

**VILLAGE OF ALGONQUIN
VILLAGE BOARD MEETING**

October 20, 2020

7:30 p.m.

2200 Harnish Drive

In light of the current COVID-19 public health emergency, Governor J.B. Pritzker's Gubernatorial Disaster Proclamation, and the Village's Continuation of Proclamation of Local Disaster Emergency in response thereto, the Village President has determined that an entirely in-person meeting is not practical or prudent because of the disaster. This meeting will be held remotely and in-person, but there will be a limit of twelve (12) in-person seats available for the public in the Village Board Room. The following information is being made available to the public for the purpose of public participation in the spirit of transparency and an open meeting process.

The complete Village Board packet is posted at the Algonquin Village Hall and may be viewed online via the Village Board's link on the Village's website, www.algonquin.org. If you would like to listen to the meeting or comment during the meeting, please go to <https://algonquin.zoom.us/j/96112240458> or dial in (312)626-6799, (877)853-5257, or (888)475-4499 webinar ID **961 1224 0458**. If you wish to submit any public comment, please contact the Deputy Village Clerk in advance of the meeting at 847-658-5609 or meetingcomments@algonquin.org or during the to comment during the meeting public comment portion of the meeting after logging into the zoom meeting, please raise your hand and you will be called on, if you are dialing in, dial *9 to raise your hand. The Village will attempt to read such public comments during the public commentary portion of the meeting. Any comments received during the meeting but after the public commentary portion has ended will be provided in writing to the Village Board members after the meeting.

Remote meetings will be recorded for the purpose of accurate meeting minute

-AGENDA-

- 1. CALL TO ORDER**
- 2. ROLL CALL – ESTABLISH QUORUM**
- 3. PLEDGE TO FLAG**
- 4. ADOPT AGENDA**
- 5. AUDIENCE PARTICIPATION**
6. (Persons wishing to address the Board for virtual attendance, see above. If attending in person, please register with the Acting Village President prior to the meeting.)
- 7. CONSENT AGENDA/APPROVAL:**

All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved and/or accepted by one motion with a voice vote.

 - A. APPROVE MEETING MINUTES:**
 - (1) Village Board Meeting Held October 6, 2020
 - (2) Committee of the Whole Held October 13, 2020
 - B. VILLAGE MANAGER'S REPORT FOR SEPTEMBER 2020**
- 8. 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 Deputy Village Clerk will number all Ordinances and Resolutions in order.)

 - A. PASS ORDINANCES:**
 - (1) Pass an Ordinance Approving Amending Chapter 6 and Appendix B of the Algonquin Municipal Code
 - B. ADOPT RESOLUTIONS:**
 - (1) Pass a Resolution Accepting and Approving an Agreement with Christopher B. Burke LLC for the Giotechnical Analysis, Topographic Survey, and Engineering Work for the Phase I Engineering Services for the Broadmore an Stonegate Rehabilitation Project in the Amount of \$79,375.00
 - (2) Pass a Resolution Accepting and Approving an Agreement with Burke LLC for the MCCD Prairie Path Trailhead and Towne Park Kiosks in the Amount of \$136,464.00
 - (3) Pass a Resolution Accepting and Approving an Agreement with Christopher B. Burke LLC for the Ratt Creek Reach 5 Utilities Relocation Engineering Plans in the Amount of \$149,140.00
 - (4) Pass Resolution Accepting and Approving a Commitment of Local Funding Participation for the Main Street Roundabout and Harrison Street Bike Lane Plan in the Amount of \$4,003,200.00
 - (5) Pass a Resolution Accepting and Approving an Agreement with Burke, LLC for the Brick Paver Replacement Design Build in Manchester Lakes in the Amount of \$ 128,750.00
- 9. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA**
- 10. APPROVAL OF BILLS FOR PAYMENT AND PAYROLL EXPENSES AS RECOMMENDED BY THE VILLAGE MANAGER**
 - A.** List of Bills Dated October 20, 2020 totaling \$1,474,423.22
- 11. COMMITTEE OF THE WHOLE:**
 - A. COMMUNITY DEVELOPMENT**
 - B. GENERAL ADMINISTRATION**
 - (1) Approve the Halloween Drive-In Movie Special Event at Presidential Park on October 29, Rain Date of October 30, 2020
 - C. PUBLIC WORKS & SAFETY**
- 12. VILLAGE CLERK'S REPORT**
- 13. STAFF COMMUNICATIONS/REPORTS, AS REQUIRED**
- 14. CORRESPONDENCE**
- 15. OLD BUSINESS**
 - A. Financial Resiliency Plan Update**
- 16. EXECUTIVE SESSION: If required**
- 17. 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, 2020
- 18. ADJOURNMENT**



