69,737.50	.00	766,762.50	8.3%
TOTAL WATER & SEWER	12,554,000	12,576,000	2,791,601.12	663,551.62	758,502.34	9,025,896.54	28.2%
TOTAL EXPENSES	12,554,000	12,576,000	2,791,601.12	663,551.62	758,502.34	9,025,896.54	
<hr/> 12 WATER & SEWER IMPROVEMENT <hr/>							
900 NONDEPARTMENTAL <hr/>							
00 UNDESIGNATED <hr/>							
42 CONTRACTUAL SERVICES <hr/>							
12900400 42230 LEGAL SERVICES	10,000	10,000	1,706.25	.00	.00	8,293.75	17.1%
12900400 42232 ENGINEERING/DESIGN	1,310,000	510,000	2,788.00	1,500.00	123,500.00	383,712.00	24.8%
12900400 42232 W1722 ENGINEERING/DE	0	100,000	5,789.25	3,322.20	5,197.95	89,012.80	11.0%
12900400 42232 W1753 ENGINEERING/DE	0	150,000	2,960.50	2,960.50	10,644.50	136,395.00	9.1%
12900400 42232 W1841 ENGINEERING/DE	0	20,000	.00	.00	1,275.22	18,724.78	6.4%
12900400 42232 W1922 ENGINEERING/DE	0	60,000	.00	.00	.00	60,000.00	.0%
12900400 42232 W1932 ENGINEERING/DE	0	60,000	.00	.00	.00	60,000.00	.0%
12900400 42232 W1941 ENGINEERING/DE	0	30,000	20,076.41	2,755.73	1,163.25	8,760.34	70.8%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	12900400 42232 W1951 ENGINEERING/DE	0	30,000	20,076.39	2,755.72	1,163.25	8,760.36	70.8%
	12900400 42232 W1961 ENGINEERING/DE	0	60,000	.00	.00	.00	60,000.00	.0%
	12900400 42232 W1962 ENGINEERING/DE	0	120,000	.00	.00	.00	120,000.00	.0%
	12900400 42232 W1971 ENGINEERING/DE	0	60,000	.00	.00	.00	60,000.00	.0%
	12900400 42232 W1972 ENGINEERING/DE	0	120,000	.00	.00	.00	120,000.00	.0%
	12900400 42232 W2001 ENGINEERING/DE	0	70,000	19,393.00	10,533.75	.00	50,607.00	27.7%
	12900400 42232 W2011 ENGINEERING/DE	0	70,000	399.50	399.50	.00	69,600.50	.6%
	TOTAL CONTRACTUAL SERVICES	1,320,000	1,470,000	73,189.30	24,227.40	142,944.17	1,253,866.53	14.7%
43	COMMODITIES							
	12900400 43348 METERS & METER SUPP	1,850,000	1,850,000	807,782.00	173,401.00	592,218.00	450,000.00	75.7%
	12900400 43370 INFRASTRUCTURE MAIN	1,070,000	1,070,000	45,375.50	20,000.00	.00	1,024,624.50	4.2%
	TOTAL COMMODITIES	2,920,000	2,920,000	853,157.50	193,401.00	592,218.00	1,474,624.50	49.5%
44	MAINTENANCE							
	12900400 44416 MAINT - COLLECTION	100,000	100,000	42,588.00	42,588.00	.00	57,412.00	42.6%
	TOTAL MAINTENANCE	100,000	100,000	42,588.00	42,588.00	.00	57,412.00	42.6%
45	CAPITAL IMPROVEMENT							
	12900400 45520 WATER TREATMENT PLA	2,200,000	0	.00	.00	.00	.00	.0%
	12900400 45520 W1723 WATER TREATMEN	0	2,200,000	.00	.00	310,477.95	1,889,522.05	14.1%
	12900400 45526 WASTEWATER COLLECTI	1,500,000	0	.00	.00	.00	.00	.0%
	12900400 45526 W1902 WASTEWATER COL	0	1,000,000	466,311.87	.00	.00	533,688.13	46.6%
	12900400 45526 W1923 WASTEWATER COL	0	500,000	.00	.00	.00	500,000.00	.0%
	12900400 45565 WATER MAIN	1,770,000	0	.00	.00	.00	.00	.0%
	12900400 45565 W1834 WATER MAIN	0	270,000	.00	.00	.00	270,000.00	.0%
	12900400 45565 W1912 WATER MAIN	0	1,000,000	467,154.33	1,440.00	.00	532,845.67	46.7%
	12900400 45565 W1933 WATER MAIN	0	500,000	.00	.00	.00	500,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	5,470,000	5,470,000	933,466.20	1,440.00	310,477.95	4,226,055.85	22.7%
46	DEBT SERVICES							
	12900400 46700 IEPA LOAN PRINCIPAL	160,000	160,000	.00	.00	.00	160,000.00	.0%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12900600	46701 IEPA LOAN INTEREST	84,000	84,000	.00	.00	.00	84,000.00	.0%
	TOTAL DEBT SERVICES	244,000	244,000	.00	.00	.00	244,000.00	.0%
	TOTAL UNDESIGNATED	10,054,000	10,204,000	1,902,401.00	261,656.40	1,045,640.12	7,255,958.88	28.9%
	TOTAL NONDEPARTMENTAL	10,054,000	10,204,000	1,902,401.00	261,656.40	1,045,640.12	7,255,958.88	28.9%
	TOTAL WATER & SEWER IMPROVEMENT	10,054,000	10,204,000	1,902,401.00	261,656.40	1,045,640.12	7,255,958.88	28.9%
	TOTAL EXPENSES	10,054,000	10,204,000	1,902,401.00	261,656.40	1,045,640.12	7,255,958.88	
<hr/> 16 DEVELOPMENT FUND								
<hr/> 923 CUL DE SAC FUND								
<hr/> 00 UNDESIGNATED								
<hr/> 42 CONTRACTUAL SERVICES								
16230300	42264 SNOW REMOVAL	60,000	60,000	.00	.00	.00	60,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	60,000	60,000	.00	.00	.00	60,000.00	.0%
	TOTAL UNDESIGNATED	60,000	60,000	.00	.00	.00	60,000.00	.0%
	TOTAL CUL DE SAC FUND	60,000	60,000	.00	.00	.00	60,000.00	.0%
<hr/> 926 HOTEL TAX FUND								
<hr/> 00 UNDESIGNATED								
<hr/> 42 CONTRACTUAL SERVICES								
16260100	42252 REGIONAL / MARKETIN	13,000	13,000	11,769.57	.00	.00	1,230.43	90.5%
	TOTAL CONTRACTUAL SERVICES	13,000	13,000	11,769.57	.00	.00	1,230.43	90.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>48 TRANSFERS</u>							
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	48,000	48,000	11,769.57	.00	.00	36,230.43	24.5%
TOTAL HOTEL TAX FUND	48,000	48,000	11,769.57	.00	.00	36,230.43	24.5%
TOTAL DEVELOPMENT FUND	108,000	108,000	11,769.57	.00	.00	96,230.43	10.9%
TOTAL EXPENSES	108,000	108,000	11,769.57	.00	.00	96,230.43	
<u>24 VILLAGE CONSTRUCTION</u>							
<u>900 NONDEPARTMENTAL</u>							
<u>00 UNDESIGNATED</u>							
<u>43 COMMODITIES</u>							
24900100 43332 OFFICE FURNITURE &	25,000	25,000	3,482.06	.00	.00	21,517.94	13.9%
TOTAL COMMODITIES	25,000	25,000	3,482.06	.00	.00	21,517.94	13.9%
<u>44 MAINTENANCE</u>							
24900300 44445 MAINT - OUTSOURCED	137,000	137,000	35,459.00	.00	.00	101,541.00	25.9%
TOTAL MAINTENANCE	137,000	137,000	35,459.00	.00	.00	101,541.00	25.9%
TOTAL UNDESIGNATED	162,000	162,000	38,941.06	.00	.00	123,058.94	24.0%
TOTAL NONDEPARTMENTAL	162,000	162,000	38,941.06	.00	.00	123,058.94	24.0%
TOTAL VILLAGE CONSTRUCTION	162,000	162,000	38,941.06	.00	.00	123,058.94	24.0%
TOTAL EXPENSES	162,000	162,000	38,941.06	.00	.00	123,058.94	



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
28 BUILDING MAINT. SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
	28900000 41103 IMRF	30,000	30,000	9,595.62	1,843.04	.00	20,404.38	32.0%
	28900000 41104 FICA	25,000	25,000	8,283.09	1,533.52	.00	16,716.91	33.1%
	28900000 41105 SUI	700	700	63.54	6.76	.00	636.46	9.1%
	28900000 41106 INSURANCE	52,000	52,000	20,286.46	4,057.37	.00	31,713.54	39.0%
	28900000 41110 SALARIES	298,000	298,000	110,747.21	20,561.46	.00	187,252.79	37.2%
	28900000 41140 OVERTIME	12,000	12,000	1,748.97	376.39	.00	10,251.03	14.6%
	TOTAL PERSONNEL	417,700	417,700	150,724.89	28,378.54	.00	266,975.11	36.1%
42 CONTRACTUAL SERVICES								
	28900000 42210 TELEPHONE	5,500	5,500	1,803.64	372.95	347.88	3,348.48	39.1%
	28900000 42234 PROFESSIONAL SERVIC	2,750	2,750	.00	.00	.00	2,750.00	.0%
	28900000 42242 PUBLICATIONS	250	250	.00	.00	.00	250.00	.0%
	28900000 42243 PRINTING & ADVERTIS	550	550	.00	.00	.00	550.00	.0%
	28900000 42260 PHYSICAL EXAMS	150	150	35.00	.00	.00	115.00	23.3%
	28900000 42270 EQUIPMENT RENTAL	500	500	.00	.00	.00	500.00	.0%
	TOTAL CONTRACTUAL SERVICES	9,700	9,700	1,838.64	372.95	347.88	7,513.48	22.5%
43 COMMODITIES								
	28900000 43308 OFFICE SUPPLIES	225	225	.00	.00	.00	225.00	.0%
	28900000 43317 POSTAGE	500	500	.00	.00	.00	500.00	.0%
	28900000 43319 BUILDING SUPPLIES	142,525	142,525	61,428.68	3,670.61	.00	81,096.32	43.1%
	28900000 43320 SMALL TOOLS & SUPPL	2,900	2,900	3,575.08	6.49	.00	-675.08	123.3%*
	28900000 43332 OFFICE FURNITURE &	250	250	.00	.00	.00	250.00	.0%



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>28900000 43333 IT EQUIPMENT & SUPP</u>	1,900	1,900	1,168.71	.00	25.31	705.98	62.8%
	<u>28900000 43340 FUEL</u>	3,000	3,000	570.27	60.84	.00	2,429.73	19.0%
	TOTAL COMMODITIES	151,300	151,300	66,742.74	3,737.94	25.31	84,531.95	44.1%
<hr/>								
44	MAINTENANCE							
	<u>28900000 44420 MAINT - VEHICLES</u>	6,000	6,000	1,789.93	768.83	.00	4,210.07	29.8%
	<u>28900000 44421 MAINT - EQUIPMENT</u>	5,000	5,000	1,706.74	.00	.00	3,293.26	34.1%
	<u>28900000 44426 MAINT - OFFICE EQUI</u>	1,750	1,750	448.94	.00	68.77	1,232.29	29.6%
	<u>28900000 44445 MAINT - OUTSOURCED</u>	255,250	255,250	288,627.73	9,731.20	.00	-33,377.73	113.1%*
	TOTAL MAINTENANCE	268,000	268,000	292,573.34	10,500.03	68.77	-24,642.11	109.2%
<hr/>								
47	OTHER EXPENSES							
	<u>28900000 47740 TRAVEL/TRAINING/DUE</u>	10,850	10,850	267.00	101.00	.00	10,583.00	2.5%
	<u>28900000 47760 UNIFORMS & SAFETY I</u>	4,450	4,450	2,094.93	518.55	1,192.61	1,162.46	73.9%
	<u>28900000 47776 PARTS/FLUID INVENT</u>	0	0	-19,724.05	69.55	.00	19,724.05	100.0%
	TOTAL OTHER EXPENSES	15,300	15,300	-17,362.12	689.10	1,192.61	31,469.51	-105.7%
	TOTAL UNDESIGNATED	862,000	862,000	494,517.49	43,678.56	1,634.57	365,847.94	57.6%
	TOTAL NONDEPARTMENTAL	862,000	862,000	494,517.49	43,678.56	1,634.57	365,847.94	57.6%
	TOTAL BUILDING MAINT. SERVICE	862,000	862,000	494,517.49	43,678.56	1,634.57	365,847.94	57.6%
	TOTAL EXPENSES	862,000	862,000	494,517.49	43,678.56	1,634.57	365,847.94	
<hr/>								
29	VEHICLE MAINT. SERVICE							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
41	PERSONNEL							
	<u>29900000 41103 IMRF</u>	30,000	30,000	9,771.70	1,906.49	.00	20,228.30	32.6%



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>29900000 41104 FICA</u>	24,500	24,500	8,043.56	1,582.18	.00	16,456.44	32.8%
	<u>29900000 41105 SUI</u>	600	600	25.72	6.78	.00	574.28	4.3%
	<u>29900000 41106 INSURANCE</u>	51,000	51,000	20,312.50	4,062.57	.00	30,687.50	39.8%
	<u>29900000 41110 SALARIES</u>	292,000	292,000	108,361.53	21,014.86	.00	183,638.47	37.1%
	<u>29900000 41140 OVERTIME</u>	7,900	7,900	725.30	511.95	.00	7,174.70	9.2%
	TOTAL PERSONNEL	406,000	406,000	147,240.31	29,084.83	.00	258,759.69	36.3%
42	CONTRACTUAL SERVICES							
	<u>29900000 42210 TELEPHONE</u>	4,600	4,600	1,909.40	383.47	337.88	2,352.72	48.9%
	<u>29900000 42234 PROFESSIONAL SERVIC</u>	10,150	10,150	5,531.17	849.00	5,319.83	-701.00	106.9%*
	<u>29900000 42242 PUBLICATIONS</u>	4,300	4,300	1,500.00	.00	.00	2,800.00	34.9%
	<u>29900000 42243 PRINTING & ADVERTIS</u>	550	550	.00	.00	.00	550.00	.0%
	<u>29900000 42260 PHYSICAL EXAMS</u>	150	150	.00	.00	.00	150.00	.0%
	<u>29900000 42270 EQUIPMENT RENTAL</u>	3,000	3,000	221.39	.00	2,278.61	500.00	83.3%
	TOTAL CONTRACTUAL SERVICES	22,750	22,750	9,161.96	1,232.47	7,936.32	5,651.72	75.2%
43	COMMODITIES							
	<u>29900000 43308 OFFICE SUPPLIES</u>	225	225	.00	.00	.00	225.00	.0%
	<u>29900000 43317 POSTAGE</u>	425	425	.00	.00	.00	425.00	.0%
	<u>29900000 43320 SMALL TOOLS & SUPPL</u>	6,300	6,300	1,804.53	525.09	.00	4,495.47	28.6%
	<u>29900000 43332 OFFICE FURNITURE &</u>	250	250	.00	.00	.00	250.00	.0%
	<u>29900000 43340 FUEL</u>	2,500	2,500	1,055.26	625.27	.00	1,444.74	42.2%
	<u>29900000 43350 PARTS / FLUIDS - FL</u>	330,000	330,000	77,942.66	10,798.83	.00	252,057.34	23.6%
	<u>29900000 43351 FUEL - COST OF SALE</u>	238,000	238,000	82,013.56	16,884.82	.00	155,986.44	34.5%
	TOTAL COMMODITIES	577,700	577,700	162,816.01	28,834.01	.00	414,883.99	28.2%
44	MAINTENANCE							
	<u>29900000 44420 MAINT - VEHICLES</u>	4,000	4,000	4,358.59	194.25	.00	-358.59	109.0%*
	<u>29900000 44421 MAINT - EQUIPMENT</u>	2,500	2,500	394.95	.00	.00	2,105.05	15.8%
	<u>29900000 44423 MAINT - BUILDING</u>	60,000	60,000	24,764.08	4,489.58	.00	35,235.92	41.3%
	<u>29900000 44426 MAINT - OFFICE EQUI</u>	1,750	1,750	448.94	.00	68.77	1,232.29	29.6%
	<u>29900000 44440 MAINT - OUTSOURCED</u>	70,000	70,000	15,746.81	3,170.29	.00	54,253.19	22.5%



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL MAINTENANCE	138,250	138,250	45,713.37	7,854.12	68.77	92,467.86	33.1%
47	OTHER EXPENSES							
	29900000 47740 TRAVEL/TRAINING/DUE	6,200	6,200	646.99	216.00	25.00	5,528.01	10.8%
	29900000 47760 UNIFORMS & SAFETY I	9,100	9,100	3,883.05	865.58	4,504.47	712.48	92.2%
	29900000 47776 PARTS/FLUID INVENT	0	0	-12,619.88	10,448.81	.00	12,619.88	100.0%
	TOTAL OTHER EXPENSES	15,300	15,300	-8,089.84	11,530.39	4,529.47	18,860.37	-23.3%
	TOTAL UNDESIGNATED	1,160,000	1,160,000	356,841.81	78,535.82	12,534.56	790,623.63	31.8%
	TOTAL NONDEPARTMENTAL	1,160,000	1,160,000	356,841.81	78,535.82	12,534.56	790,623.63	31.8%
	TOTAL VEHICLE MAINT. SERVICE	1,160,000	1,160,000	356,841.81	78,535.82	12,534.56	790,623.63	31.8%
	TOTAL EXPENSES	1,160,000	1,160,000	356,841.81	78,535.82	12,534.56	790,623.63	
32	DOWNTOWN TIF DISTRICT							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
	32900100 42232 ENGINEERING/DESIGN	40,200	40,200	.00	.00	.00	40,200.00	.0%
	TOTAL CONTRACTUAL SERVICES	40,200	40,200	.00	.00	.00	40,200.00	.0%
45	CAPITAL IMPROVEMENT							
	32900100 45593 CAPITAL IMPROVEMENT	500,000	500,000	.00	.00	.00	500,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	500,000	500,000	.00	.00	.00	500,000.00	.0%
	TOTAL UNDESIGNATED	540,200	540,200	.00	.00	.00	540,200.00	.0%
	TOTAL NONDEPARTMENTAL	540,200	540,200	.00	.00	.00	540,200.00	.0%



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

32	DOWNTOWN TIF DISTRICT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL DOWNTOWN TIF DISTRICT	540,200	540,200	.00	.00	.00	540,200.00	.0%
	TOTAL EXPENSES	540,200	540,200	.00	.00	.00	540,200.00	
53 POLICE PENSION								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
	53900000 41195 DISABILITY/RETIREME	1,424,000	1,424,000	434,011.31	.00	.00	989,988.69	30.5%
	TOTAL PERSONNEL	1,424,000	1,424,000	434,011.31	.00	.00	989,988.69	30.5%
42 CONTRACTUAL SERVICES								
	53900000 42222 STENO FEES	1,200	1,200	300.00	.00	.00	900.00	25.0%
	53900000 42228 INVESTMENT MANAGEME	90,000	90,000	34,287.21	.00	.00	55,712.79	38.1%
	53900000 42230 LEGAL SERVICES	16,000	16,000	1,327.50	.00	.00	14,672.50	8.3%
	53900000 42234 PROFESSIONAL SERVIC	25,700	25,700	4,895.00	.00	.00	20,805.00	19.0%
	53900000 42260 PHYSICAL EXAMS	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	133,900	133,900	40,809.71	.00	.00	93,090.29	30.5%
43 COMMODITIES								
	53900000 43308 OFFICE SUPPLIES	500	500	.00	.00	.00	500.00	.0%
	TOTAL COMMODITIES	500	500	.00	.00	.00	500.00	.0%
47 OTHER EXPENSES								
	53900000 47740 TRAVEL/TRAINING/DUE	10,000	10,000	7,055.54	.00	.00	2,944.46	70.6%



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2019

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FOR 2020 05

53	POLICE PENSION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL OTHER EXPENSES	10,000	10,000	7,055.54	.00	.00	2,944.46	70.6%
	TOTAL UNDESIGNATED	1,568,400	1,568,400	481,876.56	.00	.00	1,086,523.44	30.7%
	TOTAL NONDEPARTMENTAL	1,568,400	1,568,400	481,876.56	.00	.00	1,086,523.44	30.7%
	TOTAL POLICE PENSION	1,568,400	1,568,400	481,876.56	.00	.00	1,086,523.44	30.7%
	TOTAL EXPENSES	1,568,400	1,568,400	481,876.56	.00	.00	1,086,523.44	
<hr/>								
99	DEBT SERVICE							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
46	DEBT SERVICES							
<hr/>								
	<u>99900100 46680 BOND PAYMENT</u>	615,000	615,000	.00	.00	.00	615,000.00	.0%
	<u>99900600 46681 BOND INTEREST EXPEN</u>	15,400	15,400	7,687.50	7,687.50	.00	7,712.50	49.9%
	<u>99900600 46682 BOND FEES</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
	TOTAL DEBT SERVICES	632,400	632,400	7,687.50	7,687.50	.00	624,712.50	1.2%
	TOTAL UNDESIGNATED	632,400	632,400	7,687.50	7,687.50	.00	624,712.50	1.2%
	TOTAL NONDEPARTMENTAL	632,400	632,400	7,687.50	7,687.50	.00	624,712.50	1.2%
	TOTAL DEBT SERVICE	632,400	632,400	7,687.50	7,687.50	.00	624,712.50	1.2%
	TOTAL EXPENSES	632,400	632,400	7,687.50	7,687.50	.00	624,712.50	
	GRAND TOTAL	68,662,800	69,178,912	21,168,222.17	5,994,120.68	2,915,185.64	45,095,504.19	34.8%

** END OF REPORT - Generated by Jodie Proschwitz **



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

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

DATE: October 8, 2019

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2019 Cash and Investments Report*

The report of Village Cash and Investments is attached as Exhibit A. Cash in all funds is \$14,238,119 with investments of \$27,696,167. Total cash and investments are \$41,934,287.

Fixed Income Investments

Additionally, there is also \$5,318,784 in fixed income investments through Charles Schwab. Details of those investments are reported in Exhibit C.

Local Government Investment Pools

Village funds in Illinois Investment Pools are presently \$22,377,383. The average daily investment rate in the Illinois Funds Money Market Fund was 2.122 percent with the IMET Convenience Fund at 2.050 percent.

The current Federal Funds Rate was last adjusted in August to a target level of 200 to 225 basis points. The lower target rate will have adverse impacts on investment returns going forward in the near future.

Attachments

MONTHLY TREASURER'S REPORT
 CASH AND INVESTMENTS
 AS OF SEPTEMBER 30, 2019

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS FUNDS	IMET FUNDS	TOTAL
GENERAL FUND	\$ 3,346,118		\$ 5,318,784	\$ 3,596,181	\$ 2,094,244	\$ 14,355,327
GENERAL - (D)		625,328		10,617	18,017	653,962
GENERAL - VR (D)				227,470	47,561	275,031
GENERAL - INSURANCE - (D)		9,824		116,446	235,066	361,336
CEMETERY	62,894					62,894
CEMETERY TRUST- (D)		45,458				45,458
CEMETERY - (D)				134,399	114,137	248,536
MOTOR FUEL - (D)				1,738,066		1,738,066
STREET IMPROVEMENT	2,128,519			3,665,608	2,071,079	7,865,206
SWIMMING POOL	4,903					4,903
PARK	733,815			738,800		1,472,615
PARK - (D)		124,853				124,853
W&S OPERATING	3,345,809			2,876,563	298,578	6,520,950
W&S BOND & INT. - (D)					1,632,125	1,632,125
W&S IMPR	1,667,421			210,054	1,237,017	3,114,492
SCHOOL DONATION - (D)		203,812				203,812
CUL DE SAC - (D)		156		226,930	245,276	472,362
HOTEL TAX		191,386		62,577	98,432	352,395
VILLAGE CONSTRUCTION	93,860			12,220	10,944	117,025
DOWNTOWN TIF DISTRICT	1,570,950					1,570,950
SSA #1 - RIVERSIDE PLAZA						-
DEBT SERVICE	1,144				658,977	660,121
VEHICLE MAINTENANCE	(86,268)					(86,268)
BUILDING MAINTENANCE	168,137					168,137
TOTAL	\$ 13,037,302	\$ 1,200,817	\$ 5,318,784	\$ 13,615,930	\$ 8,761,453	\$ 41,934,287
% OF INVESTMENTS HELD	31.09%	2.86%	12.68%	32.47%	20.89%	100.00%

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

VILLAGE OF ALGONQUIN
 INVESTMENTS BY FUND
 AS OF SEPTEMBER 30, 2019

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	MMF	IMET CONV	2,394,888.70
GENERAL FUND	MMF	IL FUNDS	3,950,714.25
GENERAL FUND	SCHWAB	FIXED INCOME	5,318,784.13
GENERAL FUND		<i>MMF/SCHWAB TOTAL</i>	<u>11,664,387.08</u>
GENERAL FUND		TOTAL	<u>11,664,387.08</u>
CEMETERY FUND	MMF	IMET CONV	114,137.45
CEMETERY FUND	MMF	IL FUNDS	134,398.67
CEMETERY FUND		<i>MMF TOTAL</i>	<u>248,536.12</u>
CEMETERY FUND		TOTAL	<u>248,536.12</u>
MFT FUND	MMF	IL FUNDS	1,738,065.56
MFT FUND		TOTAL	<u>1,738,065.56</u>
STREET FUND	MMF	IMET CONV	2,071,078.61
STREET FUND	MMF	IL FUNDS	3,665,607.54
STREET FUND		<i>MMF TOTAL</i>	<u>5,736,686.15</u>
STREET FUND		TOTAL	<u>5,736,686.15</u>
POOL FUND	MMF	IL FUNDS	0.00
POOL FUND		TOTAL	<u>0.00</u>
PARK FUND	MMF	IL FUNDS	738,799.58
PARK FUND		TOTAL	<u>738,799.58</u>
W/S OPERATING FUND	MMF	IMET CONV	1,930,702.50
W/S OPERATING FUND	MMF	IL FUNDS	2,876,563.17
W/S OPERATING FUND		<i>MMF TOTAL</i>	<u>4,807,265.67</u>
W/S OPERATING FUND		TOTAL	<u>4,807,265.67</u>
W/S IMPROVEMENT FUND	MMF	IMET CONV	1,237,016.50
W/S IMPROVEMENT FUND	MMF	IL FUNDS	210,054.15
W/S IMPROVEMENT FUND		<i>MMF TOTAL</i>	<u>1,447,070.65</u>
W/S IMPROVEMENT FUND		TOTAL	<u>1,447,070.65</u>
CUL DE SAC	MMF	IMET CONV	245,275.74
CUL DE SAC	MMF	IL FUNDS	226,930.18
HOTEL TAX	MMF	IMET CONV	98,432.16
HOTEL TAX	MMF	IL FUNDS	62,576.60
CUL DE SAC & HOTEL TAX		<i>MMF TOTAL</i>	<u>633,214.68</u>
SPECIAL REVENUE FUND		TOTAL	<u>633,214.68</u>
VILLAGE CONST FUND	MMF	IMET CONV	10,944.44
VILLAGE CONST FUND	MMF	IL FUNDS	12,220.24
VILLAGE CONST FUND		<i>MMF TOTAL</i>	<u>23,164.68</u>
VILLAGE CONST FUND		TOTAL	<u>23,164.68</u>
DEBT SERVICE FUND	MMF	IMET CONV	658,977.16
DEBT SERVICE FUND		<i>MMF TOTAL</i>	<u>658,977.16</u>
DEBT SERVICE FUND		TOTAL	<u>658,977.16</u>
		TOTAL	<u>27,696,167.33</u>

Legend:
 IMET CONV - IMET Convience MMF
 IL FUNDS - Illinois Funds MMF
 FIXED INCOME - Schwab

IMET CONV	8,761,453.26
IL FUNDS	13,615,929.94
FIXED INCOME	5,318,784.13
TOTAL	<u>27,696,167.33</u>

VILLAGE OF ALGONQUIN
 FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
 AS OF SEPTEMBER 30, 2019

EXHIBIT C

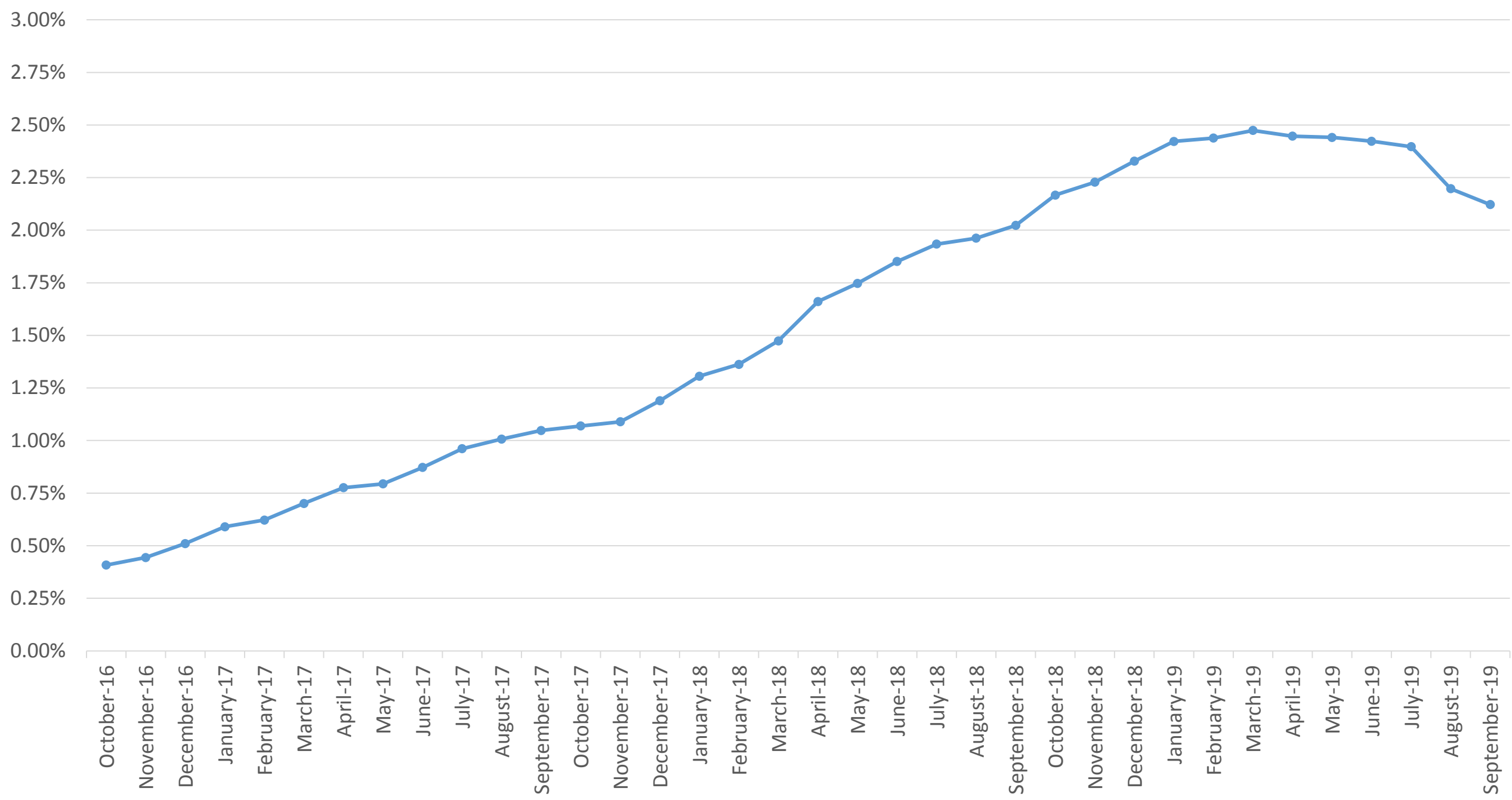
INVESTMENTS - GENERAL FUND 01	CUSIP	BOOK VALUE	%	9/30/2019	%	\$ INCREASE / DECREASE
		BALANCE		MARKET VALUE BALANCE		
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		21,832.68		21,832.68		
TOTAL CASH ACCOUNTS		\$ 21,832.68	0.4%	\$ 21,832.68	0.4%	
GOLDMAN SACHS BK USA 10/15/19 2.15%	38148JAG6	109,922.78		110,005.28		
AMERICAN EXPRESS CNTRN BK US 05/28/20 2.05%	02587DYH5	99,548.70		100,142.50		
AMERICAN EXPRESS CNTRN BK US 12/16/20 2.30%	02587DK64	149,359.80		150,731.10		
CIT BANK 12/28/20 2.75%	17284CVY7	90,262.44		90,950.76		
BMW BANK NORTH AM 01/22/21 2.10%	05580ADQ4	29,761.11		30,070.17		
WELLS FARGO BANK NA US 06/17/21 1.75%	9497485W3	147,366.90		149,610.60		
WELLS FARGO BANK 06/30/21 1.60%	9497486H5	48,945.05		49,735.65		
GOLDMAN SACHS BK USA US 02/10/21 1.95%	38148PAD9	34,619.59		35,016.59		
DISCOVER BK US 10/01/19 2.15%	254672AM0	74,952.23		74,998.20		
CAPITAL ONE BANK USA CD 04/05/22 2.40%	140420Z86	74,380.80		75,858.30		
CAPITAL ONE BANK CD 04/12/22 2.40%	140420ZA7	165,604.05		168,925.01		
STATE BK OF INDI 05/31/22 2.45%	856285AW1	49,622.25		50,665.45		
TIAAFSB JAC 08/16/22 2.20%	87270LAJ2	49,183.55		50,371.55		
SALLIE MAE BANK CD 08/9/22 2.35%	795450C37	197,697.20		202,306.20		
MERRICK BK SO JOR CD 02/14/20 2.30%	59013JM89	99,927.20		100,171.90		
CITIBANK NTLN ASSOCI CD 08/16/21 3.00%	17312QR35	151,244.85		152,950.50		
COMPASS BANK BIRMING CD 11/18/19 2.50%	20451PVC7	100,106.20		100,075.80		
ALLY BANK MIDVALE UT CD 08/16/21 3.00%	02007GEN9	60,498.00		61,180.26		
UBS BANK USA CD 11/22/21 3.25%	90348JFY1	152,268.60		154,192.05		
MERRICK BANK CD 11/29/22 3.40%	59013J5C9	102,282.40		104,519.50		
MORGAN STANLEY CD 12/6/23 3.55%	61760ASZ3	258,136.50		265,874.25		
CITIBANK NA CD 12/21/22 3.40%	17312QX79	102,235.30		104,546.20		
BANK BARODA NEW YORK 12/28/23 3.60%	06063HBJ1	103,505.70		106,640.00		
BANK HAPOALIM BM CD 01/23/24 3.20%	06251AV80	152,692.20		157,637.70		
MORGAN STANLEY CD 6/6/24 2.70%	61690UHB9	99,625.00		103,290.90		
MORGAN STANLEY CD 7/5/24 2.30%	61690UHQ6	100,000.00		101,528.90		
GOLDMANS SACHS CD 7/3/23 2.20%	38149MCP6	100,000.00		100,882.10		
ENERBANK USA INC CD 8/15/24 2%	29278TKN9	250,000.00		250,562.75		
CAPITAL ONE, N.A. CD 8/21/24 2%	14042RNE7	150,000.00		150,265.20		
SUBTOTAL CD'S		\$ 3,303,748.40	62.1%	\$ 3,353,705.37	62.2%	\$ 49,956.97
SERIES 09/30/22 USTN .75%	912828L57	34,431.25		35,175.00		
SERIES 08/15/21 USTN 2.75%	9128284W7	101,093.75		101,953.12		
SERIES 03/31/23 USTN 2.50%	9128284D9	151,359.38		154,734.38		
SERIES 01/31/24 USTN 2.25%	912828V80	49,921.88		51,421.88		
SERIES 04/30/22 USTN 1.875%	912828X47	34,559.88		35,235.15		
SUBTOTAL USTN/USTB		\$ 371,366.14	7.0%	\$ 378,519.53	7.0%	\$ 7,153.39
SERIES 03/26/21 FFCB 2.625%	31331KA34	35,206.22		35,443.28		
SERIES 03/11/22 FFCB 2.70%	3133EDGS5	20,217.58		20,510.86		
SUBTOTAL FFCB		\$ 55,423.80	1.0%	\$ 55,954.14	1.0%	\$ 530.34
SERIES 11/18/20 FHLB 2.00%	313379EC9	29,843.01		30,052.47		
SERIES 09/10/21 FHLB 3.00%	313383ZU8	30,474.66		30,748.71		
SUBTOTAL FHLB		\$ 60,317.67	1.1%	\$ 60,801.18	1.1%	\$ 483.51
SERIES 12/01/22 FHLMC 5.00%	3128MBM46	29,531.32		28,935.28		
SERIES 07/01/21 FHLMC 6.50%	3128PEJ74	1,271.59		1,256.55		
SERIES 12/01/21 FHLMC 6.00%	31335HRY1	13,339.51		12,800.54		
SERIES 12/01/21 FHLMC 5.50%	3128MCCS2	9,436.37		9,397.15		
SERIES 12/01/23 FHLMC 6.00%	31335HZ89	54,848.24		53,358.84		
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	36,640.34		36,743.60		
SERIES 05/01/23 FHLMC 5.50%	3128PKXB5	12,511.07		12,417.91		
SERIES 09/15/24 FHLMC 4.50%	31395FNK6	19,708.85		19,801.42		
SERIES 03/05/20 FHLMC 2.00%	3134G3QR4	24,908.93		25,006.53		
SERIES 12/26/19 FHLM 1.50%	3134G3L73	24,845.30		24,975.58		
SUBTOTAL FHLM / FHLMC		\$ 227,041.52	4.3%	\$ 224,693.40	4.2%	\$ (2,348.12)
SERIES 01/01/26 FNMA 4.00%	31419HCW0	26,523.46		26,771.42		
SERIES 05/01/23 FNMA 6.00%	3138EBZ4	1,974.74		2,000.40		
SERIES 11/01/22 FNMA 6.00%	31413YV73	1,267.98		1,266.53		
SERIES 03/01/21 FNMA 4.50%	31418MWG3	4,281.80		4,268.62		
SERIES 11/01/22 FNMA 6.50%	31410GPP2	1,038.81		1,028.69		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	27,869.13		29,037.15		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	51,152.96		51,849.12		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	32,170.96		32,506.31		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	41,241.42		42,063.11		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	30,805.80		30,829.83		

INVESTMENTS - GENERAL FUND 01	CUSIP	BOOK VALUE		9/30/2019 MARKET VALUE		\$ INCREASE / DECREASE
		BALANCE	%	BALANCE	%	
SERIES 04/30/20 FNMA 2.05%	3136G0EC1	99,630.90		100,099.60		
SERIES 08/17/21 FNMA 1.25%	3135G0N82	146,511.15		148,790.70		
SERIES 12/30/19 FNMA 1.58%	3136G4JU8	19,877.36		19,983.54		
SERIES 10/05/22 FNMA 2.00%	3135G0T78	74,275.80		75,857.10		
SERIES 02/05/24 FNMA 2.50%	3135G0V34	151,163.40		155,734.35		
SUBTOTAL FNMA		\$ 709,785.67	13.3%	\$ 722,086.47	13.4%	\$ 12,300.80
SERIES 10/20/34 GNMA 6.50%	36202EA33	38,506.61		39,612.06		
SERIES 01/20/21 GNMA 5.50%	36202EGK9	1,463.79		1,445.83		
SUBTOTAL GNMA		\$ 39,970.40	0.8%	\$ 41,057.89	0.8%	\$ 1,087.49
WHEATON IL PK DI 12/15/19 4.75%	962757RX0	75,881.25		75,381.00		
LASALLE & BUR 12/01/19 4.5%	504480CW2	50,548.00		50,205.00		
PEORIA CNTY IL 12/15/20 3.65%	712855FG5	101,696.00		101,950.00		
GENEVA IL 12/15/21 3.00%	372064LP8	25,070.50		25,401.50		
COOK COUNTY IL CD 12/01/21 2.82%	216129EU6	45,169.20		45,489.60		
COOK COUNTY IL HS 12/15/20 3.00%	21614TCY4	50,217.50		50,501.50		
THIEF RV FLLS MN GO 02/1/20 2.25%	883883MK3	49,845.00		50,028.00		
PRINCE GRGS CN MD 09/15/21 3.50%	741701G59	55,873.40		55,937.20		
SOUTHERN DOOR CO 03/01/23 2.85%	842795DN3	24,997.00		25,404.25		
DECATUR IL 12/15/23 2.405%	243127XH5	50,000.00		50,752.00		
SUBTOTAL MUNICIPAL BONDS		\$ 529,297.85	10.0%	\$ 531,050.05	9.9%	\$ 1,752.20
TOTAL FIXED INCOME		\$ 5,296,951.45	99.6%	\$ 5,367,868.03	99.6%	\$ 70,916.58
GRAND TOTAL ALL INVESTMENTS		\$ 5,318,784.13	100.0%	\$ 5,389,700.71	100.0%	\$ 70,916.58

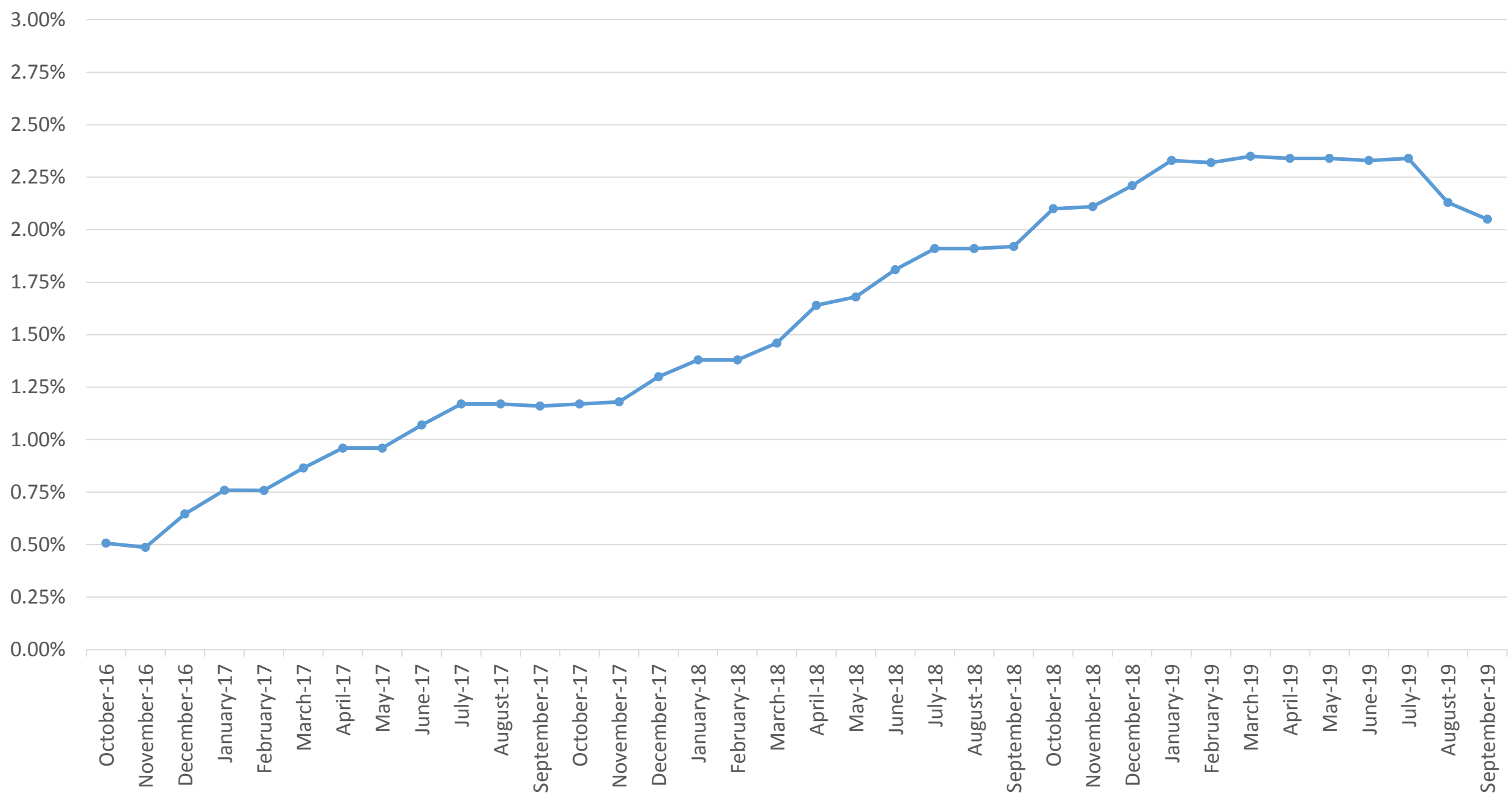
*Foreign Fixed Income Security with No Current Market Valuation; excluded from portfolio

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

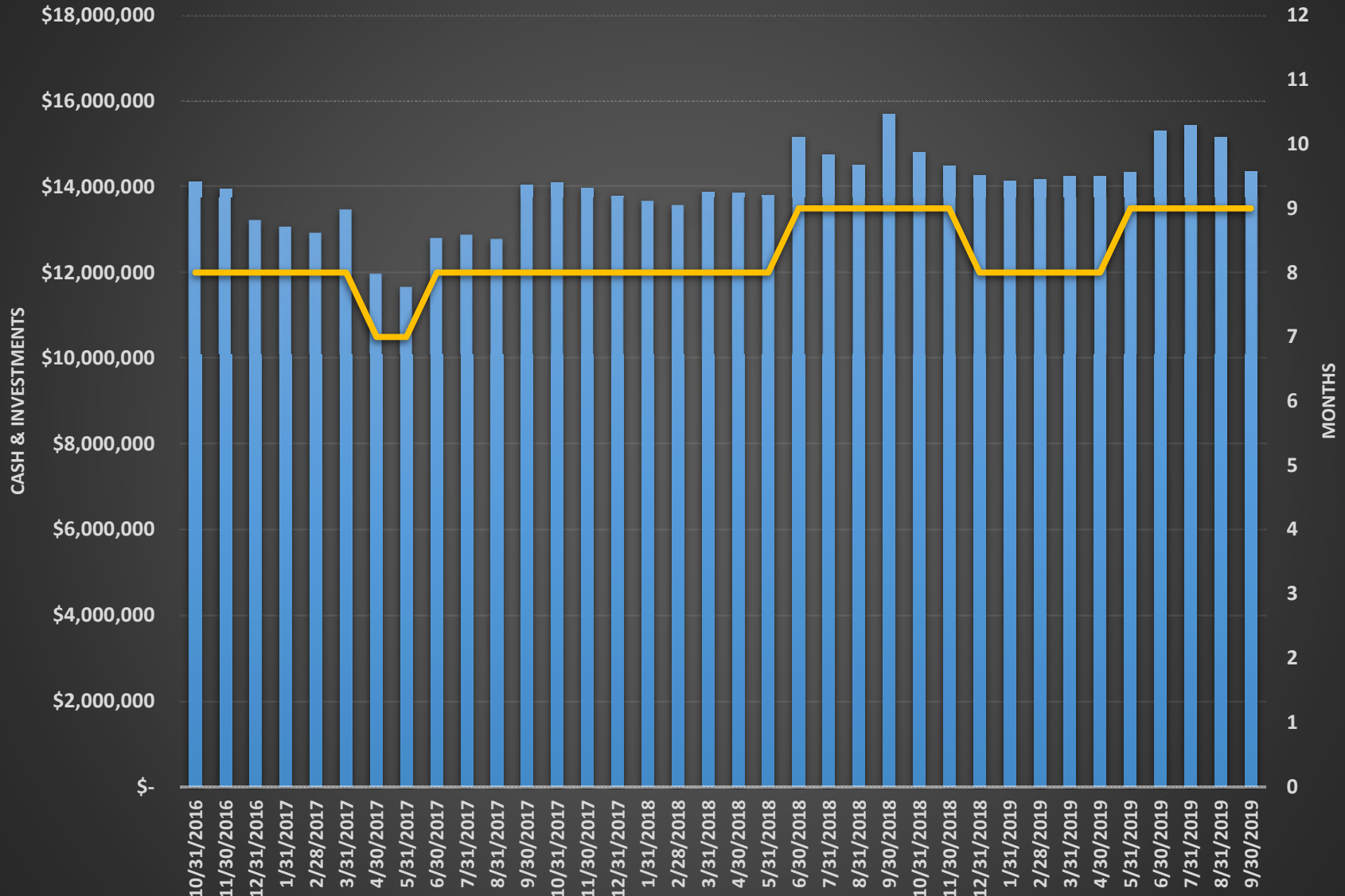
Illinois Funds - Average Daily Rate



IMET Convenience Fund - Average Daily Rate



General Fund Cash Balance (Unaudited)



■ Cash (Unrestricted & Undesignated)
 — Months Reserves



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

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

DATE: October 10, 2019

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2019 Escrow Account Payment Detail*

Attached is the payment activity through September 30, 2019 in development escrow accounts.