MINUTES OF THE REGULAR VILLAGE BOARD MEETING
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF
ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS
MEETING OF OCTOBER 6, 2020
HELD IN THE VILLAGE BOARD ROOM – 2200 HARNISH DR., ALGONQUIN, IL
AND REMOTELY DUE TO COVID-19 EMERGENCY DECLARATION

CALL TO ORDER: Acting Village President Debby Sosine, called the meeting to order at 7:30 P.M. with Deputy Village Clerk Michelle Weber calling the roll. Trustees Present: Jerrold Glogowski, Janis Jasper, John Spella, Jim Steigert, Laura Brehmer, and Acting Village President Debby Sosine

Staff in Attendance: Tim Schloneger, Village Manager; Mike Kumbera, Assistant Village Manager; Russ Farnum, Community Development Director; Police Chief, John Bucci; Robert Mitchard, Public Works Director; Kevin Crook, Chief Innovations Officer; Katie Gock, Recreation Superintendent. Also in attendance, Deputy Village Clerk, Michelle Weber and Attorney, Kelly Cahill.

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

ADOPT AGENDA: Moved by Jasper, seconded by Glogowski, to adopt tonight's agenda Roll call vote; voting aye –Brehmer, Glogowski, Jasper, Spella, Steigert, Sosine Motion carried; 6-ayes, 0-nays.

Trustee Jerry Glogowski read a short eulogy for recently deceased Clerk Jerry Kautz

TRIBUTE TO LATE VILLAGE CLERK GERALD "JERRY KAUTZ"

AUDIENCE PARTICIPATION:

Mr. Bob Smith – Yosemite Pkwy: Asked that when the Village reviews the Parks and Recreation Plan and at decision making time to consider making our parks and playgrounds more ADA accessible. He feels the rubber mats for visitors with disabilities is a better choice than wood chips or rubber chips. The mats are smoother and easier to walk on and wheelchairs can navigate this terrain easier.

Ms. Johannesen -432 Ridge email submission, see attached.

PROCLAMATIONS:

Deputy Clerk Weber read PROCLAMATION COMMENDING AND CONGRATULATING TERESA WESOLOWSKI AND TWISTED ROSE FOR 30+ YEARS OF BUSINESS IN ALGONQUIN

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

A. APPROVE MEETING MINUTES:

- (1) Village Board Meeting Held September 15, 2020
- (2) Committee of the Whole Meeting Held September 15, 2020

Moved by Spella, seconded by Glogowski, to approve the Consent Agenda of October 6, 2020. Roll call vote; voting aye –Brehmer, Glogowski, Jasper, Spella, Steigert, Sosine. Motion carried; 6-ayes, 0-nays.

OMNIBUS AGENDA: The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote. (Following approval, the Village Clerk numbers all Ordinances and Resolutions in order)

A. PASS ORDINANCES:

- (1) **2020-O-35**: Pass and Ordinance Officially Changing the of Name of Williams Road to Sandbloom Road and Officially Naming Sandbloom Road

B. ADOPT RESOLUTIONS:

- (1) **2020-R-48**: Pass a Resolution Accepting and Approving an Amendment to the Wide Open West License Agreement

Moved by Steigert, seconded by Brehmer, to approve the Omnibus Agenda for October 6, 2020.

Roll call vote; voting aye –Brehmer, Glogowski, Jasper, Spella, Steigert, Sosine.
Motion carried; 6-ayes, 0-nays.

APPROVAL OF BILLS: Moved by Glogowski, seconded by Brehmer, to approve the List of Bills for payment for 10/06/2020 in the amount of \$3,185,479.81 including payroll expenses as recommended for approval.

Roll call vote; voting aye – Spella, Jasper, Glogowski, Brehmer, Steigert, Sosine.
Motion carried; 6-ayes, 0-nays.

PAYMENT OF BILLS:

FUND DESCRIPTION	
GENERAL	73,332.45
CEMETERY	100.00
MFT	4,415.38
STREET IMPROVEMENT	413,271.20
SWIMMING POOL	430.55
PARK IMPROVEMENT	20,128.13
WATER & SEWER	93,711.39
WATER & SEWER IMPROVEMENT	1,807,256.76
BUILDING MAINT. SERVICE	14,248.35
VEHICLE MAINT. SERVICE	<u>30,989.72</u>
TOTAL ALL FUNDS	\$2,457,883.93

COMMITTEE & CLERK'S REPORTS:

UNDER COMMITTEE OF THE WHOLE

None

VILLAGE CLERK'S REPORT Deputy Clerk Weber announced future meetings.

STAFF REPORTS:

ADMINISTRATION:

Mr. Schloneger: The Village was recognized for Excellence in Performance Management. Algonquin is one of only 60 communities in the nation that received this honor and the only community in Illinois. He thanked Mike Kumbera and Matt Bajor for putting this together and of course the Department Heads for making things run efficiently and effectively. With the supplied data from the departments it helps recognize where funding for projects are needed to best serve our residents.

Mike Kumbera:

1. The Village received \$891,602 in CARES funding reimbursement. We are still going through the Kane County and FEMA process for COVID reimbursement;
2. The Community Survey has been delivered and approximately 100 residents have returned their survey. This should be wrapping up mid-October and analysis will begin.
3. Trick or Treat guidelines are on our website. We are encouraging people to follow the CDC guidelines.

COMMUNITY DEVELOPMENT: Russ Farnum

1. Staff has been receiving numerous development inquiries
2. October 13 at 8:30 a.m. the Downtown Business Association meeting will take place.
3. Next week there will be a Historic Commission and Public Arts Commission meetings

POLICE DEPARTMENT: John Bucci

1. Officers have requested and received permission for a variance to the uniform allowance, allowing employees to wear pink shirts under their uniform shirt, pink ribbons and other ways to show support for breast cancer awareness month.
2. Tomorrow the Algonquin Police Department will be recognized during an online virtual award ceremony for first place in the traffic safety challenge.
3. 13 members of the Police Department participated in the Sergeants promotional exam – 8 out of the 13 passed the written exam, qualifying them to move on in the process. Congrats to all of the individuals for taking the exam and best of luck to those officers that will continue on in the testing process.

PUBLIC WORKS:

1. Work continues on Old Town Stage 3 Utilities on Harrison, Washington and LaFox
2. The Old Town Prairie Trail is 95% complete. The ribbon cutting will be held Saturday, October 10 at 10:00, notices were in the VBCB.
3. The Waste Water Treatment Facility reconstruction continues to make progress and is about 10 days ahead of schedule.
4. Terrace Hill Subdivision, fall trees have been planted, the next planting of trees will be in the spring. The flashing lights at the pedestrian crossing have been installed on Bunker Hill. Other work continues to move forward.
5. Stoneybrook Park construction is underway
6. According to the contractor the Route 62 Bridge construction will begin wrapping up on October 14 through 28th, with traffic totally reopened by October 28
7. Staff has been working on the winter Snow and Ice prep with all the plows and salting equipment.

Mr. Glogowski asked if he, and some of the other Trustees, could receive a tour of the update Waste Water Treatment Facility.

Mr. Mitchard indicated he would work with the Trustees to have small group tours.

CORRESPONDENCE & MISCELLANEOUS:

OLD BUSINESS:

A. Parks and Recreation Master Plan Review and Workshop

Mr. Kumbera introduced Hitchcock Group who produced a comprehensive review and survey of our Parks and Recreation facilities programming. This process is part of the ten-year vision. Hitchcock Group staff went over in great detail the results of the inventory analysis and community engagement results.

Following a short question and answer session, Board members entered the workshop phase of the presentation and created a list of priority items they felt should be a focus. Following the workshop, Hitchcock staff indicated they would be compiling the data and would return with an additional presentation of their complete findings and recommendations.

EXECUTIVE SESSION: None

NEW BUSINESS: None

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

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

Motion carried; 6-ayes, 0-nays.