Attachment (1)

<u>Development</u>	<u>Date</u>	<u>Check #</u>	<u>Bank</u>	<u>Legal</u>	<u>Engineering</u>	<u>Planning</u>	<u>Other</u>	<u>Invoices</u>	<u>Vendor</u>
2075 Algonquin, LLC	09/16/19	102	\$ 3,225.00	\$ -	\$ 3,225.00	\$ -	\$ -	152949	Christopher B. Burke Engineering
2075 Algonquin, LLC	09/16/19	103	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	139179	Zukowski, Rogers, Flood & McArdle
Algonquin Meadows, LLC	09/16/19	112	\$ 276.00	\$ -	\$ 276.00	\$ -	\$ -	152946	Christopher B. Burke Engineering
Algonquin Meadows, LLC	09/16/19	113	\$ 620.00	\$ -	\$ -	\$ -	\$ 620.00	9683	Teska Associates, Inc.
CarMax Auto Superstores	09/16/19	118	\$ 1,052.50	\$ -	\$ 1,052.50	\$ -	\$ -	152945	Christopher B. Burke Engineering
CarMax Auto Superstores	09/16/19	119	\$ 296.88	\$ -	\$ -	\$ -	\$ 296.88	53755	Applied Ecological Services, Inc.
F & F International Associations, LP	09/16/19	101	\$ 187.50	\$ -	\$ 187.50	\$ -	\$ -	151378	Christopher B. Burke Engineering
Get Green Recycling	09/16/19	12	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ -	152943	Christopher B. Burke Engineering
Illinois Bone and Joint Institute, LLC	09/16/19	102	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	139178	Zukowski, Rogers, Flood & McArdle
Light of Christ Church	09/16/19	112	\$ 1,511.00	\$ -	\$ 1,511.00	\$ -	\$ -	152947	Christopher B. Burke Engineering, LTD
Rockford Orthopedic Associates, LTD	09/16/19	124	\$ 1,033.50	\$ -	\$ 1,033.50	\$ -	\$ -	152950	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	09/16/19	123	\$ 995.00	\$ -	\$ 995.00	\$ -	\$ -	152944	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	09/16/19	124	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	139177	Zukowski, Rogers, Flood & McArdle
World Food Enterprises, LLC	09/16/19	107	\$ 184.00	\$ -	\$ 184.00	\$ -	\$ -	152948	Christopher B. Burke Engineering
Algonquin Meadows, LLC	08/15/19	111	\$ 2,367.50	\$ -	\$ 2,367.50	\$ -	\$ -	152498	Christopher B. Burke Engineering
CarMax Auto Superstores	08/15/19	117	\$ 75.00	\$ -	\$ 75.00	\$ -	\$ -	152497	Christopher B. Burke Engineering
Get Green Recycling	08/15/19	11	\$ 225.00	\$ -	\$ 225.00	\$ -	\$ -	152495	Christopher B. Burke Engineering
ICD Development, LLC	08/15/19	101	\$ 1,425.00	\$ -	\$ -	\$ -	\$ 1,425.00	Reimbursement	Village of Algonquin
Illinois Bone and Joint Institute, LLC	08/15/19	101	\$ 812.50	\$ 812.50	\$ -	\$ -	\$ -	138836	Zukowski, Rogers, Flood & McArdle
Light of Christ Church	08/15/19	111	\$ 2,885.50	\$ -	\$ 2,885.50	\$ -	\$ -	152499/151376	Christopher B. Burke Engineering, LTD
Paul D. Richter	08/15/19	101	\$ 2,296.16	\$ -	\$ 2,296.16	\$ -	\$ -	150118/150699	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	08/15/19	121	\$ 112.50	\$ -	\$ 112.50	\$ -	\$ -	152496	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	08/15/19	122	\$ 1,137.50	\$ 1,137.50	\$ -	\$ -	\$ -	138835	Zukowski, Rogers, Flood & McArdle
2075 Algonquin, LLC	07/17/19	101	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ -	150697	Christopher B. Burke Engineering
Algonquin Meadows, LLC	07/17/19	108	\$ 2,031.25	\$ 2,031.25	\$ -	\$ -	\$ -	137860/137503	Zukowski, Rogers, Flood & McArdle
Algonquin Meadows, LLC	07/17/19	109	\$ 6,510.13	\$ -	\$ 6,510.13	\$ -	\$ -	149011/149734/151375	Christopher B. Burke Engineering
Algonquin Meadows, LLC	07/17/19	110	\$ 1,748.50	\$ -	\$ -	\$ -	\$ 1,748.50	9375/9296	Teska Associates, Inc.
CarMax Auto Superstores	07/17/19	115	\$ 2,586.00	\$ -	\$ 2,586.00	\$ -	\$ -	151374	Christopher B. Burke Engineering
CarMax Auto Superstores	07/17/19	116	\$ 641.50	\$ -	\$ -	\$ -	\$ 641.50	52922	Applied Ecological Services, Inc.
Get Green Recycling	07/17/19	10	\$ 412.50	\$ -	\$ 412.50	\$ -	\$ -	151372	Christopher B. Burke Engineering
HSG Algonquin, LLC	07/17/19	102	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	138326	Zukowski, Rogers, Flood & McArdle
Proactive Adult Day Care	07/17/19	102	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	138324	Zukowski, Rogers, Flood & McArdle
Rockford Orthopedic Associates, LTD	07/17/19	122	\$ 450.00	\$ -	\$ 450.00	\$ -	\$ -	151379	Christopher B. Burke Engineering
Rockford Orthopedic Associates, LTD	07/17/19	123	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	138325	Zukowski, Rogers, Flood & McArdle
Spectrum Acquisition Algonquin, LLC	07/17/19	119	\$ 2,181.46	\$ -	\$ 2,181.46	\$ -	\$ -	151373	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	07/17/19	120	\$ 812.45	\$ 812.45	\$ -	\$ -	\$ -	138323	Zukowski, Rogers, Flood & McArdle
World Food Enterprises, LLC	07/17/19	106	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	151377	Christopher B. Burke Engineering
CarMax Auto Superstores	06/17/19	114	\$ 37.50	\$ -	\$ 37.50	\$ -	\$ -	150695	Christopher B. Burke Engineering
HSG Algonquin, LLC	06/17/19	101	\$ 812.50	\$ 812.50	\$ -	\$ -	\$ -	137864	Zukowski, Rogers, Flood & McArdle
Proactive Adult Day Care	06/17/19	101	\$ 568.75	\$ 568.75	\$ -	\$ -	\$ -	137862	Zukowski, Rogers, Flood & McArdle
Rockford Orthopedic Associates, LTD	06/17/19	120	\$ 247.47	\$ -	\$ 247.47	\$ -	\$ -	150698	Christopher B. Burke Engineering
Rockford Orthopedic Associates, LTD	06/17/19	121	\$ 812.50	\$ 812.50	\$ -	\$ -	\$ -	137863	Zukowski, Rogers, Flood & McArdle
Spectrum Acquisition Algonquin, LLC	06/17/19	117	\$ 17,615.45	\$ -	\$ 17,615.45	\$ -	\$ -	149733/150115/150693	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	06/17/19	118	\$ 1,056.25	\$ 1,056.25	\$ -	\$ -	\$ -	137861	Zukowski, Rogers, Flood & McArdle
World Food Enterprises, LLC	06/17/19	105	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ -	150696	Christopher B. Burke Engineering
Get Green Recycling	05/16/19	9	\$ 975.00	\$ 975.00	\$ -	\$ -	\$ -	136945/137501	Zukowski, Rogers, Flood & McArdle
Light of Christ Church	05/16/19	109	\$ 1,359.11	\$ -	\$ -	\$ -	\$ 1,359.11	72662	Sam Schwartz Consulting, LLC
Light of Christ Church	05/16/19	110	\$ 243.75	\$ 243.75	\$ -	\$ -	\$ -	137500	Zukowski, Rogers, Flood & McArdle
Rockford Orthopedic Associates, LTD	05/16/19	119	\$ 1,352.13	\$ -	\$ 1,352.13	\$ -	\$ -	150117	Christopher B. Burke Engineering

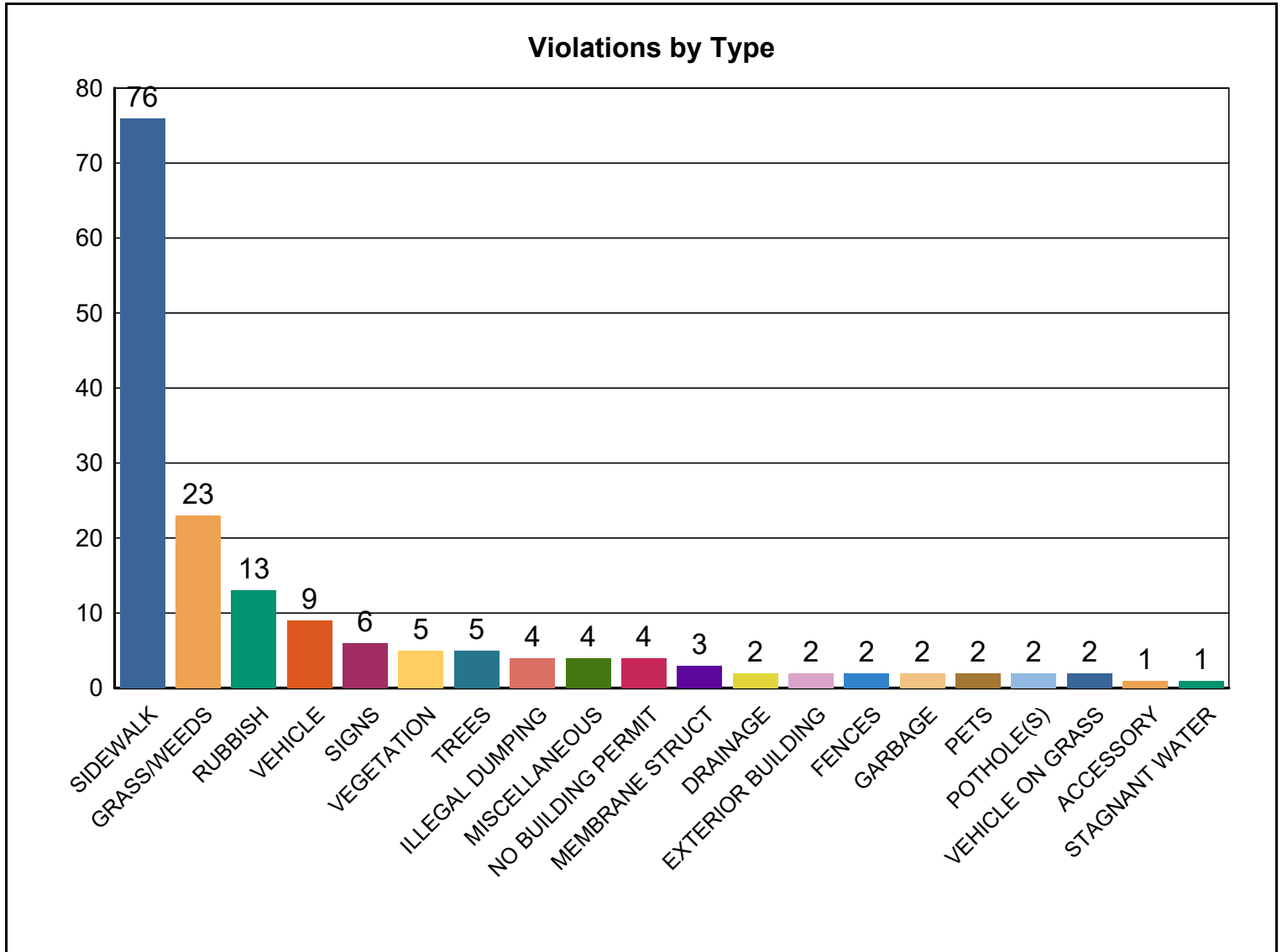
Spectrum Acquisition Algonquin, LLC	05/16/19	115	\$ 3,785.00	\$ -	\$ 3,785.00	\$ -	\$ -	149010 Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	05/16/19	116	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	137505 Zukowski, Rogers, Flood & McArdle
World Food Enterprises, LLC	05/16/19	103	\$ 1,312.50	\$ -	\$ 1,312.50	\$ -	\$ -	150116 Christopher B. Burke Engineering
World Food Enterprises, LLC	05/16/19	104	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	137504 Zukowski, Rogers, Flood & McArdle
Light of Christ Church	04/16/19	107	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ -	149735 Christopher B. Burke Engineering, LTD
Light of Christ Church	04/16/19	108	\$ 1,056.25	\$ 1,056.25	\$ -	\$ -	\$ -	136363/136944 Zukowski, Rogers, Flood & McArdle
World Food Enterprises, LLC	04/16/19	101	\$ 1,637.51	\$ -	\$ 1,637.51	\$ -	\$ -	149736 Christopher B. Burke Engineering
World Food Enterprises, LLC	04/16/19	102	\$ 893.75	\$ 893.75	\$ -	\$ -	\$ -	136947 Zukowski, Rogers, Flood & McArdle
Algonquin Meadows, LLC	03/15/19	107	\$ 3,226.72	\$ -	\$ 3,226.72	\$ -	\$ -	148678 Christopher B. Burke Engineering
Grace Property management, Inc.	03/15/19	103	\$ 406.25	\$ 406.25	\$ -	\$ -	\$ -	136366 Zukowski, Rogers, Flood & McArdle
Light of Christ Church	03/15/19	105	\$ 4,528.32	\$ -	\$ 4,528.32	\$ -	\$ -	149012 Christopher B. Burke Engineering, LTD
Light of Christ Church	03/15/19	106	\$ 1,045.00	\$ -	\$ -	\$ -	\$ 1,045.00	72320 Sam Schwartz Consulting, LLC
MKBB LLC	03/15/19	102	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -	136367 Zukowski, Rogers, Flood & McArdle
O'Reilly Auto Stores, Inc.	03/15/19	113	\$ 15,433.75	\$ -	\$ -	\$ -	\$ 15,433.75	19371/19416 Bollinger, Lach & Associates
Spectrum Acquisition Algonquin, LLC	03/15/19	114	\$ 2,109.47	\$ -	\$ 2,109.47	\$ -	\$ -	148677 Christopher B. Burke Engineering
Algonquin Meadows, LLC	02/18/19	104	\$ 562.50	\$ -	\$ -	\$ -	\$ 562.50	51545 Applied Ecological Services, Inc.
Algonquin Meadows, LLC	02/18/19	105	\$ 650.00	\$ 650.00	\$ -	\$ -	\$ -	136158 Zukowski, Rogers, Flood & McArdle
Algonquin Meadows, LLC	02/18/19	106	\$ 1,055.00	\$ -	\$ 1,055.00	\$ -	\$ -	148047 Christopher B. Burke Engineering
CarMax Auto Superstores	02/18/19	113	\$ 114.00	\$ -	\$ -	\$ -	\$ 114.00	Recording Fees Village of Algonquin
Grace Property management, Inc.	02/18/19	102	\$ 650.00	\$ 650.00	\$ -	\$ -	\$ -	136159 Zukowski, Rogers, Flood & McArdle
Light of Christ Church	02/18/19	103	\$ 1,987.50	\$ -	\$ -	\$ -	\$ 1,987.50	72126 Sam Schwartz Consulting, LLC
Light of Christ Church	02/18/19	104	\$ 3,703.74	\$ -	\$ 3,703.74	\$ -	\$ -	148055 Christopher B. Burke Engineering, LTD
MKBB LLC	02/18/19	101	\$ 487.50	\$ 487.50	\$ -	\$ -	\$ -	136160 Zukowski, Rogers, Flood & McArdle
CarMax Auto Superstores	01/16/19	112	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	147398 Christopher B. Burke Engineering
Charles P. Strauss	01/16/19	102	\$ 1,102.48	\$ -	\$ 1,102.48	\$ -	\$ -	146896/146146 Christopher B. Burke Engineering
Light of Christ Church	01/16/19	101	\$ 37.50	\$ -	\$ 37.50	\$ -	\$ -	147399 Christopher B. Burke Engineering, LTD
Light of Christ Church	01/16/19	102	\$ 1,218.75	\$ 1,218.75	\$ -	\$ -	\$ -	135558 Zukowski, Rogers, Flood & McArdle
O'Reilly Auto Stores, Inc.	01/16/19	112	\$ 5,699.02	\$ -	\$ -	\$ -	\$ 5,699.02	19270/19317 Bollinger, Lach & Associates
Sky Stream, LLC	01/16/19	101	\$ 650.00	\$ 650.00	\$ -	\$ -	\$ -	135560 Zukowski, Rogers, Flood & McArdle



Community Development Code Violation Report

Violations between [September 01, 2019](#) and [September 30, 2019](#)

	September 2019	September 2018	2019 YTD	2018 YTD
Complaints Opened	167	99	1,585	959
Complaints Closed	211	105	1,368	847



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
205 ABERDEEN DR	OVERGROWN VEGETATION	Violation abated	9/9/19	9/30/19	Pubic Works
Vegetation Overgrowing Sidewalk Along Huntington Dr.					
340 ABERDEEN DR	OVERGROWN VEGETATION	Violation abated	9/9/19	9/30/19	Pubic Works
Vegetation Overgrowing Sidewalk Along Huntington Dr.					
0 E ALGONQUIN RD	NOXIOUS GRASS/WEEDES	Violation abated	9/17/19	9/26/19	Inspector
210 E ALGONQUIN RD	EXTERIOR BUILDING REPAIR	Violation abated	4/30/19	9/12/19	Online
Rotting Trim Around Windows, Damaged Soffit And Fascia.					
210 E ALGONQUIN RD	VEHICLE ON GRASS	Violation abated	4/30/19	9/12/19	Online
White Van Parked On Grass On Lot To The North Of Apartment Building.					
1000 E ALGONQUIN RD	SIGNS	Violation abated	8/23/19	9/12/19	Inspector
"Fountain" In Fountain Square Ground Sign Is Burnt Out Going Westbound.					
1035 W ALGONQUIN RD	NOXIOUS GRASS/WEEDES	Violation abated ii	9/24/19		Inspector
Hired Sebert Landscaping.					
1500 E ALGONQUIN RD	RUBBISH	Violation abated	9/19/19	10/2/19	Email
Garbage On Ground Behind Building, And Furniture In Front.					
2150 E ALGONQUIN RD	NOXIOUS GRASS/WEEDES	Violation abated	8/22/19	9/6/19	Inspector
W					
2150 E ALGONQUIN RD	RUBBISH	Violation abated	8/22/19	9/16/19	Inspector
In Dumpster Area As Well As Full Cans On The Pump Islands.					
2341 W ALGONQUIN RD	MISCELLANEOUS CODE VIOL	Violation abated	9/3/19	9/10/19	Inspector
Tent Sale In Parking Lot Over The Weekend.					
2565 W ALGONQUIN RD	POTHOLE(S)	Violation abated	9/9/19	9/24/19	Inspector
2575 W ALGONQUIN RD	POTHOLE(S)	Violation abated	9/12/19	10/3/19	Online
Potholes In Parking Lot Area, Again.					
2971 W ALGONQUIN RD	MISCELLANEOUS CODE VIOL	Violation abated	9/27/19	10/7/19	letter
Water Fountain In Hallway Has Rust And Mold.					
645 APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
790 APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/13/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1040 APPLEWOOD LN	NOXIOUS GRASS/WEEDES	Violation abated	8/22/19	9/19/19	Inspector
Weeds.					

1050	APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/9/19	9/16/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1710	ARBORDALE LN	SIGNS	Violation abated	9/23/19	9/30/19	Online
Security Sign Nailed To Parkway Tree.						
1820	ARBORDALE LN	DRAINAGE	Violation abated	9/16/19	9/26/19	Online
Sump Discharge Running Onto 1810 Arbordale, Too Close To Fence Line.						
1505	ARQUILLA DR	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
2	ASHCROFT CT	SIDEWALK CLEARANCE	Violation abated	9/25/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
2308	BARRETT DR	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/17/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
103	BEACH DR	OVERGROWN VEGETATION	Violation abated	9/3/19	9/3/19	Online
Vegetation Overgrowing Sidewalk Along Beach Dr.						
630	BIRCH ST	RUBBISH	Second letter sen	9/20/19		Online
Snow Plow And Brush Pile On Driveway.						
6	BLOOMSBURY CT	NO BUILDING PERMIT	Violation abated	8/19/19	9/3/19	Email
Permanent Fire Pit; No Permit.						
840	BRISTOL DR	SIDEWALK CLEARANCE	Violation abated	9/12/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1840	BROADSMORE DR	MISSING ADDRESS NUMBERS	Violation abated	8/22/19	9/24/19	Inspector
3506	BUCKBOARD DR	NOXIOUS GRASS/WEEDES	Violation abated	8/29/19	9/9/19	Phone Call
Coves Detention Parcel Has Noxious Weeds.						
2520	BUNKER HILL DR	SIGNS	Violation abated	9/4/19	9/10/19	Inspector
Banner; No Permit.						
620	BUTTERFIELD DR	NO BUILDING PERMIT	Violation abated	9/24/19	10/3/19	Inspector
Upgraded Underground Electrical Service; No Permit.						
450	CANDLEWOOD CT	EXTERIOR BUILDING REPAIR	Violation abated	3/14/19	9/30/19	Inspector
Failing Retaining Wall Along Rear Lot Line.						
1420	CARLISLE ST	RUBBISH	Violation abated	9/25/19	10/2/19	Inspector
Lots Of Boxes On Driveway.						
901	CARY RD	NOXIOUS GRASS/WEEDES	Violation abated	8/23/19	9/3/19	Inspector
16	CEDAR GROVE CT	PETS	Violation abated	9/10/19	9/20/19	Email
Allowing Dog To Pee On Deck Again, Pee Is Falling To Adjacent Homeowner'S Deck Below.						

1710 CHARLES AVE	SIDEWALK CLEARANCE	Violation abated	9/13/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1730 CHARLES AVE	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicle Parked Over Sidewalk					
1300 CHASE ST	TREES	Letter sent	9/3/19		Inspector
Two Dead Trees Next To Building. Letter With Pictures Sent.					
608 CHATHAM CIR	NOXIOUS GRASS/WEEDS	Violation abated ii	9/10/19		Inspector
Hired Sebert Landscaping.					
715 CHESTNUT CT	SIDEWALK CLEARANCE	Violation abated	9/23/19	9/30/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
790 CIRCLE DR	SIDEWALK CLEARANCE	Violation abated	9/10/19	9/13/19	Inspector
Car Parked Over Sidewalk					
5 CLARA CT	PETS	Violation abated	9/19/19	10/4/19	Phone Call
Allowing Dog To Poop On Common Areas Without Cleaning It Up Immediately.					
603 CLAYMONT CT	SIDEWALK CLEARANCE	Violation abated	8/26/19	9/4/19	Inspector
Vehicle Parked Over Sidewalk					
625 CLAYMONT CT	INOPERABLE VEHICLE	Violation abated	8/29/19	9/30/19	Inspector
White Suv Missing Engine.					
625 CLAYMONT CT	MEMBRANE STRUCTURE	Violation abated	9/19/19	9/30/19	Email
On Driveway.					
625 CLAYMONT CT	MEMBRANE STRUCTURE	Violation abated	9/18/19	10/3/19	Inspector
Structure (Tan) Stands Over Most Of Driveway (Pic Taken)					
660 CLAYMONT CT	SIDEWALK CLEARANCE	Violation abated	8/27/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk Again					
605 CONCORD CT	RUBBISH	Violation abated	9/17/19	9/26/19	Inspector
Lawn Bags, Crate With Stones, And Miscellaneous Trash On Drive For Some Time.					
720 CONCORD CT	SIDEWALK CLEARANCE	Violation abated	9/13/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk Multiple Times (Pic Taken 9/13)					
740 CONCORD CT	SIDEWALK CLEARANCE	Violation abated	9/6/19	9/12/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1910 COOPER LN	INOPERABLE VEHICLE	Violation abated	7/26/19	9/12/19	Inspector
Unlicensed Blue Ford Mustang On Driveway.					
1910 COOPER LN	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/23/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
215 COUNTRY LN	GARBAGE CONTAINERS	Violation abated	9/4/19	9/10/19	Phone Call
Container In Front Of Garage.					

215	COUNTRY LN	RUBBISH	Violation abated	9/4/19	9/10/19	Phone Call
Ping Pong Table At Curbside, And Windows Near Garage.						
2391	COUNTY LINE RD	SIGN MAINTENANCE	Violation abated	7/3/19	9/30/19	Inspector
Joann Fabrics Monument Sign Is Damaged.						
2211	CRAB TREE LN	EXTERIOR BUILDING REPAIR	Letter sent	7/25/19	9/12/19	Online
Gutters On House Are Clogged With Plant Growth.						
2211	CRAB TREE LN	EXTERIOR BUILDING REPAIR	Letter sent	7/25/19	9/12/19	Online
Screens On Gazebo Are Ripped.						
2211	CRAB TREE LN	EXTERIOR BUILDING REPAIR	Letter sent	7/25/19	9/12/19	Online
Stucco Siding Is Damaged.						
2211	CRAB TREE LN	RUBBISH	Letter sent	7/25/19	9/12/19	Online
Tree Branches And Landscape Blocks Fallen Over.						
2230	CRAB TREE LN	SIDEWALK CLEARANCE	Violation abated	9/23/19	9/30/19	Inspector
Vehicle Over Sidewalk						
1700	CREEKS CROSSING	ILLEGAL DUMPING	Violation abated	8/1/19	9/5/19	Pubic Works
Mowing Into Village Owned Property Behind Backyard, And Swing Set Is Partially On Village Owned Property. Public Works Needs Swing Set Moved So They Can Install Split Rail Fence Along Lot Line.						
1491	CUMBERLAND PKV	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)						
1501	CUMBERLAND PKV	NOXIOUS GRASS/WEEDS	Violation abated	8/20/19	9/10/19	Inspector
Particularly Around And Behind Fencing Where Site Backs To Perry Dr.						
1961	CUMBERLAND PKV	TREES	Letter sent	9/19/19		Inspector
Dead Tree (Small) In Front Yard Planting Bed.						
2131	CUMBERLAND PKV	FENCES	Letter sent	9/13/19		Phone Call
Damaged/Leaning Fence Sections, Shrubs Growing Through To Neighbors Yard.						
1455	DARLINGTON CT	RUBBISH	No violation sited	9/30/19	9/30/19	Phone Call
Complaint Of Rubbish On Side Of House. Homeowner Has An Open Building Permit For A New Deck, And The Materials On The Side Of The House Are Decking Materials For The Project.						
2233	DAWSON LN	INOPERABLE VEHICLE	No violation sited	9/5/19	9/5/19	Inspector
Complaint Of A Possible Inoperable Vehicle Parked In The Shared Parking Spaces At Townhomes. Car Is Operable And License Plates Are Up To Date.						
350	DIAMONDBACK WA	SIDEWALK CLEARANCE	Violation abated	9/13/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
471	DIAMONDBACK WA	NOXIOUS GRASS/WEEDS	Invoiced	9/3/19		Inspector
127	DIVISION ST	OVERGROWN VEGETATION	Second letter sen	9/12/19		Pubic Works
Vegetation Encroaching Sidewalk Along Division St. And Roadway On Main St.						
207	EASTGATE DR	FENCES	Violation abated	8/9/19	9/17/19	Inspector
Wire Fencing.						

1575 EDGEWOOD DR	OVERGROWN VEGETATION	Violation abated	8/30/19	9/20/19	Phone Call
Trees Blocking Sight At Intersection.					
1010 EINEKE BLVD	NOXIOUS GRASS/WEEDES	Violation abated ii	9/23/19		Email
Petry Lots Have Noxious Grass/Weeds Again; Hired Sebert Landscaping.					
1010 EINEKE BLVD	NOXIOUS GRASS/WEEDES	Payment Receive	8/14/19	9/17/19	Inspector
Third Offense Of Season; Hired Sebert Landscaping.					
825 ELM ST	NOXIOUS GRASS/WEEDES	Violation abated	8/29/19	9/9/19	Online
Parkway.					
825 ELM ST	OVERGROWN VEGETATION	Violation abated	8/29/19	9/9/19	Online
Vegetation Planted By Homeowner On Parkway Is Overgrowing The Sidewalk Area.					
303 EMERALD LN	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)					
342 EMERALD LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/17/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
711 EVERGREEN CT	SIDEWALK CLEARANCE	Violation abated	9/23/19	9/30/19	Inspector
Suv Parked Over Sidewalk					
711 EVERGREEN CT	SIDEWALK CLEARANCE	Violation abated	8/26/19	9/4/19	Inspector
Vehicle Parked Over Sidewalk					
521 FAIRWAY VIEW DR	RUBBISH	Violation abated	9/10/19	10/1/19	Online
Lots Of Mulch Bags Lying Around Driveway, And A Ladder Propped On The Side Of The House.					
335 FARMHILL CT	NOXIOUS GRASS/WEEDES	Violation abated	8/30/19	9/9/19	Phone Call
335 FARMHILL CT	SIDEWALK CLEARANCE	Violation abated	9/5/19	9/11/19	Inspector
Suv Parked Over Sidewalk					
1600 FARMHILL DR	SIDEWALK CLEARANCE	Violation abated	9/24/19	9/30/19	Inspector
Vehicle Parked Over Sidewalk					
1830 FERNWOOD LN	NOXIOUS GRASS/WEEDES	Violation abated	9/26/19	10/7/19	Phone Call
Weeds.					
1603 FIELDCREST DR	SIDEWALK CLEARANCE	Violation abated	9/6/19	9/12/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
680 FOX RUN LN	MEMBRANE STRUCTURE	Violation abated	9/23/19	9/30/19	Inspector
Structure Built Over Driveway (Looks Like A Tent) Pic Taken					
940 GLACIER PKWY	GARBAGE CONTAINERS	Violation abated	8/12/19	9/11/19	Inspector
Containers Stored In Full View Near Garage					
1210 GLACIER PKWY	RUBBISH	Violation abated	8/9/19	9/5/19	Inspector
Things Being Stored Alongside Garage					

1350	GLACIER PKWY	SIDEWALK CLEARANCE	Violation abated	8/26/19	9/4/19	Inspector
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Vehicle Parked Over Sidewalk

1361	GLACIER PKWY	SIDEWALK CLEARANCE	Violation abated	9/24/19	9/30/19	Inspector
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Vehicle Parked Over Sidewalk

335	GLENWOOD CT	SIDEWALK CLEARANCE	Violation abated	9/12/19	9/18/19	Inspector
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Vehicle Parked Over Sidewalk (Pic Taken)

345	GLENWOOD CT	SIDEWALK CLEARANCE	Violation abated	9/24/19	10/3/19	Inspector
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Vehicle Parked Over Sidewalk

351	GOLF LN	NOXIOUS GRASS/WEEDS	Violation abated	9/11/19	9/16/19	Inspector
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1135	GREENRIDGE AVE	RUBBISH	Violation abated	8/30/19	9/6/19	Counter
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Construction And Landscape Debris Stored In Corner Of Site By Shed, Damaged Neighbors Fence At 1145 Greenridge. Also, New Decking Material Delivered On Driveway. Letter Indicated Owner To Come In For Permit And/Or Explain What Decking Work Planned.

1455	GREENRIDGE AVE	SIDEWALK CLEARANCE	Violation abated	8/26/19	9/3/19	Online
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Pine Tree At Sidewalk And Neighbors Drive

2401	HARNISH DR	SIGNS	No violation sited	9/5/19	9/5/19	Phone Call
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Complaint Regarding A Sidewalk Sign. Found Sidewalk Sign To Be In Compliance With Our Sign Code.

102	N HARRISON ST	NOXIOUS GRASS/WEEDS	Violation abated ii	9/23/19		Inspector
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Inside The Fence.

102	N HARRISON ST	NOXIOUS GRASS/WEEDS	Payment Receive	8/13/19	9/24/19	Email
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Second Offense Of Season; Hired Sebert Landscaping.

1209	N HARRISON ST	MISCELLANEOUS CODE VIOL	Not able to get co	9/10/19		Phone Call
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Black Mold In Back Hallway Area.

1209	N HARRISON ST	MISCELLANEOUS CODE VIOL	Not able to get co	9/10/19		Phone Call
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Toilet, Sinks, Tub In Master Bathroom Are Overflowing With Water; Main Plumbing Line Is Most Likely Clogged.

1209	N HARRISON ST	NO BUILDING PERMIT	Letter sent	7/25/19	9/3/19	Phone Call
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Siding; Water Heater; Second Story Deck - No Permits.

1227	N HARRISON ST	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/19		Inspector
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Weeds.

1233	N HARRISON ST	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/19		Inspector
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Weeds.

1621	HARTLEY DR	FENCES	Violation abated	8/15/19	9/17/19	Inspector
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Damaged Fencing.

1621	HARTLEY DR	PAINTING	Violation abated	8/15/19	9/17/19	Inspector
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Chipping Paint On Mailbox.

1700 HARTLEY DR	SIDEWALK CLEARANCE	Violation abated	9/6/19	9/12/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1831 HARTLEY DR	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
301 HAYES RD	OVERGROWN VEGETATION	Violation abated	8/6/19	9/3/19	Online
Vegetation Overgrowing Sidewalk Area Along Merrill Ave.					
1135 HELEN DR	OVERGROWN VEGETATION	Violation abated	8/29/19	9/12/19	Online
Vegetation Along Side Of Property Needs To Be Pruned To Allow For Better Sight At The Intersection Of Helen Dr. And Sandbloom Rd.					
460 HIGHLAND AVE	INOPERABLE VEHICLE	Letter sent	9/19/19		Inspector
Black Ford Explorer Missing A Wheel On Driveway.					
1157 HOLLY LN	SIDEWALK CLEARANCE	Violation abated	9/12/19	9/26/19	Online
Tree Growing Over Back Fence And Sidewalk					
1165 HOLLY LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/26/19	Online
Tree Growing Over Rear Fence, Limbs Over Sidewalk. Also, Bush In Front Yard Growing Over Sidewalk.					
1192 HOLLY LN	NOXIOUS GRASS/WEEDS	Invoiced	5/22/19	9/5/19	Inspector
Hired Landscaper.					
520 S HUBBARD ST	NO BUILDING PERMIT	Violation abated	9/24/19	10/8/19	Inspector
Gutted Interior Of House; No Permit On File For Remodeling Work.					
700 HUNTINGTON CT	SIDEWALK CLEARANCE	Violation abated	8/30/19	9/5/19	Inspector
One Car Parked Over Sidewalk					
1650 HUNTINGTON DR	RUBBISH	No violation sited	9/5/19	9/5/19	Online
Complaint Of Tree Branches On Parkway For Weeks.					
1810 HUNTINGTON DR	NOXIOUS GRASS/WEEDS	Violation abated	9/26/19	9/30/19	Inspector
Contacted Listing Agent To Cut Grass. She Has Been Most Responsive As Owners Are Out Of State, Property In Short Sale Status.					
1210 IVY LN	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk					
421 JAMES CT	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk					
502 JAMES CT	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/26/19	Inspector
Volvo Sedan Parked Over Sidewalk					
520 JAMES CT	NOXIOUS GRASS/WEEDS	Violation abated	8/28/19	9/5/19	Inspector
2 JOYCE CT	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/23/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
30 KELSEY CT	EXTERIOR BUILDING REPAIR	Violation abated	8/12/19	9/16/19	Phone Call
Deck Has Rot In Several Areas.					

30 KELSEY CT	NO BUILDING PERMIT	Violation abated	8/22/19	9/3/19	Phone Call
Hoa Replaced Deck Stairs; No Permit.					
561 LAKE CORNISH WA	SIDEWALK CLEARANCE	Violation abated	9/3/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Included)					
611 LAKE CORNISH WA	SIDEWALK CLEARANCE	Violation abated	9/3/19	9/18/19	Inspector
Vehicles Parked Over Sidewalk (Pic Included)					
821 LAKE CORNISH WA	SIDEWALK CLEARANCE	Violation abated	8/28/19	9/4/19	Inspector
Vehicle Partially Parked Over Sidewalk					
10 LAKE GILLILAN CT	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
330 LAKE PLUMLEIGH \	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)					
360 LAKE PLUMLEIGH \	EXTERIOR BUILDING REPAIR	Letter sent	9/26/19		Inspector
Badly Ripped Window Screen On Front Of House.					
540 LAKE PLUMLEIGH \	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
641 LAKE PLUMLEIGH \	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)					
750 LILAC DR	SIDEWALK CLEARANCE	Violation abated	9/30/19	10/7/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
414 LINCOLN ST	ILLEGAL DUMPING	Violation abated	8/22/19	9/5/19	Online
Routinely Blows Grass Clippings Into The Street.					
508 LINCOLN ST	RUBBISH	Letter sent	9/24/19		Email
Brush Piles In Backyard.					
1 LONGWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/12/19	9/19/19	Inspector
Tree Overgrowing Sidewalk At Southwest Corner At Woodview					
8 MADISON ST	INOPERABLE VEHICLE	Violation abated	8/9/19	9/9/19	Inspector
Gold Chrysler Sebring On Driveway Is Still Missing A Wheel.					
2 N MAIN ST	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/19		Inspector
Weeds On Rooftop Of Car Wash.					
100 S MAIN ST	INOPERABLE VEHICLE	Letter sent	9/26/19		Inspector
Red Chevy Pick Up Truck With Two Flat Tires And Expired Tags					
114 N MAIN ST	MISCELLANEOUS CODE VIOL	Violation abated	8/9/19	9/30/19	Inspector
Open Clean Out In Basement Wall, Behind Stove In Basement, Needs To Be Repaired By A Licensed Plumber, With A Building Permit.					
114 N MAIN ST	MISCELLANEOUS CODE VIOL	Violation abated	8/9/19	9/30/19	Inspector
Water Soaked Carpets In Basement Need To Be Removed Or Remediated.					

114 N MAIN ST	NO BUILDING PERMIT	Violation abated	8/9/19	9/30/19	Inspector
Finished Basement; No Permit.					
120 N MAIN ST	NOXIOUS GRASS/WEEDS	Violation abated	9/6/19	9/24/19	Inspector
Front And Rear					
205 S MAIN ST	SIGNS	Letter sent	9/10/19		Inspector
Sidewalk Sign On S. Harrison St. Right Of Way.					
309 N MAIN ST	INOPERABLE VEHICLE	Letter sent	9/12/19		Inspector
Silver 4 Door Car With Flat Tire In Parking Area.					
320 S MAIN ST	SIGNS	Violation abated	8/22/19	9/17/19	Inspector
Banner; No Permit.					
506 N MAIN ST	VEHICLE ON GRASS	Violation abated	8/16/19	9/10/19	Inspector
Parking A White Pickup Truck On The Grass.					
1125 S MAIN ST	NOXIOUS GRASS/WEEDS	Violation abated	8/23/19	9/3/19	Inspector
1130 S MAIN ST	DUMPSTERS	Violation abated	7/26/19	9/26/19	Inspector
Damaged Enclosure Fencing And Gate					
670 MAJESTIC DR	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk					
731 MAJESTIC DR	INOPERABLE VEHICLE	Violation abated	8/23/19	9/24/19	Inspector
Unlicensed White Ford Explorer On Driveway.					
731 MAJESTIC DR	INOPERABLE VEHICLE	Letter sent	9/24/19		Inspector
White Ford Explorer On Driveway Has A Flat Tire.					
731 MAJESTIC DR	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
720 MAYFAIR LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
721 MAYFAIR LN	SIDEWALK CLEARANCE	Violation abated	9/5/19	9/11/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken) - Jc					
1020 MEGHAN AVE	SIDEWALK CLEARANCE	Extension Grante	8/21/19	9/23/19	Phone Call
Bush/Weed Growing Over The Sidewalk, Trim Or Remove.					
1224 MERRILL AVE	RUBBISH	Violation abated	8/6/19	9/10/19	Inspector
Large Pile Of Gravel And Pile Of Landscaping Stones Onsite. No Permit On File.					
131 MOHAWK TRL	RUBBISH	Violation abated	9/3/19	9/24/19	Online
Debris Scattered Through The Yard Including Old Swing Set, Dog Kennel, Other Stuff (Photos Included In Letter).					
131 MOHAWK TRL	STAGNANT WATER	Violation abated	9/3/19	9/24/19	Online
On Pool Cover. Recommended Owner Tighten Pool Cover And Put Ball Or Flotation Device Under The Cover.					

2209	MOSER LN	ACCESSORY STRUCTURE	Extension Grante	9/12/19		Inspector
Installed A Masonry Mailbox Structure.						
1440	NOTTING HILL RD	SIDEWALK CLEARANCE	Violation abated	8/27/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk						
1460	NOTTING HILL RD	SIDEWALK CLEARANCE	Violation abated	8/27/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk						
1500	NOTTING HILL RD	SIDEWALK CLEARANCE	Violation abated	9/19/19	9/27/19	Inspector
Large Bush On Nw Corner Along Wynnfield Dr Over Sidewalk						
3171	NOTTINGHAM DR	NOXIOUS GRASS/WEEDS	Letter sent	9/16/19		Inspector
1235	OLD MILL LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
324	OLIN CT	INOPERABLE VEHICLE	Violation abated	8/22/19	9/24/19	Inspector
Unlicensed White 2 Door Car On Driveway.						
555	PARKVIEW TER	SIDEWALK CLEARANCE	Violation abated	8/26/19	9/4/19	Inspector
Vehicle Parked Over Sidewalk						
1315	PARKVIEW TER	TREES	Letter sent	9/20/19		Inspector
Dead Tree In Front Yard.						
2301	PERIWINKLE LN	SIDEWALK CLEARANCE	Violation abated	9/9/19	9/16/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1010	PERRY DR	NOXIOUS GRASS/WEEDS	Violation abated	8/28/19	9/6/19	Inspector
Letter Sent To Mgmt Co.						
2325	POETS LN	INOPERABLE VEHICLE	Violation abated	9/10/19	9/25/19	Inspector
Unlicensed Vehicle In Driveway (Pic Taken)						
2325	POETS LN	SIDEWALK CLEARANCE	Violation abated	9/10/19	9/25/19	Inspector
Vehicle Parked Over Sidewalk						
2328	POETS LN	NO BUILDING PERMIT	Violation abated	9/23/19	10/1/19	Phone Call
Pergola; No Permit.						
1020	PRAIRIE DR	NOXIOUS GRASS/WEEDS	Violation abated	9/17/19	9/27/19	Inspector
Weeds.						
821	PROVIDENCE DR	HOLIDAY LIGHTS	Violation abated	8/23/19	9/3/19	Inspector
1	QUEENSBURY CT	SIGNS	Violation abated	9/4/19	9/12/19	Inspector
Homeowner Continues To Place For Sale Signs In Right-Of-Ways.						
100	S RANDALL RD	ACCESSORY STRUCTURE	Violation abated	7/25/19	9/18/19	Inspector
Brick Planter In Front Of Butera Is Damaged.						

100 S RANDALL RD	MISCELLANEOUS CODE VIOL	Violation abated	7/25/19	9/18/19	Inspector
Dead Or Missing Commercial Landscaping In Planter In Front Of Store.					
790 S RANDALL RD	SIGNS	Second email con	9/24/19		Inspector
2 Banners; No Permit.					
1090 S RANDALL RD	TREES	Letter sent	9/5/19		Inspector
Dead Evergreen Tree Near Randall Rd. Needs To Be Removed And Replaced.					
1400 S RANDALL RD	NOXIOUS GRASS/WEEDS	Violation abated	8/27/19	9/5/19	Online
Weeds In Landscaped Areas Around Front Of Building And Parking Lot.					
1450 S RANDALL RD	TREES	Violation abated	8/14/19	9/26/19	Inspector
Dead Vegetation Needs To Be Removed And Replaced Per Landscape Plan.					
1521 S RANDALL RD	SIGNS	Violation abated	8/30/19	9/17/19	Inspector
Sign Permit Expired; Banner Still On Building.					
1621 S RANDALL RD	RUBBISH	Violation abated	8/5/19	9/5/19	Inspector
Furniture, Broken Trash, Garbage Bags, Boxes, Etc. Dumped Near Dumpster Enclosure.					
1800 S RANDALL RD	NOXIOUS GRASS/WEEDS	No violation sited	9/5/19	9/5/19	Phone Call
Complaint Of Weeds In Landscape Island In Middle Of The Road On Corporate Pkwy. Obstructing The View At Entrance Into Shopping Centers. Found No Weeds And Plants That Are Planted In The Island Are Fine.					
615 RED COACH LN	PAINTING	Violation abated	11/6/18	9/30/19	Inspector
Trim On House Has Peeling Paint.					
1105 RED COACH LN	SIDEWALK CLEARANCE	Violation abated	9/9/19	9/16/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1670 RED COACH LN	SIDEWALK CLEARANCE	Violation abated	9/25/19	10/4/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1690 RED COACH LN	TREES	Violation abated	8/8/19	9/9/19	Inspector
Dead Tree In Front Yard					
1101 REDWOOD DR	EXTERIOR BUILDING REPAIR	Violation abated	7/25/19	9/17/19	Online
Ripped Screens On Gazebo.					
1101 REDWOOD DR	RUBBISH	Violation abated	7/25/19	9/17/19	Online
Lumber From Deck Removal.					
750 REGAL LN	SIDEWALK CLEARANCE	Violation abated	8/28/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk					
780 REGAL LN	SIDEWALK CLEARANCE	Violation abated	9/25/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1421 RICHMOND LN	SIDEWALK CLEARANCE	Violation abated	9/26/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
200 RIDGE ST	PAINTING	Violation abated	7/31/18	9/9/19	Inspector
Chipping Paint On House.					

200 RIDGE ST	RUBBISH	Violation abated	7/31/18	9/9/19	Inspector
Pile Of Wood Scattered In Backyard.					
420 RIDGE ST	RUBBISH	Violation abated	9/20/19	10/1/19	Online
Rubbish On Drive And Alongside The Garage, Including Car Batteries, Landscaping Blocks, And Other Debris					
701 RIDGE ST	VEHICLE ON GRASS	Violation abated	9/6/19	9/26/19	Online
Parking A Vehicle On An Unimproved Area Next To The Driveway.					
720 RIDGE ST	GARBAGE CONTAINERS	Violation abated	8/23/19	9/9/19	Phone Call
1860 RIDGEFIELD AVE	SIDEWALK CLEARANCE	Violation abated	9/19/19	9/30/19	Inspector
Pine Tree On South Side Of Site Along Wynnfield Hanging Low Over Sidewalk					
1931 RIDGEFIELD AVE	GARBAGE CONTAINERS	Violation abated	8/21/19	9/3/19	Phone Call
Next To Garage					
1931 RIDGEFIELD AVE	RUBBISH	Violation abated	8/21/19	9/3/19	Phone Call
At Curb Too Early, More In Front Of Garage, Filled Landscape Bags In Front Yard For Some Time					
1106 RIVERWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/30/19	10/7/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1115 RIVERWOOD DR	INOPERABLE VEHICLE	Violation abated	8/21/19	9/13/19	Phone Call
Vehicle Covered But Up On Jacks.					
1225 RIVERWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/24/19	9/30/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1226 RIVERWOOD DR	OVERGROWN VEGETATION	Violation abated	8/16/19	9/6/19	Inspector
Tree Limbs Over Sidewalk					
1234 RIVERWOOD DR	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicle Parked 50% Over Sidewalk With Neighbor Complaining Walking Kids On Sidewalk					
1345 RIVERWOOD DR	TREES	Violation abated	8/27/19	9/30/19	Inspector
Dead Tree In Side Yard					
602 SANDPIPER CT	GARBAGE CONTAINERS	Violation abated	8/5/19	9/18/19	Inspector
Containers And Some Debris In Front Of Garage. Phoned Wells Fargo Contact At 1-877-617-5274					
602 SANDPIPER CT	NOXIOUS GRASS/WEEDS	Invoiced	9/10/19		Inspector
Hired Sebert Landscaping.					
1104 SAWMILL LN	NO BUILDING PERMIT	Letter sent	9/25/19		Inspector
Pod On Driveway For Several Weeks; No Permit.					
1117 SAWMILL LN	SIDEWALK CLEARANCE	Violation abated	9/18/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1118 SAWMILL LN	SIDEWALK CLEARANCE	Violation abated	9/6/19	9/12/19	Inspector
Vehilce Parked Over Sidewalk (Pic Taken)					

1136	SAWMILL LN	SIDEWALK CLEARANCE	Violation abated	9/26/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1146	SAWMILL LN	SIDEWALK CLEARANCE	Violation abated	9/12/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
607	SCOTT ST	PAINTING	Violation abated	5/2/19	9/27/19	Inspector
Black Fascia Paint Is Peeling.						
1201	SEDGEWOOD TRL	SIDEWALK CLEARANCE	Violation abated	9/19/19	9/27/19	Inspector
Large Bush Over Sidewalk At Nw Corner Along Cambria Ln.						
1432	SEMINOLE RD	NOXIOUS GRASS/WEEDS	Violation abated	8/23/19	9/3/19	Online
1551	SEMINOLE RD	NOXIOUS GRASS/WEEDS	Invoiced	9/10/19		Inspector
Second Offense Of Season; Hired Sebert Landscaping.						
431	SHAGBARK CT	DRAINAGE	No violation sited	8/20/19	9/17/19	Phone Call
Sump Pipe Buried And Discharges Directly Into 441 Shagbark Back Yard Creating Saturation And Standing Water.						
1511	SOUTHRIDGE TRL	VEHICLE ON GRASS	No violation sited	9/30/19	9/30/19	Online
Complaint Of A Vehicle Parked On The Grass. Inspected And Found No Violations.						
700	SOUTHWICK DR	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (2 Pics Taken)						
831	SOUTHWICK DR	SIDEWALK CLEARANCE	Violation abated	9/10/19	9/18/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken) This Has Been Habitual All Summer - Jc						
1190	STONEGATE RD	NOXIOUS GRASS/WEEDS	Violation abated	9/4/19	9/13/19	Inspector
1206	STRATFORD LN	ILLEGAL DUMPING	Letter sent	9/24/19		Pubic Works
Wooden Shed And Garden Fence On Village Property Behind Backyard Needs To Be Removed Ahead Of Village'S Stream Restoration Project.						
1210	STRATFORD LN	ILLEGAL DUMPING	Letter sent	9/24/19		Pubic Works
Wooden Shed And Garden Fence On Village Property Behind Backyard Needs To Be Removed Ahead Of Village'S Stream Restoration Project.						
1212	STRATFORD LN	ILLEGAL DUMPING	Letter sent	9/24/19		Pubic Works
Wooden Shed And Garden Fence On Village Property Behind Backyard Needs To Be Removed Ahead Of Village'S Stream Restoration Project.						
1218	STRATFORD LN	ILLEGAL DUMPING	Letter sent	9/24/19		Pubic Works
Wooden Shed And Garden Fence On Village Property Behind Backyard Needs To Be Removed Ahead Of Village'S Stream Restoration Project.						
302	SUMMIT ST	SIDEWALK CLEARANCE	Violation abated	9/20/19	10/7/19	Inspector
Both Trees Trimmed						
302	SUMMIT ST	TREES	Letter sent	9/17/19		Inspector
Dead Tree.						
520	SUMMIT ST	NO BUILDING PERMIT	Violation abated	8/23/19	9/3/19	Counter
Temporary Pool In Backyard; No Permit.						