The meeting was adjourned at 9:53 PM.

Submitted:

Deputy Clerk, Michelle Weber

Approved this 20th day of October, 2020

Acting Village President, Debby Sosine

PUBLIC COMMENT RECEIVED VIA EMAIL

Tue 10/6/2020 4:04 PM

beverly johannesen beverlyajohannesen@gmail.com

Nuisance complaint

To: Michelle Weber mweber@algonquin.org

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

To the Members of the Board:

Please read the following to the Board:

Here are our notes regarding the wood burning/smoking at 432 Ridge St., Alg.

*Episodes of open burning summer 2019.

*Repeated asthma attacks each time the neighbor burns wood. Called police per village advice....

*Burns 5 - 10 hours at a time, leaving only 14 hours a day for me to breathe normally

*Burning gets worse and more often when we call the police.

*Husband John is a disabled veteran with heart failure.

*This neighbor is aware of our medical conditions., ignores them.

*Neighbor tries to "trick" the village by taking down a wood smokehouse requested by the village and putting it up again.. It is now leaning against his wood deck. Don't know if it is being used.

*Wind speed ignored.

*Wood smolders all night

*Starts burning when we are in the backyard.

*Cannot use our yard when he is burning.

*Cannot enjoy our home when he is burning.

*We have damaged curtains, bedding, clothing, pillows, books.

I called the McHenry Board of Health, Environmental Services

Explained our situation to them. They called the neighbor at 432 Ridge and suggested he only burn from dawn to dusk. They did this without our knowledge. This may be a worse situation as he could burn all day and the wood will smolder all night. We will not be able to use our house at all.

***VERY IMPORTANT

The chemicals in burning wood are benzene, formaldehyde, acrolein, polycyclic hydrocarbons, carbon monoxide and particulates. These chemicals cause asthma attacks along with the smoke. They also cause lung inflammation, reduced lung capacity and heart attacks and stroke.

I had two asthma attacks last Saturday and Sunday during his burning. We need emergency measures put into place immediately so the next asthma attack will not be deadly. Also heart failure patients are at high risk of adverse reactions

John and Beverly Johannesen

426 Ridge St.

Algonquin, IL



Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held On October 13, 2020
In the Village Board Room and Remotely (R) due to COVID 19

AGENDA ITEM 1: Roll Call to Establish a Quorum

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

Present: Trustees John Spella (R), Janis Jasper (R), Jerry Glogowski, Laura Brehmer, Jim Steigert (R), and Acting President Debby Sosine. A quorum was established

Staff Members Present: Village Manager, Tim Schloneger; Assistant Village Manager, Michael Kumbera; Public Works Director, Bob Mitchard; Police Chief, John Bucci; Chief Innovation Officer, Kevin Crook; Deputy Village Clerk, Michelle Weber; and Village Attorney, Kelly Cahill.

AGENDA ITEM 2: Public Comment

None

AGENDA ITEM 3: Community Development

None

AGENDA ITEM 4: General Administration

Mr. Michael Kumbera

A. Consider a Special Event – Halloween Drive-In Movie on October 29, Rain Date of October 30, 2020

The Recreation Department is seeking approval for the Drive-In Movie, Hocus Pocus, at Presidential Park from 7:00-10:00p on October 29 with a rain date of October 30. This is a free event limited to 50 vehicles, registration is required.

Pursuant to Section 31.04 of the Municipal Code, the Village Board must approve any public events in the Village, including concerts and musical performances.

Ms. Jasper asked if anyone has yet registered. Mr. Kumbera indicated, at last check they're at about 50%.

There being no additional questions or concerns, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

B. Consider Amending Chapter 6 and Appendix B of the Algonquin Municipal Code

The Ordinance will defer the implementation of the 2016 Water and Sewer Rate Study for calendar year 2020. The COVID-19 pandemic has had widespread economic impacts globally, and both Algonquin business and residential customers are no exception. The ordinance as drafted will freeze current rates (Village: \$13.35/per 1,000 gallons, non-Village: \$26.70 per 1,000 gallons) through November 2021, at which time the implementation of the rate study will continue as originally approved.

The Water and Sewer Operating Fund will have ample existing revenues to meet its current debt obligations, including Bond Series 2013 and loan service for the IEPA Low-Interest Loan program. Connection fee revenues have performed better than budgeted, and additionally, the Village was awarded an unanticipated grant, which both will partially offset the revenue loss. Current year capital projects are able to proceed as budgeted and any subsequent year capital improvement plans changes will be addressed and presented as part of the FY22 budget process.

Trustees thanked staff for implementing the delay in the increase. It was also noted that this is a one-year delay/postponement and the increase schedule will begin again next year.

There being no additional questions or concerns, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

AGENDA ITEM 5: Public Works & Safety

Mr. Mitchard

A. Consider an Agreement with Christopher B. Burke LLC for the Geotechnical Analysis, Topographic Survey, and Engineering Work for the Phase I Engineering Services for the Broadsmore and Stonegate Rehabilitation Project.

The proposed Master Agreement Work Order for Consulting Engineering Services from Christopher B. Burke LLC for the provision of Phase I engineering services for the Broadsmore and Stonegate Road Rehabilitation project. The cost for this geotechnical analysis, topographic survey, and engineering work totals \$79,375.00.

The overall construction project involves spot curb and gutter replacement, sidewalk replacement, base and driving surface repair of the asphalt roadway, and sundry utility repair and rehabilitation, as necessary. This roadway was designated as a biggest bang for the buck project in our IMS Road Condition survey conducted 6 years ago due to its high traffic counts and various factors affecting the declining condition of the pavement. Mr. Mitchard then brought up a map showing the effected roadways. Included in this would be the reconstruction of the Broadsmore Dr. entrance/exit at Randall Road.

Currently, in the Capital Improvement Budgets within the Street Improvement Fund, we have \$60,000.00 budgeted for this engineering project. Also, we have \$50,000.00 budgeted for the Joint Salt Dome project with McHenry County that has not seemed to garner enough political support and funding as originally thought, so we intend to use a portion of that budget item to cover the additional \$20,000.00 necessary to complete this work.

Following some clarification of terms, phasing and timelines, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

B. Consider an Agreement with Burke LLC for the MCCD Prairie Path Trailhead and Towne Park Kiosks

The Design-Build Guaranteed Maximum Price and Standard Form of At-Risk Management Contractor for Designer-Led Design-Build Project for construction of MCCD Prairie Path Trailhead and Towne Park Kiosks. The contract covers work to install two electronic interactive kiosks, including 27-inch work-hardened touchscreen monitors, that will be wirelessly connected to the Village's network allowing us to push out unlimited information about special events, directions, downtown business offerings, menus, etc. to the users of the downtown and the regional bike path.

The design-build concept is a recommendation that I am making in order to bring this project in on time, within budget (as stated), and within the high expectation of the Board of Trustees, stakeholders, and our residents and businesses. Burke, LLC will be handling all design, bidding, contractor selection (with our approval), and project construction management under the Guaranteed Maximum Price of \$136,464.00. Earlier today he emailed the Board showing a different kiosk that was found by our IT Department, which would save approximately \$20,000. He feels that the project will come under the maximum guarantee price by at least \$20,000.

The most attractive part of this delivery method is the fact that the Village of Algonquin, as owner will be teaming with Burke, LLC and the contractors to deliver a quality project. In traditional design-bid-build delivery, the Village would be attempting to manage, at least, five separate contracts, five different contractors, and their sub-contractors in this very tight and restrictive construction site. The design-build option allows us to funnel all construction contracts and related activities through Burke, LLC, making to overall management of the contract much more streamlined, comprehensive and coordinated. Any construction savings realized through the design-build team effort will be shared equally between Burke, LLC and the Village of Algonquin, as owner.

Questions were raised about the kiosk concerning vandalism, software, glare, and other attributes of the kiosk.

Mr. Mitchard and Mr. Crook explained how the equipment would have hardware to help the equipment withstand the weather and other outdoor elements of the Midwest. The internet connection would be stand alone and cloud based, to protect our network, it would not be connected to our network. The Kiosks would also include Village software and video equipment for surveillance.