520	SUMMIT ST	NOXIOUS GRASS/WEEDS	Violation abated	8/23/19	9/3/19	Counter
520	SUMMIT ST	NOXIOUS GRASS/WEEDS	Invoiced	9/6/19		Counter
Area Of Noxious Weeds In Corner Of Backyard.						
520	SUMMIT ST	RUBBISH	Invoiced	9/6/19		Counter
Branches In Area Of Noxious Weeds And Deflated, Unused Pool In Backyard.						
1	SUNSET LN	PAINTING	Violation abated	8/5/19	9/26/19	Inspector
Peeling Paint On Siding On Chimney West Side Of House Facing Longwood						
2	SUNSET LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/26/19	Inspector
Tree On Sw Corner Of Site Overhanging Sidewalk						
15	SUNSET LN	RUBBISH	Extension Grante	9/24/19		Inspector
Furniture In The Front Yard For Several Days						
2100	TAHOE PKWY	SIDEWALK CLEARANCE	Violation abated	9/24/19	9/30/19	Inspector
Vehicle Parked Over Sidewalk						
1541	TALLGRASS CT	SIDEWALK CLEARANCE	Violation abated	9/6/19	9/12/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
825	TANGLEWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/25/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1200	TANGLEWOOD DR	GARBAGE CONTAINERS	No violation sited	9/5/19	9/5/19	Phone Call
Complaint That Garbage Containers Are Left At The Street. No Violation Cited.						
1615	TERI LN	SIDEWALK CLEARANCE	Violation abated	9/5/19	9/11/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken) - Jc						
1625	TERI LN	GARBAGE CONTAINERS	Violation abated	8/27/19	9/3/19	Inspector
Front And Side Ofgarage						
1625	TERI LN	NOXIOUS GRASS/WEEDS	Violation abated	8/27/19	9/3/19	Inspector
Tall Grass						
1660	TERI LN	SIGNS	Violation abated	8/29/19	9/12/19	Inspector
2 Real Estate Signs At Property.						
1675	TERI LN	SIDEWALK CLEARANCE	Violation abated	8/27/19	9/6/19	Online
Overgrown Bushes Along Teri And Riverwood						
905	THORNEWOOD LN	SIDEWALK CLEARANCE	Violation abated	8/28/19	9/10/19	Inspector
Pine Tree On Corner O/H Sidewalk						
915	THORNEWOOD LN	PAINTING	Second email con	4/2/19	9/5/19	Inspector
Peeling Paint On Fascia And Rotten Trim On House.						
940	TIMBERWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/11/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						

1061	TIMBERWOOD LN	NO BUILDING PERMIT	Violation abated	6/21/19	9/5/19	Counter
Shed; No Permit.						
2070	TRACY LN	INOPERABLE VEHICLE	Violation abated	9/4/19	10/4/19	Inspector
Unlicensed Vehicle Parked In Driveway (Pic Taken) - Jc						
2070	TRACY LN	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/23/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
2011	TUNBRIDGE TRL	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/23/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)						
2053	TUNBRIDGE TRL	DRAINAGE	Violation abated	9/24/19	10/3/19	Phone Call
Outlet Of Sump Pump Hose Is Too Close To The Property Line, And The Discharge Is Causing Standing Water On The Neighbor'S Property.						
2070	TUNBRIDGE TRL	EXTERIOR BUILDING REPAIR	Letter sent	9/25/19		Inspector
Ripped Window Screen.						
2070	TUNBRIDGE TRL	INOPERABLE VEHICLE	Letter sent	9/25/19		Inspector
Unlicensed Teal Lexus On Driveway.						
107	WEBSTER CT	OVERGROWN VEGETATION	Violation abated	8/14/19	9/3/19	Online
Over Sidewalk Behind Fence Along Longwood						
315	WEBSTER ST	FENCES	Letter sent	9/20/19		Inspector
White, Decorative Corner Fencing Is Damaged.						
1000	WESLEY LN	NOXIOUS GRASS/WEEDS	Violation abated	9/11/19	9/16/19	Inspector
1530	WESTBOURNE PKV	NOXIOUS GRASS/WEEDS	Violation abated	8/29/19	9/9/19	Online
1711	WESTBURY DR	SIDEWALK CLEARANCE	Violation abated	9/17/19	9/24/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1730	WESTBURY DR	SIDEWALK CLEARANCE	Violation abated	8/27/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk						
1821	WESTBURY DR	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk						
1841	WESTBURY DR	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk						
1210	WHITE CHAPEL LN	GARBAGE CONTAINERS	Violation abated	8/27/19	9/3/19	Inspector
1210	WHITE CHAPEL LN	NOXIOUS GRASS/WEEDS	Violation abated	8/27/19	9/3/19	Inspector
1210	WHITE CHAPEL LN	SIDEWALK CLEARANCE	Violation abated	9/25/19	10/3/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						

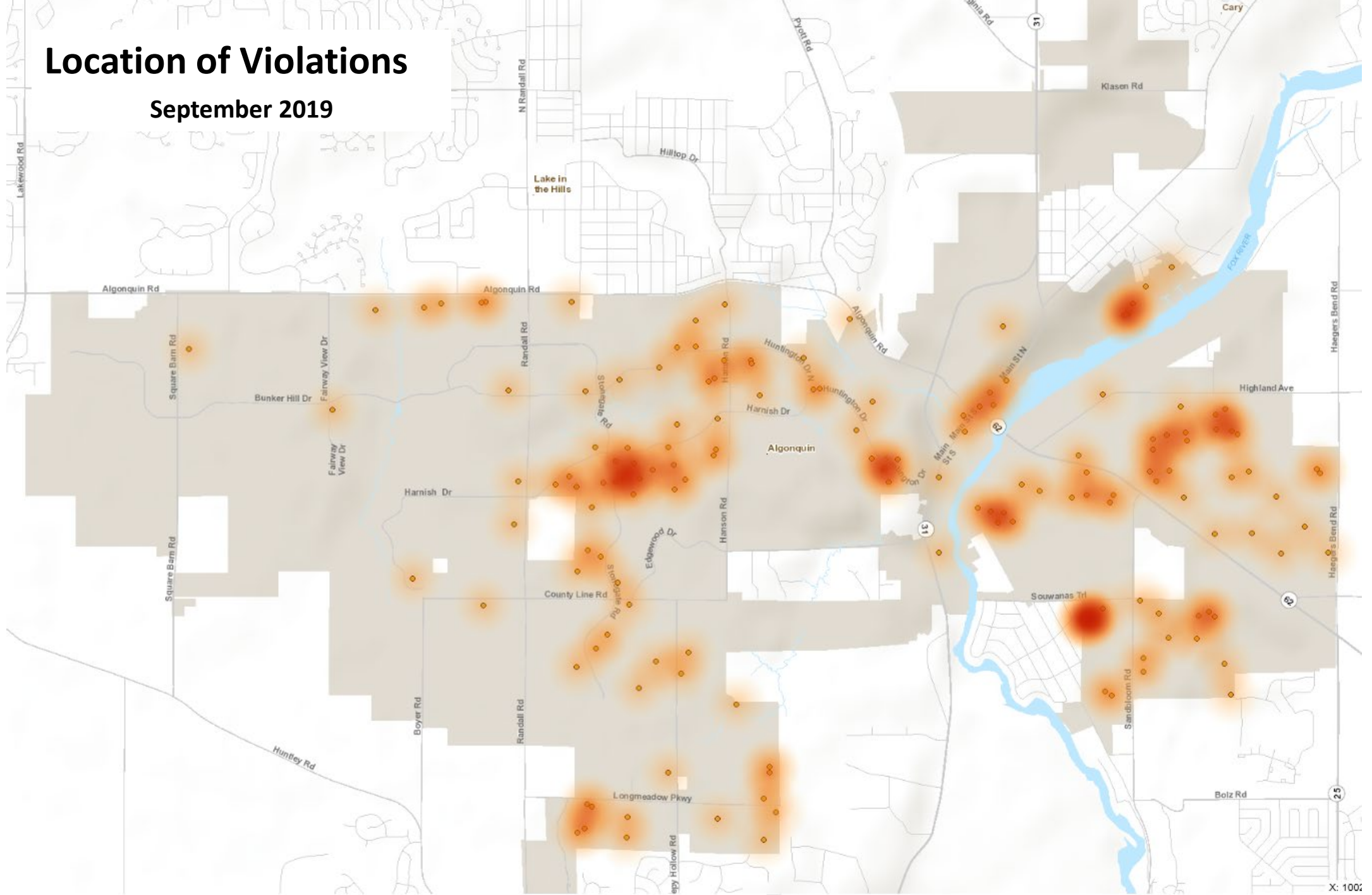
1341	WHITE CHAPEL LN	SIDEWALK CLEARANCE	Violation abated	9/19/19	9/27/19	Inspector
Toyota Sedan Over Sidewalk						
1361	WHITE CHAPEL LN	SIDEWALK CLEARANCE	Violation abated	9/27/19	10/3/19	Inspector
Toyota Suv Over Sidewalk						
1450	WHITE CHAPEL LN	NO BUILDING PERMIT	Violation abated	7/22/19	9/9/19	Inspector
Shed Against House; No Permit.						
1930	WHITE OAK DR	INOPERABLE VEHICLE	Letter sent	9/25/19		Inspector
Black Van With A Flat Tire On Driveway.						
103	WILDWOOD RD	NOXIOUS GRASS/WEEDS	Violation abated	9/17/19	9/27/19	Inspector
Weeds.						
2616	WILLIAMSBURG DF	INOPERABLE VEHICLE	Violation abated	8/7/19	9/9/19	Inspector
White Older Model 4 Door Car With A Flat Tire On The Driveway.						
2	WILLOUGHBY CT	SIDEWALK CLEARANCE	Violation abated	9/27/19	10/4/19	Inspector
Pine Tree On Ridgefield Side Of Site Overhanging Sidewalk.						
330	WINCHESTER DR	OVERGROWN VEGETATION	Violation abated	9/6/19	10/1/19	Pubic Works
Vegetation On Side Of Backyard Is Encroaching Sidewalk And Street Areas.						
260	WINDING CANYON	SIDEWALK CLEARANCE	Violation abated	9/13/19	9/18/19	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
321	WINDING CANYON	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk						
27	WOODVIEW LN	NOXIOUS GRASS/WEEDS	Violation abated	9/11/19	9/16/19	Inspector
1300	YOSEMITE PKWY	EXTERIOR BUILDING REPAIR	Extension Grante	6/5/19	9/5/19	Counter
Trim Above Garage Door Is Rotted.						
1501	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	9/4/19	9/11/19	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)						
1511	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk						
1521	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	7/24/19	9/4/19	Inspector
Vehicles Parked Over Sidewalk (Will Be Removed By September 2Nd)						
1671	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	8/29/19	9/5/19	Inspector
Vehicles Parked Over Sidewalk						

Source Of Complaints

	Counter	Online	Email	Fire Dept	Inspector	Letter	Police Dept	Phone Call	Public Works
Kim	6	23	7	0	69	1	0	21	9
James	0	0	0	0	88	0	0	0	0
Russell	1	10	0	0	45	0	0	4	0

Location of Violations

September 2019



BUILDING DEPARTMENT

September 2019

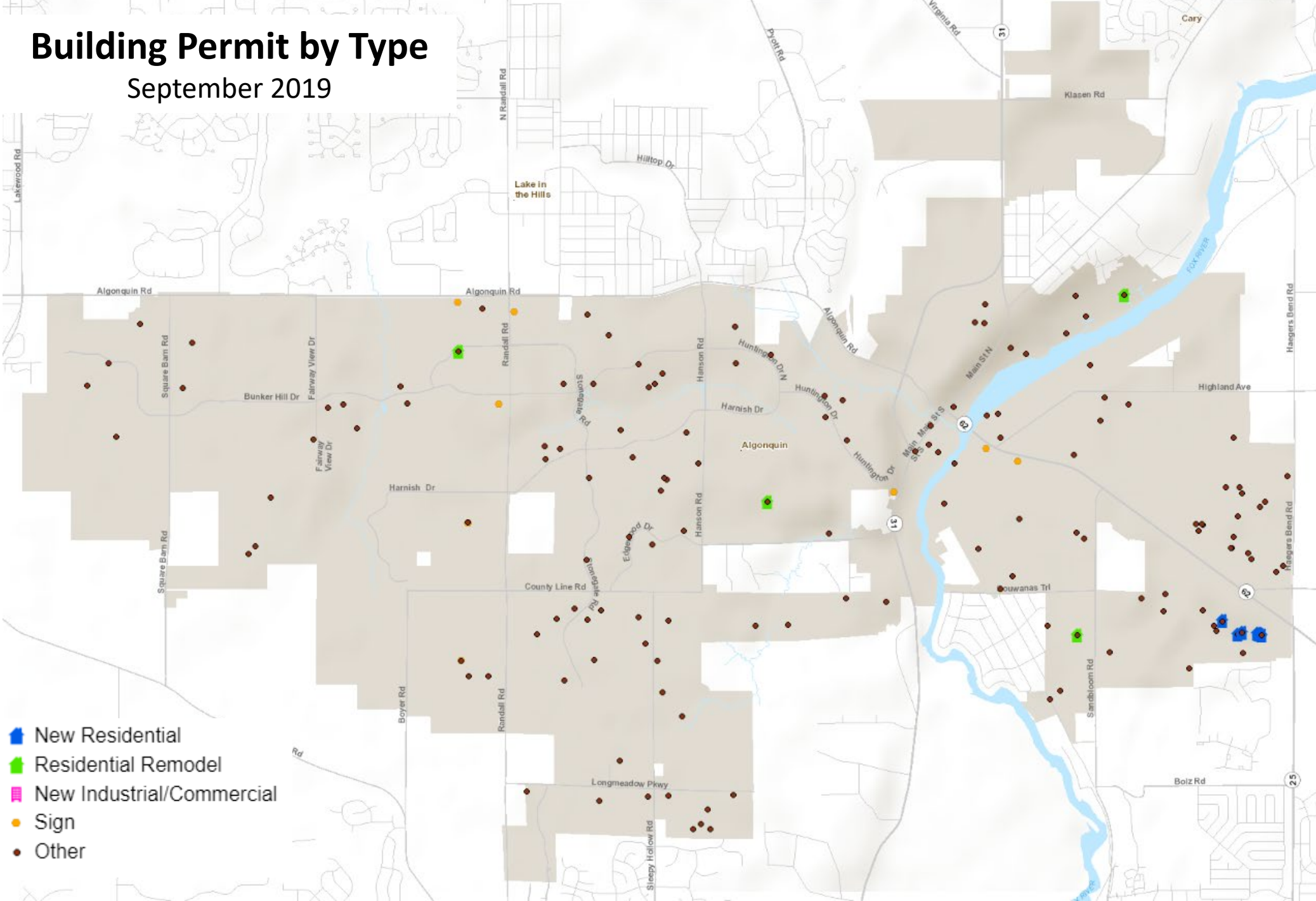
<u>PERMITS ISSUED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	264	257	2,464	2,427	-1.50%
TOTAL VALUATION	\$ 6,856,667.00	\$ 4,494,826.00	\$ 56,674,422.00	\$ 43,987,357.00	-22.39%






<u>PERMIT FEES COLLECTED</u> <u>ACCOUNT 01000100 32100</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL COLLECTED	\$ 46,533.00	\$ 36,606.00	\$ 375,387.75	\$ 344,011.00	-8.36%

<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	6	6	38	46	21.05%
New Townhouse/Apartment	0	0	22	0	-2200.00%
New Industrial/Commercial	1	0	4	2	-50.00%
TOTAL NEW BUILDINGS	7	6	64	48	-25.00%

Building Permit by Type

September 2019



-  New Residential
-  Residential Remodel
-  New Industrial/Commercial
-  Sign
-  Other



Public Works Monthly Report

For September 2019

Common Tasks

Total WOs 10

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
9	Graffiti/Vandalism	6.00	\$296.62		\$59.14	\$355.76
1	Landscape Area Bed Maintenance	2.00	\$91.30	\$3.61	\$6.53	\$101.44
GROUP TOTAL		8.00	\$387.92	\$3.61	\$65.67	\$457.20

Facilities

Total WOs 18

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
16	Sewer Facility Equipment Preventative M	13.25	\$520.07			\$520.07
1	Sewer Facility HVAC Preventative Maint	1.00	\$37.18	\$6.18		\$37.18
1	Sewer Facility Pump Corrective Maint 0	0.50	\$18.59			\$18.59
GROUP TOTAL		14.75	\$575.84	\$6.18	\$0.00	\$0.00

Forestry

Total WOs 150

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
57	Tree Maintenance	77.35	\$3,308.96	\$0.96	\$1,561.49	\$4,871.41
47	Tree Planting	39.50	\$1,586.87	\$7,738.51	\$435.63	\$9,761.00
46	Tree Removal	81.75	\$3,319.54	\$15.13	\$4,815.31	\$8,149.98
GROUP TOTAL		198.60	\$8,215.37	\$7,754.60	\$6,812.43	\$22,782.40

Parks

Total WOs 89

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Athletic Field Maintenance	1.00	\$45.65	\$0.48	\$3.49	\$49.62
5	Landscape Area Bed Maintenance	0.80	\$36.52	\$0.34	\$19.61	\$56.47
4	Landscape Area Fine Mowing	3.25	\$117.75		\$150.38	\$268.13
1	Landscape Area Rough Mowing	1.75	\$88.45	\$1.92	\$12.63	\$103.00
1	Landscape Area Sickle Bar Mowing	1.00	\$0.00		\$0.01	\$0.01
1	Landscape Area Weed Control	10.00	\$505.40	\$119.28	\$346.21	\$970.89
76	Park Rounds	52.60	\$1,894.05		\$731.10	\$2,625.14
GROUP TOTAL		70.40	\$2,687.81	\$122.02	\$1,263.42	\$4,073.25

Sewer

Total WOs 126

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
104	Sanitary Sewer Gravity Main Maintenanc	97.00	\$4,505.52		\$2,894.95	\$7,400.47
22	Sanitary Sewer Manhole Repair	37.92	\$1,766.96	\$4.11	\$591.73	\$2,362.81
GROUP TOTAL		134.92	\$6,272.48	\$4.11	\$3,486.68	\$9,763.28

Stormwater

Total WOs 14

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
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1	Stormwater Main Maintenance	8.50	\$467.24	\$2.31	\$159.88	\$629.43
1	Stormwater Main New Install	0.50	\$18.12	\$4.34	\$177.00	\$199.45
4	Stormwater Main Repair	38.70	\$2,072.45	\$254.34	\$1,856.08	\$4,182.87
1	Stormwater Structure New Install	4.50	\$247.71		\$94.23	\$341.94
6	Stormwater Structure Repair	25.50	\$1,392.94	\$103.89	\$442.82	\$1,939.65
1	Stormwater Structure Replace	10.50	\$576.35	\$40.00	\$235.45	\$851.80
GROUP TOTAL		88.20	\$4,774.80	\$404.87	\$2,965.46	\$8,145.12

Streets

Total WOs 25

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
4	Curb Replace	0.00	\$1,135.00			\$1,135.00
4	Fence Maintenance	1.70	\$74.06		\$0.69	\$74.75
1	Guardrail Maintenance	6.00	\$282.57		\$71.54	\$354.11
1	Pavement Maintenance	18.00	\$869.22	\$40.00	\$559.86	\$1,469.08
1	Pavement Marking Maintenance	31.00	\$1,531.62	\$90.65	\$541.32	\$2,163.59
9	Sidewalk Grind	6.00	\$261.39		\$118.47	\$379.86
5	Street Sweeping	0.00	\$13,839.60			\$13,839.60
GROUP TOTAL		62.70	\$17,993.46	\$130.65	\$1,291.88	\$19,415.98

Traffic

Total WOs 7

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
2	Sign Maintenance	2.50	\$110.45		\$59.38	\$169.83
5	Streetlight Maintenance	2.07	\$4,177.93		\$53.05	\$4,230.98
GROUP TOTAL		4.57	\$4,288.38		\$112.42	\$4,400.81

Water

Total WOs 549

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
529	Hydrant Flushing	152.38	\$8,377.67		\$2,250.89	\$10,628.56
1	Water Hydrant Valve Repair	12.00	\$660.56		\$323.00	\$983.56
1	Water Service Line Repair	27.00	\$1,499.54		\$672.73	\$2,172.27
1	Water Service Line Valve Confirm Operat	1.00	\$54.34		\$9.51	\$63.84
9	Water Service Line Valve Repair	13.75	\$755.10	\$10.51	\$316.53	\$1,082.13
8	Water Service Line Valve Replace	23.95	\$1,254.68	\$43.71	\$2,579.36	\$3,877.75
GROUP TOTAL		230.08	\$12,601.88	\$54.22	\$6,152.01	\$18,808.11

Public Works Operating and Maintenance Totals

<u>WOs</u>	<u>Hours</u>	<u>Labor</u>	<u>Materials</u>	<u>Equipment</u>	<u>TOTAL</u>
988	812	\$57,797.94	\$8,480.25	\$22,149.98	\$88,428.16

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
2	Breakdown	Accident/Vandalism	0.50	0	\$52.50	\$28.05	\$80.55
41	Diagnose	Accident/Vandalism	28.70	0	\$3,013.50	\$2,968.00	\$5,981.50
118	Operator's Report	Accident/Vandalism	85.20	0	\$8,946.00	\$3,233.92	\$12,179.92
6	Inspection Routine	Accident/Vandalism	1.75	0	\$183.75	\$1,887.97	\$2,071.72
1	Lubricaton	Breakdowns	0.00	0	\$0.00	\$27.33	\$27.33
92	PM	Driver Reported/Diagnosed	79.20	0	\$8,316.00	\$1,599.06	\$9,915.06
5	STOCKROOM	Driver Reported/Diagnosed	0.00	0	\$0.00	(\$151.46)	(\$151.46)
12	Maufacturer Recall	Preventive Maintenance	8.60	0	\$903.00	\$0.00	\$903.00
13	Parts Pick up	Vehicle Modification/Repair	11.10	0	\$1,165.50	\$1,150.51	\$2,316.01
4	GOVDEALS		0.00	0	\$0.00	\$0.00	\$0.00

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
294	215.05	0	\$22,580.25	\$10,743.38	\$33,323.63

Breakdowns	167	Vehicle Modification/Repair	13
Driver Reported/Diagnosed	97	Accident/Vandalism	167
Inspection/Warranty	0	Stockroom/Training	0
Preventitive Maintenance	12		

Building Services

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<u>VILLAGE HALL</u> 69 Total WOs							
9	Equipment Maintenanc		13.50	0.00	\$1,350.00	\$0.00	\$1,350.00
1	Inspection		2.50	0.00	\$250.00	\$0.00	\$250.00
38	Restock		6.25	0.00	\$625.00	\$632.20	\$1,257.20
2	Pm		5.50	0.00	\$550.00	\$37.21	\$587.21
11	Repair		16.50	0.00	\$1,650.00	\$940.43	\$2,590.43
4	General Service		5.00	0.00	\$500.00	\$19.70	\$519.70
3	Training		13.50	0.00	\$1,350.00	\$0.00	\$1,350.00
1	Clean		4.00	0.00	\$400.00	\$0.00	\$400.00
GROUP TOTAL			66.75	0.00	\$6,675.00	\$1,629.54	\$8,304.54
<u>PUBLIC WORKS</u> 147 Total WOs							
2	Trash		2.00	0.00	\$200.00	\$0.00	\$200.00
1	Equipment Maintenanc		1.50	0.00	\$150.00	\$0.00	\$150.00
2	Install		0.75	0.00	\$75.00	\$78.08	\$153.08
8	Department Pick Up		3.25	0.00	\$325.00	\$201.85	\$526.85
17	Inspection		34.00	0.00	\$3,400.00	\$0.00	\$3,400.00
48	Restock		5.20	0.00	\$520.00	\$1,329.05	\$1,849.05
2	Event		1.50	0.00	\$150.00	\$0.00	\$150.00
4	Repair		2.50	0.00	\$250.00	\$405.14	\$655.14
13	General Service		21.50	0.00	\$2,150.00	\$0.00	\$2,150.00
8	Ppe		0.00	0.00	\$0.00	\$132.82	\$132.82
21	Stockroom		73.80	0.00	\$7,380.00	\$0.00	\$7,380.00
14	Training		78.00	0.00	\$7,800.00	\$0.00	\$7,800.00
7	Clean		7.50	0.00	\$750.00	\$13.06	\$763.06
GROUP TOTAL			231.50	0.00	\$23,150.00	\$2,160.00	\$25,310.00
<u>WASTE WATER PLANT</u> Total WOs							
1	Install		2.00	0.00	\$200.00	\$0.00	\$200.00
5	Restock		0.00	0.00	\$0.00	\$478.02	\$478.02
2	Repair		8.00	0.00	\$800.00	\$0.00	\$800.00
GROUP TOTAL			10.00	0.00	\$1,000.00	\$478.02	\$1,478.02
<u>WATER PLANT 3</u> 1 Total WOs							
1	Restock		0.00	0.00	\$0.00	\$491.90	\$491.90
GROUP TOTAL			0.00	0.00	\$0.00	\$491.90	\$491.90
<u>H.V.H.</u> 15 Total WOs							
14	Restock		2.10	0.00	\$210.00	\$2.96	\$212.96
1	Repair		1.00	0.00	\$100.00	\$0.00	\$100.00
GROUP TOTAL			3.10	0.00	\$310.00	\$2.96	\$312.96
<u>POOL</u> 20 Total WOs							
4	Equipment Maintenanc		8.50	0.00	\$850.00	\$0.00	\$850.00

2	Restock		0.30	0.00	\$30.00	(\$58.06)	(\$28.06)
1	Repair		2.00	0.00	\$200.00	\$0.00	\$200.00
13	General Service		46.42	0.00	\$4,642.00	\$0.00	\$4,642.00
GROUP TOTAL			57.22	0.00	\$5,722.00	\$(58.06)	\$5,663.94
<u>TOWNE PARK</u>		2	Total WOs				
2	Install		2.75	0.00	\$275.00	\$15.66	\$290.66
GROUP TOTAL			2.75	0.00	\$275.00	\$15.66	\$290.66
<u>P.D.</u>		22	Total WOs				
22	Restock		3.65	0.00	\$365.00	\$378.25	\$743.25
GROUP TOTAL			3.65	0.00	\$365.00	\$378.25	\$743.25

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
284	374.97	0	\$37,497.00	\$5,098.27	\$42,595.27

ORDINANCE NO. 2019 - O - _____

***An Ordinance Amending the Municipal Code of the Village of Algonquin
by the Addition of Section 32.09 in Chapter 32, Occupation and Other Taxes,
Imposing a Municipal Cannabis Retailers' Occupation Tax***

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

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/8-11-22; and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Illinois Municipal Cannabis Retailers' Occupation Tax Law providing for a municipal cannabis retailers' occupation tax which will be collected by the Illinois Department of Revenue;

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: The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2: Chapter 32, Occupation and Other Taxes, of the Municipal Code of the Village of Algonquin shall be amended by the addition of Section 32.09 that will read as follows:

32.09 MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

A. Required Tax: A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the Village at the rate of 3 percent of the gross receipts from these sales made in the course of that business, in accordance with the provisions of 65 ILCS 5/8-11-22, as amended.

B. Payment to State: Such tax shall be remitted by such retailer to the Illinois Department of Revenue. Any tax required to be collected and any such tax collected by such retailer and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the retailer to the State. A retailer may reimburse itself for its seller's tax liability hereunder by separately stating that tax as an additional charge,

which charge may be stated in combination, in a single amount, with any State tax that seller is required to collect.

C. Collection and Enforcement: Such tax, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Section 32.09.

SECTION 3: 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 4: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5: This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020 or as soon as thereafter allowed by the Municipal Cannabis Retailers' Occupation Tax Law. Copies of this Ordinance shall be certified and sent to the Illinois Department of Revenue.

Voting Aye:

Voting Nay:

Abstain:

Absent:

APPROVED:

Village President John C. Schmitt

(SEAL)

ATTEST: _____
Village Clerk Gerald S. Kautz

Passed: _____

Approved: _____

Published: _____

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ORDINANCE NUMBER
2019-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 EQUIPMENT

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 John C. Schmitt

ATTEST: _____
Village Clerk, Gerald S. Kautz

by: _____
Deputy Village Clerk, Michelle Weber

PASSED:
APPROVED:
PUBLISHED:

<u>Manf</u>	<u>Equipment</u>	<u>Friendly Model</u>	<u>Model</u>	<u>S/N</u>	<u>Manf. Date</u>
APC	Backup UPS	Back-UPS 650	BK650MC	PB0208223612	
APC	Backup UPS	Smart-UPS 750	SMT750	3S1524X01372	
APC	Backup UPS	Smart-UPS SC 420	SC420	AS0851360598	
APC	Backup UPS	Back-UPS 1300	BR1300G	4B1346P31074	
APC	Backup UPS	Back-UPS 1300	BR1000G	3B1323X22085	
Canon	Printer	MP11DX	MP11DX	2156662	
Dell	Monitor	19"	1907FPC	CN-OCC299-64180-64P-05BS	Apr-06
Dell	Monitor	20"	2007WFPB	MX-0HF730-46634-76L-640L	Jun-07
Dell	Monitor	17"	1704FPVS	MX-0H6304-47605-55I-ALU9	May-05
Dell	Monitor	19"	1907FPC	CN-OCC299-64180-64I-8TSL	
Dell	Monitor	19"	1907FPC	CN-ODC323-71618-652-BNWT	
Dell	Monitor	19"	1905FP	CN-OT6116-71618-4AT-AD1X	
Dell	Monitor	17"	1708FPB	CN-0FP816-46633-779-7RYL	Jul-07
Dell	Monitor	19"	1905FP	CN-OT6116-71618-54M-AGOE	
Dell	Monitor	17"	1704FPVS	MX-0H6304-47605-55I-ALU7	May-05
Dell	Monitor	19"	1907FPT	CN-ODC323-71618-652-BGWH	
Dell	Monitor	19"	1905FP	CN-OT6116-71618-54M-AFPB	
Dell	Computer	GX520	HJ95B1	38211690781	
HP	Monitor	20"	EF227A	CNG820BLR	May-08
HP	Monitor	19"	RA373A	CN492001Q2	May-09
HP	Monitor	19"	RA373A	CN492001JF	May-09
HP	Computer	DC7900	DC7900	2UA9240YSV	
HP	Printer	Color LaserJet 2320	CC436A	CNF9C2SX1K	Feb-11
HP	Printer	OfficeJet 8500	SNPRC-0303	CN54B8204D	Apr-05
HP	Printer	Photosmart 2600	Q3450A	MY513H62FB	
HP	Printer	LaserJet 1022	Q5912A	CNBC57S0HT	Jul-05
HP	Switch	3500yl-48G	J8693A	RSVLC-0508	
Lenovo	Monitor	19"	L1900pA	V1B8435	Feb-09
Lenovo	Computer	M93p	M10A9	MJ0008HD	
Lenovo	Computer	M93p	M10A9	MJ0008L7	
Lenovo	Computer	M93p	M10A9	MJ0008FN	
Lenovo	Computer	M93p	M10A9	MG0016RP	
Lenovo	Computer	M93p	M10A9	MG0016UD	
Lenovo	Computer	M93p	M10A9	MG0016RS	
Lenovo	Computer	M93p	M10A9	MJ0008HH	
Lenovo	Computer	M93p	M10A9	MJ0008HG	
Lenovo	Computer	M93p	M10A9	MJ0008HK	
Lenovo	Computer	M93p	M10A9	MG0016RG	
Lenovo	Computer	M93p	M10A9	MJ02HLJA	
Lenovo	Computer	M93p	M10A9	MJ02HLJD	
Lenovo	Computer	M92p	M2988	MJNVVZN	
Lenovo	Computer	M93p	M10A9	MJ00GY3X	
Lenovo	Computer	M92p	M2988	MJNVVZZ	
Lenovo	Computer	M93p	M10A9	MJ02HLJM	
Lenovo	Computer	M92p	M2988	MJNVWAD	
Lenovo	Computer	M93p	M10A9	MJ0008HF	
Lenovo	Computer	M93p	M10A9	MG001708	
Lenovo	Computer	M93p	M10A9	MG0016TS	
Lenovo	Computer	M92p	M2988	MJNVVZT	
Lenovo	Computer	M93p	M10A9	MJ02HLJL	
Lenovo	Computer	M93p	M10A9	MG00170B	
Lenovo	Monitor	22"	D221	V1H6779	Mar-08
Lenovo	Monitor	19"	L1900PA	V1B8353	Feb-09
Lenovo	Computer	M92p	M2988	MJNVWAA	
Lenovo	Computer	E32	M30A1	MJ00LKL4	
Lenovo	Computer	ThinkPad T60	8741-52u	L3-BP411	Jul-05
Lenovo	Computer	M93p	M10A9	MJ02HLJR	
Lenovo	Computer	M92p	M2988	MJNVVZX	
Lexmark	Electric Typewriter	WheelWriter 3500	6787-008	11YA702	
Linksys	Switch	sd208	sd208	BEB1056	
Office Depot	Electric Stapler	RS-9481	RS-9481	STAPLER	
Palm	Pocket PC	Palm V	Palm V	10A814D96USH	
Samsung	Monitor	22"	ex22220x	ZS49H9LB300543M	Mar-11
TDS	Pocket PC	Pocket PC	Pocket PC	h-175-001222-10	



2019 - 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 President is authorized to execute an Agreement between the Village of Algonquin and Artistic Holiday Designs for the Downtown Holiday Decorations in the Amount of \$26,133.67, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2019

APPROVED:

(seal)

John C. Schmitt, Village President

ATTEST:

Gerald S. Kautz, Village Clerk

by: _____
Michelle Weber, Deputy Village Clerk

VILLAGE OF ALGONQUIN PURCHASE AGREEMENT - VENDOR (Equipment/Materials)

Date: October 10, 2019

Purchase Order No. _____

Project: Holiday lights leasing, installation, and removal	Location: Downtown Algonquin
--	--

Originating Department: _____

Owner	Vendor	General/Prime Contractor
Village of Algonquin Address: 2200 Harnish Dr. Algonquin, IL. 60102 Contact Name: Steve Ludwig Phone: 847-658-2754 Fax: steveludwig@algonquin.org	Name: Artistic Holiday Designs Address: 202 Stephen St. Lemont, IL. 60439 Contact Name: Sara Basch Phone: 708-223-8847 Fax: sarab@artisticholidaydesigns.com	Name: Same as vendor Address: Contact Name: Phone: Fax:

Furnish the items listed below in accordance with the following plans and specifications:

- ✕ **General Contract**, dated _____, 20__ ✕ **Specification No(s):** _____, dated _____, 20__
- ✕ **Plans** dated _____, 20__ ✕ **Addendum No(s):** _____
- ✕ **Other:** Per proposal received 8/23/19, less Village Hall tree and ornamentation.

The following prices shall remain in effect for the duration of project:

QUANTITY	UNIT OF MEASURE	DESCRIPTION/ITEMS	UNIT PRICE	EXTENSION
1		Holiday Decorations Package	\$	\$ 26,133.67
TOTAL				\$ 26,133.67

NOTES:

- 1)
- 2)
- 3)

THE TERMS OF THIS PURCHASE AGREEMENT AND THE ATTACHED SUPPLEMENTAL CONDITIONS ARE THE ENTIRE AGREEMENT BETWEEN THE VILLAGE/OWNER AND VENDOR. No payment will be issued unless a copy of this Purchase Agreement is signed, and dated and returned to the Owner. Material certifications/test reports required. All domestic material, unless otherwise specified. Purchase exempt from sales and/or use taxes. Submit shop drawings/catalog cuts immediately for approval as required. Material Safety Data Sheets and Container Labels must accompany all hazardous materials, coatings, and chemicals per OSHA's Hazard Communication Standard 1926.59 when delivered. No deliveries will be accepted without 48-hour advance notice.

VENDOR SHALL FULLY INDEMNIFY AND SAVE THE VILLAGE OF ALGONQUIN HARMLESS FROM ALL CLAIMS, LIENS, FEES, AND CHARGES, AND THE PAYMENT OF ANY OBLIGATIONS ARISING THEREUNDER, as required in the Supplemental Conditions.

ACCEPTANCE OF PURCHASE 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 Purchase Agreement the day and year written below.

VENDOR:

OWNER:

Village of Algonquin

By: _____

Representative of Vendor authorized to execute Purchase Agreement

By: _____

Title: _____

Title: _____

Dated: _____

Dated: _____

Revision Date: December 31, 2009

SUPPLEMENTAL CONDITIONS TO VILLAGE OF ALGONQUIN PURCHASE AGREEMENT NO.

1. Acceptance of Purchase Agreement: The Purchase Agreement is an offer to buy or rent and not an acceptance of an offer to sell or rent. Acceptance of this Purchase Agreement is expressly limited to the terms hereof, and in the event that Vendor's acknowledgment or other response hereto states terms additional to or different from those set forth herein, this Purchase Agreement shall be deemed a notice of objection to such additional or different terms and rejection thereof. This Purchase Agreement may be accepted by the commencement of any Work hereunder or the delivery of any goods herein ordered, and, in any event, shall be deemed accepted in its entirety by Vendor unless Owner is notified to the contrary within ten (10) days from its date of issue.

2. Amendment, Modification or Substitution: This Purchase Agreement contains the entire agreement between the parties. Any modification or rescission thereof must be in writing and signed by Owner. No proposals or prior dealings of the parties or trade custom not embodied herein shall alter the interpretation or enforcement of this Purchase Agreement. No substitutes will be accepted unless authorized in writing prior to delivery or performance.

3. Extra's and Change Orders: No claim by Vendor that any instructions, by drawing or otherwise, constitute a change in Vendor's performance hereunder, for which Vendor should be paid additional compensation shall be valid, unless prior to commencing such allegedly extra or changed performance Vendor shall have received a written supplement to this Purchase Agreement authorizing such performance signed on behalf of Owner by a person have actual authority to do so. No claim for additional compensation on the basis that Vendor has incurred any expense by reason of any act or failure to act or Owner or its contractor, subcontractor, materialmen or any other party shall be valid unless made in writing within 30 days of the alleged act or failure to act and approved by Owner, provided however, that if the Vendor should be delayed in furnishing the articles, items, equipment or materials (hereinafter sometimes referred to as "goods") or services or Work (hereinafter sometimes referred to "Work") ordered herein, by the omission neglect or default of Owner, its agents or employees, Vendor shall be entitled to no additional compensation or damages for such delay, and shall be entitled only to an extension of time for a period equal to the time lost as a result of the aforesaid causes, determined by Owner. Any charges for extra not so authorized will not be paid.

4. Cancellation: Time of delivery of this Purchase Agreement is of the essence and Owner may, by written notice of default to Vendor, cancel the whole or any part of this Purchase Agreement (a) if Vendor fails to make delivery of the goods or perform the services within the time specified herein or any extensions thereof; or (b) if Vendor fails to perform or so fails to make progress as to endanger performance there under, and in either circumstance does not cure such failure within a period of two (2) days after receipt of notice from Owner specifying such failure. Owner, by written notice to Vendor, may cancel the whole or any part of this Purchase Agreement when it is in the best interest of Owner or when Owner has been notified of modification of the specifications pertaining thereto. If this Purchase Agreement is so canceled, without any fault of the Vendor, the Vendor shall be compensated for such cancellation as follows: (a) for goods not identified to this Purchase Agreement and service not performed, no compensation; (b) for goods, except rented equipment and specially manufactured goods, which have been identified but not accepted in writing, 15% of the purchase price for handling and overhead, plus Vendor's reasonable transportation costs, if any; (c) for specially manufactured goods, the lesser of (i) a percentage of the purchase price equal to the percentage of the special manufacturing completed on the date cancellation or (ii) the purchase price, less the fair market value of the specially manufactured goods on the date of cancellation; and (d) for all other claimed losses, including Vendor's lost profits no compensation.

5. Taxes: This project is tax exempt. The Owner's tax-exempt number is **E 9995 0855 05**.

6. Compliance With Laws: During the performance hereunder, Contractor/Vendor 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, Owner shall not be responsible for monitoring Contractor/Vendor's compliance with any Laws or Regulations.

7. Vendor Warranty: Vendor warrants in addition to all warranties which are imposed or implied by law or equity that all goods and Work furnished there under (a) shall conform to any specifications and drawings applicable to this Purchase Agreement; (b) shall be merchantable and of good quality and workmanship; (c) shall be fit for the purpose intended as well as the propose for which such goods or Work are generally used; and (d) except for rented equipment, shall be free from defects for a period on one (1) year, or such longer period as is specified in the Contract Documents identified in the Purchase Agreement, from the date such Work is performed or such goods are utilized or installed, and if installed as part of a structure or utilized equipment, for one (1) year or such longer period as is specified in the Contract Documents identified in the Purchase Agreement, from the date any such structure or equipment is accepted in writing by Owner, Vendor expressly agrees that the statute of limitations with respect to Vendor's warranties shall begin to run on the date of acceptance by Owner.

8. Remedies: Vendor shall, for the duration of its warranties under paragraph 7 herein, at the discretion of Owner and at the expense of Vendor, replace, repair and insure any and all faulty or imperfect goods or Work furnished or performed by Vendor there under. In the event Vendor fails to do so, Owner may furnish or perform the same and recover from Vendor the cost and expense directly or indirectly resulting there from, including all consequential damages but not limited to the cost or expense of inspection, testing, removal, replacement, re-installation, destruction of other materials resulting there from, any increased cost or expense to Owner in its performance under contracts with others, and reasonable attorneys fees incurred by Owner in connection with Vendor's default and Owner's enforcement of its rights under this Purchase Agreement. The foregoing remedies shall be available in addition to all other remedies available to Owner in equity or at law including the Uniform Commercial Code.

9. Indemnity: Vendor hereby agrees to indemnify, and hold the Owner, its 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 Vendor, 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 Vendor, 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 Vendor under workers compensation acts, disability benefits acts or employee benefit acts, or other applicable law. Vendor assumes the entire liability for its own negligence, and as part of this Purchase Agreement waives all defenses available to Vendor as an employer which limit the amount of Vendor's liability to the Owner to the amount of Vendor's liability under any workers compensation, disability benefits or employee benefit acts.

10. Insurance and Bonds:

10.1 Vendor shall at all times maintain business automobile, commercial liability and workers compensation insurance covering its work and all obligations under this Purchase Agreement, and shall name the Owner as an additional insured on its commercial liability insurance policies for Vendor operations under this Purchase Agreement. Liability insurance limits shall be in such amounts and include such coverages as set forth in the VILLAGE OF ALGONQUIN PURCHASE ORDER INSURANCE REQUIREMENTS attached to this Agreement. Vendor shall furnish the Owner with a certificate of insurance and such other documentation (including a copy of all or part of the policy) 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 Village deems necessary to establish compliance with this provision.

10.2 Vendor 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 Vendor shall promptly pay for all labor, materials, supplies, tools, equipment and other charges or costs of Vendor in connection with the Work. Such performance and payment bond shall be in an amount determined by Owner.

10.3 Breach of this paragraph is a material breach subject to immediate termination.

11. Inspection and Acceptance: Owner shall have the right at all reasonable times to inspect and test all goods furnished by Vendor and all Work performed or furnished by Vendor. Notwithstanding any prior inspection, the passage of title or any prior payment, all goods and Work furnished there under are subject to final inspection and acceptance by Owner at its job site. If, after inspection, Owner rejects any goods furnish by Vendor there under, Owner may, at its election, return those goods to Vendor at Vendor's expense, including the cost of any inspection and testing thereof. If Vendor fails to proceed promptly with the correction or replacement of any rejected goods or Work, Owner may replace or correct such items by purchase or manufacture and charge the cost incurred thereby to Vendor or terminate this Purchase Agreement for default in accordance with paragraph 4 herein. By inspecting and not rejecting any goods and Work furnished there under, Owner shall not be precluded thereby from subsequently revoking its acceptance thereof if the goods or Work are later discovered to be nonconforming with this Purchase Agreement or the specifications and drawings applicable hereto, even if the defect does not substantially impair value to Owner.

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

13. Shipment and Risk of Loss: All goods furnished by Vendor should be shipped in the manner and at the times indicated on the face hereof at the expense of Vendor, it being understood that the risk of loss with respect to such goods is with Vendor until such goods come into the actual possession of Owner, regardless of the mode of delivery or earlier passage of title.

14. Patents: Vendor warrants that (a) goods furnished there under, and the sale and use thereof, will not infringe any valid United States patent or trademark; and (b) Vendor shall indemnify Owner for its costs to defend any suit instituted against Owner, its agents or customers, charging infringement of any United States patent or trademark by virtue of the possession, use or sale of any goods furnished there under is enjoined because of patent infringement. Vendor within a reasonable amount of time shall at Vendor's expense procure for Owner its agents or customer, the right to continue using such goods with non-infringing goods or modify such

goods so that they become non-infringing or remove such goods and refund to Owner any sums paid therefore, including transportation and installation charges.

15. Return Privilege: In the event that Vendor is to furnish goods which are standard catalogue items as of the date of this purchase Agreement. Owner shall have the right at its option, to return to Vendor up to 20% of such standard catalogue items. Vendor shall refund to Owner or credit against the unpaid amount there under the purchase price of such returned items, less Vendor's reasonable transportation costs and 15% of the value of the returned items for restocking.

16. Delivery: Unless indicated to the contrary on the face hereof, it shall be the responsibility of Vendor to arrange for and complete delivery of all goods. If the goods furnished there under are equipment, Vendor shall give Owner two (2) working days' advance notice of delivery.

17. 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 Purchase 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 Agreement.

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

19. Assignment: Neither party shall assign this Purchase Agreement without written consent of the other, which consent shall not be unreasonably withheld, except that Owner may unilaterally assign its rights under this Purchase Agreement, upon reasonable notice to Vendor, to the General/Prime Contractor identified on this Purchase 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 Vendor and Owner with respect to such future performance shall continue in full force and effect.

CONTRACTOR/VENDOR:

Date



2019 - 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 President is authorized to execute an Agreement between the Village of Algonquin and Abbey Paving for the Algonquin Lakes Basketball Court Rebuild Project in the Amount of \$50,087.02, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2019

APPROVED:

(seal)

John C. Schmitt, Village President

ATTEST:

Gerald S. Kautz, Village Clerk

by: _____
Michelle Weber, Deputy Village Clerk

VILLAGE OF ALGONQUIN PURCHASE AGREEMENT - CONSTRUCTION (Small Projects – Labor & Materials)

Date: October 10, 2019

Purchase Order No. _____

Project: Algonquin Lakes Park Basketball Court Rebuilding Project	Location: Algonquin Lakes Park
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Originating Department:

Owner	Contractor/Vendor	Architect/Engineer
Village of Algonquin Address: 110 Meyer Drive, Algonquin, IL 60102 Phone: 847-658-2700 x4402 Fax: 847-658-2759 Contact: Robert Mitchard, III	Name: Abbey Paving Address: 1949 County Line Rd. Aurora, IL. 60502 Phone: 6305857220 Fax: shelgesen@abbey-paving.com Contact: Scott Helgesen	Name: Christopher B. Burke Engineering Address: 9575 Higgins Rd. Rosemont, IL. 60018 Phone: Fax: Contact:

PREVAILING WAGE NOTICE: 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 Purchase Agreement is \$ 50,087.02.

SCOPE OF WORK: Furnish the Work/items described below in accordance with the following plans and specifications:

- Q General Contract, dated _____, __
- Q Specification No(s): _____, dated _____, __
- Q Plans dated : 4/5/19
- Q Addendum No(s): _____
- Q Other: _____

The following prices shall remain in effect for the duration of project:

QUANTITY	UNIT OF MEASURE	DESCRIPTION/ITEMS	LUMP SUM UNIT PRICE	EXTENSION
1	N/A	Basketball court removal and replacement per noted plans	\$ _____	\$ 50,087.02
			TOTAL	\$ 50,087.02

NOTES:

- 1) _____
- 2) _____

WARRANTIES and INDEMNIFICATION: Contractor/Vendor agrees to provide the following warranties for the Work: (a) all workmanship to be warranted for a period of one (1) year - manufacturer warrants material; and (b) all other warranties contained elsewhere in the Contract Documents or Supplemental Conditions hereto. Further, **CONTRACTOR/VENDOR SHALL FULLY INDEMNIFY AND SAVE THE VILLAGE OF ALGONQUIN HARMLESS FROM ALL CLAIMS, LIENS, FEES, AND CHARGES, AND THE PAYMENT OF ANY OBLIGATIONS ARISING THEREUNDER, pursuant to the provisions in the Supplemental Conditions hereto.**

CONTRACT TIMES: Contractor/Vendor agrees to commence Work within forty-eight (48) hours of receipt of the Owner’s Notice to Proceed, and to complete the Work no later than November 30, 2019 (_____) days after commencing the Work. Time is of the essence.

THE TERMS OF THIS PURCHASE AGREEMENT AND THE ATTACHED SUPPLEMENTAL CONDITIONS ARE THE ENTIRE AGREEMENT BETWEEN THE VILLAGE/OWNER AND VENDOR. No payment will be issued unless a copy of this Purchase Agreement is signed, and dated and returned to the Owner. Material certifications/test reports required. All domestic material, unless otherwise specified. Purchase exempt from sales and/or use taxes.

ACCEPTANCE OF PURCHASE 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 Purchase Agreement the day and year written below.

CONTRACTOR/VENDOR:

PURCHASER: Village of Algonquin

By: _____
Authorized Vendor Representative

Title:

Dated: _____

SUPPLEMENTAL CONDITIONS

- 1. Acceptance of Purchase Agreement:** The Purchase Agreement is an offer to contract, buy or rent and not an acceptance of an offer to contract, sell or rent. Acceptance of this Purchase Agreement is expressly limited to the terms hereof, and in the event that Contractor/Vendor's acknowledgment or other response hereto states terms additional to or different from those set forth herein, this Purchase Agreement shall be deemed a notice of objection to such additional or different terms and rejection thereof. This Purchase Agreement may be accepted by the commencement of any Work hereunder or the delivery of any goods herein ordered, and, in any event, shall be deemed accepted in its entirety by Contractor/Vendor unless Owner is notified to the contrary within ten (10) days from its date of issue.
- 2. Amendment, Modification or Substitution:** This Purchase Agreement contains the entire agreement between the parties. Any modification or rescission thereof must be in writing and signed by Owner. No proposals or prior dealings of the parties or trade custom not embodied herein shall alter the interpretation or enforcement of this Purchase Agreement.
- 3. Familiarity With Plans; Qualifications:** Contractor/Vendor acknowledges that it (a) has examined the site of the proposed Work and is familiar with the conditions surrounding same; and (b) has examined the plans and drawings, and has studied and is aware of, and satisfied with, the requirements of the Contract Documents. Contractor/Vendor represents to 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. Contractor/Vendor shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of Owner, and shall hold Owner free and harmless from all liability, costs and charges by reason of any act or representations of Contractor/Vendor, its agents or employees.
- 4. Workmanship; Safety:** All Work shall be performed by Contractor/Vendor in a neat, skillful and workmanlike manner, and all materials furnished by Contractor/Vendor shall be new and of the best description and quality of their respective kinds, unless otherwise specified and ordered by Owner in writing. All Work and/or materials shall be subject to the inspection and approval of the Owner, its engineers and representatives. Contractor/Vendor is responsible for its own and its employees' activities on the jobsite, including but not limited to, the methods of work performance, superintendence, sequencing of work, and safety in, on or about the jobsite area in which it is performing the Work under this Purchase Agreement. Owner and Contractor/Vendor shall not require any laborer or mechanic employed in performance of this Purchase Agreement to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous to his health or safety, as determined under applicable federal and Illinois construction safety and health standards
- 5. Extra's and Change Orders:** No claim by Contractor/Vendor that any instructions, by drawing or otherwise, constitute a change in Contractor/Vendor's performance hereunder, for which Contractor/Vendor should be paid additional compensation shall be valid, unless prior to commencing such allegedly extra or changed performance, Contractor/Vendor shall have received a written supplement to this Purchase Agreement authorizing such performance signed on behalf of Owner by a person have actual authority to do so. No claim for additional compensation on the basis that Contractor/Vendor has incurred any expense by reason of any act or failure to act or Owner or its contractor, subcontractor, materialmen or any other party shall be valid unless made in writing within 30 days of the alleged act or failure to act and approved by Owner, provided, however, that if the Contractor/Vendor should be delayed in furnishing the articles, items, equipment or materials (hereinafter sometimes referred to as "goods") or services or Work (hereinafter sometimes referred to as "Work") ordered herein, by the omission, neglect or default of Owner, its agents or employees, Contractor/Vendor shall be entitled to no additional compensation or damages for such delay, and shall be entitled only to an extension of time for a period equal to the time lost as a result of the aforesaid causes, determined by Owner. Any charges for extra not so authorized will not be paid.
- 6. Inspection and Acceptance:** Owner shall have the right at all reasonable times to inspect and test all goods, materials or Work furnished by Contractor/Vendor and all Work performed or furnished by Contractor/Vendor. Notwithstanding any prior inspection, the passage of title or any prior payment, all goods, material and Work furnished thereunder are subject to final inspection and acceptance by Owner at its job site. If, after inspection, Owner rejects any goods furnish by Contractor/Vendor thereunder, Owner may, at its election, return those goods to Contractor/Vendor at Contractor/Vendor's expense, including the cost of any inspection and testing thereof. If Contractor/Vendor fails to proceed promptly with the correction or replacement of any rejected goods or Work, Owner may replace or correct such items or Work by purchase or manufacture and charge the cost incurred thereby to Contractor/Vendor or terminate this Purchase Agreement for default in accordance with paragraph 12 herein. By inspecting and not rejecting any goods and Work furnished thereunder, Owner shall not be precluded thereby from subsequently revoking its acceptance thereof if the goods or Work are later discovered to be nonconforming with this Purchase Agreement or the specifications and drawings applicable hereto, even if the defect does not substantially impair value to Owner.
- 7. Taxes, Delivery, Risk of Loss:** Unless indicated to the contrary on the face hereof, it shall be the responsibility of Contractor/Vendor to arrange for and complete delivery of all goods or materials. If the goods or materials furnished thereunder are equipment, Contractor/Vendor shall give Owner two (2) working days' advance notice of delivery. All goods or materials furnished by Contractor/Vendor should be shipped in the manner and at the times indicated on the face hereof at the expense of Contractor/Vendor, it being understood that the risk of loss with respect to such goods is with Contractor/Vendor until such goods

come into the actual possession of Owner, regardless of the mode of delivery or earlier passage of title. This project is tax exempt. The Owner's tax-exempt number is **E 9995 0855 05**.

8. Payment: Owner will make partial payments to the Contractor/Vendor from time to time for the Work performed and the materials furnished by the Contractor/Vendor. Provided, however, in no event shall Owner be obligated to pay Contractor/Vendor any sum that exceeds the Contract Price absent a written change order executed by Owner.

8.1 Prior to issuance of any payments by the Owner to the Contractor/Vendor, the Contractor/Vendor shall furnish to the Owner (in a form suitable to the Owner) an application for the payment then due, together with receipts, waivers of claim and other evidence showing the Contractor/Vendor's payments for materials, labor and other expense incurred in the Contractor/Vendor's Work hereunder. The Owner will, at all times, be entitled to retain ten percent (10%) of all monies due and owing to the Contractor/Vendor as a part security for the faithful performance of this Agreement. This ten percent (10%) so withheld will not be paid to the Contractor/Vendor until the Owner has issued to the Contractor/Vendor a final acceptance of the Project.

8.2 Owner may withhold the whole or any part of any payment due to the Contractor/Vendor to the extent necessary to protect and indemnify the Owner from loss on account of (a) defective Work not remedied; (b) claims filed or reasonable evidence indicating probable filing of claims; (c) failure of the Contractor/Vendor to make payments promptly for material or labor; or (d) Contractor/Vendor's failure to furnish Owner with all written warranties and operational manuals for the Work.

8.3 Contractor/Vendor hereby authorizes the OWNER (1) to deduct from any amount due or becoming due the Contractor/Vendor under this Agreement for all amounts owing from the Contractor/Vendor to (a) the Owner for back-charges or services furnished for the account of the Contractor/Vendor; (b) the Owner for damages sustained whether through negligence of the Contractor/Vendor or through failure of the Contractor/Vendor to act as may be otherwise detailed herein; (c) materialmen; (d) subcontractors; (e) laborers; and (f) others for services and materials furnished to the Contractor/Vendor for the Work performed under this Agreement, and (2) to apply the amount so deducted to the payment of said materials, services, damages or back-charges applying such monies so available in the Agreement hereinbefore set forth.

8.4 Owner, without invalidating this Agreement, may make changes by altering, adding to or deducting from the Work to be performed. The value of any such changes will be determined as follows: (a) by the unit prices named in this Agreement, if any; or (b) by agreement in writing between the Owner and the Contractor/Vendor as to the value of the time and materials for the changes in the Work. In any event, the Contractor/Vendor will keep and present, in any form as the Owner may direct, a correct account of the net cost of any extra labor and materials, together with vouchers referring to the same.

8.5 Notwithstanding the payment in full for the Work hereunder, the Contractor/Vendor will be liable to repair or replace any imperfect workmanship or other faults; and if the Contractor/Vendor fails to repair or replace the imperfect workmanship or other faults, the Owner may do the Work and recover from the Contractor/Vendor the cost and expense thereof. No payment on account will be construed or considered as an approval of the Work for which payment is made.

9. Contractor/Vendor Warranty: Contractor/Vendor warrants in addition to all warranties which are imposed or implied by law or equity that all materials and Work furnished thereunder (a) shall conform to any specifications and drawings applicable to this Purchase Agreement; (b) shall be merchantable and of good quality and workmanship; (c) shall be fit for the purpose intended as well as the propose for which such goods, materials or Work are generally used; and (d) except for rented equipment, shall be free from defects for a period of one (1) year, or such longer period as is specified in the Scope of Work or Contract Documents, from the date such Work is performed or such materials are utilized or installed, and if installed as part of a structure or utilized equipment, for one (1) year or such longer period as is specified in the Contract Documents, from the date any such goods, materials or Work hereunder is accepted in writing by Owner. Contractor/Vendor expressly agrees that the statute of limitations with respect to Contractor/Vendor's warranties shall begin to run on the date of acceptance by Owner.

10. Insurance and Bonds:

10.1 Contractor/Vendor shall at all times maintain business automobile, commercial liability and workers compensation insurance covering its work and all obligations under this Purchase Agreement, and shall name the Owner as an additional insured on its commercial liability insurance policies for Contractor/Vendor operations under this Purchase Agreement. Liability insurance limits shall be in such amounts and include such coverages as set forth in the VILLAGE OF ALGONQUIN PURCHASE ORDER INSURANCE REQUIREMENTS attached to this Agreement. Contractor/Vendor shall furnish the Village with a certificate of insurance and such other documentation (including a copy of all or part of the policy) to 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 Village deems necessary to establish compliance with this provision.

10.2 Contractor/Vendor 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 Contractor/Vendor shall promptly pay for all labor, materials, supplies, tools, equipment and other charges or costs of Contractor/Vendor in connection with the Work. Such performance and payment bond shall be in an amount determined by Owner.

10.3 Breach of this paragraph is a material breach subject to immediate termination.

11. Indemnity: Contractor/Vendor hereby agrees to indemnify, and hold the Owner, its directors, officers, employees, successors and assigns 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 the Contractor/Vendor or those working at their direction.

Further:

11.1 Contractor/Vendor acknowledges that should any items or Work furnished hereunder prove defective, including damage to Owner supplied or constructed items, equipment or machinery, or if Contractor/Vendor is charged with any violation of any state or federal laws or regulations, the Owner shall be entitled to recover damages for breach of this Agreement, including but not limited to consequential damages, penalties, taxes or assessments (including punitive damages), costs and attorney's fees.

11.2 In any and all claims against Owner or any of its agents or employees, by any employee of Contractor/Vendor, 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 Contractor/Vendor under workers compensation acts, disability benefits acts or employee benefit acts, or other applicable law. Contractor/Vendor assumes the entire liability for its own negligence, and as part of this Agreement waives all defenses available to Contractor/Vendor as an employer which limit the amount of Contractor/Vendor's liability to Owner to the amount of Contractor/Vendor's liability under any workers compensation, disability benefits or employee benefit laws.

12. Patents: Contractor/Vendor warrants that (a) goods furnished thereunder, and the sale and use thereof, shall not infringe any valid United States patent or trademark; and (b) Contractor/Vendor shall indemnify Owner for its costs to defend any suit instituted against Owner, its agents or customers, charging infringement of any United States patent or trademark by virtue of the possession, use or sale of any goods furnished thereunder is enjoined because of patent infringement. Contractor/Vendor within a reasonable amount of time shall at Contractor/Vendor's expense procure for Owner its agents or customer, the right to continue using such goods with non-infringing goods or modify such goods so that they become non-infringing or remove such goods and refund to Owner any sums paid therefore, including transportation and installation charges.

13. Cancellation: Time of delivery of this Purchase Agreement is of the essence and Owner may, by written notice of default to Contractor/Vendor, cancel the whole or any part of this Purchase Agreement (a) if Contractor/Vendor fails to make delivery of the goods or perform the services within the time specified herein or any extensions thereof; or (b) if Contractor/Vendor fails to perform or so fails to make progress as to endanger performance thereunder, and in either circumstance does not cure such failure within a period of two (2) days after receipt of notice from Owner specifying such failure. Owner, by written notice to Contractor/Vendor, may cancel the whole or any part of this Purchase Agreement when it is in the best interest of Owner or when Owner has been notified of modification of the specifications pertaining thereto. If this Purchase Agreement is so canceled, the Contractor/Vendor shall be compensated as follows: (a) for materials delivered and services performed, the reasonable value as part of the Contract Price; (b) for materials not identified to this Purchase Agreement and service not performed, no compensation; and (c) for Contractor/Vendor's lost profits or incidental or consequential loss, no compensation.

14. Remedies: Contractor/Vendor shall, for the duration of its warranties under paragraph 9 herein, at the discretion of Owner and at the expense of Contractor/Vendor, replace, repair and insure any and all faulty or imperfect goods, materials or Work furnished or performed by Contractor/Vendor thereunder. In the event Contractor/Vendor fails to do so, Owner may furnish or perform the same, and may recover from Contractor/Vendor the cost and expense directly or indirectly resulting there from, including all consequential damages but not limited to the cost or expense of inspection, testing, removal, replacement, re-installation, destruction of other materials resulting there from, any increased cost or expense to Owner in its performance under contracts with others, and reasonable attorneys fees incurred by the Owner in connection with Vendor's default and Owner's enforcement of its rights under this Purchase Agreement. The foregoing remedies shall be available in addition to all other remedies available to Owner in equity or at law including the Uniform Commercial Code.

15. Compliance With Laws: During the performance hereunder, Contractor/Vendor 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, Owner shall not be responsible for monitoring Contractor/Vendor's compliance with any Laws or Regulations.

16. 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 Purchase 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 Agreement.

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

18. Tobacco Use: Contractor/Vendor, and its agents or employees, shall refrain from smoking, or the use of any tobacco, on designated Village campuses, both indoors and outdoors, in Village-owned vehicles and in privately-owned vehicles parked on campus property at any time, including non-working hours. Designated Village campuses consist of the William J. Ganek Municipal Center, Historic Village Hall, Public Works Facility, Wastewater Treatment Plant, Water Treatment Plants, and Pumping Stations. Leaving the remains of tobacco products or any other related waste product on Village property is further prohibited.

19. Assignment: Contractor/Vendor shall not assign this Purchase Agreement without written consent of Owner. Owner may unilaterally assign its rights under this Purchase Agreement upon reasonable notice to Contractor/Vendor.

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 Contractor/Vendor and Owner with respect to such future performance shall continue in full force and effect.

21. Controlling Law, Severability: The validity of this Purchase 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 Purchase Agreement. If any provision or requirement of this Purchase Agreement is declared or found to be unenforceable that balance of this Purchase Agreement shall be interpreted and enforced as if the unenforceable provision or requirement was never a part hereof.

22. Arbitration. Any controversy or claim arising out of or relating to this Purchase Order, or the breach thereof, shall be settled by binding arbitration administered by the American Arbitration Association under its Construction Industry Arbitration Rules or JAMS Dispute Resolution, as determined in the exclusive discretion of the Owner, at the Village of Algonquin Village Hall or Public Works Department, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The parties agree that an arbitration award by default may be entered upon the party failing to appear or defend itself in any arbitration proceeding.

23. Recovery of Fees. In the event of arbitration of this Purchase Order between the parties, or litigation of this Purchase Order, the non-prevailing party, as determined by the arbiter or court, shall pay all expenses incurred by the prevailing party, including, but not limited to (a) attorneys' fees, (b) filing costs, (c) witness fees, and (d) other general expenses of arbitration or litigation.

CONTRACTOR/VENDOR:

Date

VILLAGE OF ALGONQUIN

BID PROPOSAL FOR ALGONQUIN LAKES PARK BASKETBALL COURT REHAB - VoA 16-04-11A

ITEM NO.	DESCRIPTION	UNIT OF MEASURE	QTY	UNIT PRICE	TOTAL PRICE	
20101000	TEMPORARY FENCE	FOOT	220	5.56	1,223. ²⁰	1
25000100	SEEDING, CLASS 1	ACRE	0.05	5,555. ²⁹	277. ⁷⁶	2
25100630	EROSION CONTROL BLANKET	SQ YD	260	2.22	577. ²⁰	3
35800100	PREPARATION OF BASE	SQ YD	358	11.22	4,016. ⁷⁶	4
44000600	SIDEWALK REMOVAL	SQ FT	100	6.49	649. ⁰⁰	5
40600275	BITUMINOUS MATERIALS (TACK COAT)	POUND	81	2.36	191. ¹⁶	6
42400100	PORTLAND CEMENT CONCRETE SIDEWALK 4 INCH	SQ FT	100	24. ¹⁸	2,418. ⁰⁰	7
40603080	HOT-MIX ASPHALT BINDER COURSE, IL-19.0, N50	TON	42	152. ⁰³	6,385. ²⁶	8
40603335	HOT-MIX ASPHALT SURFACE COURSE, MIX "D", N50	TON	32	188. ⁰¹	6,016. ³²	9
44000100	PAVEMENT REMOVAL	SQ YD	358	18.67	6,683. ⁸⁶	10
60600605	CONCRETE CURB, TYPE B	FOOT	143	48. ¹⁸	6,889. ⁷⁴	11
67100100	MOBILIZATION	L SUM	1	—	—	12
Z0013797	STABILIZED CONSTRUCTION ENTRANCE	SQ YD	120	22. ²²	2,666. ⁴⁰	13
Z0013798	CONSTRUCTION LAYOUT	L SUM	1	2,222. ⁰⁸	2,222. ⁰⁸	14
N/A	CCDD	L SUM	1	1,999. ⁸⁷	1,999. ⁸⁷	15
N/A	COURT COLOR COATING	SQ YD	358	21. ¹⁰	7,553. ⁸⁰	16
N/A	SITE EQUIPMENT REMOVAL	L SUM	1	316. ⁶¹	316. ⁶¹	17
N/A	BASKETBALL STANDARD, BACKBOARD, RIM AND NETS	L SUM	3	4,414. ⁵⁰	13,243. ⁵⁰	18
N/A	TOTAL				\$63,330. ⁵²	

Written Out Grand Total:

Contractor: ABBAY PAVING

Signature:  STEVE CORBIN Date: 9/13/19

Title: ESTIMATOR

ADD FOR BENCHES 2 EA \$661.⁰⁷ OR \$1,322.¹⁴



2019 - 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 President is authorized to execute an Agreement between the Village of Algonquin and Trees R Us, Inc. of Wauconda, IL for the 2019/2020 Winter Tree Pruning Services, in the amount of \$149,313.75, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2019

APPROVED:

(seal)

John C. Schmitt, Village President

ATTEST:

Gerald S. Kautz, Village Clerk

by: _____
Michelle Weber, Deputy Village Clerk

VILLAGE OF ALGONQUIN PURCHASE AGREEMENT - VENDOR (Services)

Effective Date: 10/10, 20 19		Purchase Order No.	
Project: 2019 / 2020 Tree Pruning Project		Location: Per specification/bid	
Originating Department:		Public Works	
Owner	Consultant/Vendor	Developer	
Village of Algonquin Address: 2200 Harnish Dr. Algonquin, IL. 60102 Phone: 8476582754 Fax: steveludwig@algonquin.org Contact: Steve Ludwig	Name: Trees R Us, Inc Address: PO Box 6014 Wauconda, IL. 60084 Phone: 8479139069 Fax: nick@treesrusinc.com Contact: Nick Willis	(where applicable) Phone: Fax: Contact:	

COST OF WORK

The Contract Price of the Work under this Purchase Agreement is: \$ 149,313.75

SCOPE OF WORK:

Furnish the Work/items described below in accordance with the following plans and specifications:

- ⌘ **General Contract, dated _____, 20__** ⌘ **Specification No(s): _____, dated _____, 20__**
- ⌘ **Plans dated : _____** ⌘ **Addendum No(s): _____**
- ⌘ **Other:** Per MPI 2019 bid results

The Scope of the Work and prices under this Purchase Agreement are for the duration of project:

QUANTITY	UNIT OF MEASURE	DESCRIPTION/ITEMS	CONTRACT SUM	EXTENSION
1		Program tree trimming per bid spec and quoted bid, \$68.65 per tree	\$ NOT TO EXCEED	\$ 149,313.75
			TOTAL	\$ 149,313.75

NOTES:

- 1) The SCOPE OF WORK shall not be changed without written agreement between the Consultant/Vendor and the Owner. Payment is based upon the attached Schedule of values and reimbursables.
- 2) No work beyond the SCOPE OF WORK shall be undertaken until written authorization is received from the Owner. Consultant/Vendor shall notify the Owner when the value of the Services performed equals eighty percent (80%) of the Contract Sum, at which point the Owner, Developer and Consultant/Vendor shall determine the time remaining on the Project for which Consultant/Vendor Services are or may be required, and the sufficiency of the Developer escrow account regarding payment for such Services.

WARRANTIES and INDEMNIFICATION

Consultant/Vendor agrees to employ the skill and efforts of a professional engineer in this area. CONSULTANT/VENDOR SHALL FULLY INDEMNIFY AND SAVE THE OWNER HARMLESS FROM ALL CLAIMS, LIENS, FEES, AND CHARGES, AND THE PAYMENT OF ANY OBLIGATIONS ARISING THEREUNDER, pursuant to the provisions in the Supplemental Conditions attached hereto.

THE TERMS OF THIS PURCHASE AGREEMENT AND THE ATTACHED SUPPLEMENTAL CONDITIONS ARE THE ENTIRE AGREEMENT BETWEEN THE OWNER AND CONSULTANT/VENDOR. No payment will be issued unless a copy of this Purchase Agreement is signed, and dated and returned to the Owner. Material certifications/test reports required.

ACCEPTANCE OF PURCHASE 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 Purchase Agreement the day and year written below.

CONSULTANT/VENDOR:

By: _____
 Representative of Vendor authorized to execute Purchase Agreement

OWNER:

Village of Algonquin
 By: _____
 Title: _____
 Dated: _____

SUPPLEMENTAL CONDITIONS

- 1. Acceptance of Purchase Agreement:** The Purchase Agreement is an offer to contract, buy or rent and not an acceptance of an offer to contract, sell or rent. Acceptance of this Purchase Agreement is expressly limited to the terms hereof, and in the event that Consultant/Vendor's acknowledgment or other response hereto states terms additional to or different from those set forth herein, this Purchase Agreement shall be deemed a notice of objection to such additional or different terms and rejection thereof. This Purchase Agreement may be accepted by the commencement of any Work hereunder, and in any event, shall be deemed accepted in its entirety by Consultant/Vendor unless the Owner is notified to the contrary within ten (10) days from its date of issue.
- 2. Amendment, Modification or Substitution:** This Purchase 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 not embodied herein shall alter the interpretation or enforcement of this Purchase Agreement.
- 3. Familiarity With Plans; Qualifications:** Consultant/Vendor acknowledges that it (a) has examined the site of the proposed Work and is familiar with the conditions surrounding same; and (b) has examined the plans and drawings, and has studied and is aware of, and satisfied with, the requirements of the Contract Documents as they relate to Consultant/Vendor's Services under this Purchase Agreement. Consultant/Vendor 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/Vendor 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/Vendor, its agents or employees.
- 4. Safety:** Insofar as jobsite safety is concerned, the Consultant/Vendor is responsible solely for its own and its employees' activities on the jobsite, but this shall not be construed to relieve the Owner or any construction contractors from their responsibilities for maintaining a safe jobsite. Neither the professional activities of the Consultant/Vendor, nor the presence of the Consultant/Vendor or its employees and subcontractors, shall be construed to imply the Consultant/Vendor has any responsibility for the methods of work performance, superintendence, sequencing of construction, or safety in, on or about the jobsite by others.
- 5. Extra's and Change Orders:** No claim by Consultant/Vendor that any instructions, by drawing or otherwise, constitute a change in Consultant/Vendor's performance hereunder, for which Consultant/Vendor should be paid additional compensation shall be valid, unless prior to commencing such allegedly extra or changed performance, Consultant/Vendor shall have received a written supplement to this Purchase Agreement authorizing such performance signed on behalf of the Owner by a person have 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/Vendor. Notwithstanding any prior inspection or payment, all Work is subject to final acceptance by the Owner.
- 7. Taxes:** This project is tax exempt. The Owner's tax-exempt number is **E 9995 0855 05**.
- 8. Payment:** The Owner will make partial payments to the Consultant/Vendor from time to time for Services performed by the Consultant/Vendor. Provided, however, in no event shall the Owner be obligated to pay Consultant/Vendor any sum that exceeds the Contract Price absent a written change order executed by the Owner. Consultant/Vendor 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. Each invoice shall detail the dates worked, Services performed, and, where applicable, reimbursable expenses reasonably and directly incurred for such Services. Consultant/Vendor shall only be reimbursed for expenses shown on the attached Schedule. Reimbursement shall be at the amount shown on the attached Schedule, or if no amount is shown, at cost. Consultant/Vendor shall invoice Owner for all Reimbursable Expenses, where applicable, due and owing together with an itemization of such (including receipts). Invoices in compliance with this Purchase Agreement shall be paid by the Owner to Consultant/Vendor 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.
- 9. Consultant/Vendor Warranty:** Consultant/Vendor warrants to perform the Services 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 Purchase Agreement and in connection with the performance of such duties. All Services performed by Consultant/Vendor pursuant to this Purchase Agreement shall be performed in accordance with all applicable federal, state and local laws, rules and regulations, and shall conform to the *Village's 2006 Contractual Inspection Services Guide* and any specifications and drawings applicable to this Purchase Agreement.

10. Insurance:

10.1 Consultant/Vendor 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 commercial liability insurance policies for Consultant/Vendor operations under this Purchase Agreement. Liability insurance limits shall be in an such amounts and include such coverages as set forth in the VILLAGE OF ALGONQUIN PURCHASE ORDER INSURANCE REQUIREMENTS attached to this Agreement. Consultant/Vendor shall furnish the Owner with a certificate of insurance and such other documentation (including a copy of all or part of the policy) 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 Consultant/Vendor 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/Vendor shall promptly pay for all labor, materials, supplies, tools, equipment and other charges or costs of Consultant/Vendor in connection with the Work. Such performance and payment bond shall be in an amount determined by Owner.

10.3 Breach of this paragraph is a material breach subject to immediate termination.

11. Indemnity: Consultant/Vendor 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/Vendor, 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/Vendor, 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/Vendor under workers compensation acts, disability benefits acts or employee benefit acts, or other applicable law. Consultant/Vendor assumes the entire liability for its own negligence, and as part of this Purchase Agreement waives all defenses available to Consultant/Vendor as an employer which limit the amount of Consultant/Vendor's liability to the Owner to the amount of Consultant/Vendor's liability under any workers compensation, disability benefits or employee benefit acts.

12. Term and Termination: The term of this Purchase Agreement shall commence as of the Effective Date and shall continue until the Project is completed or the Purchase Agreement is terminated by either party, or the value of the service provided by Consultant/Vendor has reached 100% of the Contract Sum. Notwithstanding the foregoing, either party may terminate this Purchase Agreement with or without cause at any time by providing written notice within a reasonable period of time prior to termination. In the event of a termination, Consultant/Vendor 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/Vendor be entitled to any additional compensation or damages in connection with a termination hereunder.

13. Remedies: Consultant/Vendor shall, for the duration of this Purchase Agreement, at the discretion of the Owner and at the expense of Consultant/Vendor, undertake or re-do any and all faulty or imperfect Services furnished or performed by Consultant/Vendor thereunder. In the event Consultant/Vendor fails to perform under this Purchase Agreement, it will be in default and the Owner may furnish or perform the same and recover from Consultant/Vendor the cost and expense directly or indirectly resulting there from, including all consequential damages but not limited to the cost or expense of providing 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/Vendor 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/Vendor's compliance with any Laws or Regulations.

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 Purchase 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 Agreement.

16. Records, Reports and Information: Consultant/Vendor agrees to furnish Owner with reports and information regarding the Services performed under this Purchase Agreement, at such times as Owner may reasonably request, making full disclosure of efforts made by Consultant/Vendor and the results thereof. Consultant/Vendor agrees to maintain records, documents, and other evidence which will accurately show the time spent and Services performed under this Purchase 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/Vendor on a mutually agreed date and time.

17. Assignment: Neither party shall assign this Purchase Agreement without written consent of the other, which consent shall not be unreasonably withheld, except that Owner may unilaterally assign its rights under this Purchase Agreement upon reasonable notice to Consultant/Vendor to the Developer/Owner (if any) identified in this Purchase Agreement.

18. Limitation Of Liability: In no event shall the Owner 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.

19. 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/Vendor and Owner with respect to such future performance shall continue in full force and effect.

20. Controlling Law, Severability: The validity of this Purchase 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 recover its reasonable attorneys fees incurred in enforcing the terms of this Purchase Agreement. If any provision or requirement of this Purchase Agreement is declared or found to be unenforceable that balance of this Purchase Agreement shall be interpreted and enforced as if the unenforceable provision or requirement was never a part hereof.

CONSULTANT/VENDOR:

_____ Date



2019 - 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 President is authorized to execute an Agreement between the Village of Algonquin and Christopher Burke Engineering Amending the Agreement for the Terrace Hill Improvement Infrastructure Repairs and Rehabilitation Project Engineering Services in the Amount of \$31,328.00, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2019

APPROVED:

(seal)

John C. Schmitt, Village President

ATTEST:

Gerald S. Kautz, Village Clerk

by: _____

Michelle Weber, Deputy Village Clerk



VILLAGE OF ALGONQUIN
PUBLIC WORKS DEPARTMENT

– M E M O R A N D U M –

DATE: September 30, 2019

TO: Tim Schloneger, Village Manager
Committee of the Whole

FROM: Bob Mitchard, Director of Public Works

SUBJECT: Terrace Hill Project

As you are aware, Public Works has been working on the Terrace Hill improvements for several years with the scope expanding to include a larger area and numerous infrastructure repairs and rehabilitation.

In the last several months numerous chronic/nuisance drainage challenges have been observed and identified through resident complaints and our engineers verifying the issues on four different sites. Drainage issues like these are not only maintenance and nuisance issues for the residents, these specific areas also have had a detrimental impact on the pavement surface and the base below the surface.

This has necessitated additional field survey work and design that will be incorporated into the plans so that these issues can be corrected. The additional work described above is estimated to cost, \$6,328.00 and is an amendment to the original engineering design agreement with CBBEL.

Included in this amendment is a sub-contract between CBBEL and METRO Strategies for the Public Relations related to this project. The area and number of residents who will be impacted by this project, METRO will provide great support as they have with several of the other projects.

METRO Strategies fee is not to exceed \$25,000 making the total amendment \$31,328.00.

We request Village Board approval of this amendment.

**Consulting Engineering
Master Agreement Work Order Form**

I. Incorporation of Master Agreement

All terms and conditions contained within the Village Engineer Master Agreement executed between the parties shall be applicable to the work to be performed under this Work Order and shall be deemed to be fully incorporated as if fully set forth herein.

II. Project Understanding

A. General Understanding/Assumptions

The Village of Algonquin is requesting Metro Strategies to assist CBBEL and the Village with development and implementation of construction project coordinating communication and outreach services.

Also, CBBEL will be finalizing the plans, specs and estimate based on final comments and the resident open house and providing four easement exhibits for the following addresses:

3761 Persimmon

3720 Persimmon

601 Greens View Dr

711 Woods Creek Lane

B. Design Criteria

IDOT/Village Standards

III. Scope of Services

A. Surveying Services

Task 1 – Easements

CBBEL will complete four temporary/permanent easement exhibits.

B. Phase II Engineering

The plans, specifications and estimate will be finalized for bid.

C. Task 3 – Public Meeting

Metro Strategies will assist CBBEL and the Village with development and implementation of construction project coordinating communication and outreach services.

IV. MAN-HOURS

A. Surveying Services

Task 1 - Topographic Survey of Project

Survey IV	8 hrs x \$115/hr	=	\$920
Survey V	2 hrs x \$150/hr	=	\$ 300
CAD Manager	14 hrs x \$121/hr	=	<u>\$1,568</u>
			\$2,788

B. Engineering Services

Task 2 - Plans, Specifications and Estimates

Engineer V	2 hrs x \$150/hr	=	\$ 300
Engineer III	20 hrs x \$112/hr	=	<u>\$2,240</u>
			\$2,540

Task 3 - Public Meetings + PUBLIC INFORMATION

Metro Strategies		=	\$25,000
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Subtotal \$30,328

Direct Costs \$ 1,000

B.

Not-to-Exceed Fee \$31,328

VILLAGE OF ALGONQUIN

Accepted by: _____

Title: Village President

Date: October 15, 2019

CHRISTOPHER B. BURKE ENGINEERING, LTD.

Accepted by: 

Title: Executive Vice President

Date: 9/26/19

CHRISTOPHER B. BURKE ENGINEERING, LTD.
STANDARD CHARGES FOR PROFESSIONAL SERVICES

<u>Personnel</u>	<u>Charges</u> <u>(\$/Hr)</u>
Principal	210
Engineer VI.....	184
Engineer V	150
Engineer IV.....	121
Engineer III.....	112
Engineer I/II.....	91
Survey V	150
Survey IV.....	115
Survey III.....	110
Survey II.....	86
Survey I.....	67
Resource Planner V.....	102
Resource Planner IV	97
Resource Planner III	88
Resource Planner II.....	80
Engineering Technician IV	115
Engineering Technician III	95
Engineering Technician I/II	87
CAD Manager.....	121
Assistant CAD Manager	115
CAD II	112
CAD I.....	87
GIS Specialist III.....	107
GIS Specialist I/II	60
Environmental Resource Specialist V	133
Environmental Resource Specialist IV	121
Environmental Resource Specialist III	102
Environmental Resource Specialist II.....	83
Environmental Resource Technician	78
Administrative.....	79
Engineering Intern	46
Survey Intern.....	46
Information Technician III.....	84
Information Technician I/II.....	54

Christopher Burke Engineering

Terrace Hill Road Improvement Outreach & Communication Plan

Construction on the Terrace Hill Road improvement project is expected to extend from January – August 2020. The project will officially be kicked-off with a public meeting October 1, 2019. The project includes road, culvert, bridge, multi-use path, decorative elements on the bridge, and sanitary and storm sewer reconstruction. The project will impact adjacent homeowners and local traffic. Due to the large number of residents along the corridor, a well thought out and executed coordination and communication plan is essential to the overall success of the project.

Metro Strategies is pleased to provide this proposal to assist Christopher Burke Engineering as a sub-consultant with development and implementation of construction project coordination, communication and outreach services.

Project Approach

Metro Strategies offers the following approach:

Communications Management Plan

Metro Strategies will develop an outreach and communication plan in close coordination with the project manager and Village staff. The plan will outline all outreach activities and tools to be used during construction.

An outreach calendar will be developed in sync with the construction schedule and outreach plan. The calendar will outline when communication will occur and the mechanism for communication. It will also show dates of when communication or ads need to go out prior to a public meeting, or signs posted in advance of a project, etc. Metro Strategies will manage the implementation and schedule of the outreach and communication plan.

Monthly coordination and implementation deliverables include preparing content for social media postings, writing articles for the Village newsletters and Village Board Communications Bulletin; planning one public meeting; creating project fact sheets (excludes the printing costs); creating a project video utilizing the Village's drone capabilities footage; taking photographs; distributing press releases and answering project communication and outreach questions.

Maintenance of Stakeholder List

Metro Strategies will work with the project manager and Village staff to develop an inclusive stakeholder list that will include, but is not limited to, individuals in the following categories:

- Village Departments/Staff/Elected Officials
- Consultants and Contractors
- Utilities
- Residents
- Public Transit/School Buses
- Community Groups/Organizations
- First Responders



2019 - 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 President is authorized to execute an Intergovernmental Agreement between the Village of Algonquin and McHenry County for the McHenry County Gang Task Force, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2019

APPROVED:

(seal)

John C. Schmitt, Village President

ATTEST:

Gerald S. Kautz, Village Clerk

by: _____
Michelle Weber, Deputy Village Clerk

INTERGOVERNMENTAL AGREEMENT

FOR

McHENRY COUNTY GANG TASK FORCE

This Agreement is made and entered into this _____ day of December, 2019, by and between the COUNTY OF McHENRY, a body politic and corporate of the State of Illinois (hereinafter referred to as the "COUNTY"), the McHENRY COUNTY SHERIFF (hereinafter referred to as the "SHERIFF"), and the Municipalities of the VILLAGE OF ALGONQUIN, VILLAGE OF CARY, CITY OF CRYSTAL LAKE, VILLAGE OF FOX RIVER GROVE, CITY OF HARVARD, VILLAGE OF HEBRON, VILLAGE OF HUNTLEY, VILLAGE OF ISLAND LAKE, VILLAGE OF JOHNSBURG, VILLAGE OF LAKE IN THE HILLS, VILLAGE OF LAKEMOOR, CITY OF MARENGO, MCHENRY COUNTY CONSERVATION DISTRICT, CITY OF MCHENRY, VILLAGE OF MCCULLOM LAKE, VILLAGE OF OAKWOOD HILLS, VILLAGE OF RICHMOND, VILLAGE OF SPRING GROVE, VILLAGE OF WONDER LAKE and CITY OF WOODSTOCK, (hereinafter referred to collectively as the "MUNICIPALITIES" and individually as "MUNICIPALITY").

WHEREAS, the COUNTY, the SHERIFF, and the MUNICIPALITIES are authorized by the terms and provisions of 5 ILCS 220/5 et. seq., to enter into intergovernmental agreements, ventures and undertakings to perform jointly any governmental purpose or undertaking any of them could do singularly; and

WHEREAS, the Parties mutually desire to become members of the McHenry County Gang Task Force unit for the purpose of providing law enforcement services at events and law enforcement operations within unincorporated and incorporated McHenry County in accordance with the terms and conditions set forth below.

TERMS AND CONDITIONS

NOW THEREFORE, in consideration of the foregoing and the covenants contained herein, the parties hereby agree as follows:

Members and Jurisdiction

1. Each of the signatories to this agreement is a member ("Member") of the McHenry County Gang Task Force unit for the purpose of providing law enforcement services at events and law enforcement operations within unincorporated and incorporated McHenry County.

2. Each MUNICIPALITY shall appoint one or more officer(s) from its respective police department to the gang task force unit. The SHERIFF shall appoint one or more deputies to the gang task force unit.

3. The SHERIFF shall authorize the appointed municipal police officers to perform the law enforcement functions described under this Agreement outside of their respective municipal jurisdictions within McHenry County until notified otherwise by the COUNTY or the SHERIFF.

Command and Control

4. A request for services provided by the McHenry County Gang Task Force shall be submitted to the SHERIFF via email or in writing. All requests may be approved or denied at the SHERIFF'S discretion. In the absence of a written or emailed request or confirmation, the organized presence of the task force in a member jurisdiction shall carry a presumption of being requested by that MUNICIPALITY.

5. The Chief of Police (or his/her designee) of the MUNICIPALITY in which the McHenry County Gang Task Force unit has been requested to provide services shall command and control the unit for the duration of such assistance. Should services be required outside the jurisdiction after the services have commenced, command and control shall remain with the Chief of Police (or his/her designee) of the MUNICIPALITY in which the McHenry County Gang Task Force unit has been requested to provide services.

6. The SHERIFF shall command and control the gang task force unit in unincorporated McHenry County and when the unit is requested to provide services in a municipality which is not a party to this Agreement.

Defense and Indemnification

7. a. The Member in command and control of the gang task force during a period of assistance shall assume the defense of and hold harmless all other Members of the gang task force unit, their officers, deputies and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees which the other Members, their officers, deputies or employees may hereafter sustain, incur, or be required to pay, arising solely or in part due to any act or omission of any Member, its officers, agents, or employees, in the execution, performance, or failure to adequately perform its obligations pursuant to this Agreement; provided, however, that no indemnification is required for the payment of judgments or settlements of suits or claims arising out of the gross negligence or willful misconduct by another Member or its employees or agents. The Members agree to enter into a joint defense agreement and to cooperate in the defense of this matter to carry out the intent of this section to the extent allowed by law.

b. This Agreement does not create an independent operating body, but merely provides for shared services and allocation of duties and risk as described in this Agreement. However, in the event of a claim for any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees in which the "McHenry County

Gang Task Force” itself is named – instead of or in addition to any of the Members of this Intergovernmental Agreement -- then the obligations described in Section 6.a. above shall also apply to the “McHenry County Gang Task Force”. However, the indemnifying Member may act to have any claims against the “McHenry County Gang Task Force” as a separate entity dismissed from any lawsuit or claim of any sort.

Employment Status and Liability

8. For all purposes under this Agreement, an officer or deputy that is employed by a Member and acting under color of this Agreement shall be and remain an employee of such Member, and shall not be considered an employee of any other Member, regardless of which Member is commanding and controlling the action of the McHenry County Gang Task Force unit during a period of assistance.

9. Each Member shall be solely responsible for the payment of wages, health, welfare and pension benefits, worker’s compensation, unemployment compensation, disability benefits, and all other benefits and payments resulting from the employment relationship. Neither the COUNTY nor any other Member shall be responsible for payment of worker’s compensation, unemployment compensation, disability or death benefits, or any other employee benefits to any employee of another Member as a consequence of the performance of this Agreement.

10. Each Member waives all claims against all other parties to this Agreement for compensation for any loss, damage, personal injury, or death occurring to its respective personnel and/or equipment as consequence of the performance of this Agreement. Notwithstanding anything to the contrary in this Agreement, no Member waives or relinquishes any immunity or defense on behalf of itself, its officers, employees and agents and nothing in this paragraph in any way diminishes the Members’ defense and indemnification obligations under paragraph 6 of this Agreement.

Term, Withdrawal and Termination

11. The term of this Agreement is for a five (5) year period beginning January 1, 2020 and ending December 31, 2024.

12. Each Member may withdraw their officer(s) from the gang task force unit upon thirty (30) days written notice of withdrawal to the other parties, the effect of which shall terminate their rights, obligations and privileges under this Agreement. A Member that has withdrawn assumes no responsibility for the actions of the remaining Members arising after the date of withdrawal, but shall remain liable for claims of loss or liability arising prior to the effective date of withdrawal, including all defense and indemnification obligations imposed under paragraph. No Member shall be liable to any other member for its failure or refusal to provide appoint personnel or for the withdrawal as a Member or of personnel from the unit. Withdrawal of a Member shall not affect the continuation of this Agreement as to any other Member not indicating an intention to withdraw as provided herein.

13. The COUNTY or the SHERIFF may terminate this Agreement upon thirty (30) days written notice of termination to the other parties, provided, however, all defense and indemnification obligations imposed under paragraph 7 for acts or omissions occurring prior to the effective date of termination shall survive the termination this Agreement.

Insurance

14. Each Member shall be responsible for maintaining for the duration of this Agreement its own insurance with respect to its liabilities to its employees or to third parties that may reasonably result from the performance of its lawful functions, including the performance of this Agreement. Such insurance shall be maintained through qualified insurers and/or a self-insured governmental risk pool, and shall provide, at a minimum, the following coverages and liability limits:

- (a) Public Entity Liability, including but not limited to broad form general liability for personal injury and property damage, automobile liability for owned, non-owned and hired vehicles, public officials liability, and law enforcement liability; all such coverage shall provide contractual liability coverage for liability assumed in this Agreement and have limits of liability not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate; and
- (b) Workers' Compensation Insurance to cover all employees and meet statutory limits in compliance with applicable state and federal laws. The coverage must also include Employer's Liability with minimum limits of \$1,000,000 for each incident.

15. The insurance required in this Agreement shall not include in the policy or any endorsements thereto any exclusion or limitations of contractual liability, any amendment of the insured contract definition or modification of the exception to the employers' liability exclusion or endorsements ISO CG 2139 or ISO CG 2426.

16. The Members agree that with respect to the above required insurance that:
- (a) The Members shall provide each other with Certificates of Insurance evidencing the above required insurance, within thirty (30) days of commencement of this Agreement and thereafter with certificates evidencing renewals or replacements of said policies of insurance at least fifteen (15) days prior to the expiration or cancellation of any such policies;
 - (b) The Members shall provide each other with thirty (30) days prior notice, in writing, of Notice of Cancellation or material change in insurance coverage; and

- (c) Insurance Notices and Certificates of Insurance shall be provided to all of the Parties in accordance with paragraph 23, with an additional notice to the COUNTY's risk management division at:

Deputy County Administrator/Risk Management
McHenry County Administration
2200 N. Seminary Avenue
Woodstock, Illinois 60098

General Terms and Conditions

17. No person shall illegally be excluded from employment rights or participation in, or be denied the benefits of, the program which is the subject of this Agreement on the basis of race, religion, color, sex, age, disability, or national origin.

18. It is understood and agreed that the entire Agreement of the parties is contained herein and that this agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous Agreements presently in effect between the parties relating to the subject matter hereof. This Agreement may be amended by mutual consent of all of the parties, which shall be signed and executed with the same formality with which this instrument was executed.

19. This Agreement should not be construed or interpreted as furthering the duties, functions or responsibilities of the SHERIFF, the COUNTY or the MUNICIPALITIES beyond those tenets outlined in this Agreement.

20. No claim for services furnished by the MUNICIPALITIES, not specifically provided in this Agreement, will be allowed by the COUNTY and SHERIFF, nor shall the MUNICIPALITIES do any work or furnish any additional services not covered by this Agreement, unless it is approved in writing by the COUNTY. Such approval shall be considered to be a modification of this Agreement.

21. The Members may not assign, transfer or otherwise convey their rights or obligations under this Agreement without the prior written consent of all the Members.

22. The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to law, or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of this Agreement. However, upon the occurrence of such an event, any Member may terminate this Agreement forthwith upon the delivery of written notice of termination to the other parties.

23. It is agreed that nothing herein contained is intended or should be construed as in any manner creating or establishing a relationship of co-partners between the parties, or as constituting the MUNICIPALITIES (including its officers, employees and

agents) as agents, representatives, or employees of the COUNTY or the SHERIFF for any purpose, or in any manner, whatsoever.

24. All notices permitted or required under this Agreement shall be transmitted only by personal delivery or by first class, certified or registered United States Mail to the following persons at the addresses stated:

To the SHERIFF: Sheriff Bill Prim
McHenry County Sheriff's Department
2200 North Seminary Avenue
Woodstock, IL 60098

To the COUNTY: Peter Austin
County Administrator
2200 North Seminary Avenue
Woodstock, IL 60098

To the MUNICIPALITIES: Village Manager
Village of Algonquin
2200 N. Harnish Drive
Algonquin, IL 60120

Mayor
Village of Cary
655 Village Hall Drive
Cary, IL 60013

Mayor
City of Crystal Lake
100 W. Woodstock Street
Crystal Lake, IL 60014

Village of Fox River Grove
305 Illinois Street
Fox River Grove, IL 60021

City Administrator
City of Harvard
201 W. Front Street
Harvard, IL 60033

President
Village of Hebron
12007 Prairie Avenue
P.O. Box 372
Hebron, IL 60034

Assistant Village Manager
Village of Huntley
10987 Main Street
Huntley, IL 60142

Mayor
Village of Island Lake
3720 Greenleaf Avenue
Island Lake, IL 60042

Village of Johnsburg
1515 Channel Beach Avenue
Johnsburg, IL 60051

Director of Public Safety
& Village President
Village of Lake in the Hills
600 Harvest Gate
Lake in the Hills, IL 60156

Village of Lakemoor
28874 IL Route 120, Suite C & D
Lakemoor, IL 60051

Mayor
City of Marengo
132 E. Prairie Street
Marengo, IL 60152

Executive Director
McHenry County Conservation District
18410 U.S. Highway 14
Woodstock, IL 60098

Mayor
City of McHenry
333 S. Green Street
McHenry, IL 60050

Village of McCullom Lake
4811 W. Orchard Drive
McCullom Lake, IL 60050

President
Village of Oakwood Hills
3020 North Park Drive
Oakwood Hills, IL 60013

Village of Richmond
5600 Hunter Drive
Richmond, IL 60071

President
Village of Spring Grove
7401 Meyer Road
Spring Grove, IL 60081

President
Village of Wonder Lake
4444 Thompson Road
Wonder Lake, IL 60097

Mayor
City of Woodstock
121 W. Calhoun Street
Woodstock, IL 60098

The SHERIFF and the COUNTY shall be entitled to separate copies of each Notice. Any Notice transmitted by first class United States Mail shall be deemed received on the second business day following its deposit in a United States Mail receptacle. The term "business day" shall not include Saturdays, Sundays or any other day declared to be a legal holiday in the State of Illinois by State Statute.

25. The laws of the State of Illinois shall control the interpretation of this Agreement.

26. Each person signing this Agreement on behalf of one of the parties agrees, represents and warrants that he or she has been duly and validly authorized to execute this Agreement on behalf of their party.

27. This Agreement may be executed in counterparts and shall be considered in effect starting January 1, 2020 upon execution by the COUNTY, SHERIFF, and at least one additional party.

28. The SHERIFF shall have the authority to approve the addition of parties not listed in this Agreement, provided that the additional members are located in McHenry County and are legally authorized to enter into such an agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the dates written below.

County of McHenry

ATTEST:

By: _____
Jack D. Franks, Chairman
McHenry County Board

Joseph J. Tirio
McHenry County Clerk

Date: _____

Date: _____

McHenry County Sheriff Department

By: _____
Bill Prim, Sheriff

Date: _____

Village of Algonquin

Village of Cary

By: _____

By: _____

Date: _____

Date: _____

City of Crystal Lake

Village of Fox River Grove

By: _____

By: _____

Date: _____

Date: _____

City of Harvard

By: _____

Date: _____

Village of Hebron

By: _____

Date: _____

Village of Huntley

By: _____

Date: _____

Village of Island Lake

By: _____

Date: _____

Village of Johnsburg

By: _____

Date: _____

Village of Lake In The Hills

By: _____

Date: _____

Village of Lakemoor

By: _____

Date: _____

City of Marengo

By: _____

Date: _____

McHenry County Conservation District

By: _____

Date: _____

City of McHenry

By: _____

Date: _____

Village of McCullom Lake

By: _____

Date: _____

Village of Oakwood Hills

By: _____

Date: _____

Village of Richmond

By: _____

Date: _____

Village of Spring Grove

By: _____

Date: _____

Village of Wonder Lake

By: _____

Date: _____

City of Woodstock

By: _____

Date: _____



Village of Algonquin

The Gem of the Fox River Valley

October 10, 2019

Village President and Board of Trustees:

The List of Bills dated 10/15/19, payroll expenses, and insurance premiums, totaling \$1,528,778.21 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.

Abbey Paving Co.	\$ 202,246.07	Kelliher Park Parking Lot
Applied Ecological	15,190.00	Ratt Creek Reach 5
Baxter & Woodman	10,500.00	CMOM Engineering Services
Bonnell Industries	13,500.00	Wing Blade for Dump Truck
CDW Government	7,549.76	Forcepoint Web Filter & Security
Core & Main	112,769.00	Water Meters
Encap, Inc.	3,333.00	Surrey Lane Drainage Repair
Encap, Inc.	5,001.66	Woods Creek Streambank Stabilization
Encap, Inc.	6,726.15	Creeks Crossing Park Improvements
Engineering Enterprises	4,197.95	WTP 2 & 3 HSP Motor Replacement
Engineering Enterprises	5,381.00	PRV Replacement Program – Year 1
H R Green, Inc.	5,651.12	Lake Drive South Street Improvements
H R Green, Inc.	9,552.75	Algonquin Lakes Street Improvements

Independent Mechanical Industries	310,477.95	WTP 2 & 3 HSP Motor Replacement
Mobile Pallet Service	9,600.00	Playground Surface Maintenance
Tyler Technologies	7,765.22	MUNIS Citizen Self Service On-Line
United Meters	30,437.00	Water Meter Installation

Please note:

The 10/15/19 payroll expenses totaled \$464,506.16.

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 are available upon request.



Tim Schloneger
Village Manager

TS/mjn

Village of Algonquin

List of Bills 10/15/2019

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ABBEEY PAVING CO INC					
KELLIHER PARK PARKING LOT	202,246.07	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-	1	40200167
	Vendor Total: \$202,246.07				
ABDUL MOHAMMED					
UB 3075678 2046 WAVERLY	15.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96825	
	Vendor Total: \$15.00				
AFTERMATH INC					
HAZMAT CLEANUP-CELL 1/SQUAD 98	105.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	JC2019-4432	20200050
	Vendor Total: \$105.00				
ALLSTAR ASPHALT INC					
19-00000-00-GM BIKE PATH MAINTENANCE	145,633.90	MFT - EXPENSE PUBLIC WORKS INFRASTRUCTURE MAINT IMPROV	03900300-43370-	4287	40200170
	Vendor Total: \$145,633.90				
ANDREJA MLADENOVIC					
UB 3064519 2120 CARLISLE	10.75	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96833	
	Vendor Total: \$10.75				
APPLIED ECOLOGICAL SERVICES					
CRYSTAL CREEK RESTORATION	200.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1803	54205	40200168
RATT CREEK REACH 5	15,190.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1742	54206	40200169
	Vendor Total: \$15,390.00				
AQUA BACKFLOW INC					
CROSS CONNECTION CONTROL	706.45	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	2019-1132	70200003
	Vendor Total: \$706.45				
ARAMARK REFRESHMENT SERVICES					
PD WATER FILTER	93.00	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6577366	28200013
	Vendor Total: \$93.00				
ARAMARK UNIFORM SERVICES					
MAT SERVICES - POLICE DEPARTMENT	25.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1591992147	28200002

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MAT SERVICES - POLICE DEPARTMENT	25.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1592000190	28200002
MAT SERVICES - GSA	25.01	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1591992143	28200002
MAT SERVICES - GSA	25.01	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1592000187	28200002
MAT SERVICES - WWTP	31.93	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1591992144	28200002
MAT SERVICES - PUBLIC WORKS	57.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1591992146	28200002
MAT SERVICES - PUBLIC WORKS	57.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1592000189	28200002
SHOP TOWELS	26.71	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	1591992145	29200008
SHOP TOWELS	26.71	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	1592000188	29200008
UNIFORM SERVICE - GENERAL SERVICES	65.94	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	1592000193	40200004
UNIFORM SERVICE - GENERAL SERVICES	70.01	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	1591992149	40200004
UNIFORM SERVICE - GENERAL SERVICES	101.64	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	1591992150	40200004
UNIFORM SERVICE - GENERAL SERVICES	105.71	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	1592000192	40200004
UNIFORMS BUILDING/VEHICLE	41.15	BLDG MAINT- REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	28900000-47760-	1591992151	40200024
UNIFORMS BUILDING/VEHICLE	82.30	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	1591992151	40200024
UNIFORMS BUILDING/VEHICLE	41.15	BLDG MAINT- REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	28900000-47760-	1592000194	40200024
UNIFORMS BUILDING/VEHICLE	82.30	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	1592000194	40200024
UNIFORMS WATER/SEWER	29.72	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	1591992152	70200004
UNIFORMS WATER/SEWER	29.71	WATER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07700400-47760-	1591992152	70200004
UNIFORMS WATER/SEWER	83.27	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	1592000195	70200004
UNIFORMS WATER/SEWER	83.26	WATER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07700400-47760-	1592000195	70200004
UNIFORMS WWTP	50.26	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	1591992148	70200005
UNIFORMS WWTP	50.26	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	1592000191	70200005

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$1,216.05					
ATLANTIC ULTRAVIOLET CORPORATION					
TREATMENT FACILITY-DIELECTRIC BASE	374.99	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	295089	70200186
Vendor Total: \$374.99					
B & F CONSTRUCTION CODE SERVICES INC					
FIRE ALARM REVIEW-1411 COMMERCE	175.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	52222	30200025
PLAN VIEW-LIGHT OF CHRIST CHURCH	2,902.91	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	52255	30200025
Vendor Total: \$3,077.91					
BAXTER & WOODMAN INC					
ENGINEERING SERVICES CMOM	10,500.00	SEWER OPER - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	07800400-42232-	0208467	70200195
Vendor Total: \$10,500.00					
BEN MASON					
MASON/APA CONFERENCE MILEAGE/PARKING	106.56	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	APA CONFERENCE	30200047
Vendor Total: \$106.56					
BONNELL INDUSTRIES INC					
PAWL ASSEMBLY/BRAKE HUB ASSEMBLY	180.37	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	0188459-IN	29200010
WING BLADE	13,500.00	GENERAL SERVICES PW - EXPENSE VEHICLES & EQUIP (NON-CAPITAL)	01500300-43335-	188426A	50200089
Vendor Total: \$13,680.37					
BRADY WORLDWIDE INC					
LOCK OUT TAG OUT LINK360 SUBSCRIPTION	650.00	BLDG MAINT- REVENUE & EXPENSES IT EQUIPMENT & SUPPLIES	28900000-43333-	BASQ190910	10200276
LOCK OUT TAG OUT LINK360 SUBSCRIPTION	650.00	GENERAL SERVICES PW - EXPENSE IT EQUIPMENT & SUPPLIES	01500300-43333-	BASQ190910	10200276
LOCK OUT TAG OUT LINK360 SUBSCRIPTION	650.00	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	BASQ190910	10200276
LOCK OUT TAG OUT LINK360 SUBSCRIPTION	650.00	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	BASQ190910	10200276
Vendor Total: \$2,600.00					
CALCO LTD					
LAB SUPPLIES	153.00	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	AU49203	70200010
Vendor Total: \$153.00					
CDW LLC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
REPL WORKSTATION FOR BOARD ROOM	57.28	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	TZN1550	10200258
REPL WORKSTATION FOR BOARD ROOM	7.16	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	TZN1550	10200258
REPL WORKSTATION FOR BOARD ROOM	7.16	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	TZN1550	10200258
REPL WORKSTATION FOR BOARD ROOM	830.76	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	TXR6850	10200258
REPL WORKSTATION FOR BOARD ROOM	103.85	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	TXR6850	10200258
REPL WORKSTATION FOR BOARD ROOM	103.85	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	TXR6850	10200258
PD EVIDENCE WORKSTATION	274.33	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	VDW9845	10200267
PD EVIDENCE WORKSTATION	1,132.06	POLICE - EXPENSE PUB SAFETY IT EQUIPMENT & SUPPLIES	01200200-43333-	VDW9845	10200267
FORCEPOINT WEB FILTER AND SECURITY	6,039.80	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	TXS6250	10200245
FORCEPOINT WEB FILTER AND SECURITY	754.98	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	TXS6250	10200245
FORCEPOINT WEB FILTER AND SECURITY	754.98	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	TXS6250	10200245
Vendor Total: \$10,066.21					
CENTRALSSQUARE TECHNOLOGIES LLC					
ZEBRA PRINTERS POLICE DEPT	133.41	POLICE - EXPENSE PUB SAFETY IT EQUIPMENT & SUPPLIES	01200200-43333-	223165	10200206
ZEBRA PRINTERS POLICE DEPT	2,271.40	POLICE - EXPENSE PUB SAFETY IT EQUIPMENT & SUPPLIES	01200200-43333-	249451	10200206
Vendor Total: \$2,404.81					
CERTIFIED FLEET SERVICES INC					
PUMP SHIFT VALVE	194.77	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	S15843	29200037
Vendor Total: \$194.77					
CHICAGO TRIBUNE					
SUBSCRIPTION RENEWAL 2019-2020	390.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	50364207 2019-2020	10200271
Vendor Total: \$390.00					
COMCAST CABLE COMMUNICATION					
10/1/19-10/31/19 POLICE DEPARTMENT	4.20	POLICE - EXPENSE PUB SAFETY EQUIPMENT RENTAL	01200200-42270-	8771 10 002 0011217	10200015
9/28/19-10/27/19 WTP #2	146.85	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	8771 10 002 0435820	10200018

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		BLDG MAINT- REVENUE & EXPENSES			
10/1/19-10/31/19 STATEMENT	143.28	TELEPHONE	28900000-42210-	88832730	10200280
		CDD - EXPENSE GEN GOV			
10/1/19-10/31/19 STATEMENT	574.64	TELEPHONE	01300100-42210-	88832730	10200280
		GENERAL SERVICES PW - EXPENSE			
10/1/19-10/31/19 STATEMENT	595.60	TELEPHONE	01500300-42210-	88832730	10200280
		GS ADMIN - EXPENSE GEN GOV			
10/1/19-10/31/19 STATEMENT	672.78	TELEPHONE	01100100-42210-	88832730	10200280
		POLICE - EXPENSE PUB SAFETY			
10/1/19-10/31/19 STATEMENT	1,262.14	TELEPHONE	01200200-42210-	88832730	10200280
		PWA - EXPENSE PUB WORKS			
10/1/19-10/31/19 STATEMENT	185.50	TELEPHONE	01400300-42210-	88832730	10200280
		SEWER OPER - EXPENSE W&S BUSI			
10/1/19-10/31/19 STATEMENT	780.02	TELEPHONE	07800400-42210-	88832730	10200280
		VEHCL MAINT-REVENUE & EXPENSES			
10/1/19-10/31/19 STATEMENT	157.43	TELEPHONE	29900000-42210-	88832730	10200280
		WATER OPER - EXPENSE W&S BUSI			
10/1/19-10/31/19 STATEMENT	311.73	TELEPHONE	07700400-42210-	88832730	10200280
	Vendor Total: \$4,834.17				
COMMUNICATION REVOLVING FUND					
		POLICE - EXPENSE PUB SAFETY			
LINE RESERVE AUGUST 2019	4.50	EQUIPMENT RENTAL	01200200-42270-	T2005404	20200006
	Vendor Total: \$4.50				
CORE & MAIN LP					
		W & S IMPR. - EXPENSE W&S BUSI			
WATER METERS	19,210.00	METERS & METER SUPPLIES	12900400-43348-	L218421	40200011
		W & S IMPR. - EXPENSE W&S BUSI			
WATER METERS	25,985.00	METERS & METER SUPPLIES	12900400-43348-	L281831	40200011
		W & S IMPR. - EXPENSE W&S BUSI			
WATER METERS	67,574.00	METERS & METER SUPPLIES	12900400-43348-	L231007	40200011
	Vendor Total: \$112,769.00				
DANNY SHERBAN					
		WATER & SEWER BALANCE SHEET			
UB 3120027 6 TEALWOOD	91.72	AR - WATER BILLING	07-12110-	96827	
	Vendor Total: \$91.72				
DAVID ETERNO					
		GS ADMIN - EXPENSE GEN GOV			
ADMIN HEARING SERVICE - SEPTEMBER	405.42	MUNICIPAL COURT	01100100-42305-	12427	10200044
	Vendor Total: \$405.42				
DLS INTERNET SERVICES					
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567759	10200274

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567759	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567759	10200274
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	119.19	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567793	10200274
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	14.90	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567793	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	14.90	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567793	10200274
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567794	10200274
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567794	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567794	10200274
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	40.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567795	10200274
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	5.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567795	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	5.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567795	10200274
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567797	10200274
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567797	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567797	10200274
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND FEES 10/25/19-11/25/19	119.19	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1567796	10200274
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	14.90	IT EQUIPMENT & SUPPLIES	07800400-43333-	1567796	10200274
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND FEES 10/25/19-11/25/19	14.90	IT EQUIPMENT & SUPPLIES	07700400-43333-	1567796	10200274
		Vendor Total: \$377.98			
		EDS RENTAL & SALES INC			
		GENERAL SERVICES PW - EXPENSE			
TRACK MACHINE - WETLAND REMOVAL	319.20	EQUIPMENT RENTAL	01500300-42270-	275156-1	50200088
		Vendor Total: \$319.20			
		EJ EQUIPMENT INC			
		VEHICLE MAINT. BALANCE SHEET			
REPAIR PART OF HOSE	133.77	INVENTORY	29-14220-	W02141	29200075
		Vendor Total: \$133.77			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ENCAP INC					
SURREY LANE DRAINAGE REPAIR	3,333.00	STREET IMPROV- EXPENSE PUBWRKS INFRASTRUCTURE MAINT IMPROV	04900300-43370-	5625	40200160
WOODS CREEK STREAMBANK STABILIZATION	5,001.66	STREET IMPROV- EXPENSE PUBWRKS INFRASTRUCTURE MAINT IMPROV	04900300-43370-	5698	40200166
CREEKS CROSSING PARK IMPROVEMENTS	6,726.15	PARK IMPR - EXPENSE PUB WORKS CAPITAL IMPROVEMENTS	06900300-45593-P1714	5695	40200166
Vendor Total: \$15,060.81					
ENGINEERING ENTERPRISES, INC					
WTP 2&3 HSP MOTOR REPLACEMENT	4,197.95	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-W1722	67431	40200158
PRV REPLACEMENT PROGRAM YEAR 1	5,381.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-W2001	67432	40200165
Vendor Total: \$9,578.95					
ENTERPRISE FM TRUST					
2367QK PRINCIPAL	303.68	SEWER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07800400-42272-	FBN3801265	10200273
2367QL PRINCIPAL	274.32	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	FBN3801265	10200273
2368HN PRINCIPAL	274.32	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	FBN3801265	10200273
2367QK INITIAL REG	-93.00	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	FBN3801265	10200273
2367QL INITIAL REG	-93.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	FBN3801265	10200273
2368HN INITIAL REG	-93.00	PWA - EXPENSE PUB WORKS PROFESSIONAL SERVICES	01400300-42234-	FBN3801265	10200273
Vendor Total: \$573.32					
FEDEX					
CONSTRUCTION PROJECT SHIPPING	19.93	PWA - EXPENSE PUB WORKS POSTAGE	01400300-43317-	6-755-82049	10200003
CONSTRUCTION PROJECT SHIPPING	22.60	PWA - EXPENSE PUB WORKS POSTAGE	01400300-43317-	6-748-32674	10200003
Vendor Total: \$42.53					
FERGUSON ENTERPRISES INC					
RETURNED PVC PIPE	-39.66	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	CM499160	28200032
PVC PLUGS	11.72	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	5196197	70200189
SINK FAUCET	438.96	WATER OPER - EXPENSE W&S BUSI MAINT - WELLS	07700400-44418-	5120475	70200194
Vendor Total: \$411.02					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FISHER AUTO PARTS INC					
OIL FILTER	14.16	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-502529	29200024
OIL FILTER	10.62	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501248	29200024
OIL FILTER/FUEL FILTER	13.61	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501155	29200024
HVAC BLOWER MOTOR RESISTOR	19.11	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-502135	29200024
OIL FILTERS	20.64	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501505	29200024
OIL FILTERS/GUNK DEGREASER	51.44	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-502344	29200024
DISC BRAKE PADS	69.56	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501596	29200024
WHEEL SEAL	94.82	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501531	29200024
DISC BRAKE ROTOR/PADS	203.20	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501518	29200024
DISC BRAKE ROTOR/PADS/BAR LINK KIT	272.40	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-501763	29200024
	Vendor Total: \$769.56				
FISHER SCIENTIFIC CO LLC					
LAB SUPPLIES CHEMICALS	190.00	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	6424718	70200191
	Vendor Total: \$190.00				
GALLS INC					
UNIFORM PURCHASE - DIAMOND	48.95	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	013701336	20200003
UNIFORM PURCHASE - PD STOCK	127.50	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	013715483	20200003
	Vendor Total: \$176.45				
GASVODA & ASSOCIATES					
WTP #1 FILTER #4	960.60	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07700400-44412-	INV1901880	70200193
	Vendor Total: \$960.60				
GERALD A CAVANAUGH					
EXTERMINATOR - SEPTEMBER	185.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	3652	28200012
	Vendor Total: \$185.00				
GERDES WHOLESALE NURSERY INC					
		PARK IMPR - EXPENSE PUB WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
TREE REPLACEMENT	13,655.00	MAINT - TREE PLANTING	06900300-44402-	75199-c	40200162
Vendor Total: \$13,655.00					
GNK TECHNOLOGIES INC					
ECON DEV POSTCARDS AND TABLE TENTS	368.39	CDD - EXPENSE GEN GOV PRINTING & ADVERTISING	01300100-42243-	2999	30200049
Vendor Total: \$368.39					
GOVTEMPSUSA LLC					
RADELOFF TEMP TO HIRE FEE	640.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	GT2019-112	10200262
9/9/19-9/22/19 BLANCHARD	3,532.20	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	2875603	30200044
Vendor Total: \$4,172.20					
GRAINGER					
FAN/PIPE PLUG/WATER HOSE/CUT OFF WHEEL	170.77	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	9290502492	40200156
Vendor Total: \$170.77					
GROOT INDUSTRIES INC					
SEPTEMBER GARBAGE STICKER SALES	2,790.00	GEN FUND BALANCE SHEET AP - GARBAGE STICKERS	01-20104-	3998934	10200020
Vendor Total: \$2,790.00					
H R GREEN INC					
LAKE DRIVE SOUTH STREET IMPROVEMENTS	5,651.12	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1812	129722	40200164
ALGONQUIN LAKES STREET IMPROVEMENTS	9,552.75	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1822	129721	40200163
Vendor Total: \$15,203.87					
HANDMADE ON MAIN					
FALL SESSION 1	123.75	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	684281	10200099
Vendor Total: \$123.75					
HD SUPPLY FACILITIES MAINTENANCE LTD					
LAB SUPPLIES	321.75	WATER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07700400-43345-	008766	70200187
LADDER	441.66	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	000469	70200181
Vendor Total: \$763.41					
HERITAGE CRYSTAL CLEAN					
SOLVENT MACHINE	285.86	VEHCL MAINT-REVENUE & EXPENSES PROFESSIONAL SERVICES	29900000-42234-	15891825	29200027
Vendor Total: \$285.86					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
HOME DEPOT					
LUMBER REBAR	50.38	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	6013452	50200077
WIRED BUTTON/PICTURE HOOK	13.46	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	6010135	28200017
PVC CEMENT/PRIMER	9.27	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	1012962	70200001
MOTAR/SAWZALL BLADE/PIN PUNCH KIT	440.80	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	7013403	70200001
SCREWS	5.04	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	9014166	50200002
PAINT	7.96	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	0014047	50200002
SCREWS	23.78	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	1013963	50200002
SCREWS/WASHERS	26.28	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	0014927	50200002
CARRIAGE BOLT/BRUSH/SANDING TOOL KIT	67.79	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	5013586	50200002
WATER JUG EXCHANGE	27.96	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	6195417	29200001
WATER JUG EXCHANGE	55.92	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	6195415	29200001
WATER JUG EXCHANGE REFUND	-55.92	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	6195416	29200001
ACETONE/SEALANT	80.66	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	3014691	70200001
MORTAR MIX	249.20	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	1160882	70200001
RECALL AMOUNT	18.95	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	0294042	70200002
RECALL AMOUNT	18.95	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	0294043	70200002
VINYL TUBES/CLAMP	44.31	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	6010174	70200002
Vendor Total: \$1,084.79					
HOWARD SALT					
UB 3096201 160 OAKLEAF	21.35	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96822	
Vendor Total: \$21.35					
HYDROTEX PARTNERS LTD					
CHEMICALS	334.91	SEWER OPER - EXPENSE W&S BUSI CHEMICALS	07800400-43342-	405315	40200157

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$334.91					
ILLINOIS DEPARTMENT OF REVENUE					
2019 3RD QUARTER SALES TAX	403.00	SWIMMING POOL BALANCE SHEET AP - SALES TAX PAYABLE	05-20112-	1174-2852 3RD QTR	10200275
Vendor Total: \$403.00					
ILLINOIS RECYCLING SERVICES					
METER PARTS	300.00	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	99	70200190
METER PARTS	300.00	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	99	70200190
Vendor Total: \$600.00					
ILLINOIS STATE TREASURER					
UNCLAIMED PROPERTY 2019	249.46	GEN FUND BALANCE SHEET UNCLAIMED PROPERTY	01-24200-	2019	10200264
Vendor Total: \$249.46					
INDEPENDENT MECHANICAL INDUSTRIES INC					
WTP 2&3 HSP MOTOR REPLACEMENT	310,477.95	W & S IMPR. - EXPENSE W&S BUSI WATER TREATMENT PLANT	12900400-45520-W1723	56691	40200161
Vendor Total: \$310,477.95					
INDUSTRIAL SCIENTIFIC CORPORATION					
GAS DETECTOR MONITORING 8/22/19-9/21/19	196.42	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	2253873	70200093
GAS DETECTOR MONITORING 8/22/19-9/21/19	196.42	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	2253873	70200093
Vendor Total: \$392.84					
INSPIRATIONAL FITNESS COACH INC					
FALL SESSION 1	506.25	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	FALL 1 2019	10200098
Vendor Total: \$506.25					
ISAWWA					
TRAINING-MEYER/SCHUTZ/HARTMANN	240.00	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	200046313	70200188
Vendor Total: \$240.00					
JPMORGAN CHASE BANK NA					
BUCCI/JIMMY JOHNS/LUNCH MEETING	55.82	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
CROOK/AMAZON/ALEXA FOR MITCHARD	3.00	PWA - EXPENSE PUB WORKS IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2019	
CROOK/AMAZON/PRINTER BATTERY	82.08	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/AMAZON/PRINTER BATTERY	10.26	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/AMAZON/PRINTER BATTERY	10.26	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
CROOK/LSOFT/HARD DRIVE DESTROYER	32.46	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	
CROOK/LSOFT/HARD DRIVE DESTROYER	4.06	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/LSOFT/HARD DRIVE DESTROYER	4.06	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
CROOK/AMAZON/SCREWDRIVER SET	32.12	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	
CROOK/AMAZON/SCREWDRIVER SET	4.01	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/AMAZON/SCREWDRIVER SET	4.01	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
CROOK/HOME DEPOT/TORX TOOLS	12.76	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	
CROOK/HOME DEPOT/TORX TOOLS	1.59	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/HOME DEPOT/TORX TOOLS	1.59	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
CROOK/PROVISIO.COM/SITE LICENSE	71.20	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	
CROOK/PROVISIO.COM/SITE LICENSE	8.90	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/PROVISIO.COM/SITE LICENSE	8.90	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
CROOK/AMAZON/PHONE BELT CLIP	23.87	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2019	
CROOK/AMAZON/PHONE BELT CLIP	2.99	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2019	
CROOK/AMAZON/PHONE BELT CLIP	2.99	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2019	
FARNUM/APA/IL DUES-FARNUM	698.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2019	
FARNUM/BISNOW/DICE 2019 DUES	338.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2019	
GOCK/KIDS PARTIES/ELSA,ANNA DEPOSIT	100.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2019	
KENNING/EVERYTHING FLORIAL/COSTA	64.90	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KENNING/ALG COMMONS/TREML SERV AWAF	101.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KENNING/LABOR LAW/IL & FED LABOR POSTE	188.97	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
KENNING/AMAZON/PELAYO-GET WELL	31.99	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
KILCULLEN/RENAISSANCE/SEATTLE TRNG	1,066.88	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KILCULLEN/ALASKA AIRLINES/BAGGAGE FEE:	30.00	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KILCULLEN/DELTA/BAGGAGE FEES	30.00	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KILCULLEN/SOUND TRANSIT/TRAIN TO AIRPC	3.00	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KILCULLEN/EVENT BRITE/PW DINNER	79.81	GENERAL SERVICES PW - EXPENSE TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2019	
KUMBERA/FACEBOOK/FALL REC BROCHURE	25.00	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2019	
LUDWIG/LEATHERS/PLAYGROUND PARTS	2,958.80	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2019	
MARKHAM/WALMART/BREAKFAST FOOD	11.98	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
MITCHARD/APWA/MEETING FEE	30.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/APWA/BRANCH EVENT	75.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/ILL TOLLWAY/I-PASS REPLENISH	40.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/CUBS BAR/BREAKFAST	17.94	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/DELTA/BAGGAGE FEE	30.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/SHERATON/SEATTLE TRAINING	1,333.60	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/PRE-FLIGHT/AIRPORT PARKING	96.49	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/YARD HOUSE/CONFERENCE LUNC	24.15	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/DROPBOX/COMPUTER SUPPORT	119.88	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/PRE-FLIGHT/PARKING REFUND	-94.50	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MITCHARD/PRE-FLIGHT/AIRPORT PARKING	99.99	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2019	
MORGAN/AMAZON/FILE JACKETS	30.47	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2019	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/AMAZON/LENS CAP	15.96	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2019	
MORGAN/AMAZON/UNIFORM-DYKSTRA	69.57	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2019	
MORGAN/AMAZON/RETURN LENS CAP	-6.99	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2019	
MORGAN/AMAZON/UNIFORM-VELAZQUEZ	8.40	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2019	
MORGAN/AMAZON/EVIDENCE SUPPLIES	42.71	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2019	
REIF/AMAZON/JAW COUPLER	29.83	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/MENARDS/SOFTENER SALT	902.23	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/MEIJER/KEROSENE	84.36	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2019	
REIF/MENARDS/SALES TAX REFUND	-58.49	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/AMAZON/FRAGRANCE REFILL	53.88	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/AMAZON/STARTER RECOIL	22.99	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2019	
REIF/AMAZON/D-RINGS	28.50	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2019	
REIF/AMAZON/INSECT REPELLENT	23.28	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/AMAZON/CLEANING WIPES	32.10	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2019	
REIF/AMAZON/V-JAW PLIERS	50.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2019	
REIF/AMAZON/SELF ADJUSTING PLIERS	58.29	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2019	
SCHUTZ/WEFTEC/JONAS - TRAINING	75.00	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/BRADY WORLDWIDE/TAX REFUND	-3.18	WATER OPER - EXPENSE W&S BUSI OFFICE SUPPLIES	07700400-43308-	09/30/2019	
SCHUTZ/WEFTEC/MAURO - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/MAURO - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/WALL - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/WALL - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SCHUTZ/WEFTEC/FRAKE - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/FRAKE - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/WEGRZYN - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/WEGRZYN - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/HARRIS - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/HARRIS - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/HARMENING - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/HARMENING - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/MILLER - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/MILLER - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/KORNFEIND - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/KORNFEIND - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SCHUTZ/WEFTEC/KORDECKI - TRAINING	37.50	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2019	
SCHUTZ/WEFTEC/KORDECKI - TRAINING	37.50	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2019	
SKILLMAN/IGFOA/LICHTENBERGER MEMBERS	100.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
SKILLMAN/ONE CALL NOW/W-S REMINDER C/	51.72	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	09/30/2019	
SKILLMAN/ONE CALL NOW/W-S REMINDER C/	51.73	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	09/30/2019	
SKILLMAN/APA/PROSCHWITZ-PAYROLL YEAR	489.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
SKILLMAN/AMER NOTARIES/RADELOFF STAM	28.75	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	09/30/2019	
SKILLMAN/APA/BECKERT-PAYROLL YEAR ENI	489.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
SKILLMAN/APA/NOLAND RENEWAL	254.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
D WALKER/HOME DEPOT/CONTAINERS	44.94	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2019	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
T WALKER/ROSATI'S/ALERT MEMBER DINNER	90.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
WEBER/AMAZON/READ IT & REAP BOOKS	612.36	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2019	
WILKIN/THORNTONS/FUEL FOR SQUADS	111.69	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	09/30/2019	
COONEY/HARD ROCK HOTEL/CONF STAY	90.72	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
COONEY/SW AIRLINES/DENVER FARE	168.96	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
D WALKER/PAYPAL/CONFERENCE REFUND	-150.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
D WALKER/PALMS/CONFERENCE STAY	89.57	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
D WALKER/PALMS/ROOM REFUND	-89.57	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2019	
Vendor Total: \$12,444.59					
KELLY GLASS					
UB 3055567 3541 LAKEVIEW	17.70	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96832	
Vendor Total: \$17.70					
KONEMATIC INC					
GARAGE DOORS-125 WILBRANT	388.50	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	873932	28200006
Vendor Total: \$388.50					
KRONOS INC					
KRONOS V8 MIGRATION SUPPORT	982.27	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	11506941	10200278
KRONOS V8 MIGRATION SUPPORT	122.79	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	11506941	10200278
KRONOS V8 MIGRATION SUPPORT	122.79	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	11506941	10200278
Vendor Total: \$1,227.85					
LAI LTD					
TREATMENT FACILITY	539.21	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	19-16793	70200184
Vendor Total: \$539.21					
LAWSON PRODUCTS INC					
COUPLERS/WASHERS/DRILL SCREWS/O-RING	637.08	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	9307069712	29200044
Vendor Total: \$637.08					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
LYNN RADELOFF					
MILEAGE TO MCHENRY COUNTY	22.33	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	REGISTRAR SIGN IN	10200263
	Vendor Total: \$22.33				
M & A PRECISION AUTO INC					
SAFETY LANE #822	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12476	29200020
SAFETY LANE #531	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #631	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #606	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #901	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #625	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #574	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #663	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #623	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #668	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12574	29200020
SAFETY LANE #572	29.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #617	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #566	29.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #569	29.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #821	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #812	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #801	29.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #804	29.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020
SAFETY LANE #830	30.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	12437	29200020

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
SAFETY LANE #820	30.00	OUTSOURCED INVENTORY	29-14240-	12437	29200020
		VEHICLE MAINT. BALANCE SHEET			
SAFETY LANE #822	30.00	OUTSOURCED INVENTORY	29-14240-	12437	29200020
	Vendor Total: \$625.00				
MAKOAS VENDING SERVICE INC					
		GENERAL SERVICES PW - EXPENSE			
WORKOUT ROOM WATER	20.00	SMALL TOOLS & SUPPLIES	01500300-43320-	130	50200090
	Vendor Total: \$20.00				
MANSFIELD OIL COMPANY					
		VEHICLE MAINT. BALANCE SHEET			
FUEL	2,294.06	FUEL INVENTORY	29-14200-	21467260	29200015
		VEHICLE MAINT. BALANCE SHEET			
FUEL	2,579.72	FUEL INVENTORY	29-14200-	21481878	29200015
		VEHICLE MAINT. BALANCE SHEET			
FUEL	3,650.08	FUEL INVENTORY	29-14200-	21481877	29200015
		VEHICLE MAINT. BALANCE SHEET			
FUEL	5,098.52	FUEL INVENTORY	29-14200-	21467261	29200015
	Vendor Total: \$13,622.38				
MARGARET KLASA					
		WATER & SEWER BALANCE SHEET			
UB 3010822 622 SURREY	37.22	AR - WATER BILLING	07-12110-	96826	
	Vendor Total: \$37.22				
MARIA MORALES					
		WATER & SEWER BALANCE SHEET			
UB 1053416 615 RED COACH	5.68	AR - WATER BILLING	07-12110-	96817	
	Vendor Total: \$5.68				
MARTELLE WATER TREATMENT					
		WATER OPER - EXPENSE W&S BUSI			
SODIUM HYPOCHLORITE	3,988.00	CHEMICALS	07700400-43342-	18935	70200017
		WATER OPER - EXPENSE W&S BUSI			
CITRIC ACID/AQUA MAG	8,309.40	CHEMICALS	07700400-43342-	18939	70200017
	Vendor Total: \$12,297.40				
MCHENRY CNTY DIVISION OF TRANSPORTATION					
		GENERAL SERVICES PW - EXPENSE			
S CURVE ELECTRICAL	95.90	ELECTRIC	01500300-42212-	6033	50200087
	Vendor Total: \$95.90				
MCHENRY COUNTY COUNCIL OF GOV					
		GS ADMIN - EXPENSE GEN GOV			
SEPT 2019-SCHMITT GLOGOWSKI SOSINE	60.00	ELECTED OFFICIALS EXPENSE	01100100-47741-	2062	10200269
SEPT 2019-SCHMITT GLOGOWSKI SOSINE	30.00	PRESIDENTS EXPENSES	01100100-47745-	2062	10200269

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$90.00					
MCHENRY COUNTY RECORDER					
RECORDING FEES FOR SEPTEMBER	850.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	SEPTEMBER 2019	10200005
RECORDING FEES FOR SEPTEMBER	34.00	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	SEPTEMBER 2019	10200005
RECORDING FEES FOR SEPTEMBER	34.00	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	SEPTEMBER 2019	10200005
Vendor Total: \$918.00					
MCMASTER CARR SUPPLY COMPANY					
DEEP IMPACT SOCKET	36.28	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	15610254	70200183
Vendor Total: \$36.28					
MENARDS CARPENTERSVILLE					
GREASE GUN COUPLER	5.98	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	46113	70200192
Vendor Total: \$5.98					
METRO STRATEGIES INC					
PR FIRM	1,500.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-	ALPW-02	40200138
PR FIRM	1,500.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-	ALPW-02	40200138
Vendor Total: \$3,000.00					
MICHAEL SANDBERG					
UB 3189414 2633 WILLIAMSBURG	32.70	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96823	
Vendor Total: \$32.70					
MINDY CALIGUIER					
UB 1073816 1220 REDWOOD	89.45	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96831	
Vendor Total: \$89.45					
MIRANDA ELIZANGELA					
UB 1083903 933 OLD OAK	55.40	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96818	
Vendor Total: \$55.40					
MOBILE PALLET SERVICE LLC					
PLAYGROUND SURFACE MAINTENANCE	9,600.00	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	72146	50200091
Vendor Total: \$9,600.00					
MORRISON ASSOCIATES LTD					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA PROFESSIONAL DEVELOPMENT	1,500.00	TRAVEL/TRAINING/DUES	01100100-47740-	2019:0335	10200272
	Vendor Total: \$1,500.00				
MUNICIPAL COLLECTION SERVICES INC					
		GEN FUND BALANCE SHEET			
COLLECTION FEE SEPTEMBER	8.95	AP - COLLECTION SERVICES	01-20115-	015173	10200181
		GEN FUND BALANCE SHEET			
COLLECTION FEE SEPTEMBER	9.57	AP - COLLECTION SERVICES	01-20115-	015172	10200181
		GEN FUND BALANCE SHEET			
COLLECTION FEE SEPTEMBER	2.94	AP - COLLECTION SERVICES	01-20115-	015171	10200181
COLLECTION FEE SEPTEMBER	15.66	AP - COLLECTION SERVICES	01-20115-	015171	10200181
	Vendor Total: \$37.12				
NAPA AUTO SUPPLY ALGONQUIN					
		VEHICLE MAINT. BALANCE SHEET			
LUBRICANT/OIL	24.26	INVENTORY	29-14220-	051787	29200016
		VEHICLE MAINT. BALANCE SHEET			
RETURNED HUB ASSEMBLY	-416.34	INVENTORY	29-14220-	050391	29200016
		VEHICLE MAINT. BALANCE SHEET			
RELAY	15.72	INVENTORY	29-14220-	051656	29200016
		VEHICLE MAINT. BALANCE SHEET			
FUEL FILTERS	33.84	INVENTORY	29-14220-	050548	29200016
		VEHICLE MAINT. BALANCE SHEET			
WHEEL BEARING & HUB/TIE ROD	537.00	INVENTORY	29-14220-	050365	29200016
	Vendor Total: \$194.48				
NICOR GAS					
		WATER OPER - EXPENSE W&S BUSI			
9/5/19-10/4/19 WTP #2	62.85	NATURAL GAS	07700400-42211-	00-63-34-1000 6	70200033
		WATER OPER - EXPENSE W&S BUSI			
9/4/19-10/3/19 WTP #1	349.84	NATURAL GAS	07700400-42211-	44-94-77-1000 8	70200032
		GENERAL SERVICES PW - EXPENSE			
9/5/19-10/3/19 5625 EDGEWOOD DRIVE	21.57	NATURAL GAS	01500300-42211-	66-19-57-6331 4	50200012
		SWIMMING POOL -EXPENSE GEN GOV			
9/4/19-10/2/19 POOL HOUSE	160.00	NATURAL GAS	05900100-42211-	77-21-74-1000 8	10200025
		SEWER OPER - EXPENSE W&S BUSI			
9/5/19-10/4/19 WWTP	128.68	NATURAL GAS	07800400-42211-	83-83-64-3667 1	70200035
		SWIMMING POOL -EXPENSE GEN GOV			
9/4/19-10/3/19 BATH HOUSE	37.20	NATURAL GAS	05900100-42211-	87-21-74-1000 7	10200004
		SEWER OPER - EXPENSE W&S BUSI			
9/5/19-10/4/19 DIGESTER BLDG	268.82	NATURAL GAS	07800400-42211-	93-54-83-1000 7	70200036
	Vendor Total: \$1,028.96				
NIMCA					
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MEMBERSHIP DUES 2019/2020-WEBER/KAUTZ	55.00	TRAVEL/TRAINING/DUES	01100100-47740-	2019-2020 DUES	10200270
MEMBERSHIP DUES 2019/2020-WEBER/KAUTZ	55.00	ELECTED OFFICIALS EXPENSE	01100100-47741-	2019-2020 DUES	10200270
Vendor Total: \$110.00					
NORTHWEST TRUCKS INC					
GASKET	14.71	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	01P562209	29200036
CLAMP	52.82	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	01P562875	29200036
CLAMP	138.90	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	01P562499	29200036
GASKETS/CLAMPS/INJECTORS	852.48	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	01P562124	29200036
Vendor Total: \$1,058.91					
NORTILLO CONSULTING GROUP INC					
ECONOMIC DEV CONSULTING 9/24/19-10/3/19	1,760.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	10012019 Algonquin	30200013
Vendor Total: \$1,760.00					
OAKRIDGE COURT LLC					
UB 2099771 820 RANDALL	10.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96824	
Vendor Total: \$10.00					
OFFICE DEPOT					
9-VOLT BATTERIES	34.16	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	377813285001	20200007
Vendor Total: \$34.16					
ONE TIME PAY					
C CUELLAR/CANCELLED CLASS	85.00	GEN FUND REVENUE - GEN GOV RECREATION PROGRAMS	01000100-34410-	3411-1 BASEBALL SKIL	
N SAFFORD/CANCELLED CLASS	54.00	GEN FUND REVENUE - GEN GOV RECREATION PROGRAMS	01000100-34410-	3301-1 PIYO	
Vendor Total: \$139.00					
PAHCS II					
PRE-EMPLOYMENT TESTING - PD	35.00	POLICE - EXPENSE PUB SAFETY PHYSICAL EXAMS	01200200-42260-	400648	10200265
WELLNESS PROGRAM PEPM FEE-SEPTEMBE	225.75	GEN NONDEPT - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01900100-47740-	225847	10200266
DRUG SCREENINGS - PUBLIC WORKS	594.50	GENERAL SERVICES PW - EXPENSE PHYSICAL EXAMS	01500300-42260-	400299	10200259
DRUG SCREENINGS - PUBLIC WORKS	137.00	SEWER OPER - EXPENSE W&S BUSI PHYSICAL EXAMS	07800400-42260-	400299	10200259
VEHCL MAINT-REVENUE & EXPENSES					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DRUG SCREENINGS - PUBLIC WORKS	107.00	PROFESSIONAL SERVICES	29900000-42234-	400299	10200259
		WATER OPER - EXPENSE W&S BUSI			
DRUG SCREENINGS - PUBLIC WORKS	190.50	PHYSICAL EXAMS	07700400-42260-	400299	10200259
Vendor Total: \$1,289.75					
PATHLIGHT PROPERTY MANAGEMENT					
		WATER & SEWER BALANCE SHEET			
UB 3054593 3015 WOODS CREEK	62.15	AR - WATER BILLING	07-12110-	96830	
Vendor Total: \$62.15					
PDC LABORATORIES INC					
		SEWER OPER - EXPENSE W&S BUSI			
LAB TESTING	268.00	PROFESSIONAL SERVICES	07800400-42234-	19387726	70200012
		WATER OPER - EXPENSE W&S BUSI			
WATER SAMPLES	1,685.00	PROFESSIONAL SERVICES	07700400-42234-	19387725	70200060
Vendor Total: \$1,953.00					
POMPS TIRE SERVICE INC					
		VEHICLE MAINT. BALANCE SHEET			
TIRES	572.50	INVENTORY	29-14220-	640074613	29200029
Vendor Total: \$572.50					
POWERDMS INC					
		GEN NONDEPT - EXPENSE GEN GOV			
POWERDMS ANNUAL RENEWAL PD	840.19	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	30546	10200229
		SEWER OPER - EXPENSE W&S BUSI			
POWERDMS ANNUAL RENEWAL PD	105.03	IT EQUIPMENT & SUPPLIES	07800400-43333-	30546	10200229
		WATER OPER - EXPENSE W&S BUSI			
POWERDMS ANNUAL RENEWAL PD	105.02	IT EQUIPMENT & SUPPLIES	07700400-43333-	30546	10200229
		GEN NONDEPT - EXPENSE GEN GOV			
POWERDMS ANNUAL RENEWAL GSA	883.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	30545	10200229
		SEWER OPER - EXPENSE W&S BUSI			
POWERDMS ANNUAL RENEWAL GSA	110.44	IT EQUIPMENT & SUPPLIES	07800400-43333-	30545	10200229
		WATER OPER - EXPENSE W&S BUSI			
POWERDMS ANNUAL RENEWAL GSA	110.45	IT EQUIPMENT & SUPPLIES	07700400-43333-	30545	10200229
Vendor Total: \$2,154.72					
PREMIERE ASSET SERVICES					
		WATER & SEWER BALANCE SHEET			
UB 1011651 520 HUBBARD	69.75	AR - WATER BILLING	07-12110-	96816	
Vendor Total: \$69.75					
PRESTIA TUCKPOINTING LTD					
		STREET IMPROV- EXPENSE PUBWRKS			
DOWNTOWN STREETScape STAGE 1A	400.00	CAPITAL IMPROVEMENTS	04900300-45593-S1863	1016	40200159
Vendor Total: \$400.00					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		CEMETERY OPER -EXPENSE GEN GOV			
CEMETERY MAINTENANCE OCTOBER	1,643.00	PROFESSIONAL SERVICES	02400100-42234-	2805	10200031
		CEMETERY OPER -EXPENSE GEN GOV			
BOTTS/OCTOBER/GRAVE OPENING	800.00	GRAVE OPENING	02400100-42290-	2805	10200032
	Vendor Total: \$2,443.00				
RADAR MAN INC					
		VEHICLE MAINT. BALANCE SHEET			
RADAR EQUIPMENT INSPECTION	1,180.00	OUTSOURCED INVENTORY	29-14240-	4393	29200083
	Vendor Total: \$1,180.00				
RED WING SHOE STORE					
		GENERAL SERVICES PW - EXPENSE			
BOOTS - GOAD	199.98	UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-31121	50200093
		GENERAL SERVICES PW - EXPENSE			
BOOTS - ROTH	199.98	UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-31119	50200093
		GENERAL SERVICES PW - EXPENSE			
BOOTS - HUFF	200.00	UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-31120	50200093
	Vendor Total: \$599.96				
RICHARD VERBACK					
		WATER & SEWER BALANCE SHEET			
UB 1042425 1520 TERI	64.40	AR - WATER BILLING	07-12110-	96828	
	Vendor Total: \$64.40				
RJSH INC					
		GENERAL SERVICES PW - EXPENSE			
PARK RESTROOM CLEANING-SEPTEMBER	1,600.00	PROFESSIONAL SERVICES	01500300-42234-	3810230	50200095
	Vendor Total: \$1,600.00				
ROC PROPERTY MGMT					
		WATER & SEWER BALANCE SHEET			
UB 2099153 2719 ALGONQUIN	10.00	AR - WATER BILLING	07-12110-	96820	
	Vendor Total: \$10.00				
ROCK 'N' KIDS INC					
		RECREATION - EXPENSE GEN GOV			
FALL SESSION 1	336.00	RECREATION PROGRAMS	01101100-47701-	ALGF19	10200145
	Vendor Total: \$336.00				
RON MCKINNEY PHOTOGRAPHY					
		RECREATION - EXPENSE GEN GOV			
FALL SESSION 1	120.00	RECREATION PROGRAMS	01101100-47701-	1111	10200260
	Vendor Total: \$120.00				
SARA WEITZ					
		WATER & SEWER BALANCE SHEET			
UB 3074774 1950 PEACH TREE	65.75	AR - WATER BILLING	07-12110-	96821	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$65.75					
SEBERT LANDSCAPING CO					
520 SUMMIT STREET	138.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S507730	30200046
608 CHATHAM CIRCLE	220.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S507406	30200046
711 TIMBERWOOD LANE	248.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S507737	30200046
500 SCHUETT STREET	275.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S507409	30200046
602 SANDPIPER COURT	303.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	S507408	30200046
Vendor Total: \$1,184.00					
SHELL FLEET PLUS					
FUEL FOR SQUADS	38.36	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	61414008	10200006
Vendor Total: \$38.36					
SHERWIN WILLIAMS					
PAINT	93.45	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	6080-0	50200092
Vendor Total: \$93.45					
SIUE					
FELLOWS BACKFLOW TRAINING	115.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	11/13/19 CONFERENCE	30200048
Vendor Total: \$115.00					
SKC CONSTRUCTION INC					
CRACK FILLING	11,999.64	GENERAL SERVICES PW - EXPENSE MAINT - STREETS	01500300-44428-	9002	50200094
Vendor Total: \$11,999.64					
SPORTS R US INC					
FALL SESSION 1	720.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	2445	10200137
Vendor Total: \$720.00					
SPRING ALIGN OF PALATINE INC					
UNIT 617 FRONT END ALIGNMENT	1,199.69	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	113589	29200022
Vendor Total: \$1,199.69					
STACEY REZENDES					
UB 2010067 1420 SEMINOLE	3.41	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96819	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$3.41					
STANDARD EQUIPMENT COMPANY					
VACTOR PARTS	102.08	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P17340	29200084
Vendor Total: \$102.08					
STAPLES ADVANTAGE					
BINDER	6.79	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3426577454	10200026
COPY PAPER/CREDIT CARD TAPES	38.37	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3426577456	10200026
CLEANING WIPES/HANGING FOLDERS	52.97	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3426577455	10200026
Vendor Total: \$98.13					
STEINER ELECTRIC COMPANY					
ELECTRICAL EQUIPMENT MAINT.	36.48	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	S006466149.001	70200196
Vendor Total: \$36.48					
STREICHERS					
UNIFORM PURCHASE - PD STOCK	607.84	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	11387719	20200008
Vendor Total: \$607.84					
TATIANA SOKOLOVE					
UB 2106068 1565 ARQUILLA	50.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	96829	
Vendor Total: \$50.00					
THOMPSON ELEVATOR INSP					
ELEVATOR INSPECTIONS	100.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	19-3125	30200008
Vendor Total: \$100.00					
TITAN SUPPLY					
PAPER TOWELS/HAND TOWELS/TP	442.10	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	26255	28200014
Vendor Total: \$442.10					
TOM PECK FORD OF HUNTLEY INC					
COVER AND REPLACING PART	83.74	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	29710	29200030
WIRE AND SOCKET ASSEMBLY	88.14	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	29718	29200030
Vendor Total: \$171.88					
TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS INC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
INVESTIGATIVE SOFTWARE 2019/2020	160.00	POLICE - EXPENSE PUB SAFETY EQUIPMENT RENTAL	01200200-42270-	224039-201909-1	20200001
	Vendor Total: \$160.00				
TRICIA A WALLACE					
FALL SESSION 1	2,700.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	FALL 1 2019	10200097
	Vendor Total: \$2,700.00				
TYLER TECHNOLOGIES INC					
MUNIS CITIZEN SELF SERVICE ONLINE	6,212.18	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	045-277535	10200216
MUNIS CITIZEN SELF SERVICE ONLINE	776.52	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	045-277535	10200216
MUNIS CITIZEN SELF SERVICE ONLINE	776.52	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	045-277535	10200216
	Vendor Total: \$7,765.22				
UNITED METERS INC					
WATER METER INSTALLATIONS	11,292.00	W & S IMPR. - EXPENSE W&S BUSI METERS & METER SUPPLIES	12900400-43348-	3436	40200005
WATER METER INSTALLATIONS	19,145.00	W & S IMPR. - EXPENSE W&S BUSI METERS & METER SUPPLIES	12900400-43348-	3452	40200005
	Vendor Total: \$30,437.00				
US BANK EQUIPMENT FINANCE					
RICOH COPIER 10/14/2019	156.00	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	395288145	10200034
RICOH COPIER 10/21/2019	283.43	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	395950652	10200033
RICOH COPIER 10/21/2019	11.63	INTEREST EXPENSE - GEN GOV INTEREST EXPENSE	01100600-47790-	395950652	10200033
RICOH COPIER 10/17/2019	151.49	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	395371024	10200279
RICOH COPIER 10/17/2019	55.80	CDD - INTEREST EXPENSE INTEREST EXPENSE	01300600-47790-	395371024	10200279
RICOH COPIER 10/17/2019	55.80	PUBLIC WORKS ADMIN - INT EXP INTEREST EXPENSE	01400600-47790-	395371024	10200279
RICOH COPIER 10/17/2019	151.50	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	395371024	10200279
	Vendor Total: \$865.65				
USIC LOCATING SERVICES LLC					
UTILITY LOCATING - SEPTEMBER	5,383.48	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	350279	40200023
UTILITY LOCATING - SEPTEMBER	5,383.47	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	350279	40200023

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
UTILITY LOCATING - SEPTEMBER	5,383.47	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	350279	40200023
	Vendor Total: \$16,150.42				
VCP INC					
BOARD ROOM NAME PLATE	10.00	GS ADMIN - EXPENSE GEN GOV PRINTING & ADVERTISING	01100100-42243-	69206	10200256
	Vendor Total: \$10.00				
VERIPIC INC					
VERIPIC 1-YEAR SUBSCRIPTION LICENSE	1,050.00	POLICE - EXPENSE PUB SAFETY EQUIPMENT RENTAL	01200200-42270-	34163	10200277
	Vendor Total: \$1,050.00				
VERIZON WIRELESS SERVICES LLC					
8/14/19-9/13/19 STATEMENT	123.24	BLDG MAINT- REVENUE & EXPENSES TELEPHONE	28900000-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	376.83	CDD - EXPENSE GEN GOV TELEPHONE	01300100-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	726.86	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	734.42	GENERAL SERVICES PW - EXPENSE TELEPHONE	01500300-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	411.07	GS ADMIN - EXPENSE GEN GOV TELEPHONE	01100100-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	916.50	POLICE - EXPENSE PUB SAFETY TELEPHONE	01200200-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	367.73	PWA - EXPENSE PUB WORKS TELEPHONE	01400300-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	113.24	RECREATION - EXPENSE GEN GOV TELEPHONE	01101100-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	505.45	SEWER OPER - EXPENSE W&S BUSI TELEPHONE	07800400-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	90.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	113.24	VEHCL MAINT-REVENUE & EXPENSES TELEPHONE	29900000-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	536.67	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	9838071981	10200261
8/14/19-9/13/19 STATEMENT	90.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	9838071981	10200261
	Vendor Total: \$5,105.25				
VILLAGE OF ALGONQUIN					
DOG PARADE BANK 2019	100.00	GEN FUND BALANCE SHEET PETTY CASH - GSA	01-10500-	2019 DOG PARADE	10200268
	Vendor Total: \$100.00				
WICKSTROM AUTO GROUP					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
SOCKET ASSEMBLY	283.56	INVENTORY	29-14220-	147471	29200009
		VEHICLE MAINT. BALANCE SHEET			
VALVE	387.99	INVENTORY	29-14220-	147510	29200009
	Vendor Total: \$671.55				
	REPORT TOTAL: \$1,064,272.05				

Village of Algonquin

List of Bills 10/15/2019

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	108,096.52
02	CEMETERY	2,443.00
03	MFT	145,633.90
04	STREET IMPROVEMENT	40,828.53
05	SWIMMING POOL	600.20
06	PARK IMPROVEMENT	222,627.22
07	WATER & SEWER	53,502.11
12	WATER & SEWER IMPROVEM	464,762.90
28	BUILDING MAINT. SERVICE	3,310.00
29	VEHICLE MAINT. SERVICE	22,467.67
TOTAL ALL FUNDS		<u><u>1,064,272.05</u></u>

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

DATE: _____

APPROVED BY: _____



VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

October 14, 2019

THE FOLLOWING MEETINGS ARE SCHEDULED TO BE HELD AT THE WILLIAM J. GANEK MUNICIPAL CENTER (GMC), 2200 HARNISH DRIVE, ALGONQUIN, ILLINOIS, EXCEPT AS OTHERWISE POSTED. FULL AGENDAS FOR MEETINGS WILL BE POSTED, AS REQUIRED BY LAW, NOT LESS THAN FOURTY-EIGHT HOURS PRIOR TO THE SCHEDULED MEETING.

(NOTE: HISTORIC VILLAGE HALL (HVH) IS LOCATED AT 2 SOUTH MAIN STREET, ALGONQUIN, ILLINOIS.)

October 14, 2019	Monday	7:30 PM	Planning & Zoning Commission Meeting	GMC
October 15, 2019	Tuesday	7:30 PM	Village Board Meeting	GMC
October 15, 2019	Tuesday	7:45 PM	Committee of the Whole Meeting	GMC
October 15, 2019	Tuesday	7:45 PM	Public Hearing	GMC
October 16, 2019	Wednesday	6:30 PM	Police Commission Meeting – Cancelled	GMC
October 19, 2019	Saturday	8:30 AM	Historic Commission Workshop	HVH
October 26, 2019	Saturday	8:30 AM	Historic Commission Workshop	HVH
November 5, 2019	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.



THE VILLAGE OF
ALGONQUIN
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
APRIL 30, 2019

VILLAGE OF ALGONQUIN, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
April 30, 2019

Issued by the Finance Department

Michael Kumbera
Treasurer

Susan Skillman
Comptroller

VILLAGE OF ALGONQUIN, ILLINOIS
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INTRODUCTORY SECTION

Village of Algonquin, Illinois
Principal Officials

April 30, 2019

Legislative

Village Board of Trustees

John Schmitt, Village President

Laura Brehmer

Debby Sosine

Jerry Glogowski

John Spella

Janis Jasper

Jim Steigert

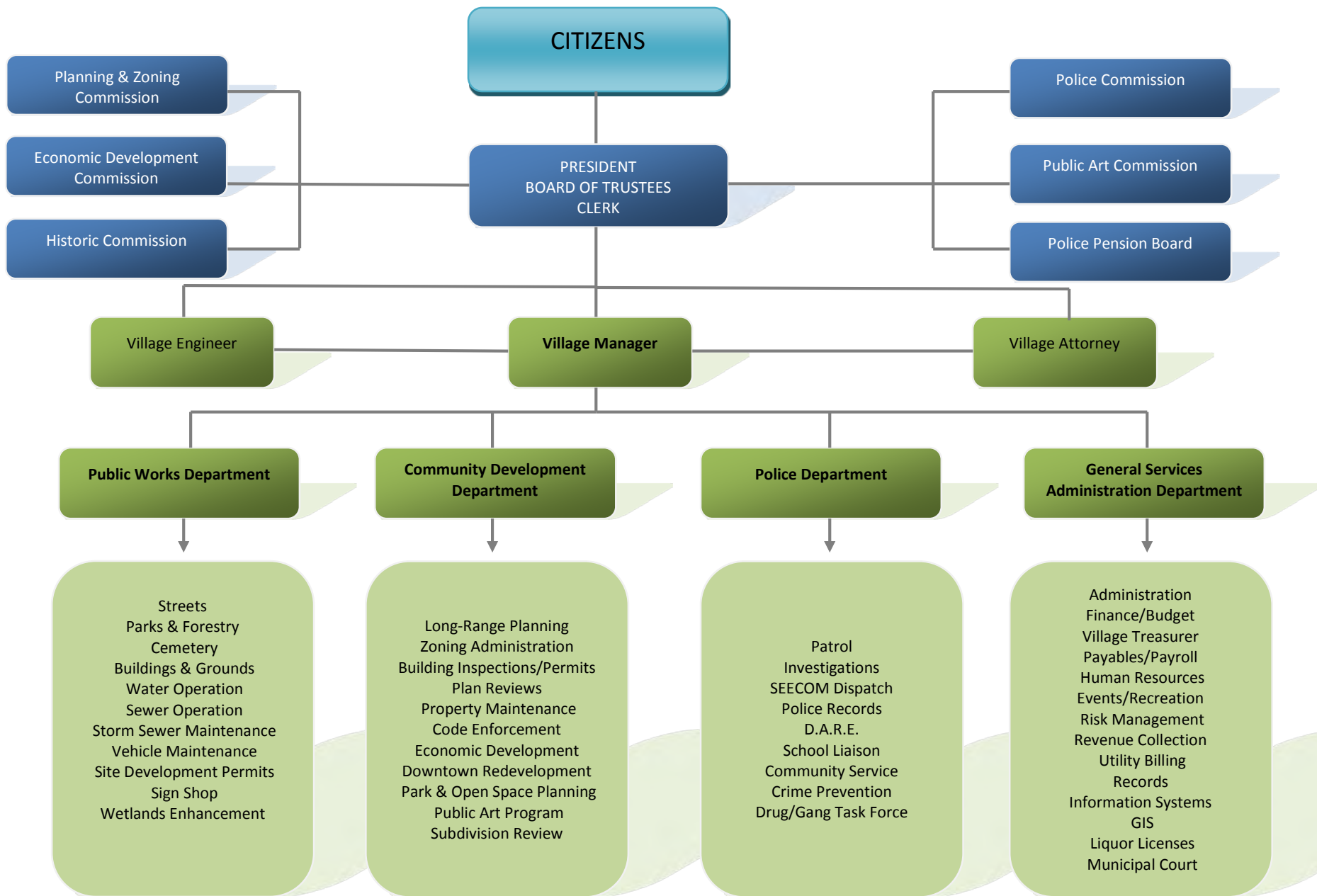
Gerald S. Kautz, Clerk

Appointed Officials

Tim Schloneger, Village Manager

Michael Kumbera, Treasurer

Village of Algonquin 2018 – 2019 Organizational Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Algonquin
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2018

Christopher P. Morill

Executive Director/CEO



Village of Algonquin

The Gem of the Fox River Valley

October 8, 2019

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

The Comprehensive Annual Financial Report (CAFR) of the Village of Algonquin, Illinois, (the Village) for the fiscal year ended April 30, 2019, is hereby submitted as mandated by local ordinances and state statutes. These ordinances and statutes require that the Village issue annually a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) in the United States of America and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the Village of Algonquin. The Village is responsible for the accuracy and fairness of the presentation of the financial statements and other information as presented herein. The data presented in this report is believed to be accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the Village's financial activities have been included. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient, reliable information for the preparation of the Village of Algonquin's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable assurance rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Algonquin for the fiscal year ended April 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the fiscal year ended April 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

Copies of this financial report are available for review at the Ganek Municipal Center and will also be placed on the Village's web site at www.algonquin.org/transparency for use by the general public.

Profile of the Village of Algonquin

The Village of Algonquin, a home rule community as defined by the Illinois Constitution, was incorporated in 1890 and is located approximately 45 miles northwest of the City of Chicago in McHenry and Kane Counties. Algonquin has a land area of 12 square miles and a population of 30,046 as certified in the 2010 Decennial Census. The Village also has the power by state statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate, by the Village Board.

Policy making and legislative authority are vested in the Village Board, which consists of the President and six trustees. The Village Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the Village Manager. The Village Manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village, and for appointing the heads of the Village's departments. The Board is elected on a non-partisan basis. Board members are elected to four-year staggered terms with three Board members elected every two years. The President is elected to a four-year term. The President and 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, storm water management, forestry, water and sanitary sewer utility services. The CAFR also includes the activities of the Algonquin Police Pension Fund, although control of this fund rests with an independent board.

The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village are required to submit their budget requests to the Village Manager on or before January 31 of each year. The Village Manager and staff use these requests as the starting point for developing a proposed budget which will match anticipated revenues. The Village Manager then presents the Manager's Proposed Budget to the Village Board throughout January, February and March of each year. The Village Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than April 30 of each year; the close of the Village's previous fiscal year.

Local Economy

The Village's overall financial condition is strong and stable and current financial policies have provided opportunities for continued investment in programs and services that make Algonquin great. The Village has experienced steady revenue growth in recent years as the national, regional, and local economy improves.

Retail trade, professional, scientific, and technical services, health care and social assistance, accommodations and food services are the major industry sectors in Algonquin. The Village's unemployment rate in 2018 was 3.6 percent, which improved from the 2017 rate of 4.2 percent. Algonquin's unemployment rate compares favorably to the State of Illinois (4.3 percent) and the Chicago metropolitan area (4.0 percent).

Growth continued in the local sales tax base across many categories including general merchandise, food, drinking and eating places, hardware, automotive, and agriculture. Notable declines in categories such as apparel, furniture, drugs/miscellaneous retail, and manufacturing correlate to business closings experienced during the period. General Fund sales tax revenues decreased by \$114,764 (or 1.5 percent) to \$7.62 million. Sales tax revenue represented 38 percent of total General Fund revenues for the year.

State-shared income/use tax revenue increased by \$327,486 (or 8.5 percent) to \$3.85 million compared to the prior year. The 2010 Census counts are used in the distribution formula for state-shared revenues. The state's per capita distribution rate for FY 19 increased 6.6 percent for the year following a decrease of 5.0 percent in FY 18. Beginning August 1, 2017, local governments receive 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates, and 6.85 percent of the net collections of all income tax received from corporations

Assessed property values in Algonquin increased 5.4 percent in 2018 to \$951,587,593, which follows a 5.7 percent increase in 2017 and a 6.5 percent increase in 2016. New construction growth in the residential

and commercial sectors helped contribute to an increase in property values. As a home rule unit of government, the Village's tax levy is not subject to the Property Tax Extension Limitation Law (PTELL).

Building permit revenues exceeded budget by \$42,565 due to increased volume of residential housing starts in the village. Overall, during the fiscal year ended April 30, 2019, 3,154 permits were issued, up 10.3 percent from the previous year (2,859). This is the first year of increasing permit volume in the Village following three years of declining volume.

Overall, operating results in the General Fund were positive with actual revenues exceeding budget by 4.5 percent and expenditures were 3.2 percent less than budget. Economic and state legislative trends are being monitored closely to gauge the potential impact on the Village's financial position. Expenditures are being evaluated and reduced whenever necessary and possible, and privatization and shared services are being considered when a cost savings and consistent level of service can be achieved.

Long-Term Financial Planning

The Village continues to use the Home Rule Sales Tax of 0.75 percent for infrastructure and capital purposes. Those funds, together with existing dedicated revenues, strengthen the Village preference of a "pay as you go" philosophy in financing capital projects. The capital improvement program for street and infrastructure improvements is managed from five funds (Motor Fuel Tax, Street Improvement, Park Improvement, Water & Sewer Improvement and Construction, and Village Expansion). With the exception of bonds issued for the financing of the Wastewater Treatment Plant Expansion (2005) and Public Works Facility (2002), the Village has been able to follow the "pay as you go" financing policy for the past decade. The Village annually abates debt service for the General Obligation Bonds and we expect to do so again this year. Debt service for the existing bonds is being financed via the use of sales tax revenues and water and sewer user fees.

The Village invests portions of the surplus cash in local government investment pools as well as fixed income securities as an alternative investment. Investment returns for local government investment pools are correlated to the short-term federal funds rate, which was at 225 to 250 basis points as of April 30, 2019. Investment grade fixed income securities with an average life of less than three years are approved for investment. This includes corporate bonds pursuant to the Village's investment policy. The maturities of investments now range from being immediately accessible (Illinois Funds and IMET Convenience Fund) and up to three years (Fixed Income Investments). Investment income includes market appreciation in the fair value of investments.

The Police Pension Fund is permitted to invest in equities as well as fixed income bonds with longer maturities. Market value yields from these assets for the year ended April 30, 2019, were 7.2 percent.

The Village sponsors a single-employer defined benefit pension plan for its police officers. Each year, an independent actuary engaged by the Village and the pension plan calculates the amount of the annual contribution that the Village must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. As a matter of policy, the Village fully funds each year's annual required contribution to the pension plan as determined by the actuary. As a result of the Village's conservative funding policy, the Village has succeeded as of April 30, 2019, in funding 67.8 percent of the actuarial accrued liabilities. The actuarial valuation as stated in this report, determined that the net contribution due from the Village is \$2,067,570. The remaining unfunded amount is being systematically funded over 14 years as part of the annual required contribution calculated by the actuary.

The Village also provides pension benefits for its non-public safety employees. These benefits are provided through a statewide plan managed by the Illinois Municipal Retirement Plan (IMRF). The Village has no obligation in connection with employee benefits offered through this plan beyond its contractual payments to IMRF. Additional information on the Village's pension arrangements can be found in Note 10 in the financial statements.

As of April 30, 2019, the Village had two outstanding debt issues, both of which were general obligation bonds. Outstanding principal at year-end were \$5.20 million for general obligation bonds. Continuing its

practice, the Village abated \$1.46 million of the 2018 Tax Levy for debt service. Under current state statutes, the Village has no legal debt limit on general obligation debt.

Relevant Financial Policies

Cash and investments in the General Fund (Operating) at April 30, 2019, is \$15.4 million, which represents 75.9 percent of 2019 general fund operating revenues, exceeding the Village's policy guidelines set by the Village Board. These reserves are vital to ensuring the Village's ability to weather volatility in national and state economic conditions, address pension funding requirements and maintain services in the event of unanticipated revenue shortfalls.

Debt outstanding at April 30, 2019, for the two active general obligation bond issues are \$5.20 million. Series 2014A will be retired in 2020 and Series 2013 will be retired in 2025. Pursuant to the Village's Capital Improvement Plan, debt issuance may be considered for certain large-scale expenditures provided policy guidelines are met. Provided the Village's current debt structure, ample capacity exists within the foreseeable future should the Village Board wish to pursue this financing method.

Major Initiatives

The Village staff, following specific goals of the Village Board and the Village Manager, has been involved in a variety of projects throughout the year; projects which reflect the Village's commitment to ensuring that its citizens are provided cost effective and quality services.

Beginning in 2018, the Village implemented its water meter exchange program to outfit its entire inventory of approximately 11,000 meters with a new fixed-base network to automate the reading process. This will eliminate antiquated technologies such as phone read, radio read, and manual read meters with a uniform platform. Funding for this project comes from a water and sewer rate study performed in 2016 to fund infrastructure improvements in the utility system.

In fall 2018, the Village issued a request for proposals for refuse, recycling, and yard waste collection services to secure the best pricing possible. Four vendors responded to the request with various proposals with the current provider Groot submitting the lowest price acceptable bid. Sticker customers will see rates drop 14 percent while refuse cart customers will have rates decrease 22 percent. New rates will be effective upon expiration of the Village's current contract with Groot on September 1, 2019.

Also in fall of 2018, the Village revised its police pension funding policy. In its revision, the Village adopted a 15-year layered model to more aggressively fund unfunded liability while realizing more modest year-to-year annual required contributions. Most importantly, both for taxpayers and plan participants, is that the funding policy keeps a funding target of 2033 for 100 percent funding level.

Construction continues in Old Town Algonquin to transform the district into a beautiful, pedestrian friendly environment while helping to preserve the character and history of the area. The first phase of construction (from Algonquin Road/IL-62 south to IL-31) was substantially completed during FY19 and includes updated utilities, street improvements and enhanced pedestrian amenities. The project is the centerpiece of the multi-year effort to revitalize the Old Town Algonquin area to support local businesses and encourage private investment in the immediate area. A tax increment financing district was established in the Old Town area in 2014 to further advance this outcome.

At a regional level, the construction of Longmeadow Parkway, a four-lane Fox River Bridge crossing and four-lane arterial roadway corridor with a median, approximately 5.6 miles in length, continues with two sections already constructed and two more actively under construction. The construction of the final sections, including from IL-31 to IL-25 and a new bridge over the Fox River, is anticipated to be completed by 2021. Additionally, work to widen Randall Road to six lanes from Harnish Drive in Algonquin to Polaris Drive in Lake in the Hills began in September of 2018. This work also includes adding additional turn lanes and capacity at the intersection of Randall Road and Algonquin Road. This intersection is one of the most heavily traveled in the Chicago metropolitan area and experiences severe traffic congestion which impacts economic viability and regional mobility in the area. Work is expected to continue through 2021.

Awards & Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Algonquin for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2018. This was the fifteenth year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

New this year, the Village was also recognized by the GFOA for Outstanding Achievement in Popular Annual Financial Reporting for its Popular Annual Financial Report (PAFR) for the fiscal year ending April 30, 2018. The PAFR is a summarized report that presents the complex information found within the Village's CAFR in an understandable format for readers without background in public finance.

The Village also received the GFOA's Award for Distinguished Budget Presentation for its 2019 budget document. This was the fifteenth year the Village has received this prestigious award. In order to receive this award, a government must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

A Certificate of Achievement is valid for a period of one year only. We believe that the 2019 CAFR continues to meet the Certificate of Achievement Program requirements and we are submitting the report to the GFOA to determine its eligibility for another award.

In closing, I would like to thank the Village President, Board of Trustees and Village Manager for their unflinching support for maintaining the highest standards of professionalism in the management of the Village of Algonquin's finances. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance team. I would like to express my appreciation especially to Susan Skillman, Comptroller, and Jodie Proschwitz, Senior Accountant, and all other members of the team who assisted and contributed to the preparation of this report.

Respectfully submitted,



Michael J. Kumbera
Assistant Village Manager/Treasurer

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2019, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Southeast Emergency Communications (SEECOM), which represent 0.46%, 0.53%, and 0.63% of the assets, net position, and revenues of the governmental activities, respectively. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for SEECOM, is based solely on the report of the other auditors. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of SEECOM were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, 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 the Village of Algonquin, Illinois, as of April 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The Village adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses; and modified certain disclosures in the notes to financial statements and the required supplementary information as discussed in Note 12 to the basic financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

Other 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 introductory section, combining and individual fund financial statements and schedules, and statistical section 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2019, 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 LLP

Naperville, Illinois
October 8, 2019

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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, 2019, and the related notes to financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated October 8, 2019. Our report includes a reference to other auditors who audited the financial statements of Southeast Emergency Communications (SEECOM), as described in our report on the Village of Algonquin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of SEECOM were not audited in accordance with *Government Auditing Standards*.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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 LLP

Naperville, Illinois
October 8, 2019

**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

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 vi) and the Village's financial statements (beginning on page 6).

Financial Highlights

- The Village's net position increased by \$0.6 million (or 0.2%) from FY18 to \$255.2 million.
- The governmental activities net position increased by \$1.9 million (or 0.9%) from FY18 to \$197.7 million.
- The business type activities net position decreased by \$1.3 million (or 2.2%) from FY18 to \$57.5 million.
- The total revenues of all governmental activity programs decreased by \$0.7 million and expenses increased \$1.9 million from FY18.
- The total revenues of business-type activity programs increased by \$1.5 million and expenses increased \$1.4 million from FY18.
- Total Village expenses increased by \$3.3 million (or 10.0%).
- The Village's combined general fund balance increased by \$0.1 million from FY18.
- The Village's combined general fund actual revenues were over the budgeted amounts by \$0.9 million and actual expenditures were under the budgeted amounts by \$0.6 million.
- The Village's capital assets increased by \$3.6 million to \$239.8 million from FY18.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statement's focus is 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 6-9) 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 8-9) is focused on both the gross and net cost of various activities (including governmental and business-type), which are 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 subsidy to various business-type activities.

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 10-14) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which 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 20 and 21). 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 15-19) 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) which is reflected on the page following each statement (see pages 12 and 14). 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 obligation (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 \$0.6 million from FY18 – increasing from \$254.6 million to \$255.2 million. The following analysis will look at net position and net expenses of the governmental and business-type activities separately. The total net position for the governmental activities increased \$1.9 million from \$195.8 million to \$197.7 million. The business-type activities net position decreased by \$1.3 million from \$58.8 million to \$57.5 million. Table 1 reflects the condensed Statement of Net Position compared to FY18. Table 2 will focus on the changes in 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 MD&A 6.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
	Current and Other Assets	\$ 37.7	\$ 41.5	\$ 17.1	\$ 15.8	\$ 54.8
Capital Assets	191.5	185.0	48.4	51.2	239.9	236.2
Total Assets	229.2	226.5	65.5	67.0	294.7	293.5
Deferred Outflows of Resources	2.9	0.5	1.2	0.2	4.1	0.7
Total Assets & Deferred Outflows	232.1	227.0	66.7	67.2	298.8	294.2
Long-Term Liabilities	21.3	18.2	6.2	5.3	27.5	23.5
Other Liabilities	4.0	3.0	2.6	2.4	6.6	5.4
Total Liabilities	25.3	21.2	8.8	7.7	34.1	28.9
Deferred Inflows of Resources	9.1	10.0	0.4	0.7	9.5	10.7
Total Liabilities & Deferred Inflows	34.4	31.2	9.2	8.4	43.6	39.6
Net Position:						
Net Investment in Capital Assets	190.8	183.8	43.7	45.9	234.5	229.7
Restricted	4.0	4.5	0.8	0.8	4.8	5.3
Unrestricted	2.9	7.5	13.0	12.1	15.9	19.6
Total Net Position	\$ 197.7	\$ 195.8	\$ 57.5	\$ 58.8	\$ 255.2	\$ 254.6

For more detailed information see the Statement of Net Position (pages 6-7).

Normal Impacts

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

Net Results of Activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for Capital – which will increase current assets and long-term debt.

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.

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.

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.

Reduction of Capital Assets through Depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

The Village's \$0.6 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$1.9 million and the business-type activities decreasing by \$1.3 million.

The governmental activities total assets increased by \$2.7 million and the governmental activities total liabilities increased by \$4.1 million. The total assets increase of \$2.7 million was a result of an increase of \$6.5 million in capital assets and a decrease of \$3.8 million in current and other assets. The increase in capital assets was due to increases of \$10.2 million in construction in progress and \$0.3 million in land. This was offset with decreases of \$2.7 million in streets/storm sewers/bridges, \$0.9 improvements other than buildings; \$0.3 million in buildings, and \$0.1 million in vehicles and equipment. The decrease in current and other assets was due mainly to decreases of \$1.6 million in cash and investment; and \$2.5 million in internal balances. This was offset by increases of \$0.2 million in investment in joint venture; and \$0.1 million in other assets. The overall decreases were due mainly to capital assets depreciation

The governmental activities deferred outflows of resources increased by \$2.4 million due to an increase of pension items relating to the IMRF of \$2.0 million and the addition of OPEB this year of \$0.7 million. These were offset by a decrease in the Police Pension Fund of \$0.3 million. (See Note 10 - 11 in the Notes to Financial Statements for additional information).

The governmental activities total liabilities increased by \$4.1 million due to increase of \$3.1 million in long-term liabilities and \$1.0 million in other liabilities.

The governmental activities deferred inflows of resources decreased \$0.9 million due to the decrease of pension items relating to IMRF of \$0.9 million and Police Pension Fund of \$0.3 million. This was offset by increases in the OPEB of \$0.2 million and deferred property taxes of \$0.1 million. (See Note 10 - 12).

The net position of the business-type activities decreased by \$1.3 million from \$58.8 million to \$57.5 million. Total assets of the business-type activities decreased by \$1.5 million from \$67.0 to \$65.5 million. The total assets decrease of \$1.5 million was a result of a decrease in capital assets of \$2.8 million and an increase in current and other assets of \$1.3 million. The capital asset decrease of \$2.8 million in the business-type activities occurred mainly as a result of decreases in water and sewer improvements of \$2.0 million; \$0.4 million in construction in progress; and \$0.4 million in buildings. The overall decrease was due mainly to capital assets depreciation. The increase in current assets of \$1.3 million was mainly due to an increase of \$2.5 million in internal balances, and \$0.1 million in accounts receivable. These were offset by a decrease of \$1.3 million in cash and investments. Expenses exceeded revenues during FY19, which resulted in a net deficit of \$0.9 million.

Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2019

Total liabilities of the business-type activities increased by \$1.1 million from \$7.7 million to \$8.8 million. The long-term liabilities increased by \$0.9 million due to an increase of \$1.2 million in IMRF net pension liability and the addition this year of \$0.4 million for the OPEB liability. This was offset by a decrease of \$0.7 million in long term debt for the G.O. Bonds Payable for the wastewater treatment plant expansion. Other liabilities decreased \$0.1 million in accounts payable and \$0.1 million for the G.O. Bond Payable due within one year.

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	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Service	\$ 1.4	\$ 1.6	\$ 9.9	\$ 8.5	\$ 11.3	\$ 10.1
Operating Grants & Contributions	1.2	1.1	-	-	1.2	1.1
Capital Grants & Contributions	0.5	1.7	-	-	0.5	1.7
General Revenues						
Property Taxes	6.5	6.4	-	-	6.5	6.4
Other Taxes	17.4	17.2	-	-	17.4	17.2
Other	1.2	0.9	0.3	0.2	1.5	1.1
Total Revenue	28.2	28.9	10.2	8.7	38.4	37.6
Expenses						
Governmental Activities						
General Government	5.0	4.1	-	-	5.0	4.1
Public Safety	9.4	9.1	-	-	9.4	9.1
Public Works	11.1	10.4	-	-	11.1	10.4
Interest	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	11.1	9.7	11.1	9.7
Total Expenses	25.5	23.6	11.1	9.7	36.6	33.3
Change in Net Position	2.7	5.3	(0.9)	(1.0)	1.8	4.3
Net position - beginning (Restated)	195.0	190.5	58.4	59.8	253.4	250.3
Net position - ending	\$ 197.7	\$ 195.8	\$ 57.5	\$ 58.8	\$ 255.2	\$ 254.6

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

Normal Impacts

Revenues:

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.

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.)

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.

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:

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.

Increase in Authorized Personnel – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 55.6% of the Village's operating costs.

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.

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 decreased \$0.7 million from \$28.9 million to \$28.2 million. Decreases of \$1.2 million in capital grants/contributions, \$0.2 million in charges for service, and \$0.1 million in sales and use tax were offset by an increase of \$0.1 million in operating grants/contributions, \$0.1 million in property tax, \$0.3 million in other taxes, and \$0.3 million in other. The decrease in capital grants/contributions were mainly due to fewer developer donations during the fiscal year. Collections for property tax increased \$0.1 million and income tax increased \$0.3 million. Other revenues increased by \$0.3 million due to an increase in investment income. Property tax revenue increased slightly due to an increase in the property tax collections due to an increased EAV in FY18.

Village of Algonquin, Illinois
Management's Discussion and Analysis
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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 5.4% from levy year 2017 (\$900,634,801) to levy year 2018 (\$951,587,793). The Village's property tax rate was 0.6218 in 2017 and 0.5885 in 2018.

In the general government, state shared income tax increased 8.51% from FY18 to FY19. There was also a slight increase in property tax (1.7%) and a slight decrease in sales and use tax (1.5%). Overall, total general revenues increased 2.24% from FY18 to FY19.

Expenses:

The Village's governmental activities total expenses increased \$1.9 million for FY19.

General Government expenses increased \$0.9 million from \$4.1 million to \$5.0 million. The General Government expenses increased mainly due to government wide adjustments for capital assets, IMRF net pension liabilities, and joint ventures during FY19.

Public Safety expenses increased \$0.3 million from \$9.1 million to \$9.4 million. The Public Safety expenses had increases of \$0.1 million in salaries, \$0.1 million in pension contributions, \$0.1 million in non-capital vehicles/equipment, and \$0.1 million in legal/professional services. This was offset by an increase in the government wide adjustment for the police pension net pension liability of \$0.1 million during FY 19.

Public Works expenses increased \$0.7 million from \$10.4 million to \$11.1 million. The Public Works expenses increased mainly due to an increases in motor fuel tax maintenance expenses as these funds are being used more for maintenance than capital projects.

Interest expenses remained unchanged.

Business-type Activities

Revenue:

Total revenues for Business-type Activities increased \$1.5 million from \$8.7 million to \$10.2 million. There was an increase of \$1.4 million in charges for service and \$0.1 million in other revenues. The \$1.4 million increase in charges for services included increases of \$1.0 million in water and sewer revenue, \$0.2 million in connection fees, \$0.1 million in developer contributions, and \$0.1 million in various other revenue items. Water and sewer revenue increased due to annual rate increases. Connections fees increased \$0.2 million due to improved development in FY19.

Expenses:

The Village's Business-type Activities total expenses increased \$1.4 million from \$9.7 million to \$11.1 million. The overall change in expenses was due to an increase of \$1.3 million in infrastructure maintenance, and \$0.3 million in maintenance-treatment facility for replacement of membranes at one of the water treatment plants. This was offset by reduction in other water and sewer operation expense of \$0.2 million.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2019, the governmental funds (as presented on the balance sheet on page 8-9) reported a combined fund balance of \$27.8 million or a decrease of 15.2% from \$32.8 million at the beginning of the year. Of the total fund balance, \$2.8 million is unassigned indicating availability for continuing Village services. Total assets increased \$5.6 million and total liabilities and deferred inflows of resources increased \$10.6 million for an overall decrease of \$5.0 million in fund balance.

The increase of \$5.6 million in total assets consisted of an increase of \$7.0 million in advance to other funds (TIF), \$0.1 million in property tax receivable, and \$0.1 million in other receivables. These increases were offset by a decrease of \$1.6 million in cash and investments. The increase in total liabilities and deferred inflows of resources of \$10.6 million was due to increases of \$9.5 million in advances from other funds (TIF), \$1.0 million in accounts payable, and \$0.1 million in deferred inflows of resources for unavailable property tax revenue.

The general fund total fund balance increased \$0.1 million from \$18.40 million in FY18 to \$18.5 million in FY19. General fund assets had a net increase of \$0.5 million due to increases of \$0.4 million in cash and investments and \$0.1 million in other receivables. General fund total liabilities increased \$0.5 million due to an increase in accounts payable. Deferred inflows of resources for property tax revenue remained unchanged from FY18 to FY19.

The street improvement fund total fund balance increased \$4.1 million to \$17.6 million from FY18 to FY19. Assets increased \$4.3 million from FY18 to FY19. This included an increase in advances to other funds of \$7.0 million (TIF fund expenses). This increase was offset by a decrease of \$2.7 million in cash and investments. Street improvement fund total liabilities increased \$0.2 million due to an increase in accounts payable from FY18 to FY19.

The downtown TIF district fund was a major fund in FY19 and total fund balance decreased \$9.0 million to a negative fund balance of \$13.3 million from FY18 to FY19. Assets increased \$0.6 million due to an increase of \$0.5 million in cash and investments and \$0.1 million in property tax receivables. Total liabilities increased \$9.5 million due to an increase in advances from other funds. Deferred inflows of resources increased \$0.1 million due to an increase in unavailable property tax revenue from FY18 to FY19.

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 60. Actual spending was \$0.6 million less than the budget, which was due to actual expenses less than budget of \$0.2 million in general government, \$0.1 million in public safety, and \$0.3 million in public works.

The \$0.2 million savings in general government expenses was due to savings of \$0.1 million in administration other charges and \$0.1 million in administration personnel.

The \$0.1 million savings in public safety expenses was split between commodities and contractual services.

The \$0.3 million savings in public works was due to savings of \$0.2 million in contractual services and \$0.1 million in personnel within the general services divisions.

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Management's Discussion and Analysis
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	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.143	\$ 6.143	\$ 6.138
Intergovernmental, Grants & Contributions	11.367	11.391	12.031
Other	2.045	2.045	2.294
Total Revenues	\$ 19.555	\$ 19.579	\$ 20.463
Expenditures and Transfers			
Expenditures	\$ 18.959	\$ 19.352	\$ 18.749
Transfers and Other Financing Sources (Uses)	1.622	1.622	1.622
Total Expenditures and Transfers Out	20.581	20.974	20.371
Change in Fund Balance	\$ (1.026)	\$ (1.395)	\$ 0.092

Capital Assets

At the end of FY19, the Village had a combined total of capital assets of \$239.82 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 \$3.64 million.

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

- Downtown Streetscape Improvements (TIF – streetscape/water/sewer) for \$9.0 million.
- Creek's Crossing Park Drainage & Improvements for \$0.5 million.
- Crystal Creek Bridge Replacement for \$0.3 million.
- Land purchase for the Downtown TIF for \$0.3 million.
- Wastewater Treatment Facility Improvements for \$0.5 million.
- Crystal Creek Improvements relating to the Western Bypass for \$0.2 million.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Land & Right of Way	\$ 95.94	\$ 95.60	\$ 3.64	\$ 3.64	\$ 99.58	\$ 99.24
Construction in Progress	14.64	4.42	1.03	1.42	15.67	5.84
Buildings	9.62	9.95	11.25	11.60	20.87	21.55
Vehicles and Equipment	1.09	1.19	0.25	0.30	1.34	1.49
Improvements other than Building	9.49	10.43	-	-	9.49	10.43
Streets, Storm Sewers, Bridges	60.67	63.42	-	-	60.67	63.42
Water and Sewer	-	-	32.20	34.21	32.20	34.21
Total	\$ 191.45	\$ 185.01	\$ 48.37	\$ 51.17	\$ 239.82	\$ 236.18

The following reconciliation summarizes the changes in Capital Assets which is presented in detail on pages 33 and 34 of the notes.

Table 5: Change in Capital Assets
(in millions)

	Governmental	Business-Type	
	Activities	Activities	Total
Beginning Balance	\$ 185.01	\$ 51.17	\$ 236.18
Additions			
Depreciable	\$ 0.19	\$ 0.99	\$ 1.18
Non-Depreciation	0.33	-	0.33
Construction in Progress	10.22	0.57	10.79
Retirements			
Depreciable	-	-	-
Non-Depreciation	-	-	-
Construction in Progress	-	(0.96)	(0.96)
Depreciation			
Retirement	(4.30)	(3.40)	(7.70)
Ending Balance	\$ 191.45	\$ 48.37	\$ 239.82

The Governmental Activities net Capital Assets net increase of \$6.4 million was due to increases in construction in progress (\$10.2 million); and land (\$0.3 million). These were offset by decreases in streets/storm sewers/bridges (\$2.8 million), improvements other than building (\$0.9 million); buildings (\$0.3 million) and vehicles and equipment (\$0.1 million). The construction in progress increased substantially due to the downtown street/streetscape improvements being constructed as part of the downtown TIF area. Decreases in the remaining various accounts were due to normal depreciation expense.

The Business-type Activities net decrease of \$2.8 million in net Capital Assets was due mainly to decreases noted in water and sewer improvements (\$2.0 million), construction in progress (\$0.4 million), and buildings (\$0.4 million). Land and vehicles/equipment remained relatively unchanged. Decreases were due mainly to normal depreciation expense.

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 \$9,000,000 to partially finance the expansion of Phase 6 of the Wastewater Treatment Plant. Bond Series 2013 was issued for \$7,645,000 to refund Series 2005A. Bond Series 2005B was issued for \$2,935,000 to refund Series 2002B. Bond Series 2014A was issued for \$2,885,000 to refund Series 2005B. 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, 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 0.75% was allocated as an additional revenue source for capital and infrastructure to assist in the "pay as you go" philosophy. In FY19, 100% of the Home Rule Sales Tax is allocated to the Street Improvement Fund to provide funds for continued street infrastructure maintenance and improvements.

Village of Algonquin, Illinois
Management's Discussion and Analysis
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The Village currently has two general obligation bond series. A total of \$5.195 million of general obligation bonds were outstanding at April 30, 2019. The governmental activities have \$0.615 million of general obligation bonds outstanding; business-type activities have \$4.580 million of general obligation bonds 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.

Economic Factors

The Village will continue to rely on sales tax and property taxes until the state economy improves and the state is able to operate a balanced budget without impairing local governments. The Village held the property tax levy steady in recent years and the property tax rate has decreased due to the increase in the Village's EAV. The 2018 tax extension remained flat for property tax collections in FY19. The Village did experience the loss of some retail stores and restaurants during the fiscal year; however, several have been replaced with new tenants during FY19. The FY19 state income and local use tax combined increased by 8.5% from FY18. This was primarily due to increases in the income tax per capita of 14.6% and an increase in the disbursement amount of 14.7%. Current estimates indicate that the 2019 per-capita allocations will trend slightly upward in FY20. The State of Illinois continues to discuss cutting the local government's share of the state income tax and possibly freezing property taxes for home rule communities such as the Village of Algonquin. The State of Illinois recently passed a \$.19 per gallon increase to the motor fuel tax of which the Village of Algonquin will see increased allotment distributions beginning in September 2019.

Construction in the local residential housing market increased during FY19 (from 33 permits in 2018 to 86 in 2019). The number of new permits for commercial construction also increased (3 permits in 2018 to 4 in 2019). The Village's growth in EAV and property tax receipts continue to increase each year. The property tax receipts had a 1.7% increase from FY18 to FY19. Combined sales tax and home rule sales tax experienced a 1.3% decrease from FY18 to FY19.

The Village's population decreased to 30,046 with the 2010 Census (down from 30,482 reported in the 2007 Special Census). The Village has been able to budget for stable property tax receipts due its status of a home rule community.

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 to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Michael Kumbera, Assistant Village Manager or Susan Skillman, Comptroller, Village of Algonquin, 2200 Harnish Drive, Algonquin, IL 60102.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 17,462,852	\$ 8,237,292	\$ 25,700,144
Investments	12,441,899	3,521,864	15,963,763
Restricted investments	-	834,476	834,476
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,181,865	-	6,181,865
Other taxes	3,142,769	-	3,142,769
Intergovernmental, grants, and contributions	99,282	-	99,282
IPBC	111,196	-	111,196
Accrued interest	28,471	-	28,471
Accounts	17,915	1,143,576	1,161,491
Other	344,020	-	344,020
Internal balances	(3,374,313)	3,374,313	-
Prepaid items	87,167	19,826	106,993
Inventory	123,872	-	123,872
Investment in joint venture	1,055,274	-	1,055,274
Capital assets			
Nondepreciable	110,578,782	4,670,557	115,249,339
Depreciable, net of accumulated depreciation	80,875,177	43,701,184	124,576,361
 Total assets	 229,176,228	 65,503,088	 294,679,316
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	59,022	-	59,022
Pension items - IMRF	2,181,222	919,536	3,100,758
Pension items - OPEB	647,168	162,927	810,095
Deferred loss on refunding	9,908	103,460	113,368
 Total deferred outflows of resources	 2,897,320	 1,185,923	 4,083,243
 Total assets and deferred outflows of resources	 232,073,548	 66,689,011	 298,762,559

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 2,454,307	\$ 1,689,975	\$ 4,144,282
Accrued interest	1,281	11,623	12,904
Unearned revenue - other	185,022	-	185,022
Other liabilities	31,705	-	31,705
Noncurrent liabilities			
Due within one year	1,372,007	857,792	2,229,799
Due in more than one year	21,259,408	6,232,734	27,492,142
	<hr/>	<hr/>	<hr/>
Total liabilities	25,303,730	8,792,124	34,095,854
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	1,925,445	-	1,925,445
Pension items - IMRF	827,277	348,755	1,176,032
Pension items - OPEB	149,150	37,549	186,699
Deferred property tax revenue	6,181,865	-	6,181,865
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	9,083,737	386,304	9,470,041
	<hr/>	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	34,387,467	9,178,428	43,565,895
NET POSITION			
Net investment in capital assets	190,831,120	43,721,778	234,552,898
Restricted for			
Donor programs	772,146	-	772,146
Insurance	385,160	-	385,160
Street maintenance	2,269,915	-	2,269,915
Capital projects	192,062	-	192,062
Cemetery	336,577	-	336,577
Debt service	-	834,476	834,476
Unrestricted	2,899,101	12,954,329	15,853,430
	<hr/>	<hr/>	<hr/>
TOTAL NET POSITION	\$ 197,686,081	\$ 57,510,583	\$ 255,196,664

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2019

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 5,000,206	\$ 1,165,023	\$ 79,395	\$ 31,927
Public safety	9,439,213	283,432	343,031	-
Public works	11,110,272	-	809,833	458,603
Debt service - interest and fees	21,478	-	-	-
Total governmental activities	25,571,169	1,448,455	1,232,259	490,530
Business-Type Activities				
Waterworks and sewerage	11,112,382	9,889,295	-	-
Total business-type activities	11,112,382	9,889,295	-	-
TOTAL PRIMARY GOVERNMENT	\$ 36,683,551	\$ 11,337,750	\$ 1,232,259	\$ 490,530

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (3,723,861)	\$ -	\$ (3,723,861)
	(8,812,750)	-	(8,812,750)
	(9,841,836)	-	(9,841,836)
	(21,478)	-	(21,478)
	(22,399,925)	-	(22,399,925)
	-	(1,223,087)	(1,223,087)
	-	(1,223,087)	(1,223,087)
	(22,399,925)	(1,223,087)	(23,623,012)
General Revenues			
Taxes			
Property	6,489,997	-	6,489,997
Home rule sales tax	4,147,954	-	4,147,954
Utility	963,975	-	963,975
Telecommunications	597,288	-	597,288
Hotel	48,234	-	48,234
Video gaming tax	116,645	-	116,645
Intergovernmental, unrestricted			
Sales and use tax	7,618,630	-	7,618,630
Personal property replacement	51,492	-	51,492
Income tax	3,846,671	-	3,846,671
Franchise fees	513,038	-	513,038
Investment income	626,353	189,136	815,489
Miscellaneous	58,342	84,330	142,672
Total	25,078,619	273,466	25,352,085
CHANGE IN NET POSITION	2,678,694	(949,621)	1,729,073
NET POSITION, MAY 1	195,832,830	58,785,927	254,618,757
Change in accounting principle	(825,443)	(325,723)	(1,151,166)
NET POSITION, MAY 1, RESTATED	195,007,387	58,460,204	253,467,591
NET POSITION, APRIL 30	\$ 197,686,081	\$ 57,510,583	\$ 255,196,664

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2019

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	\$ 8,402,771	\$ 3,494,561	\$ 1,036,096	\$ 4,528,506	\$ 17,461,934
Investments	7,913,337	3,743,996	-	784,566	12,441,899
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	5,599,988	-	581,877	-	6,181,865
Other taxes	2,001,327	1,058,406	-	83,036	3,142,769
Intergovernmental, grants, and contributions	1,249	-	31,527	66,506	99,282
IPBC	111,196	-	-	-	111,196
Accrued interest	28,471	-	-	-	28,471
Other	344,020	-	-	-	344,020
Due from other funds	43,608	-	-	-	43,608
Advance to other funds	654,966	10,377,881	-	-	11,032,847
Prepaid items	86,988	-	-	179	87,167
TOTAL ASSETS	\$ 25,187,921	\$ 18,674,844	\$ 1,649,500	\$ 5,462,793	\$ 50,975,058

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2019

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 837,752	\$ 1,116,664	\$ -	\$ 423,013	\$ 2,377,429
Unearned revenue	185,022	-	-	-	185,022
Advances from other funds	-	-	14,407,160	-	14,407,160
Other liabilities	31,705	-	-	-	31,705
Total liabilities	1,054,479	1,116,664	14,407,160	423,013	17,001,316
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	5,599,988	-	581,877	-	6,181,865
Total deferred inflows of resources	5,599,988	-	581,877	-	6,181,865
Total liabilities and deferred inflows of resources	6,654,467	1,116,664	14,989,037	423,013	23,183,181
FUND BALANCES					
Nonspendable					
Prepays	86,988	-	-	179	87,167
Advances	654,966	-	-	-	654,966
Restricted					
Donor programs	772,146	-	-	-	772,146
Insurance	385,160	-	-	-	385,160
Street maintenance	-	-	-	2,269,915	2,269,915
Capital projects	-	-	-	192,062	192,062
Cemetery	-	-	-	336,577	336,577
Unrestricted					
Assigned					
Capital projects	272,317	17,558,180	-	1,579,280	19,409,777
Debt service	-	-	-	661,767	661,767
Historic commission	9,980	-	-	-	9,980
Special purpose	164,169	-	-	-	164,169
Unassigned (deficit)	16,187,728	-	(13,339,537)	-	2,848,191
Total fund balances (deficit)	18,533,454	17,558,180	(13,339,537)	5,039,780	27,791,877
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
	\$ 25,187,921	\$ 18,674,844	\$ 1,649,500	\$ 5,462,793	\$ 50,975,058

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, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 27,791,877
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	191,453,959
Less internal service fund capital assets included below	(89,274)
Deferred loss on refunding of debt is not considered to represent a financial resource and, therefore, is not reported in the governmental funds	9,908
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	1,055,274
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	111,493
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	1,353,945
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	(1,866,423)
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	498,018
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	
Accrued interest	(1,281)
Total OPEB liability	(1,858,202)
Compensated absences	(1,086,749)
Unamortized premium	(17,747)
Net pension liability - IMRF	(3,854,145)
Net pension liability - Police Pension Plan	(15,199,572)
General obligation bonds payable	(615,000)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 197,686,081</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, 2019

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,137,576	\$ 5,380,708	\$ 491,194	\$ 354,614	\$ 12,364,092
Intergovernmental, grants, and contributions	12,031,141	22,068	31,527	1,222,615	13,307,351
Charges for services	331,672	-	-	16,050	347,722
Licenses and permits	651,171	-	-	-	651,171
Fines and forfeits	322,254	-	-	-	322,254
Investment income	381,785	140,381	373	103,814	626,353
Miscellaneous	607,550	-	-	23,370	630,920
Total revenues	20,463,149	5,543,157	523,094	1,720,463	28,249,863
EXPENDITURES					
Current					
General government	4,200,215	-	740,713	28,567	4,969,495
Public safety	9,809,188	-	-	-	9,809,188
Public works	4,477,936	2,063,410	-	1,530,606	8,071,952
Capital outlay	254,902	181,924	8,779,778	513,244	9,729,848
Debt service					
Principal retirement	5,979	-	-	600,000	605,979
Interest and fiscal charges	370	-	-	30,910	31,280
Total expenditures	18,748,590	2,245,334	9,520,491	2,703,327	33,217,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,714,559	3,297,823	(8,997,397)	(982,864)	(4,967,879)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	801,955	-	1,058,275	1,860,230
Transfers (out)	(1,622,250)	(36,025)	-	(201,955)	(1,860,230)
Total other financing sources (uses)	(1,622,250)	765,930	-	856,320	-
NET CHANGE IN FUND BALANCES	92,309	4,063,753	(8,997,397)	(126,544)	(4,967,879)
FUND BALANCES (DEFICIT), MAY 1	18,441,145	13,494,427	(4,342,140)	5,166,324	32,759,756
FUND BALANCES (DEFICIT), APRIL 30	\$ 18,533,454	\$ 17,558,180	\$ (13,339,537)	\$ 5,039,780	\$ 27,791,877

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, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (4,967,879)
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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	10,745,734
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The repayment of the principal portion 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	
Principal on bonds	600,000
Principal on capital lease	5,979

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	56,661
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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	440,523
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The change in the total OPEB liability and related deferred inflows and outflows are only reported in the statement of activities	(66,368)
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The change in net position of the internal service funds is reported only in the statement of activities	(22,222)
--	----------

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	(4,275,305)
Change in investment in joint venture	178,350
Change in compensated absences	(26,581)
Change in accrued interest payable	1,250
Amortization of bond premium	19,361
Amortization of deferred loss on refunding	(10,809)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,678,694</u></u>
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See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2019

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT ASSETS		
Cash and cash equivalents	\$ 8,237,292	\$ 918
Investments	3,521,864	-
Receivables		
Accounts	1,143,576	17,915
Prepaid items	19,826	-
Inventory	-	123,872
Restricted assets - investments	834,476	-
	<hr/>	<hr/>
Total current assets	13,757,034	142,705
NONCURRENT ASSETS		
Advances to other funds	3,374,313	-
	<hr/>	<hr/>
Capital assets		
Nondepreciable	4,670,557	-
Depreciable, net of accumulated depreciation	43,701,184	89,274
	<hr/>	<hr/>
Total capital assets	48,371,741	89,274
	<hr/>	<hr/>
Total noncurrent assets	51,746,054	89,274
	<hr/>	<hr/>
Total assets	65,503,088	231,979
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	919,536	-
Pension items - OPEB	162,927	-
Deferred loss on refunding	103,460	-
	<hr/>	<hr/>
Total deferred outflows of resources	1,185,923	-
	<hr/>	<hr/>
Total assets and deferred outflows of resources	66,689,011	231,979

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2019

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	\$ 1,689,975	\$ 76,878
Accrued interest	11,623	-
Due to other funds	-	43,608
Current portion of long-term debt	857,792	-
	2,559,390	120,486
LONG-TERM LIABILITIES		
Long-term liabilities	6,232,734	-
	6,232,734	-
Total long-term liabilities	6,232,734	-
	8,792,124	120,486
DEFERRED INFLOWS OF RESOURCES		
Pension items - IMRF	348,755	-
Pension items - OPEB	37,549	-
	386,304	-
Total deferred inflows of resources	386,304	-
	9,178,428	120,486
NET POSITION		
Net investment in capital assets	43,721,778	89,274
Restricted for debt service	834,476	-
Unrestricted	12,954,329	22,219
	\$ 57,510,583	\$ 111,493

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, 2019

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
OPERATING REVENUES		
Charges for services	\$ 8,327,363	\$ -
Administrative fee	91,763	-
Infrastructure fee	1,324,647	-
Maintenance billings	-	1,534,794
Fleet maintenance and fuel	-	383,034
Developer contributions	145,522	-
Miscellaneous	84,330	1,503
Total operating revenues	<u>9,973,625</u>	<u>1,919,331</u>
OPERATING EXPENSES		
Water operations	3,063,376	-
Sewer operations	2,477,969	-
Nondepartmental	2,027,017	-
Building services	-	847,522
Vehicle maintenance	-	1,071,811
Depreciation	3,395,945	22,220
Total operating expenses	<u>10,964,307</u>	<u>1,941,553</u>
OPERATING INCOME (LOSS)	<u>(990,682)</u>	<u>(22,222)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment income	189,136	-
Interest expense and fiscal agent fees	(148,075)	-
Total non-operating revenues (expenses)	<u>41,061</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(949,621)</u>	<u>(22,222)</u>
NET POSITION, MAY 1	58,785,927	133,715
Change in accounting principle	(325,723)	-
NET POSITION, MAY 1, RESTATED	<u>58,460,204</u>	<u>133,715</u>
NET POSITION, APRIL 30	<u>\$ 57,510,583</u>	<u>\$ 111,493</u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2019

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 9,612,630	\$ 383,034
Cash received for interfund services provided	-	1,522,498
Cash paid to suppliers	(4,536,466)	(1,062,660)
Cash paid to employees	(2,740,944)	(843,546)
Other receipts (payments)	84,330	1,503
	2,419,550	829
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	(2,502,760)	89
	(2,502,760)	89
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(601,040)	-
Interest paid on bonds	(174,813)	-
Principal paid on general obligation bond maturities	(665,000)	-
	(1,440,853)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(2,090,102)	-
Sale of investment securities	2,676,513	-
Interest received	189,136	-
	775,547	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(748,516)	918
CASH AND CASH EQUIVALENTS, MAY 1	8,985,808	-
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 8,237,292	\$ 918

(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, 2019

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
RECONCILIATION OF OPERATING INCOME		
(LOSS) TO NET CASH FLOWS FROM		
OPERATING ACTIVITIES		
Operating income (loss)	\$ (990,682)	\$ (22,222)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation and amortization	3,395,945	22,220
Changes in assets and liabilities		
Accounts receivable	(131,020)	(12,296)
Prepaid items	(123)	-
Inventory	-	17,655
Accounts payable	145,690	(4,528)
Pension and OPEB related items	(24,502)	-
Compensated absences payable	24,242	-
NET CASH FROM OPERATING ACTIVITIES	\$ 2,419,550	\$ 829
NONCASH TRANSACTIONS		
None	\$ -	\$ -

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

April 30, 2019

	<u>Police Pension</u>
ASSETS	
Cash and short-term investments	\$ 433,775
Investments	
U.S. Treasury securities	2,588,483
U.S. agency securities	2,851,129
Equity mutual funds	16,761,152
Equities	3,271,128
The Illinois Funds	246,572
Money market mutual funds	311,820
Municipal bonds	322,660
Bond mutual fund	111,296
Corporate bonds	4,774,889
Receivables	
Accrued interest receivable	<u>94,535</u>
 Total assets	 <u>31,767,439</u>
LIABILITIES	
None	<u>-</u>
 Total liabilities	 <u>-</u>
NET POSITION RESTRICTED FOR PENSIONS	
	<u><u>\$ 31,767,439</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, 2019

ADDITIONS

Contributions	
Employer	\$ 1,992,834
Employee	415,056
	<hr/>
Total contributions	2,407,890
	<hr/>
Investment income	
Net appreciation in fair value of investments	1,422,029
Interest	810,031
	<hr/>
Total investment income	2,232,060
	<hr/>
Less investment expense	(114,628)
	<hr/>
Net investment income	2,117,432
	<hr/>
Total additions	4,525,322

DEDUCTIONS

Benefits and refunds	1,175,988
Administration	35,748
	<hr/>
Total deductions	1,211,736

NET INCREASE 3,313,586

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<hr/>
	28,453,853
	<hr/>
April 30	\$ 31,767,439
	<hr/>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2019

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. In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was based upon the significance of its operational or financial relationship with the primary government. There are no component units that are required to be included in the Village's basic financial statements.

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.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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, or on behalf of other funds within the Village. 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.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 earned 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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."

g. Prepaid Items/Expenses and Inventory

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. 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

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 of those funds as the benefits accrue to employees. The General Fund is typically used to liquidate these liabilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

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 an other 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.

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, 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, 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. 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.

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. As of April 30, 2019, the Village was not exposed to custodial credit risk as all deposits were either insured or collateralized with investments 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 debt securities as of April 30, 2019:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 566,589	\$ 129,642	\$ 436,947	\$ -	\$ -
U.S. agency securities	1,253,064	239,217	675,203	221,604	117,040
Municipal bonds	479,298	176,274	303,024	-	-
Negotiable certificates of deposit	2,903,342	534,890	2,368,452	-	-
TOTAL	\$ 5,202,293	\$ 1,080,023	\$ 3,783,626	\$ 221,604	\$ 117,040

The Village has the following recurring fair value measurements as of April 30, 2019: 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 matching its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than three years from the date of purchase. Reserved funds and other funds with longer term investment horizons may be invested in securities exceeding two years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

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 and 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. 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 AA to AA-. The negotiable certificates of deposit are not rated.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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 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.

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2018 levy year attach as an enforceable lien on January 1, 2018, 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, 2019 and August 1, 2019, and are payable in two installments, on or about June 1, 2019 and September 1, 2019. 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 2018 taxes are intended to finance the 2020 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2019 tax levy has not been recorded as a receivable at April 30, 2019, as the tax attached as a lien on property as of January 1, 2019; however, the tax will not be levied until December 2019 and, accordingly, is not measurable at April 30, 2019.

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2019 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 95,602,468	\$ 334,417	\$ -	\$ 95,936,885
Construction in progress	4,421,400	10,220,497	-	14,641,897
Total capital assets not being depreciated	100,023,868	10,554,914	-	110,578,782
Capital assets being depreciated				
Buildings	15,976,573	-	-	15,976,573
Improvements other than buildings	20,959,399	-	-	20,959,399
Vehicles and equipment	6,723,331	190,820	52,674	6,861,477
Streets/storm sewers/bridges	112,598,066	-	-	112,598,066
Total capital assets being depreciated	156,257,369	190,820	52,674	156,395,515
Less accumulated depreciation for				
Buildings	6,028,147	319,008	-	6,347,155
Improvements other than buildings	10,528,850	945,164	-	11,474,014
Vehicles and equipment	5,532,919	284,275	52,674	5,771,520
Streets/storm sewers/bridges	49,178,571	2,749,078	-	51,927,649
Total accumulated depreciation	71,273,387	4,297,525	52,674	75,518,238
Total capital assets being depreciated, net	84,981,882	(4,106,705)	-	80,875,177
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 185,005,750	\$ 6,448,209	\$ -	\$ 191,453,959
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	1,418,289	573,985	965,765	1,026,509
Total capital assets not being depreciated	5,062,337	573,985	965,765	4,670,557
Capital assets being depreciated				
Water and sewer system	92,710,861	965,765	-	93,676,626
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,264,343	27,055	-	1,291,398
Total capital assets being depreciated	111,378,510	992,820	-	112,371,330
Less accumulated depreciation for				
Water and sewer system	58,501,655	2,973,808	-	61,475,463
Buildings	5,804,105	348,066	-	6,152,171
Vehicles and equipment	968,441	74,071	-	1,042,512
Total accumulated depreciation	65,274,201	3,395,945	-	68,670,146
Total capital assets being depreciated, net	46,104,309	(2,403,125)	-	43,701,184
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 51,166,646	\$ (1,829,140)	\$ 965,765	\$ 48,371,741

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

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 209,788
Public safety	46,998
Highways and streets	<u>4,040,739</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 4,297,525</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, 2018, may be obtained directly from IPBC's administrative offices at 800 Roosevelt Road, Building C, Suite 312, Glen Ellyn, Illinois 60137.

5. RISK MANAGEMENT (Continued)

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.

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.

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

6. JOINT VENTURE (Continued)

SEECOM financial statements can be obtained at SEECOM’s office located at 100 West Woodstock Street, Crystal Lake, IL 60014.

The Village reports its activities in SEECOM as a governmental joint venture. In accordance with the joint venture agreement, the Village remitted \$651,723 to SEECOM during fiscal year 2019. In addition, the Village’s equity interest in the joint venture’s net position of \$1,055,274 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
\$2,885,000 General Obligation Refunding Bond Series 2014A, due in annual installments of \$10,000 to \$615,000, plus interest of 2.00% to 2.50% payable each April 1 and October 1 through April 1, 2020.	Debt Service	\$ 1,215,000	\$ -	\$ 600,000	\$ 615,000	\$ 615,000
\$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	5,245,000	-	665,000	4,580,000	695,000
TOTAL GENERAL OBLIGATION BONDS		<u>\$ 6,460,000</u>	<u>\$ -</u>	<u>\$ 1,265,000</u>	<u>\$ 5,195,000</u>	<u>\$ 1,310,000</u>

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

7. LONG-TERM DEBT (Continued)

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2020	\$ 615,000	\$ 15,375	\$ 695,000	\$ 139,475
2021	-	-	715,000	118,625
2022	-	-	755,000	97,175
2023	-	-	770,000	74,525
2024	-	-	815,000	51,425
2025	-	-	830,000	26,975
TOTAL	\$ 615,000	\$ 15,375	\$ 4,580,000	\$ 508,200

c. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities for governmental activities:

	Balances May 1, Restated	Issuances	Retirements	Balances April 30	Current Portion
General obligation bonds payable	\$ 1,215,000	\$ -	\$ 600,000	\$ 615,000	\$ 615,000
Unamortized premium	37,108	-	19,361	17,747	-
Capital lease	5,979	-	5,979	-	-
Compensated absences*	1,060,168	1,424,183	1,397,602	1,086,749	679,637
Net pension liability (IMRF)*	1,044,764	2,809,381	-	3,854,145	-
Net pension liability (Police Pension)*	15,633,374	-	433,802	15,199,572	-
Total OPEB liability*	1,293,816	564,386	-	1,858,202	77,370
TOTAL	\$ 20,290,209	\$ 4,797,950	\$ 2,456,744	\$ 22,631,415	\$ 1,372,007

*These liabilities are generally retired by the General Fund.

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

7. LONG-TERM DEBT (Continued)

c. Changes in Long-Term Liabilities (Continued)

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	\$ 5,245,000	\$ -	\$ 665,000	\$ 4,580,000	\$ 695,000
Unamortized premium	198,496	-	25,073	173,423	-
Compensated absences payable	220,263	310,581	286,339	244,505	143,316
Net pension liability (IMRF)	453,632	1,171,158	-	1,624,790	-
Total OPEB liability	325,722	142,086	-	467,808	19,476
TOTAL	\$ 6,443,113	\$ 1,623,825	\$ 976,412	\$ 7,090,526	\$ 857,792

d. Capital Lease

The Village entered into a lease agreement as lessee to finance the purchase of technology equipment. The lease is due in installments through its maturity on July 14, 2018 at an annual rate of 5.277%. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Due from	Due to
General	\$ 43,608	\$ -
Internal Service Funds	-	43,608
TOTAL	\$ 43,608	\$ 43,608

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.

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

8. INDIVIDUAL FUND DISCLOSURES (Continued)

Individual fund advances were as follows:

Fund	Advances to	Advances from
General	\$ 654,966	\$ -
Street Improvement Fund	10,377,881	-
Downtown TIF District Fund	-	14,407,160
Water and Sewer	3,374,313	-
TOTAL	\$ 14,407,160	\$ 14,407,160

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.

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 1,622,250
Street Improvement	801,955	36,025
Nonmajor governmental	1,058,275	201,955
TOTAL	\$ 1,860,230	\$ 1,860,230

The purposes of significant transfers are as follows:

- The General Fund transferred monies to the Debt Service Fund for upcoming debt service payments made out of that fund. The General Fund transferred surplus monies per the budget to the Parks and Street Improvement Funds.

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.

9. CONTINGENT LIABILITIES (Continued)

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. 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 aggregate amount of pension expense recognized for all plans was \$2,100,035 for the year ended April 30, 2019.

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.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership

At December 31, 2018, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	52
Inactive employees entitled to but not yet receiving benefits	61
Active employees	<u>85</u>
 TOTAL	 <u>198</u>

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.

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, 2019 was 10.69% of covered payroll.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2018 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, 2018
Actuarial cost method	Entry-age Normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

10. 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% (7.50% for the plan year 2017). 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, 2018	\$ 28,597,237	\$ 27,098,841	\$ 1,498,396
Changes for the period			
Service cost	642,958	-	642,958
Interest	2,142,009	-	2,142,009
Difference between expected and actual experience	459,661	-	459,661
Changes in assumptions	1,075,268	-	1,075,268
Employer contributions	-	704,046	(704,046)
Employee contributions	-	297,345	(297,345)
Net investment income	-	(1,053,036)	1,053,036
Benefit payments and refunds	(717,199)	(717,199)	-
Administrative expense	-	391,002	(391,002)
Net changes	3,602,697	(377,842)	3,980,539
BALANCES AT DECEMBER 31, 2018	\$ 32,199,934	\$ 26,720,999	\$ 5,478,935

Changes in assumptions related to the discount rate were made since the prior measurement date.

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

10. 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, 2018, the Village recognized pension expense of \$557,006.

At April 30, 2019, 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	\$ 376,449	\$ 470,474
Changes in assumption	897,405	705,558
Contributions made between January 1, 2019 and April 30, 2019	208,049	-
Net difference between projected and actual earnings on pension plan investments	1,618,855	-
TOTAL	\$ 3,100,758	\$ 1,176,032

\$208,499 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, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2020	\$ 518,119
2021	224,664
2022	203,804
2023	668,660
2024	101,430
Thereafter	-
TOTAL	\$ 1,716,677

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

10. 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 to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate of 7.25% 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 (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	\$ 10,453,596	\$ 5,478,935	\$ 1,534,624

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 Mayor, 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)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2019, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	18
Inactive plan members entitled to but not yet receiving benefits	2
Active plan members	46
 TOTAL	 66

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 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 \$117,213, plus 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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

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, 2019, the Village's contribution was 48.52% of covered payroll.

Investment Policy

In accordance with the Police Pension Fund's (the Fund) investment policy, the Fund may invest in all investments allowed by ILCS. These include deposits/investments in insured commercial banks, savings and loan institutions, interest-bearing 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, direct obligations of the State of Illinois, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, common and preferred stock, and The Illinois Funds.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

It is the policy of the Fund to invest its funds in a manner which will provide a competitive investment return with the maximum security while meeting the daily cash flow demands of the Fund 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: safety of principal, return on investment, legality, and meeting all funding requirements. The investment policy was not modified during the year ended April 30, 2019.

The Fund’s investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return*
Fixed income	35%	1.00% to 2.70%
Equities and alternatives	65%	3.40% to 9.90%

*Net of inflation assumption of 2.30%.

ILCS limits the Fund’s investments in equities to 65%. Securities in any one company should not exceed 5% of the total fund.

Investment Valuations

All investments except for non-negotiable certificates of deposit and money market mutual funds in the plan are stated at fair value and are recorded as of the trade date. 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.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Rate of Return

For the year ended April 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.42%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

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, 2019, all of the Fund's bank balances were collateralized in accordance with their investment policy.

Interest Rate Risk

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 Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

The following table presents the investments and maturities of the Fund's debt securities and money market mutual funds as of April 30, 2019:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 2,588,483	\$ 74,579	\$ 677,751	\$ 726,016	\$ 1,110,137
U.S. agency obligations	2,851,129	-	304,424	471,017	2,075,688
Bond mutual fund	111,296	-	111,296	-	-
Corporate bonds	4,774,889	271,409	1,930,988	1,788,985	783,507
Municipal bonds	322,660	34,723	262,499	25,438	-
TOTAL	\$ 10,648,457	\$ 380,711	\$ 3,286,958	\$ 3,011,456	\$ 3,969,332

The Fund has the following recurring fair value measurements as of April 30, 2019: The U.S. Treasury obligations, equity and bond mutual funds, and equity securities are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, municipal bonds, and corporate bonds are valued using quoted matrix pricing models (Level 2 inputs).

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury and U.S. agency obligations and other obligations which are rated in the top three classes by a national rating agency. The U.S. agency obligations are rated AAA by Moody's and AA+ by Standard and Poor's. The corporate bonds range in rating from AAA to BBB- and AAA-BAA3 by Standard and Poor's and Moody's, respectively. The municipal bonds range in rating from AAA-AA2 by Standard and Poor's. The Illinois Funds and IMET are rated AAA.

Concentration of Credit Risk

Concentration of credit risk is the risk that the Fund has a high percentage of their investments invested in one type of investment. The Fund's investment policy requires diversification of investments to avoid unreasonable risk. There are no significant investments (other than United States Government guaranteed obligations and mutual funds) in any one organization that represent 5% or more of the Fund's investments.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis. Securities are required to be held by a third party custodian or qualified broker/dealer as defined by 40 ILCS 5/81-113.7 (A). The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

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)

10. 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, 2018	\$ 44,087,227	\$ 28,453,853	\$ 15,633,374
Changes for the period			
Service cost	1,053,751	-	1,053,751
Interest	2,936,198	-	2,936,198
Difference between expected and actual experience	65,822	-	65,822
Changes in assumptions	-	-	-
Employer contributions	-	1,992,834	(1,992,834)
Employee contributions	-	415,056	(415,056)
Net investment income	-	2,117,431	(2,117,431)
Benefit payments and refunds	(1,175,988)	(1,175,988)	-
Administrative expense	-	(35,748)	35,748
Net changes	2,879,783	3,313,585	(433,802)
BALANCES AT APRIL 30, 2019	\$ 46,967,010	\$ 31,767,438	\$ 15,199,572

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

10. 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, 2019 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 21.51%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Market Value

Mortality rates were based on the L&A 2017 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	\$ 23,746,431	\$ 15,199,572	\$ 8,431,626

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

10. 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, 2019, the Village recognized police pension expense of \$1,543,029. At April 30, 2019, 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	\$ 59,022	\$ 602,813
Changes in assumption	-	1,319,483
Net difference between projected and actual earnings on pension plan investments	-	3,149
TOTAL	\$ 59,022	\$ 1,925,445

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:

Year Ending April 30,	
2020	\$ (97,326)
2021	(407,608)
2022	(296,643)
2023	(307,852)
2024	(276,570)
Thereafter	(480,424)
TOTAL	\$ (1,866,423)

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

11. 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 for their lifetime. 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, 2019, membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	15
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>127</u>
TOTAL	<u><u>142</u></u>
Participating employers	<u><u>1</u></u>

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Actuarial Assumptions and Other Inputs

The total OPEB liability in the April 30, 2019 actuarial valuation 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	3.21%
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, 2019.

Mortality rates were based on the IMRF and Police Pension rates in footnote 10.

The actuarial assumptions used in the April 30, 2019 valuation are based on 20% participation assumed, with 40% electing spouse coverage.

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2018	<u>\$ 1,619,538</u>
Changes for the period	
Service cost	43,171
Interest	57,199
Difference between expected and actual experience	(103,808)
Changes in benefit terms	-
Changes in assumptions	797,515
Benefit payments	<u>(87,605)</u>
Net changes	<u>706,472</u>
BALANCES AT APRIL 30, 2019	<u>\$ 2,326,010</u>

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.

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 3.21% 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 (2.21%) or 1 percentage point higher (4.21%) than the current rate:

	1% Decrease (2.21%)	Current Discount Rate (3.21%)	1% Increase (4.21%)
Total OPEB liability	\$ 2,635,072	\$ 2,326,010	\$ 2,073,383

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

11. 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	\$ 2,045,814	\$ 2,326,010	\$ 2,669,111

g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2019, the Village recognized OPEB expense of \$170,682. At April 30, 2019, 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	\$ -	\$ 93,287
Changes in assumptions	810,095	93,412
TOTAL	\$ 810,095	\$ 186,699

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

- g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending <u>April 30,</u>	
2020	\$ 70,311
2021	70,311
2022	70,311
2023	70,311
2024	70,311
Thereafter	<u>271,841</u>
TOTAL	<u>\$ 623,396</u>

12. CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended April 30, 2019, the Village implemented GASB Statement No. 75. With the implementation, the Village is required to retroactively record the total postemployment benefit liability and write-off the net OPEB obligation.

The beginning net position reported in the government-wide financial statements has been restated to reflect the new guidance as follows:

GOVERNMENTAL ACTIVITIES

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 195,832,830</u>
Write-off net OPEB obligation	468,373
Record total OPEB liability	<u>(1,293,816)</u>
Total restatement	<u>(825,443)</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 195,007,387</u></u>

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

12. CHANGE IN ACCOUNTING PRINCIPLE (Continued)

The beginning net position reported in the business-type activities financial statements has been restated to reflect the new guidance as follows:

BUSINESS-TYPE ACTIVITIES

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 58,785,927</u>
Record total OPEB liability	<u>(325,723)</u>
Total restatement	<u>(325,723)</u>
BEGINNING NET POSITION, AS RESTATED	<u>\$ 58,460,204</u>

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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 6,143,000	\$ 6,143,000	\$ 6,137,576
Intergovernmental, grants, and contributions	11,367,000	11,390,980	12,031,141
Charges for services	376,250	376,250	331,672
Licenses and permits	595,000	595,000	651,171
Fines and forfeits	349,000	349,000	322,254
Investment income	125,500	125,500	381,785
Miscellaneous	599,750	599,750	607,550
Total revenues	19,555,500	19,579,480	20,463,149
EXPENDITURES			
Current			
General government	4,456,000	4,416,454	4,200,215
Public safety	9,885,000	9,898,299	9,809,188
Public works	4,509,950	4,765,950	4,477,936
Debt service			
Capital lease principal	6,000	6,000	5,979
Interest and fiscal charges	1,150	1,150	370
Capital outlay	100,900	264,424	254,902
Total expenditures	18,959,000	19,352,277	18,748,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	596,500	227,203	1,714,559
OTHER FINANCING SOURCES (USES)			
Transfers in	182,000	182,000	177,589
Transfers (out)	(1,804,000)	(1,804,000)	(1,799,839)
Total other financing sources (uses)	(1,622,000)	(1,622,000)	(1,622,250)
NET CHANGE IN FUND BALANCE	\$ (1,025,500)	\$ (1,394,797)	92,309
FUND BALANCE, MAY 1			18,441,145
FUND BALANCE, APRIL 30			\$ 18,533,454

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Property taxes	\$ 400,900	\$ 400,900	\$ 491,194
Donations	-	-	31,527
Investment income	100	100	373
Total revenues	401,000	401,000	523,094
EXPENDITURES			
General government			
Legal services	1,000	1,000	-
Engineering services	100,000	100,000	740,713
Capital outlay	300,000	300,000	8,779,778
Total expenditures	401,000	401,000	9,520,491
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(8,997,397)
FUND BALANCE (DEFICIT), MAY 1			<u>(4,342,140)</u>
FUND BALANCE (DEFICIT), APRIL 30			<u><u>\$ (13,339,537)</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Four Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019
Actuarially determined contribution	\$ 753,644	\$ 745,068	\$ 750,471	\$ 669,837
Contributions in relation to the actuarially determined contribution	<u>(753,644)</u>	<u>(745,068)</u>	<u>(750,471)</u>	<u>(669,837)</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,631,156	\$ 6,465,839	\$ 6,547,827	\$ 6,268,862
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%

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 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually, wage growth of 3.50%, and inflation of 2.75%.

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,	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 768,620	\$ 916,506	\$ 933,392	\$ 987,225	\$ 1,010,427	\$ 1,178,898	\$ 1,239,425	\$ 1,836,961	\$ 1,899,008	\$ 1,983,552
Contributions in relation to the actuarially determined contribution	767,532	916,349	937,750	978,923	1,025,000	1,179,000	1,240,000	1,837,000	1,900,000	1,992,834
CONTRIBUTION DEFICIENCY (Excess)	\$ 1,088	\$ 157	\$ (4,358)	\$ 8,302	\$ (14,573)	\$ (102)	\$ (575)	\$ (39)	\$ (992)	\$ (9,282)
Covered payroll	\$ 3,865,273	\$ 4,008,376	\$ 4,145,760	\$ 4,221,895	\$ 4,193,768	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186
Contributions as a percentage of covered payroll	19.86%	22.86%	22.62%	23.19%	24.44%	28.40%	30.41%	43.22%	46.39%	48.52%

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 16 years; the asset valuation was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, projected salary increases assumption of 4.00% - 21.51%, and postretirement benefit increases of 3% compounded annually.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018
TOTAL PENSION LIABILITY				
Service cost	\$ 756,829	\$ 727,336	\$ 716,835	\$ 642,958
Interest	1,819,378	1,956,191	2,069,862	2,142,009
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661
Changes of assumptions	40,403	(82,880)	(972,243)	1,075,268
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)
Net change in total pension liability	1,905,277	1,445,180	1,059,392	3,602,697
Total pension liability - beginning	24,187,388	26,092,665	27,537,845	28,597,237
TOTAL PENSION LIABILITY - ENDING	\$ 26,092,665	\$ 27,537,845	\$ 28,597,237	\$ 32,199,934
PLAN FIDUCIARY NET POSITION				
Contributions - employer	\$ 773,192	\$ 745,680	\$ 755,526	\$ 704,046
Contributions - member	304,371	295,560	301,686	297,345
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)
Administrative expense	(456,684)	54,700	(211,695)	391,002
Net change in plan fiduciary net position	176,812	1,972,103	4,007,815	(377,842)
Plan fiduciary net position - beginning	20,942,111	21,118,923	23,091,026	27,098,841
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,118,923	\$ 23,091,026	\$ 27,098,841	\$ 26,720,999
EMPLOYER'S NET PENSION LIABILITY	\$ 4,973,742	\$ 4,446,819	\$ 1,498,396	\$ 5,478,935
Plan fiduciary net position as a percentage of the total pension liability	80.94%	83.85%	94.76%	82.98%
Covered payroll	\$ 6,631,156	\$ 6,484,170	\$ 6,530,052	\$ 6,263,753
Employer's net pension liability as a percentage of covered payroll	75.01%	68.58%	22.95%	87.47%

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.

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 Five Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019
TOTAL PENSION LIABILITY					
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677	\$ 987,120	\$ 1,053,751
Interest	2,306,932	2,602,515	2,704,064	2,778,626	2,936,198
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	481,935	(277,976)	(328,182)	(257,967)	65,822
Changes of assumptions	2,726,115	(744,218)	(1,238,868)	-	-
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,770)	(1,175,988)
Net change in total pension liability	5,781,847	1,538,208	1,204,320	2,337,009	2,879,783
Total pension liability - beginning	33,225,843	39,007,690	40,545,898	41,750,218	44,087,227
TOTAL PENSION LIABILITY - ENDING	\$ 39,007,690	\$ 40,545,898	\$ 41,750,218	\$ 44,087,227	\$ 46,967,010
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000	\$ 1,900,000	\$ 1,992,834
Contributions - member	415,618	450,578	423,716	409,143	415,056
Net investment income	1,125,257	(67,703)	2,101,867	1,712,063	2,117,431
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)	(1,175,988)
Administrative expense	(27,755)	(28,723)	(40,032)	(43,767)	(35,748)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180	2,806,668	3,313,585
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005	25,647,185	28,453,853
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,605,685	\$ 22,296,005	\$ 25,647,185	\$ 28,453,853	\$ 31,767,438
EMPLOYER'S NET PENSION LIABILITY	\$ 17,402,005	\$ 18,249,893	\$ 16,103,033	\$ 15,633,374	\$ 15,199,572
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%	64.54%	67.64%
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186
Employer's net pension liability as a percentage of covered payroll	419.20%	447.61%	378.83%	381.70%	370.07%

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.

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
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Fiscal Year

MEASUREMENT DATE APRIL 30,	2019
TOTAL OPEB LIABILITY	
Service cost	\$ 43,171
Interest	57,199
Changes of benefit terms	-
Differences between expected and actual experience	(103,808)
Changes of assumptions	797,515
Benefit payments	<u>(87,605)</u>
Net change in total OPEB liability	706,472
Total OPEB liability - beginning	<u>1,619,538</u>
TOTAL OPEB LIABILITY - ENDING	<u><u>\$ 2,326,010</u></u>
Covered payroll	\$ 10,179,525
Employer's total OPEB liability as a percentage of covered payroll	22.85%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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 Five Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%	7.42%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2019

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 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	\$ 401,000	\$ 9,520,491

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2019

	Operating	Public Swimming Pool	Special Revenue	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 7,821,576	\$ 9,125	\$ 572,070	\$ 8,402,771
Investments	7,572,752	-	340,585	7,913,337
Receivables				
Property tax	5,599,988	-	-	5,599,988
Other taxes	1,996,645	-	4,682	2,001,327
Intergovernmental, grants, and contributions	1,249	-	-	1,249
IPBC	111,196	-	-	111,196
Accrued interest	28,471	-	-	28,471
Other	344,020	-	-	344,020
Due from other funds	43,608	-	-	43,608
Advance to other funds	654,966	-	-	654,966
Prepaid items	85,799	1,189	-	86,988
Total Assets	24,260,270	10,314	917,337	25,187,921
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	<u>\$ 24,260,270</u>	<u>\$ 10,314</u>	<u>\$ 917,337</u>	<u>\$ 25,187,921</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 782,038	\$ 988	\$ 54,726	\$ 837,752
Unearned revenue	121,517	9,685	53,820	185,022
Other liabilities	31,705	-	-	31,705
Total liabilities	935,260	10,673	108,546	1,054,479
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	5,599,988	-	-	5,599,988
Total liabilities and deferred inflows of resources	6,535,248	10,673	108,546	6,654,467
FUND BALANCES				
Nonspendable				
Prepays	85,799	1,189	-	86,988
Advances	654,966	-	-	654,966
Restricted				
Insurance	385,160	-	-	385,160
Donor programs	295,599	-	476,547	772,146
Assigned				
Capital projects	272,317	-	-	272,317
Historic commission	9,980	-	-	9,980
Special purpose	-	-	164,169	164,169
Unassigned (deficit)	16,021,201	(1,548)	168,075	16,187,728
Total fund balances (deficit)	17,725,022	(359)	808,791	18,533,454
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	<u>\$ 24,260,270</u>	<u>\$ 10,314</u>	<u>\$ 917,337</u>	<u>\$ 25,187,921</u>

(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, 2019

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	\$ 6,089,342	\$ -	\$ 48,234	\$ -	\$ 6,137,576
Intergovernmental, grants, and contributions	12,031,141	-	-	-	12,031,141
Charges for services	242,021	89,651	-	-	331,672
Licenses and permits	651,171	-	-	-	651,171
Fines and forfeits	322,254	-	-	-	322,254
Investment income	367,365	84	14,336	-	381,785
Miscellaneous	576,931	30,619	-	-	607,550
Total revenues	20,280,225	120,354	62,570	-	20,463,149
EXPENDITURES					
Current					
General government	3,924,749	262,476	12,990	-	4,200,215
Public safety	9,809,188	-	-	-	9,809,188
Public works	4,413,065	-	64,871	-	4,477,936
Debt service					
Principal	5,979	-	-	-	5,979
Interest and fiscal charges	370	-	-	-	370
Capital outlay	254,902	-	-	-	254,902
Total expenditures	18,408,253	262,476	77,861	-	18,748,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,871,972	(142,122)	(15,291)	-	1,714,559
OTHER FINANCING SOURCES (USES)					
Transfers in	35,000	142,589	-	(177,589)	-
Transfers (out)	(1,764,839)	-	(35,000)	177,589	(1,622,250)
Total other financing sources (uses)	(1,729,839)	142,589	(35,000)	-	(1,622,250)
NET CHANGE IN FUND BALANCES	142,133	467	(50,291)	-	92,309
FUND BALANCES (DEFICIT), MAY 1	17,582,889	(826)	859,082	-	18,441,145
FUND BALANCES (DEFICIT), APRIL 30	\$ 17,725,022	\$ (359)	\$ 808,791	\$ -	\$ 18,533,454

(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, 2019

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Road and bridge	\$ 390,000	\$ 390,000	\$ 379,819
Social Security	450,000	450,000	450,643
Insurance	440,000	440,000	440,623
IMRF	300,000	300,000	300,429
School crossing	15,000	15,000	15,026
Police protection	2,400,000	2,400,000	2,403,423
ESDA	5,000	5,000	5,006
Police pension	1,990,000	1,990,000	1,992,834
Telecommunications tax	105,000	105,000	101,539
Total taxes	<u>6,095,000</u>	<u>6,095,000</u>	<u>6,089,342</u>
LICENSES AND PERMITS			
Liquor licenses	118,000	118,000	116,425
Building permits	420,000	420,000	462,565
Miscellaneous licenses	57,000	57,000	72,181
Total licenses and permits	<u>595,000</u>	<u>595,000</u>	<u>651,171</u>
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	3,400,000	3,400,000	3,846,671
Sales tax	7,650,000	7,650,000	7,618,630
Personal property replacement tax	61,000	61,000	51,492
Intergovernmental agreements	125,500	135,500	361,196
Grants - operating, public safety, general	-	12,002	24,941
Contributions	130,500	132,478	128,211
Total intergovernmental, grants, and contributions	<u>11,367,000</u>	<u>11,390,980</u>	<u>12,031,141</u>
CHARGES FOR SERVICES			
Building and zoning	10,000	10,000	12,110
Park usage fees	12,000	12,000	5,892
Recreation programs	189,000	189,000	90,172
Site development fee	1,250	1,250	660
Public art impact fee	1,000	1,000	2,207

(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, 2019

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	\$ 2,000	\$ 2,000	\$ 21,670
Rental income	39,500	39,500	72,078
Outsourced service fees	30,000	30,000	36,710
Historical commission	500	500	150
Police training reimbursement	-	-	372
Total charges for services	<u>285,250</u>	<u>285,250</u>	<u>242,021</u>
FINES AND FORFEITS			
County court and drug fines	168,000	168,000	145,003
County prosecution fines	15,000	15,000	10,972
Police fines	8,000	8,000	1,297
Restitution - court cases	10,500	10,500	2,537
Police accident reports	4,000	4,000	6,523
Reports, maps, and ordinance	500	500	323
Building permit fines	20,000	20,000	23,269
Towing and storage	30,000	30,000	41,245
Traffic light enforcement	-	-	4,764
Municipal fines	88,000	88,000	81,056
Maintenance fee	5,000	5,000	5,260
Administrative fees	-	-	5
Total fines and forfeits	<u>349,000</u>	<u>349,000</u>	<u>322,254</u>
INVESTMENT INCOME	<u>121,000</u>	<u>121,000</u>	<u>367,365</u>
MISCELLANEOUS			
Cable TV franchise fees	540,000	540,000	513,038
Other receipts	34,750	34,750	63,893
Total miscellaneous	<u>574,750</u>	<u>574,750</u>	<u>576,931</u>
TOTAL REVENUES	<u>\$ 19,387,000</u>	<u>\$ 19,410,980</u>	<u>\$ 20,280,225</u>

(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, 2019

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	\$ 1,419,400	\$ 1,419,400	\$ 1,357,422
Commodities	263,100	279,576	264,376
Contractual services	887,500	892,100	950,838
Other charges	323,100	280,500	152,403
Total administration	2,893,100	2,871,576	2,725,039
Community development			
Personnel	1,023,800	928,200	889,937
Commodities	48,100	51,100	46,667
Contractual services	198,700	243,278	230,177
Other charges	16,300	46,300	32,929
Total community development	1,286,900	1,268,878	1,199,710
Total general government	4,180,000	4,140,454	3,924,749
Public safety			
Police department			
Personnel	6,079,000	6,089,682	6,109,410
Commodities	411,050	408,347	355,864
Contractual services	1,296,850	1,296,850	1,245,886
Other charges	2,098,100	2,103,420	2,098,028
Total public safety	9,885,000	9,898,299	9,809,188
Public works			
Public works administration			
Personnel	287,200	287,200	272,669
Commodities	50,500	48,500	47,217
Contractual services	71,900	71,200	58,676
Other charges	7,350	10,050	10,896
Total public works administration	416,950	416,950	389,458

(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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	\$ 2,161,000	\$ 2,161,000	\$ 2,108,015
Commodities	275,000	320,800	300,044
Contractual services	1,589,650	1,757,350	1,582,491
Other charges	37,350	39,850	33,057
	<hr/>	<hr/>	<hr/>
Total streets department	4,063,000	4,279,000	4,023,607
	<hr/>	<hr/>	<hr/>
Total public works	4,479,950	4,695,950	4,413,065
	<hr/>	<hr/>	<hr/>
Debt service			
Principal	6,000	6,000	5,979
Interest and fiscal charges	1,150	1,150	370
	<hr/>	<hr/>	<hr/>
Total debt service	7,150	7,150	6,349
	<hr/>	<hr/>	<hr/>
Capital outlay			
General government	-	56,000	56,000
Public works	57,000	134,000	131,641
Public safety	43,900	74,424	67,261
	<hr/>	<hr/>	<hr/>
Total capital outlay	100,900	264,424	254,902
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>\$ 18,653,000</u>	<u>\$ 19,006,277</u>	<u>\$ 18,408,253</u>

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	\$ 34,000	\$ 34,000	\$ 35,670
Swimming daily fees	26,000	26,000	28,826
Swimming lessons	22,000	22,000	15,537
Concessions	9,000	9,000	9,618
Investment income	-	-	84
Miscellaneous	25,000	25,000	30,619
Total revenues	116,000	116,000	120,354
EXPENDITURES			
General government			
Personnel	90,250	70,250	69,685
Commodities	16,000	15,880	14,051
Contractual services	152,450	172,490	175,097
Other	4,300	4,380	3,643
Total expenditures	263,000	263,000	262,476
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(147,000)	(147,000)	(142,122)
OTHER FINANCING SOURCES (USES)			
Transfers in	147,000	147,000	142,589
Total other financing sources (uses)	147,000	147,000	142,589
NET CHANGE IN FUND BALANCE	\$ -	\$ -	467
FUND BALANCE (DEFICIT), MAY 1			(826)
FUND BALANCE (DEFICIT), APRIL 30			\$ (359)

(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, 2019

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	\$ 83,000	\$ 63,000	\$ 64,300
FICA	6,500	6,500	4,919
SUI	750	750	466
Total personnel	<u>90,250</u>	<u>70,250</u>	<u>69,685</u>
Commodities			
Office supplies	1,300	1,000	838
Concessions	6,500	6,680	6,085
Small tools and equipment	8,200	8,200	7,128
Total commodities	<u>16,000</u>	<u>15,880</u>	<u>14,051</u>
Contractual services			
Telephone	2,250	2,250	1,551
Gas - heat	4,000	4,000	3,769
Electricity	6,000	6,000	5,630
Water	5,000	5,000	4,964
Professional services	1,400	1,440	2,222
Maintenance	86,000	86,000	93,878
Insurance	7,500	7,500	7,034
Maintenance - outsourced building	40,300	60,300	56,049
Total contractual services	<u>152,450</u>	<u>172,490</u>	<u>175,097</u>
Other			
Recreation Programs	1,300	1,260	876
Travel, training, dues	1,200	1,500	1,533
Uniforms and safety items	1,800	1,620	1,234
Total other	<u>4,300</u>	<u>4,380</u>	<u>3,643</u>
TOTAL EXPENDITURES	<u><u>\$ 263,000</u></u>	<u><u>\$ 263,000</u></u>	<u><u>\$ 262,476</u></u>

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	\$ 48,000	\$ 48,000	\$ 48,234
Investment income	4,500	4,500	14,336
Total revenues	52,500	52,500	62,570
EXPENDITURES			
General government			
Regional marketing	13,000	13,000	12,990
Public works			
Contractual services - snow removal	30,000	70,000	64,871
Total expenditures	43,000	83,000	77,861
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,500	(30,500)	(15,291)
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	\$ (25,500)	\$ (65,500)	(50,291)
FUND BALANCE, MAY 1			859,082
FUND BALANCE, APRIL 30			\$ 808,791

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Home rule sales tax	\$ 4,150,000	\$ 4,150,000	\$ 4,147,954
Utility taxes	900,000	900,000	963,975
Telecommunication taxes	280,000	280,000	268,779
Intergovernmental	-	-	22,068
Investment income	50,000	50,000	140,381
	<hr/>	<hr/>	<hr/>
Total revenues	5,380,000	5,380,000	5,543,157
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public works			
Contractual services			
Legal services	10,000	10,000	6,429
Engineering services	2,035,000	1,959,500	586,137
Infrastructure maintenance	13,560,000	9,825,500	1,470,844
Capital outlay	-	-	181,924
	<hr/>	<hr/>	<hr/>
Total expenditures	15,605,000	11,795,000	2,245,334
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,225,000)	(6,415,000)	3,297,823
OTHER FINANCING SOURCES (USES)			
Transfers in	600,000	600,000	801,955
Transfers (out)	-	-	(36,025)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	600,000	600,000	765,930
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (9,625,000)</u>	<u>\$ (5,815,000)</u>	4,063,753
FUND BALANCE, MAY 1			<hr/> 13,494,427
FUND BALANCE, APRIL 30			<hr/> <u>\$ 17,558,180</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.

Parks 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.

SSA #1 Fund - to account for activities associated with improvements within established Special Service Area #1.

DEBT SERVICE FUND

Debt Service Fund - to account for the accumulation of resources for, and the payment of, general obligation debt principal, interest, and related costs.

CAPITAL PROJECTS FUND

Village Expansion Fund - to account for village expansion projects. Financing is provided from the issuance of debt and development fees.

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2019

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 4,374,899	\$ 1,146	\$ 152,461	\$ 4,528,506
Investments	113,100	660,621	10,845	784,566
Receivables				
Other taxes	83,036	-	-	83,036
Intergovernmental, grants, and contributions	66,506	-	-	66,506
Prepaid items	179	-	-	179
 Total assets	 4,637,720	 661,767	 163,306	 5,462,793
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 4,637,720	 \$ 661,767	 \$ 163,306	 \$ 5,462,793
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 415,438	\$ -	\$ 7,575	\$ 423,013
 Total liabilities	 415,438	 -	 7,575	 423,013
DEFERRED INFLOWS OF RESOURCES				
None	-	-	-	-
 Total liabilities and deferred inflows of resources	 415,438	 -	 7,575	 423,013
FUND BALANCES				
Nonspendable				
Prepays	179	-	-	179
Restricted				
Street maintenance	2,269,915	-	-	2,269,915
Capital projects	192,062	-	-	192,062
Cemetery	336,577	-	-	336,577
Assigned				
Capital projects	1,423,549	-	155,731	1,579,280
Debt service	-	661,767	-	661,767
 Total fund balances	 4,222,282	 661,767	 155,731	 5,039,780
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 \$ 4,637,720	 \$ 661,767	 \$ 163,306	 \$ 5,462,793

(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, 2019

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Taxes	\$ 354,614	\$ -	\$ -	\$ 354,614
Intergovernmental, grants, and contributions	1,222,215	-	400	1,222,615
Charges for services	16,050	-	-	16,050
Investment income	81,535	21,755	524	103,814
Miscellaneous	23,370	-	-	23,370
Total revenues	1,697,784	21,755	924	1,720,463
EXPENDITURES				
Current				
General government	28,567	-	-	28,567
Public works	1,530,606	-	-	1,530,606
Capital outlay	505,669	-	7,575	513,244
Debt service				
Principal	-	600,000	-	600,000
Interest and fiscal charges	-	30,910	-	30,910
Total expenditures	2,064,842	630,910	7,575	2,703,327
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(367,058)	(609,155)	(6,651)	(982,864)
OTHER FINANCING SOURCES (USES)				
Transfers in	436,275	622,000	-	1,058,275
Transfers (out)	(201,955)	-	-	(201,955)
Total other financing sources (uses)	234,320	622,000	-	856,320
NET CHANGE IN FUND BALANCES	(132,738)	12,845	(6,651)	(126,544)
FUND BALANCES, MAY 1	4,355,020	648,922	162,382	5,166,324
FUND BALANCES, APRIL 30	\$ 4,222,282	\$ 661,767	\$ 155,731	\$ 5,039,780

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2019

	Special Revenue				
	Motor Fuel Tax	Parks	Cemetery	SSA #1	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and cash equivalents	\$ 2,333,612	\$ 1,817,410	\$ 223,877	\$ -	\$ 4,374,899
Investments	-	-	113,100	-	113,100
Receivables					
Property tax	-	-	-	-	-
Other taxes	-	83,036	-	-	83,036
Intergovernmental, grants, and contributions	66,506	-	-	-	66,506
Prepaid items	-	-	179	-	179
Total assets	2,400,118	1,900,446	337,156	-	4,637,720
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,400,118	\$ 1,900,446	\$ 337,156	\$ -	\$ 4,637,720
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 130,203	\$ 284,835	\$ 400	\$ -	\$ 415,438
Total liabilities	130,203	284,835	400	-	415,438
DEFERRED INFLOWS OF RESOURCES					
None	-	-	-	-	-
Total liabilities and deferred inflows of resources	130,203	284,835	400	-	415,438
FUND BALANCES					
Nonspendable					
Prepays	-	-	179	-	179
Restricted					
Street maintenance	2,269,915	-	-	-	2,269,915
Capital projects	-	192,062	-	-	192,062
Cemetery	-	-	336,577	-	336,577
Assigned					
Capital projects	-	1,423,549	-	-	1,423,549
Total fund balances	2,269,915	1,615,611	336,756	-	4,222,282
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,400,118	\$ 1,900,446	\$ 337,156	\$ -	\$ 4,637,720

(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, 2019

	Special Revenue				Total
	Motor Fuel Tax	Parks	Cemetery	SSA #1	
REVENUES					
Taxes	\$ -	\$ 343,614	\$ -	\$ 11,000	\$ 354,614
Intergovernmental, grants, and contributions	799,533	422,682	-	-	1,222,215
Charges for services	-	-	16,050	-	16,050
Investment income	56,019	20,230	5,260	26	81,535
Miscellaneous	-	-	23,370	-	23,370
Total revenues	855,552	786,526	44,680	11,026	1,697,784
EXPENDITURES					
Current					
General government	-	-	28,567	-	28,567
Public works	1,210,682	319,924	-	-	1,530,606
Capital outlay	13,148	492,521	-	-	505,669
Total expenditures	1,223,830	812,445	28,567	-	2,064,842
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(368,278)	(25,919)	16,113	11,026	(367,058)
OTHER FINANCING SOURCES (USES)					
Transfers in	36,025	400,000	250	-	436,275
Transfers (out)	-	-	-	(201,955)	(201,955)
Total other financing sources (uses)	36,025	400,000	250	(201,955)	234,320
NET CHANGE IN FUND BALANCES	(332,253)	374,081	16,363	(190,929)	(132,738)
FUND BALANCES, MAY 1	2,602,168	1,241,530	320,393	190,929	4,355,020
FUND BALANCES, APRIL 30	\$ 2,269,915	\$ 1,615,611	\$ 336,756	\$ -	\$ 4,222,282

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 810,000	\$ 810,000	\$ 799,533
Investment income	10,000	10,000	56,019
Total revenues	820,000	820,000	855,552
EXPENDITURES			
Public works			
Materials	454,000	417,000	375,728
Engineering services	10,000	10,000	-
Maintenance	735,000	1,007,000	834,954
Capital outlay	70,000	85,000	13,148
Total expenditures	1,269,000	1,519,000	1,223,830
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(449,000)	(699,000)	(368,278)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	36,025
Total other financing sources (uses)	-	-	36,025
NET CHANGE IN FUND BALANCE	\$ (449,000)	\$ (699,000)	(332,253)
FUND BALANCE, MAY 1			2,602,168
FUND BALANCE, APRIL 30			\$ 2,269,915

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARKS FUND**

For the Year Ended April 30, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	\$ 120,000	\$ 120,000	\$ 116,645
Telecommunications tax	240,000	240,000	226,969
Intergovernmental	-	-	422,682
Investment income	3,100	3,100	20,230
Total revenues	363,100	363,100	786,526
EXPENDITURES			
Public works			
Wetland mitigation	12,000	12,000	11,813
Infrastructure maintenance	83,000	83,000	52,761
Ecosystem maintenance	142,000	142,000	108,224
Engineering services	206,000	206,000	147,126
Capital outlay	-	900,000	492,521
Total expenditures	443,000	1,343,000	812,445
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(79,900)	(979,900)	(25,919)
OTHER FINANCING SOURCES (USES)			
Transfers in	400,000	400,000	400,000
Total other financing sources (uses)	400,000	400,000	400,000
NET CHANGE IN FUND BALANCE			
	\$ 320,100	\$ (579,900)	374,081
FUND BALANCE, MAY 1			1,241,530
FUND BALANCE, APRIL 30			\$ 1,615,611

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	\$ 10,000	\$ 10,000	\$ 8,450
Perpetual care	1,000	1,000	1,750
Sale of lots	3,000	3,000	5,850
Investment income	2,000	2,000	5,260
Miscellaneous	23,000	23,000	23,370
Total revenues	39,000	39,000	44,680
EXPENDITURES			
General government			
Professional services	27,800	27,800	20,640
Grave openings	8,000	8,000	6,900
Insurance	1,100	1,100	1,027
Total expenditures	36,900	36,900	28,567
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,100	2,100	16,113
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	250
Total other financing sources (uses)	-	-	250
NET CHANGE IN FUND BALANCE	<u>\$ 2,100</u>	<u>\$ 2,100</u>	16,363
FUND BALANCE, MAY 1			<u>320,393</u>
FUND BALANCE, APRIL 30			<u><u>\$ 336,756</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SSA#1 FUND**

For the Year Ended April 30, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 11,000	\$ 11,000	\$ 11,000
Investment income	-	-	26
Total revenues	11,000	11,000	11,026
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,000	11,000	11,026
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	(201,955)
Total other financing sources (uses)	-	-	(201,955)
NET CHANGE IN FUND BALANCE	\$ 11,000	\$ 11,000	(190,929)
FUND BALANCE, MAY 1			190,929
FUND BALANCE, APRIL 30			\$ -

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Year Ended April 30, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 21,755
Total revenues	10,000	10,000	21,755
EXPENDITURES			
Current			
Debt service			
Principal	600,000	600,000	600,000
Interest and fiscal charges	32,400	32,400	30,910
Total expenditures	632,400	632,400	630,910
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(622,400)	(622,400)	(609,155)
OTHER FINANCING SOURCES (USES)			
Transfers in	622,000	622,000	622,000
NET CHANGE IN FUND BALANCE	\$ (400)	\$ (400)	12,845
FUND BALANCE, MAY 1			648,922
FUND BALANCE, APRIL 30			\$ 661,767

(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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental, grants, and contributions	\$ 12,000	\$ 12,000	\$ 400
Investment income	250	250	524
Total revenues	<u>12,250</u>	<u>12,250</u>	<u>924</u>
EXPENDITURES			
Capital Outlay	<u>-</u>	<u>7,575</u>	<u>7,575</u>
Total expenditures	<u>-</u>	<u>7,575</u>	<u>7,575</u>
NET CHANGE IN FUND BALANCE	<u>\$ 12,250</u>	<u>\$ 4,675</u>	(6,651)
FUND BALANCE, MAY 1			<u>162,382</u>
FUND BALANCE, APRIL 30			<u><u>\$ 155,731</u></u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
WATERWORKS AND SEWERAGE FUND**

April 30, 2019

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 5,669,555	\$ 2,567,737	\$ 8,237,292
Investments	648,155	2,873,709	3,521,864
Receivables			
Accounts	1,136,700	6,876	1,143,576
Prepaid expenses	19,826	-	19,826
Restricted assets - investments	834,476	-	834,476
 Total current assets	 8,308,712	 5,448,322	 13,757,034
NONCURRENT ASSETS			
Advances to other funds	-	3,374,313	3,374,313
Capital assets			
Nondepreciable	4,670,557	-	4,670,557
Depreciable, net of accumulated depreciation	43,701,184	-	43,701,184
 Net capital assets	 48,371,741	 -	 48,371,741
 Total noncurrent assets	 48,371,741	 3,374,313	 51,746,054
 Total assets	 56,680,453	 8,822,635	 65,503,088
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	919,536	-	919,536
OPEB items	162,927	-	162,927
Deferred loss on refunding	103,460	-	103,460
 Total deferred outflows of resources	 1,185,923	 -	 1,185,923
 Total assets and deferred outflows of resources	 57,866,376	 8,822,635	 66,689,011

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION (Continued)
WATERWORKS AND SEWERAGE FUND

April 30, 2019

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	\$ 217,541	\$ 1,472,434	\$ 1,689,975
Accrued interest	11,623	-	11,623
Compensated absences payable - current	143,316	-	143,316
Total OPEB liability	19,476	-	19,476
Bonds payable - current	695,000	-	695,000
Total current liabilities	1,086,956	1,472,434	2,559,390
LONG-TERM LIABILITIES			
Compensated absences payable - long-term	101,189	-	101,189
IMRF net pension liability	1,624,790	-	1,624,790
Total OPEB liability	448,332	-	448,332
Bonds payable - long-term	4,058,423	-	4,058,423
Total long-term liabilities	6,232,734	-	6,232,734
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	348,755	-	348,755
OPEB items	37,549	-	37,549
Total deferred inflows of resources	386,304	-	386,304
Total liabilities and deferred inflows of resources	7,705,994	1,472,434	9,178,428
NET POSITION			
Net investment in capital assets	43,721,778	-	43,721,778
Restricted for debt service	834,476	-	834,476
Unrestricted	5,604,128	7,350,201	12,954,329
TOTAL NET POSITION	\$ 50,160,382	\$ 7,350,201	\$ 57,510,583

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2019

	Operations and Maintenance	Improvements and Extension	Total
OPERATING REVENUES			
Charges for services			
Water and sewer revenue	\$ 7,444,448	\$ -	\$ 7,444,448
Meter sales	51,596	-	51,596
Connection fees	-	831,319	831,319
Infrastructure fees	1,324,647	-	1,324,647
Administration fee	91,763	-	91,763
Developer contributions	-	145,522	145,522
Miscellaneous	84,330	-	84,330
Total operating revenues	<u>8,996,784</u>	<u>976,841</u>	<u>9,973,625</u>
OPERATING EXPENSES			
Water operations	3,063,376	-	3,063,376
Sewer operations	2,477,969	-	2,477,969
Non departmental	-	2,027,017	2,027,017
Depreciation	3,395,945	-	3,395,945
Total operating expenses	<u>8,937,290</u>	<u>2,027,017</u>	<u>10,964,307</u>
OPERATING INCOME (LOSS)	<u>59,494</u>	<u>(1,050,176)</u>	<u>(990,682)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	92,879	96,257	189,136
Interest expense and fiscal agent fees	(148,075)	-	(148,075)
Total non-operating revenues (expenses)	<u>(55,196)</u>	<u>96,257</u>	<u>41,061</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>4,298</u>	<u>(953,919)</u>	<u>(949,621)</u>
TRANSFERS			
Transfers in	573,985	1,324,647	1,898,632
Transfers (out)	(1,324,647)	(573,985)	(1,898,632)
Total transfers	<u>(750,662)</u>	<u>750,662</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(746,364)</u>	<u>(203,257)</u>	<u>(949,621)</u>
NET POSITION, MAY 1	51,232,469	7,553,458	58,785,927
Change in accounting principle	(325,723)	-	(325,723)
NET POSITION, MAY 1, RESTATED	<u>50,906,746</u>	<u>7,553,458</u>	<u>58,460,204</u>
NET POSITION, APRIL 30	<u>\$ 50,160,382</u>	<u>\$ 7,350,201</u>	<u>\$ 57,510,583</u>

(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, 2019

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	\$ 122,000	\$ 122,000	\$ 110,361
FICA	83,000	83,000	78,963
Unemployment tax	1,800	1,800	1,407
Health insurance	185,000	185,000	174,413
Salaries	1,040,000	1,040,000	1,035,917
Overtime	30,000	53,500	53,442
Commodities			
Meters	17,500	3,500	3,005
Office supplies	550	550	257
Materials	18,050	18,050	6,583
Chemicals	185,000	157,100	154,722
Postage	26,000	26,000	25,280
Small tools and equipment	9,000	9,000	7,740
Fuel	18,000	18,000	18,795
Lab supplies	9,900	9,900	9,266
Office furniture and equipment	1,000	1,000	750
IT equipment and supplies	43,800	45,200	42,237
Contractual services			
Utilities	283,600	296,600	272,398
Legal services	4,000	4,000	1,242
Audit services	5,100	5,100	4,666
Professional services	209,700	209,700	198,880
Insurance	65,000	65,000	63,108
Publications	1,250	1,250	445
Printing	3,650	3,650	3,585
Physical exams	1,600	1,600	398
Travel, training, dues	8,500	16,500	10,585
Bank processing fees	25,000	25,000	24,887
Equipment rental	1,000	1,000	888
ACH rebates	21,000	21,000	22,761
Uniforms	10,200	10,200	6,509
Maintenance			
Wells	126,100	126,100	117,184
Booster station	23,500	10,500	11,355
Maintenance storage facility	14,500	6,500	8,870
Treatment facility	375,750	440,750	436,723
Distribution system	47,950	47,950	47,426
Vehicle maintenance	24,000	24,000	23,066
Building maintenance	106,000	106,000	83,908
Maintenance - other	800	800	503
Equipment maintenance	26,000	26,000	21,195
Total water department	3,174,800	3,222,800	3,083,720

(This schedule is continued 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, 2019

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	\$ 110,000	\$ 110,000	\$ 99,781
FICA	75,000	75,000	71,777
Unemployment tax	1,650	1,650	1,410
Health insurance	160,000	160,000	130,075
Salaries	941,000	941,000	942,716
Overtime	25,000	41,000	40,944
Commodities			
Meters	17,500	17,500	3,424
Office supplies	550	550	359
Materials	18,800	18,800	10,736
Chemicals	238,000	106,600	52,754
Postage	26,000	26,000	25,127
Vehicles and equipment	-	8,000	8,000
Small tools and equipment	17,000	35,000	26,134
Fuel	13,000	13,000	16,025
Lab supplies	6,900	6,900	5,755
Office furniture and equipment	500	500	490
IT equipment and supplies	42,100	43,500	40,643
Contractual services			
Utilities	353,000	359,000	301,997
Legal services	4,000	4,000	1,417
Audit services	5,100	5,100	4,666
Engineering services	29,000	29,000	3,000
Professional services	164,900	164,900	129,781
Insurance	63,000	63,000	55,710
Publications	1,100	1,100	529
Printing	1,000	1,000	974
Physical exams	1,600	1,600	359
Sludge removal	121,500	121,500	87,927
Travel, training, dues	7,300	7,300	6,737
Bank processing fees	25,000	25,000	24,887
ACH rebates	21,000	21,000	22,864
Uniforms	12,500	12,500	8,719
Maintenance			
Treatment facility	148,400	148,400	129,995
Lift station	50,700	80,700	52,011
Collection station	22,500	32,500	31,834
Vehicle maintenance	30,000	30,000	32,160
Building maintenance	106,000	106,000	89,244
Equipment maintenance	29,000	29,000	35,545
Other	1,100	1,100	580
 Total sewer department	 2,890,700	 2,848,700	 2,497,086

(This schedule is continued 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, 2019

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	\$ 15,000	\$ 15,000	\$ 2,231
Engineering services	1,742,000	1,279,800	22,210
Infrastructure maintenance	1,850,000	1,960,200	2,001,923
Capital outlay	1,890,000	1,254,000	601,693
Total nondepartmental	5,497,000	4,509,000	2,628,057
TOTAL WATER AND SEWER OPERATIONS	<u>\$ 11,562,500</u>	<u>\$ 10,580,500</u>	<u>8,208,863</u>
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Pension and OPEB expense			<u>(20,344)</u>
Total water department			<u>(20,344)</u>
Sewer Department			
Pension and OPEB expense			<u>(19,117)</u>
Total sewer department			<u>(19,117)</u>
Capitalized assets			(601,040)
Depreciation			<u>3,395,945</u>
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			<u>\$ 10,964,307</u>

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

April 30, 2019

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 918	\$ -	\$ 918
Receivables			
Accounts	-	17,915	17,915
Inventory	39,725	84,147	123,872
Total current assets	40,643	102,062	142,705
CAPITAL ASSETS			
Depreciable, net of accumulated depreciation	12,344	76,930	89,274
Net capital assets	12,344	76,930	89,274
Total assets	52,987	178,992	231,979
CURRENT LIABILITIES			
Accounts payable	34,470	42,408	76,878
Due to other funds	-	43,608	43,608
Total current liabilities	34,470	86,016	120,486
NET POSITION			
Net investment in capital assets	12,344	76,930	89,274
Unrestricted	6,173	16,046	22,219
TOTAL NET POSITION	\$ 18,517	\$ 92,976	\$ 111,493

(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, 2019

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 846,480	\$ 688,314	\$ 1,534,794
Fire district fuel	-	49,146	49,146
Fuel billings	-	197,356	197,356
Fleet maintenance	-	136,532	136,532
Miscellaneous	1,042	461	1,503
Total operating revenues	847,522	1,071,809	1,919,331
OPERATING EXPENSES			
Personnel	456,530	387,016	843,546
Contractual services	4,975	15,789	20,764
Supplies and materials	127,048	538,551	665,599
Maintenance	244,272	97,265	341,537
Other charges	14,697	33,190	47,887
Depreciation	6,173	16,047	22,220
Total operating expenses	853,695	1,087,858	1,941,553
OPERATING INCOME (LOSS)	(6,173)	(16,049)	(22,222)
NON-OPERATING REVENUES (EXPENSES)			
None	-	-	-
Total non-operating revenues (expenses)	-	-	-
CHANGE IN NET POSITION	(6,173)	(16,049)	(22,222)
NET POSITION, MAY 1	24,690	109,025	133,715
NET POSITION, APRIL 30	\$ 18,517	\$ 92,976	\$ 111,493

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the Year Ended April 30, 2019

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 383,034	\$ 383,034
Cash received for interfund services provided	846,480	676,018	1,522,498
Payments to suppliers	(373,594)	(689,066)	(1,062,660)
Payments to employees	(456,530)	(387,016)	(843,546)
Other receipts (payments)	1,042	461	1,503
Net cash from operating activities	17,398	(16,569)	829
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	(16,480)	16,569	89
Net cash from noncapital financing activities	(16,480)	16,569	89
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net cash from investing activities	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	918	-	918
CASH AND CASH EQUIVALENTS, MAY 1	-	-	-
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 918	\$ -	\$ 918

(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, 2019

	Building Service Fund	Vehicle Maintenance Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (6,173)	\$ (16,049)	\$ (22,222)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	6,173	16,047	22,220
Increase (decrease) in			
Accounts receivable	-	(12,296)	(12,296)
Inventory	7,435	10,220	17,655
Accounts payable	9,963	(14,491)	(4,528)
	23,571	(520)	23,051
NET CASH FROM OPERATING ACTIVITIES	\$ 17,398	\$ (16,569)	\$ 829

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 930,200	\$ 930,200	\$ 846,480
Miscellaneous	-	-	1,042
	<hr/>		
Total operating revenues	930,200	930,200	847,522
	<hr/>		
OPERATING EXPENSES			
Personnel	486,700	486,700	456,530
Contractual services	9,400	9,100	4,975
Supplies and materials	154,600	154,200	127,048
Maintenance	263,000	263,000	244,272
Other charges	16,500	17,500	14,697
	<hr/>		
Total operating expenses	930,200	930,500	847,522
	<hr/>		
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ (300)	-
	<hr/>		
ADJUSTMENTS TO GAAP BASIS			
Depreciation			6,173
	<hr/>		
Total adjustments to GAAP basis			6,173
	<hr/>		
CHANGE IN NET POSITION (GAAP BASIS)			(6,173)
	<hr/>		
NET POSITION, MAY 1			24,690
	<hr/>		
NET POSITION, APRIL 30			\$ 18,517
	<hr/>		

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 42,000	\$ 42,000	\$ 34,717
FICA	29,000	29,000	25,597
SUI	700	700	476
Health insurance	56,000	56,000	51,286
Salaries	347,000	347,000	325,690
Overtime	12,000	12,000	18,764
	<hr/>		
Total personnel	486,700	486,700	456,530
<hr/>			
Contractual services			
Telephone	5,300	5,000	4,418
Professional services	2,750	2,750	54
Publications	500	500	16
Printing and advertising	50	50	-
Physical exams	300	300	84
Equipment rental	500	500	403
	<hr/>		
Total contractual services	9,400	9,100	4,975
<hr/>			
Supplies and materials			
Office supplies	150	150	129
Postage	500	500	-
Building supplies	140,950	140,950	115,117
Tools, equipment, and supplies	10,000	9,600	9,121
Fuel	3,000	3,000	2,681
	<hr/>		
Total supplies and materials	154,600	154,200	127,048
<hr/>			
Maintenance			
Vehicle maintenance	6,000	6,000	4,995
Equipment maintenance	7,000	7,000	1,462
Outsourced building maintenance	249,000	249,000	237,127
Office equipment maintenance	1,000	1,000	688
	<hr/>		
Total maintenance	263,000	263,000	244,272
<hr/>			
Other charges			
Travel, training, and dues	12,050	12,050	9,650
Uniforms and safety items	4,450	5,450	5,047
	<hr/>		
Total other charges	16,500	17,500	14,697
<hr/>			
TOTAL OPERATING EXPENSES	\$ 930,200	\$ 930,500	\$ 847,522

(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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 847,700	\$ 847,700	\$ 688,314
Fire district fuel	39,000	39,000	49,146
Fuel billings	191,000	191,000	197,356
Fleet maintenance	90,000	90,000	136,532
Miscellaneous	-	-	461
	<hr/>	<hr/>	<hr/>
Total operating revenues	1,167,700	1,167,700	1,071,809
	<hr/>	<hr/>	<hr/>
OPERATING EXPENSES			
Personnel	395,000	395,000	387,016
Contractual services	22,600	22,600	15,789
Supplies and materials	572,700	572,700	538,551
Maintenance	137,500	137,500	97,265
Other charges	39,900	39,900	33,190
	<hr/>	<hr/>	<hr/>
Total operating expenses	1,167,700	1,167,700	1,071,811
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	(2)
	<hr/>	<hr/>	<hr/>
ADJUSTMENTS TO GAAP BASIS			
Depreciation			<hr/> 16,047
			<hr/>
Total adjustments to GAAP basis			16,047
			<hr/>
CHANGE IN NET POSITION (GAAP BASIS)			(16,049)
			<hr/>
NET POSITION, MAY 1			109,025
			<hr/>
NET POSITION, APRIL 30			\$ 92,976
			<hr/> <hr/>

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 34,000	\$ 34,000	\$ 29,170
FICA	23,500	23,500	21,393
SUI	600	600	443
Health insurance	48,000	48,000	46,990
Salaries	281,000	281,000	282,391
Overtime	7,900	7,900	6,629
Total personnel	395,000	395,000	387,016
Contractual services			
Telephone	4,500	4,500	4,841
Professional services	10,150	10,150	7,112
Publications	4,900	4,900	1,500
Printing and advertising	50	50	-
Physical exams	-	-	208
Equipment rental	3,000	3,000	2,128
Total contractual services	22,600	22,600	15,789
Supplies and materials			
Office supplies	200	400	216
Postage	500	500	-
Tools, equipment, and supplies	9,500	9,300	8,288
Fuel	232,500	232,500	248,307
Oil, lubricants, and fluids	330,000	330,000	281,740
Total supplies and materials	572,700	572,700	538,551
Maintenance			
Vehicle maintenance	4,000	4,000	3,441
Equipment maintenance	2,500	2,500	904
Building maintenance	60,000	60,000	56,139
Outsourced vehicle and equipment maintenance	1,000	1,000	688
Office equipment maintenance	70,000	70,000	36,093
Total maintenance	137,500	137,500	97,265
Other charges			
Capital purchase	25,000	25,000	21,866
Travel, training, and dues	5,800	4,800	3,282
Uniforms and safety items	9,100	10,100	8,042
Total other charges	39,900	39,900	33,190
TOTAL OPERATING EXPENSES	\$ 1,167,700	\$ 1,167,700	\$ 1,071,811

(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, 2019

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 1,990,000	\$ 1,990,000	\$ 1,992,834
Employee	427,500	427,500	415,056
Total contributions	<u>2,417,500</u>	<u>2,417,500</u>	<u>2,407,890</u>
Investment income			
Net appreciation in fair value of investments	-	-	1,422,029
Interest	1,850,000	1,850,000	810,031
Total investment income	<u>1,850,000</u>	<u>1,850,000</u>	<u>2,232,060</u>
Less investment expense	<u>(90,000)</u>	<u>(115,000)</u>	<u>(114,628)</u>
Net investment income	<u>1,760,000</u>	<u>1,735,000</u>	<u>2,117,432</u>
Total additions	<u>4,177,500</u>	<u>4,152,500</u>	<u>4,525,322</u>
DEDUCTIONS			
Pension benefits	1,315,000	1,290,000	1,175,988
Administrative expenses	51,000	51,000	35,748
Total deductions	<u>1,366,000</u>	<u>1,341,000</u>	<u>1,211,736</u>
CHANGE IN NET POSITION	<u>\$ 2,811,500</u>	<u>\$ 2,811,500</u>	3,313,586
NET POSITION RESTRICTED FOR PENSIONS			
May 1			<u>28,453,853</u>
April 30			<u>\$ 31,767,439</u>

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

VILLAGE OF ALGONQUIN, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended April 30, 2019

CSFA Number	Program Name	State	Federal	Other	Total
444-26-1565	Tobacco Enforcement Program	\$ 2,640	\$ -	\$ -	2,640
494-00-0967	High-Growth Cities Program	36,827	-	-	36,827
494-00-1488	Motor Fuel Tax Program	1,187,003	-	-	1,187,003
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	15,434	-	15,434
	Other grant program and activities	2,800	22,068	-	24,868
	All other costs not allocated	-	-	35,416,779	35,416,779
	TOTALS	\$ 1,229,270	\$ 37,502	\$ 35,416,779	\$ 36,683,551

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2013 WATER AND SEWER**

April 30, 2019

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		
2020	\$ 69,738	\$ 695,000	\$ 69,738	\$ 834,476	
2021	59,313	715,000	59,313	833,626	
2022	48,588	755,000	48,588	852,176	
2023	37,263	770,000	37,263	844,526	
2024	25,713	815,000	25,713	866,426	
2025	13,488	830,000	13,488	856,976	
	<u>\$ 254,103</u>	<u>\$ 4,580,000</u>	<u>\$ 254,103</u>	<u>\$ 5,088,206</u>	

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2014A DEBT SERVICE**

April 30, 2019

Date of Issue January 21, 2014
Date of Maturity April 1, 2020
Interest Rate 2.00% to 2.50%
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		
2020	\$ 7,688	\$ 615,000	\$ 7,688	\$ 630,376	
	<u>\$ 7,688</u>	<u>\$ 615,000</u>	<u>\$ 7,688</u>	<u>\$ 630,376</u>	

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Algonquin, Illinois' comprehensive annual 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.

<u>Contents</u>	<u>Page(s)</u>
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.	107-116
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	117-122
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.	123-126
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.	127-128
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.	129-131

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF ALGONQUIN, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 176,607,596	\$ 175,520,012	\$ 177,068,931	\$ 181,677,850
Restricted	7,376,272	7,503,441	2,266,916	1,860,785
Unrestricted	7,055,416	8,606,808	15,271,626	17,932,292
TOTAL GOVERNMENTAL ACTIVITIES	\$ 191,039,284	\$ 191,630,261	\$ 194,607,473	\$ 201,470,927
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 63,883,643	\$ 60,837,070	\$ 57,848,186	\$ 55,074,145
Restricted	920,000	817,000	1,523,000	872,688
Unrestricted	5,027,550	7,274,331	8,938,628	13,150,719
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 69,831,193	\$ 68,928,401	\$ 68,309,814	\$ 69,097,552
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 240,491,239	\$ 236,357,082	\$ 234,917,117	\$ 236,751,995
Restricted	8,296,272	8,320,441	3,789,916	2,733,473
Unrestricted	12,082,966	15,881,139	24,210,254	31,083,011
TOTAL PRIMARY GOVERNMENT	\$ 260,870,477	\$ 260,558,662	\$ 262,917,287	\$ 270,568,479

*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

2014	2015	2016*	2017	2018	2019**
\$ 179,276,332	\$ 181,340,289	\$ 179,194,896	\$ 181,389,998	\$ 183,768,380	\$ 190,831,120
2,309,292	3,055,239	3,114,451	6,534,289	4,548,278	3,955,860
21,967,034	24,222,228	8,095,190	2,549,697	7,516,172	2,899,101
<u>\$ 203,552,658</u>	<u>\$ 208,617,756</u>	<u>\$ 190,404,537</u>	<u>\$ 190,473,984</u>	<u>\$ 195,832,830</u>	<u>\$ 197,686,081</u>
\$ 54,136,285	\$ 52,805,499	\$ 49,930,507	\$ 47,453,693	\$ 45,841,568	\$ 43,721,778
866,338	830,426	806,625	808,325	824,426	834,476
13,024,609	11,375,018	10,973,454	11,540,473	12,119,933	12,954,329
<u>\$ 68,027,232</u>	<u>\$ 65,010,943</u>	<u>\$ 61,710,586</u>	<u>\$ 59,802,491</u>	<u>\$ 58,785,927</u>	<u>\$ 57,510,583</u>
\$ 233,412,617	\$ 234,145,788	\$ 229,125,403	\$ 228,843,691	\$ 229,609,948	\$ 234,552,898
3,175,630	3,885,665	3,921,076	7,342,614	5,372,704	4,790,336
34,991,643	35,597,246	19,068,644	14,090,170	19,636,105	15,853,430
<u>\$ 271,579,890</u>	<u>\$ 273,628,699</u>	<u>\$ 252,115,123</u>	<u>\$ 250,276,475</u>	<u>\$ 254,618,757</u>	<u>\$ 255,196,664</u>

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
EXPENSES				
Governmental activities				
General government	\$ 4,511,797	\$ 4,538,951	\$ 4,742,261	\$ 4,682,238
Public safety	7,924,602	8,086,707	8,267,862	8,668,334
Public works	12,154,994	8,930,380	8,872,523	8,059,774
Interest	395,572	344,884	345,353	190,092
Total governmental activities expenses	24,986,965	21,900,922	22,227,999	21,600,438
BUSINESS-TYPE ACTIVITIES				
Water and sewer	16,311,087	8,578,470	8,551,752	8,738,058
Total business-type activities expenses	16,311,087	8,578,470	8,551,752	8,738,058
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 41,298,052	\$ 30,479,392	\$ 30,779,751	\$ 30,338,496
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 732,201	\$ 718,779	\$ 883,440	\$ 1,470,286
Public safety	1,223,423	977,767	1,003,544	1,022,031
Public works	21,704	14,989	26,448	52,023
Operating grants and contributions	971,168	1,191,828	1,278,892	1,288,203
Capital grants and contributions	1,579,772	368,995	1,783,794	4,130,903
Total governmental activities program revenues	4,528,268	3,272,358	4,976,118	7,963,446
Business-type activities				
Charges for services				
Water/sewer	5,201,422	5,450,665	5,596,381	7,858,350
Operating grants and contributions	37,071	54,112	112,067	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	5,238,493	5,504,777	5,708,448	7,858,350
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 9,766,761	\$ 8,777,135	\$ 10,684,566	\$ 15,821,796
NET (EXPENSE) REVENUE				
Governmental activities	\$ (20,458,697)	\$ (18,628,564)	\$ (17,251,881)	\$ (13,636,992)
Business-type activities	(11,072,594)	(3,073,693)	(2,843,304)	(879,708)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (31,531,291)	\$ (21,702,257)	\$ (20,095,185)	\$ (14,516,700)

	2014	2015	2016*	2017	2018	2019
\$	4,538,905	\$ 5,218,534	\$ 5,526,982	\$ 4,950,693	\$ 4,117,420	\$ 5,000,206
	8,842,616	9,089,370	9,516,306	9,649,552	9,111,816	9,439,213
	10,521,914	11,339,697	10,339,204	12,779,514	10,361,180	11,110,272
	160,780	93,117	58,580	46,848	34,363	21,478
	24,064,215	25,740,718	25,441,072	27,426,607	23,624,779	25,571,169
	8,487,380	9,580,289	9,514,803	9,066,657	9,731,632	11,112,382
	8,487,380	9,580,289	9,514,803	9,066,657	9,731,632	11,112,382
\$	32,551,595	\$ 35,321,007	\$ 34,955,875	\$ 36,493,264	\$ 33,356,411	\$ 36,683,551
\$	886,332	\$ 821,200	\$ 1,282,209	\$ 1,058,488	\$ 1,286,862	\$ 1,165,023
	1,062,432	932,375	498,868	409,390	364,744	283,432
	27,637	7,157	-	18,103	-	-
	1,218,237	1,942,714	1,218,006	1,144,420	1,117,302	1,232,259
	1,616,727	3,851,095	425,781	394,426	1,700,083	490,530
	4,811,365	7,554,541	3,424,864	3,024,827	4,468,991	3,171,244
	6,073,440	6,079,733	6,909,153	7,032,664	8,480,944	9,889,295
	687,145	2,681	-	-	-	-
	-	390,177	-	-	-	-
	6,760,585	6,472,591	6,909,153	7,032,664	8,480,944	9,889,295
\$	11,571,950	\$ 14,027,132	\$ 10,334,017	\$ 10,057,491	\$ 12,949,935	\$ 13,060,539
\$	(19,252,850)	\$ (18,186,177)	\$ (22,016,208)	\$ (24,401,780)	\$ (19,155,788)	\$ (22,399,925)
	(1,726,795)	(3,107,698)	(2,605,650)	(2,033,993)	(1,250,688)	(1,223,087)
\$	(20,979,645)	\$ (21,293,875)	\$ (24,621,858)	\$ (26,435,773)	\$ (20,406,476)	\$ (23,623,012)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 5,939,181	\$ 5,960,733	\$ 6,000,829	\$ 5,904,067
Home rule sales tax	-	-	-	-
Utility	947,168	1,015,552	963,634	999,135
Other	866,264	1,189,334	1,438,886	1,220,371
Intergovernmental - unrestricted				
Sales and use tax	7,550,234	8,030,266	8,630,053	9,023,020
Income tax	2,676,478	2,817,443	3,003,337	3,294,417
Franchise fees	-	-	-	-
Investment income	215,056	192,446	177,276	74,537
Miscellaneous	361,469	13,767	15,078	17,146
Total governmental activities	18,555,850	19,219,541	20,229,093	20,532,693
Business-type activities				
Sales	2,282,512	2,140,901	2,189,131	1,665,803
Investment income	51,431	30,000	35,586	45,222
Miscellaneous	-	-	-	-
Total business-type activities	2,333,943	2,170,901	2,224,717	1,711,025
TOTAL PRIMARY GOVERNMENT	\$ 20,889,793	\$ 21,390,442	\$ 22,453,810	\$ 22,243,718
CHANGE IN NET POSITION				
Governmental activities	\$ (1,902,847)	\$ 590,977	\$ 2,977,212	\$ 6,895,701
Business-type activities	(8,738,651)	(902,792)	(618,587)	831,317
TOTAL PRIMARY GOVERNMENT	\$ (10,641,498)	\$ (311,815)	\$ 2,358,625	\$ 7,727,018

*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

	2014	2015	2016*	2017	2018	2019
\$	5,874,845	\$ 5,844,048	\$ 5,937,891	\$ 6,266,415	\$ 6,376,663	\$ 6,489,997
	-	-	4,120,849	4,227,205	4,187,426	4,147,954
	998,361	951,723	899,377	923,668	919,160	963,975
	1,150,583	1,219,631	869,147	870,321	792,159	762,167
	10,129,119	11,459,955	7,635,490	7,704,133	7,733,394	7,618,630
	3,393,115	3,699,105	3,899,246	3,645,402	3,576,767	3,898,163
	-	-	546,474	547,683	531,436	513,038
	(219,130)	69,180	111,774	139,744	276,459	626,353
	7,688	7,633	293,938	146,656	121,170	58,342
	21,334,581	23,251,275	24,314,186	24,471,227	24,514,634	25,078,619
	742,925	-	-	-	-	-
	(205,050)	72,105	24,551	55,540	147,987	189,136
	118,600	19,304	80,427	70,358	86,137	84,330
	656,475	91,409	104,978	125,898	234,124	273,466
\$	21,991,056	\$ 23,342,684	\$ 24,419,164	\$ 24,597,125	\$ 24,748,758	\$ 25,352,085
\$	2,081,731	\$ 5,065,098	\$ 2,297,978	\$ 69,447	\$ 5,358,846	\$ 2,678,694
	(1,070,320)	(3,016,289)	(2,500,672)	(1,908,095)	(1,016,564)	(949,621)
\$	1,011,411	\$ 2,048,809	\$ (202,694)	\$ (1,838,648)	\$ 4,342,282	\$ 1,729,073

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
GENERAL FUND				
Reserved	\$ 820,482	\$ 1,087,729	N/A	N/A
Unreserved - designated	630,847	631,745	N/A	N/A
Unreserved - undesignated	8,031,591	8,981,623	N/A	N/A
Nonspendable	N/A	N/A	\$ 104,327	\$ 128,636
Restricted	N/A	N/A	-	-
Committed	N/A	N/A	-	-
Assigned	N/A	N/A	-	-
Unassigned	N/A	N/A	13,237,235	14,576,319
TOTAL GENERAL FUND	\$ 9,482,920	\$ 10,701,097	\$ 13,341,562	\$ 14,704,955
ALL OTHER GOVERNMENTAL FUNDS				
Reserved	\$ 6,633,759	\$ 6,506,815	N/A	N/A
Unreserved, reported in				
Special Revenue Fund	2,363,027	3,001,419	N/A	N/A
Capital Projects Fund	129,144	130,320	N/A	N/A
Debt Service Fund	-	-	N/A	N/A
Nonspendable	N/A	N/A	\$ 225	\$ 235
Restricted	N/A	N/A	2,266,916	1,860,785
Committed	N/A	N/A	-	-
Assigned	N/A	N/A	5,247,710	6,098,107
Unassigned	N/A	N/A	(94,471)	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 9,125,930	\$ 9,638,554	\$ 7,420,380	\$ 7,959,127
TOTAL FUND BALANCES	\$ 18,608,850	\$ 20,339,651	\$ 20,761,942	\$ 22,664,082

Note: The Village implemented GASB Statement No. 54 for the fiscal year ended April 30, 2012.

N/A - Not applicable

Data Source

Audited Financial Statements

	2014	2015	2016	2017	2018	2019
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
\$	87,013	\$ 86,209	\$ 706,122	\$ 735,904	\$ 737,981	\$ 741,954
	-	578,255	395,843	1,440,207	1,261,957	1,157,306
	-	-	-	271,471	276,168	282,297
	-	-	-	-	-	-
	14,953,584	15,176,721	16,469,895	14,551,378	16,165,039	16,187,728
\$	15,040,597	\$ 15,841,185	\$ 17,571,860	\$ 16,998,960	\$ 18,441,145	\$ 18,369,285
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
\$	167	\$ 166	\$ 135	\$ 169	\$ 151	\$ 179
	2,309,292	2,476,984	3,114,451	4,475,414	3,286,321	2,798,554
	-	-	-	-	-	-
	7,180,275	8,236,873	12,921,405	10,291,077	15,374,279	19,799,227
	-	(279,467)	(834,949)	(1,672,058)	(4,342,140)	(13,339,537)
\$	9,489,734	\$ 10,434,556	\$ 15,201,042	\$ 13,094,602	\$ 14,318,611	\$ 9,258,423
\$	24,530,331	\$ 26,275,741	\$ 32,772,902	\$ 30,093,562	\$ 32,759,756	\$ 27,627,708

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
REVENUES				
Taxes	\$ 18,408,483	\$ 19,016,084	\$ 19,922,146	\$ 20,385,852
Licenses and permits	339,520	358,788	397,652	705,734
Intergovernmental, grants, and contributions	1,696,032	1,277,185	1,553,508	2,378,726
Charges for services	463,882	301,319	338,722	340,063
Fines and forfeits	1,132,348	907,896	864,061	798,921
Investment income (loss)	215,055	192,446	177,277	74,537
Miscellaneous	55,366	58,564	135,304	128,322
Total revenues	22,310,686	22,112,282	23,388,670	24,812,155
EXPENDITURES				
General government	4,030,535	4,109,045	4,138,167	4,343,983
Public safety	7,730,736	7,980,376	8,328,490	8,570,284
Public works	6,098,858	6,064,344	5,685,056	7,485,932
Capital outlay	2,874,139	1,512,055	1,217,825	1,754,682
Debt service				
Principal	465,000	500,000	3,420,695	590,000
Interest	262,865	187,454	176,146	165,134
Total expenditures	21,462,133	20,353,274	22,966,379	22,910,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	848,553	1,759,008	422,291	1,902,140
OTHER FINANCING SOURCES (USES)				
Transfers in	678,098	852,355	852,355	852,355
Transfers (out)	(678,098)	(852,355)	(852,355)	(852,355)
Proceeds from capital lease	-	-	-	-
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	\$ 848,553	\$ 1,759,008	\$ 422,291	\$ 1,902,140
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.92%	3.65%	16.54%	3.57%

*Beginning in fiscal year 2016, state sales tax, use tax, and income tax are reported as intergovernmental revenue.

Data Source

Audited Financial Statements

	2014	2015	2016*	2017	2018	2019
\$	21,452,273	\$ 23,141,444	\$ 11,770,767	\$ 12,287,609	\$ 12,275,407	\$ 12,364,092
	407,800	589,957	823,414	612,193	774,553	651,171
	1,438,538	2,436,940	12,809,274	12,876,044	12,767,070	13,307,351
	333,652	343,116	778,570	368,237	351,454	347,722
	749,287	687,897	551,438	459,464	414,078	322,254
	(219,130)	69,180	119,847	206,719	301,119	626,353
	263,402	218,533	885,770	685,788	689,944	630,920
	24,425,822	27,487,067	27,739,080	27,496,054	27,573,625	28,249,863
	4,279,256	4,531,249	4,740,911	5,263,774	4,992,141	4,969,495
	8,787,750	9,114,836	8,864,640	9,285,421	9,391,707	9,809,188
	7,066,611	8,060,229	6,207,114	10,521,050	7,067,477	8,071,952
	2,054,583	2,957,881	2,084,527	3,858,214	3,442,779	9,729,848
	634,615	689,757	565,825	571,951	588,138	605,979
	153,287	89,505	68,040	56,316	43,857	31,280
	22,976,102	25,443,457	22,531,057	29,556,726	25,526,099	33,217,742
	1,449,720	2,043,610	5,208,023	(2,060,672)	2,047,526	(4,967,879)
	850,000	596,147	599,829	1,909,801	625,000	1,860,230
	(850,000)	(596,147)	(599,829)	(1,909,801)	(625,000)	(1,860,230)
	106,265	-	-	-	-	-
	2,885,000	-	-	-	-	-
	119,392	-	-	-	-	-
	(2,992,328)	-	-	-	-	-
	118,329	-	-	-	-	-
\$	1,568,049	\$ 2,043,610	\$ 5,208,023	\$ (2,060,672)	\$ 2,047,526	\$ (4,967,879)
	3.77%	3.47%	3.04%	2.70%	3.05%	2.84%

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)
2009	\$ 936,696,159	\$ 204,128,666	\$ 14,380,217	\$ 2,386,354	\$ 1,157,591,396	0.4839	\$ 3,472,774,188	33.333%	3	\$ 1,771,968	3	\$ 1,125,170
2010	860,584,473	199,171,411	15,301,720	2,563,069	1,077,620,673	0.5233	3,232,862,019	33.333%	2	2,316,784	2	1,244,433
2011	777,644,853	186,100,950	14,937,997	2,596,949	981,280,749	0.5642	2,943,842,247	33.333%	1	5,136,364	0	-
2012	701,596,262	170,572,789	12,346,224	2,685,421	887,200,696	0.6208	2,661,602,088	33.333%	0	-	11	21,107,592
2013	638,297,331	153,327,229	10,791,813	2,595,085	805,011,458	0.6775	2,415,034,374	33.333%	5	1,582,118	4	1,355,749
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

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
DIRECT TAX RATES										
General Corporate	0.4839	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885
Total direct rates	0.4839	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885
OVERLAPPING TAX RATES										
Fire District(s)	2.1466	2.3469	2.4758	3.5099	3.8524	4.0108	3.9311	3.8735	3.7550	3.6610
Kane County	0.3398	0.3730	0.3990	0.4336	0.4623	0.4684	0.4479	0.4201	0.4025	0.3877
Kane County Forest Preserve	0.1997	0.2201	0.2609	0.2710	0.3039	0.3126	0.2944	0.2253	0.1658	0.1607
McHenry County	0.7157	0.7927	0.8879	0.9958	1.0960	1.1412	1.0781	1.0539	0.9019	0.8317
McHenry County Conservation	0.1775	0.1956	0.2191	0.2481	0.2748	0.2840	0.2766	0.2588	0.2449	0.2380
Park districts (3)	0.6959	0.8241	0.8665	0.7645	1.0765	1.1276	1.0618	0.8914	0.8136	0.7956
Public libraries (4)	0.8693	0.9916	1.0266	1.1517	1.2313	1.3632	1.3227	1.2601	1.2351	1.1307
Road and bridge (4)	0.2283	0.2552	0.2794	0.3942	0.4387	0.4548	0.4374	0.3999	0.3689	0.3473
Schools (4)	8.7353	9.9611	10.4509	12.0424	13.1491	14.0008	13.4877	12.5931	12.3311	12.1154
Townships (4)	0.2620	0.2984	0.3230	0.4165	0.4316	0.4468	0.4283	0.3792	0.2406	0.2248
Algonquin SSA #1	-	-	-	-	-	-	5.6066	23.0860	3.6278	-
Total overlapping rates	14.3701	16.2587	17.1891	20.2277	22.3166	23.6102	28.3726	44.4413	24.0872	19.8929
TOTAL TAX RATES	14.8540	16.7820	17.7533	20.8485	22.9941	24.3149	29.0885	45.0983	24.7090	20.4814

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	2019			2010		
	2018 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2009 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Equalized Assessed Valuation
In Retail Fund Algonquin Commons LLC	\$ 18,248,175	1	1.92%	\$ 31,487,283	1	2.72%
Marquette EJP Algonquin LLC	7,824,650	2	0.82%			
US Bank NA TRS	6,733,499	3	0.71%			
HSRE Algonquin LLC	5,500,000	4	0.58%			
Oakridge Court LLC	5,354,846	5	0.56%			
Algonquin Galleria of Illinois LLC	4,147,207	6	0.44%			
Wal-Mart Stores Inc.	3,989,130	7	0.42%	5,354,964	5	0.46%
LTF USA Real Estate Co Inc.	3,957,497	8	0.42%	4,086,415	6	0.35%
Meijer Stores LTD Partnership	3,799,069	9	0.40%	3,976,726	7	0.34%
Target Corporation	3,428,645	10	0.36%	4,835,791	4	0.42%
Rubloff Oakridge Algonquin LLC				9,412,240	2	0.81%
Algonquin Randall, LLC				6,354,612	3	0.55%
HD Development of MD Inc.				3,651,457	8	0.32%
Jewel Food Stores, Inc.				3,602,690	9	0.31%
RPA Shopping Center Ph. 1 LLC				3,246,540	10	0.28%
TOTAL	<u>\$ 62,982,718</u>		<u>6.63%</u>	<u>\$ 76,008,718</u>		<u>6.56%</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*			
2009	\$ 5,601,000	\$ 5,596,725	99.92%	\$ 1,294	\$ 5,598,019	99.95%
2010	5,601,000	5,622,139	100.38%	1,254	5,623,393	100.40%
2011	5,575,000	5,522,438	99.06%	162	5,522,600	99.06%
2012	5,481,000	5,490,574	100.17%	-	5,490,574	100.17%
2013	5,481,000	5,451,343	99.46%	103	5,451,446	99.46%
2014	5,481,000	5,468,573	99.77%	817	5,469,390	99.79%
2015	5,893,475	5,870,423	99.61%	767	5,871,190	99.62%
2016	5,991,476	5,981,894	99.84%	5,706	5,981,894	99.94%
2017	6,102,372	6,102,657	100%	-	6,102,657	100.00%
2018	6,181,877	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.

Note: 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General merchandise	\$ 1,196,336	\$ 1,328,129	\$ 1,253,051	\$ 1,366,558	\$ 1,365,588	\$ 2,094,389	\$ 2,120,466	\$ 2,063,688	\$ 1,998,831	\$ 2,031,205
Food	987,441	957,066	989,997	975,961	989,451	1,072,713	1,069,547	946,826	903,442	931,727
Drinking and eating places	634,989	592,419	667,728	717,117	732,747	754,333	776,846	832,807	857,156	875,504
Apparel	455,968	519,440	685,012	588,495	593,205	607,179	586,989	644,790	671,557	662,548
Furniture and H.H. and radio	528,320	510,346	491,866	523,162	549,625	590,672	628,199	760,486	627,696	607,712
Lumber, building hardware	312,403	303,779	304,682	301,486	346,042	356,151	368,429	330,374	346,174	352,379
Automobile and filling stations	1,051,475	1,070,284	1,223,019	1,254,027	1,258,100	557,652	511,290	605,334	671,991	695,963
Drugs and miscellaneous retail	1,047,092	1,038,679	1,065,226	1,036,697	1,081,094	1,150,529	998,903	1,152,036	1,152,124	1,036,151
Agriculture and all others	125,987	110,353	103,667	94,845	106,527	129,176	333,903	156,600	280,459	338,873
Manufacturers	103,914	83,071	117,709	75,772	81,124	103,111	157,401	151,712	186,256	178,181
TOTAL	\$ 6,455,352	\$ 6,525,655	\$ 6,948,585	\$ 6,991,371	\$ 7,144,335	\$ 7,453,273	\$ 7,580,028	\$ 7,667,131	\$ 7,695,686	\$ 7,710,243
Total number of payers	801	766	1,128	807	794	810	815	848	822	822
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%	0.75%	0.75%

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
2010	1.75%	6.00%
2011	1.75%	6.00%
2012	1.75%	6.00%
2013	1.75%	6.00%
2014	1.75%	6.00%
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%

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	Capital Leases	General Obligation Bonds	Revenue Bonds			
2010	\$ 8,365,044	\$ -	\$ 9,685,000	\$ -	\$ 18,050,044	1.62%	\$ 592
2011	8,081,752	-	9,220,000	-	17,301,752	1.50%	576
2012	4,791,375	-	8,751,165	-	13,542,540	1.17%	451
2013	4,199,853	-	8,233,893	-	12,433,746	1.15%	414
2014	3,665,621	91,650	7,943,788	-	11,701,059	1.19%	389
2015	2,970,191	71,893	7,348,715	-	10,390,799	1.17%	346
2016	2,405,830	51,068	6,733,642	-	9,190,540	1.14%	306
2017	1,836,469	29,117	6,098,569	-	7,964,155	1.02%	265
2018	1,252,108	5,979	5,443,496	-	6,701,583	0.84%	223
2019	632,747	-	4,753,423	-	5,386,170	0.63%	179

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
2010	\$ 18,050,044	\$ 3,473,130	\$ 14,576,914	1.26%	\$ 478.21
2011	17,301,752	3,550,824	13,750,928	1.28%	457.66
2012	13,542,540	885,085	12,657,455	1.29%	421.27
2013	12,433,746	675,164	11,758,582	1.33%	391.35
2014	11,609,409	767,180	10,842,229	1.35%	360.85
2015	10,318,906	-	10,318,906	1.33%	323.07
2016	9,139,472	-	9,139,472	1.14%	304.18
2017	7,935,038	-	7,935,038	0.93%	264.10
2018	6,695,604	-	6,695,604	0.74%	222.85
2019	5,386,170	-	5,386,170	0.57%	179.26

*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, 2019

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	\$ 28,235,000	1.80%	\$ 508,230
McHenry County Conservation District	83,785,000	8.26%	6,920,641
Kane County Forest Preserve	144,415,000	1.80%	2,599,470
Dundee Township Park District	16,035,000	14.44%	2,315,454
Huntley Park District	3,704,000	9.37%	347,065
Schools			
District No. 300	247,257,030	23.25%	57,487,259
District No. 158	86,089,128	9.84%	8,471,170
District No. 509	<u>168,661,226</u>	6.66%	<u>11,232,838</u>
Subtotal overlapping debt	778,181,384		89,882,127
Village of Algonquin direct debt	<u>632,747</u>	100.00%	<u>632,747</u>
	<u><u>\$ 778,814,131</u></u>		<u><u>\$ 90,514,874</u></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, 2019

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
2010	30,046	*	\$ 1,155,073,386	\$ 38,443	8.60%
2011	30,046	**	1,157,591,396	38,527	8.00%
2012	30,046	**	1,077,620,673	35,866	8.60%
2013	30,046	**	981,280,749	32,659	8.10%
2014	30,046	**	887,200,696	29,528	5.20%
2015	30,046	**	805,011,458	26,793	4.90%
2016	30,046	**	777,811,422	25,887	5.47%
2017	30,046	**	800,571,395	26,645	4.70%
2018	30,046	**	852,365,740	28,369	4.28%
2019	30,046	**	900,634,801	29,975	N/A

*Actual

**Estimate

N/A - information not available

Note: Personal income data not available

Data Source

Illinois Department of Employment Security

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2019			2010		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	427	1.42%	1	374	2.45%
Jewel Osco	2	262	0.87%	-	-	0.00%
Walmart	3	223	0.74%	-	-	0.00%
Meijer	4	184	0.61%	-	-	0.00%
LifeTime Fitness	5	177	0.59%	-	-	0.00%
Kenmode Tool and Engineering, Inc.	6	150	0.50%	3	135	0.88%
Home Depot	6	150	0.50%	-	-	0.00%
Village of Algonquin	7	140	0.47%	2	160	1.05%
Super Target	8	137	0.46%	-	-	0.00%
Claredale of Algonquin	8	102	0.34%	-	-	0.00%
Young Innovations, Inc.	10	100	0.33%	-	-	0.00%
PEP Wauconda LLC (formerly Wauconda Tool and Engineering)	-	-	0.00%	4	120	0.78%
Butera Fruit Market	-	-	0.00%	-	-	0.00%
Kohls	-	-	0.00%	-	-	0.00%
Meyer Material Co.	-	-	0.00%	5	100	0.65%
Duro-Life Corp.	-	-	0.00%	6	62	0.41%
Target Manufacturing Inc.	-	-	0.00%	7	50	0.33%
Coldwell Banker Primus	-	-	0.00%	7	50	0.33%
Algonquin State Bank	-	-	0.00%	8	40	0.26%
Schiffmayer Plastics Corp.	-	-	0.00%	9	35	0.23%
Burnex Corp.	-	-	0.00%	10	30	0.20%
Hanson Material Service Corp.	-	-	0.00%	10	30	0.20%
SubCon Mfg. Corp.	-	-	0.00%	10	30	0.20%

*Only schools located in the Village

Data Sources

2017 Illinois Manufacturers Directory, 2017 Illinois Services Directory, Speer Financial, the Village, and a selective telephone survey

VILLAGE OF ALGONQUIN, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL GOVERNMENT										
Administration	20	19	19	20	19	19	18	19	17	19
Community development	12	12	12	12	12	12	12	11	8	8
PUBLIC SAFETY										
Police										
Officers	49	49	49	48	46	46	44	46	44	46
Civilians	11	11	11	11	11	10	8	9	8	8
PUBLIC WORKS										
Public works administration	7	6	6	6	6	4	4	4	4	4
Public works general services	33	30	29	30	29	25	26	25	23	23
Internal services	9	9	9	9	8	9	8	9	9	9
WATER										
Water and sewer	22	19	20	20	21	23	21	20	20	20
POOL										
	5	5	4	3	4	4	4	4	4	3
TOTAL	168	160	159	159	156	152	145	147	137	140

Prior to FYE 2009 valuing pool employees full-time equivalence considered immaterial because most employees are part-time and all employees are seasonal for no more than three months. The Village changed the methodology for the valuation of full-time employees beginning with the April 30, 2009 financial statements due to a changing workforce. Employees in the building maintenance and vehicle maintenance were combined and reported in internal services beginning with the April 30, 2011 financial statement. 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL GOVERNMENT										
Community Development										
Building permits issued	2,092	1,854	2,170	2,354	2,467	4,107	3,122	3,050	2,864	3,123
Building inspections conducted	4,036	2,756	4,096	4,023	4,562	8,589	6,229	6,239	5,611	6,721
Property maintenance inspections conducted	3,483	3,552	4,330	4,605	3,982	4,292	4,737	4,105	3,169	2,668
PUBLIC SAFETY										
Police										
Physical arrests	777	660	724	555	511	488	520	640	460	435
Parking violations	711	1,375	1,271	1,302	1,287	1,040	839	879	932	447
Traffic violations	4,524	4,311	4,818	3,708	3,305	2,233	4,937	6,359	2,326	4,582
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	2.50	2.77	1.76	2.00	4.90	5.10	-	4.80	4.80	1.20
Parks and Recreation										
Park sites	22	22	22	22	22	22	22	22	22	22
Developed park acreage	155	155	155	155	155	155	155	155	155	155
Open space	512	512	512	512	512	512	512	512	512	512
Water										
New connections (tap-ons)	5	5	-	13	7	22	2	38	28	78
Average daily consumption*	2,760	2,590	2,679	2,864	2,682	2,725	2,478	2,401	2,535	2,078
Peak daily consumption*	4,671	3,924	3,382	5,151	4,253	3,231	4,097	3,200	2,893	2,641
Wastewater										
Average daily sewage treatment**	3.1	3.0	2.9	2.8	3.0	2.9	3.1	3.3	3.5	3.8

*Thousands of gallons

**Millions of gallons

Data Source

Various village departments

VILLAGE OF ALGONQUIN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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)	249	286	286	267	256	256	256	130	130	130
Streetlights	228	228	228	189	189	211	211	319	319	319
Parks and Recreation										
Acreage	667	667	667	667	667	667	667	667	667	667
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	11	11	11
Sites with basketball courts	14	14	14	14	14	14	14	14	14	14
Sites with tennis courts	5	5	5	5	5	5	5	5	5	5
Water										
Water mains (miles)	159	170	165	165	165	168	168	168	168	168
Fire hydrants	2,153	2,176	2,208	2,213	2,213	2,214	2,224	2,276	2,264	2,260
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)	136	140	138	135	137	144	145	144	139	139
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

AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES

For the Year Ended April 30, 2019



SIKICH.COM

VILLAGE OF ALGONQUIN, ILLINOIS
AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

October 8, 2019

The Honorable President
Members of the Board of Trustees
Village of Algonquin, Illinois
2200 Harnish Drive
Algonquin, Illinois 60102

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on February 15, 2019.

Auditing standards require the communication of internal control related matters to those charged with governance. Our communication of these matters, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the President, Board of Trustees and management of the Village of Algonquin, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: James R. Savio, CPA, MAS
Partner

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

SIKICH.COM

October 8, 2019

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

Ladies and Gentlemen:

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) for the year ended April 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2019 except for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses; and modified certain disclosures in the notes to financial statements and the required supplementary information. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements, except for the actuarial assumptions related to the Illinois Municipal Retirement Fund and the Police Pension Fund net pension liability and the other postemployment benefit total OPEB liability.

Management's estimate of the Village's net pension liabilities and total OPEB liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the Required Supplementary Information as listed in the table of contents. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Financial Statements and Schedules, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the Introductory and Statistical Sections, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of President, Board of Trustees and management of the Village of Algonquin and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: James R. Savio, CPA, MAS

Partner

VILLAGE OF ALGONQUIN, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT**

April 30, 2019

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

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COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

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

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. 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.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. We had no new comments during the fiscal year ended April 30, 2019.

We will review the status of any comments during our next audit engagement. We have already discussed any comments and suggestions with Comptroller Susan Skillman, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. This communication is intended solely for the information and use of the President, Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

SIKICH LLP

Naperville, Illinois
October 8, 2019

OTHER INFORMATION

Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued a number of pronouncements that may impact the Village in the future.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this standard are effective for the fiscal year ending April 30, 2020.

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this standard are effective for the fiscal year ending April 30, 2020.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2021.

GASB Statement No 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in March 2018 and provides guidance on improving disclosures in the notes to the financial statements related to debt, including direct borrowings and direct placements of debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This statement is effective for the fiscal year ending April 30, 2020.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*, was issued in June 2018 and provides guidance for interest cost incurred before the end of a construction period, including interest previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 GASB and AICPA Pronouncements*, which are superseded by this statement. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement is effective for the fiscal year ending April 30, 2021.

OTHER INFORMATION

Future Accounting Pronouncements (Continued)

GASB Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* was issued in August 2018 and improves the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. This statement is effective for the fiscal year ending April 30, 2020.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending April 30, 2022.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 750+ professionals throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

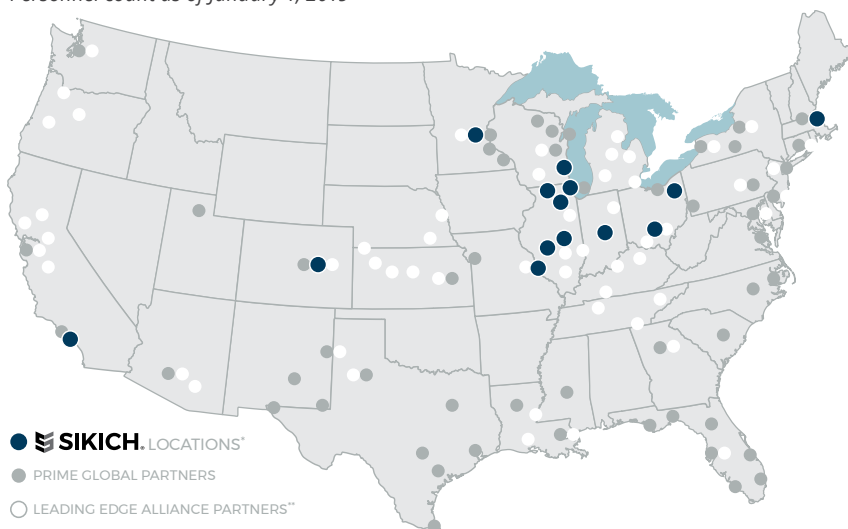
INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

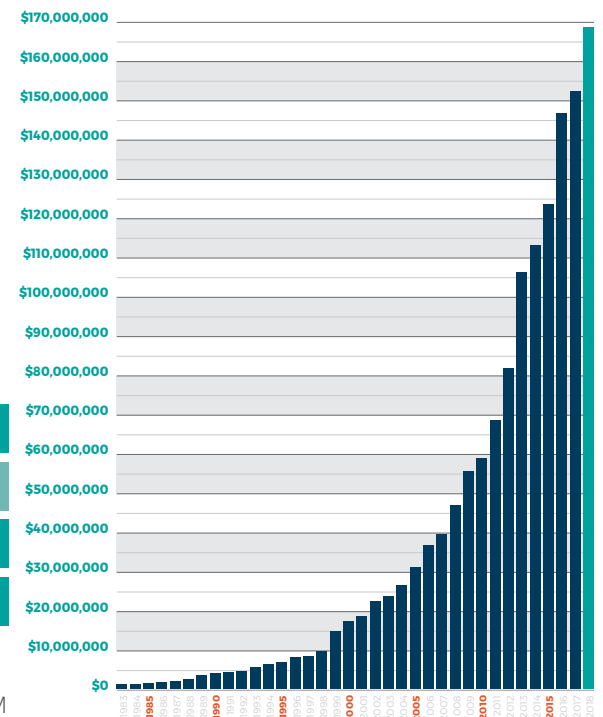
STATISTICS

2018 Revenue\$169M
 Total Partners~100
 Total Personnel750+
Personnel count as of January 1, 2019



Akron, OH (330) 864-6661	Decatur, IL (217) 423-6000	Los Angeles, CA (877) 279-1900	Naperville, IL (630) 566-8400	St. Louis, MO (314) 275-7277
Boston, MA (508) 485-5588	Denver, CO (720) 200-0142	Milwaukee, WI (262) 754-9400	Rockford, IL (815) 282-6565	
Chicago, IL (312) 648-6666	Indianapolis, IN (317) 842-4466	Minneapolis, MN (763) 445-2632	Springfield, IL (217) 793-3363	

SIKICH TOTAL REVENUE



SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Resources Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality

Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2017 Sikich LLP received its 10th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

AWARDS

2018/2019 AWARDS

- 2019/2020 Inner Circle for Microsoft Dynamics
- Oracle® NetSuite **5 Star Award**
- *Accounting Today* Top 100 Firms - ranked #28 nationally
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- 2018/2019 Inner Circle for Microsoft Dynamics
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 Value Added Reseller Stars (VARs)-ranked #8

2017 AWARDS

- Bob Scott's Top 100 (VARs) - ranked #7
- *Accounting Today* Top 100 VARs - ranked #6
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies - ranked #234
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For

2019/2020 INNERCIRCLE

for Microsoft Business Applications

SIKICH IS PROUD TO BE PART OF:

THE LEADING EDGE ALLIANCE

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



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PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.



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

In planning and performing our audit of 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, 2019, in accordance with auditing standards generally accepted in the United States of America, 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

This report is intended solely for the information and use of the President, Board of Trustees management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
October 8, 2019



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, 2019



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VILLAGE OF ALGONQUIN, ILLINOIS
DOWNTOWN TIF DISTRICT FUND
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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, 2019, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated October 8, 2019, 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 LLP

Naperville, Illinois
October 8, 2019

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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 8, 2019, 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, 2019. 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.

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, 2019, 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 LLP

Naperville, Illinois
October 8, 2019

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND

April 30, 2019

ASSETS	
ASSETS	
Cash and cash equivalents	\$ 1,036,096
Property tax receivable	581,877
Due from other governments	<u>31,527</u>
TOTAL ASSETS	<u><u>\$ 1,649,500</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Advance from other funds	<u>\$ 14,407,160</u>
Total liabilities	<u>14,407,160</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	<u>581,877</u>
Total deferred inflows of resources	<u>581,877</u>
Total liabilities and deferred inflows of resources	<u>14,989,037</u>
FUND BALANCE	
Unassigned (deficit)	<u>(13,339,537)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 1,649,500</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, 2019

REVENUES

Taxes	
Incremental property taxes	\$ 491,194
Intergovernmental	31,527
Investment income	<u>373</u>
 Total revenues	 <u>523,094</u>

EXPENDITURES

Current	
General government	740,713
Capital outlay	
Land acquisition	<u>8,779,778</u>
 Total expenditures	 <u>9,520,491</u>

NET CHANGE IN FUND BALANCE (8,997,397)

FUND BALANCE (DEFICIT), MAY 1 (4,342,140)

FUND BALANCE (DEFICIT), APRIL 30 \$ (13,339,537)

(See independent auditor's report.)