There being no additional questions or concerns, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

C. Consider an Agreement with Christopher B. Burke LLC for the Ratt Creek Reach 5 Utilities Relocation Engineering Plans

Staff recommends using Christopher B. Burke LLC Consulting for the Engineering Services for the provision of field work and engineering plans and specifications for the relocation of Utilities that run under the High Hill Dam and Stormwater Detention/Natural Area south of Harnish Drive, in the Ratt Creek Reach 5 Utilities Relocation Project. The cost for this geotechnical analysis, topographic survey, land acquisition, permitting, and engineering work totals \$149,140.00.

The overall construction project involves the relocation and rehabilitation of approximately 3,000 linear feet of 15-inch sanitary sewer mainlines on the north side of the creek, abandoning and plugging the sanitary mainline sewer within Ratt Creek, with the proposed 15-inch sanitary sewer being installed via trenchless methods. The 15-inch mainline will be constructed outside of the floodplain and all existing laterals that cross the creek will be lined in place from the downstream manhole to the upstream manhole. Mr. Mitchard showed a map of the area that has failed, where new lines would be installed and connected, as well as the residents that would be effected by the construction.

The proposed lining contract, both up-pipe and down-pipe of this work will be pursued separately by the Village; no tasks or fees have been included for this work in this proposal, which consists of lining the existing 15-inch mainline sanitary sewer and all 8-inch laterals that cross the creek from the downstream manhole to the upstream manhole. This work also includes lining and adjusting the rim elevations of the existing mainline manholes located within in the floodplain.

Concerns were raised about notifying residents about the surveying and other things that would cause contractors to be in resident's yards and neighborhood.

Mr. Mitchard explained, in order to utilize the utility easement, resident must be notified. This will be handled by our PR firm, Metro Strategies.

Following the above questions and clarification of project details, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

D. Consider a Resolution Committing Local Funding Participation in the Main Street Roundabout and Harrison Street Bike Lane Plan

The Resolution committing local funding participation in the Main Street Roundabout and Harrison Street Bike Lane Plan, is a housekeeping item. Requiring the Village allocate certain funds for the project.

Ms. Brehmer asked for it to be noted that she feels Harrison Street is very narrow and she has concerns about adding a bike path on the roadway making it even narrower.

There being no additional questions or concerns, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

E. Consider an Agreement with Burke, LLC for the Brick Paver Replacement Design Build in Manchester Lakes

This project will cover the brick pavement replacement at Bunker Hill Dr. at Square Barn Rd, including installing a

concrete subbase, replacement curbing, and associated asphalt patching. This is the west leg of the intersection, which serves as the entrance to the Manchester Lakes subdivision. The brick roadway here is substantially failed. The design-build process allows us to engineer and construct on time, and with high quality results. Burke, LLC will handle all design, bidding, contract selection (with our approval), construction management, and communications and marketing at a guaranteed price of \$128,750.00. As part of the motivations to perform well, Burke, LLC and the Village of Algonquin share equally in any cost saving accomplished by effective contractor pricing management and construction efficiencies. We are also including an owner's allowance of \$10,000 for unforeseen costs such as failed sub-grade, extra curbing, landscaping, and the like.

Ms. Brehmer asked if it would be advantageous to asphalt those brick areas instead of replacing them with brick. Also, will these bricks need special servicing like the brick pavers in Old Town?

Mr. Mitchard explained the subdivision and their HOA is very particular and in a previous project where the brick replacement was in question they were very stern that the Village replace the brick where the roadway needed repair.

Ms. Jasper asked Attorney Cahill about the legality of the signatures from 2017 on the documentation. Ms. Cahill indicated the documentation is fine and the language is encouraged to be used in the agreements.

There being no additional questions or concerns, Chairperson Steigert asked for a roll call for consensus to move this forward to the Board.

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

AGENDA ITEM 7: Executive Session
None

AGENDA ITEM 8: Other Business
Acting President Sosine indicated, due to the election and the Ganek Municipal Center being used as a polling place, the November 3rd Village Board meeting will be held remotely. No elected officials will be attending the meeting in person.

AGENDA ITEM 9: Adjournment
There being no further business, Chairperson Steigert adjourned the meeting at 8:19 p.m.

Submitted: Michelle Weber, Deputy Village Clerk

MANAGERS REPORT SEPTEMBER 2020

COLLECTIONS

Total collections for all funds September 2020 were \$6,243,253 including transfers). Some of the larger revenue categories included in this report are as follows:

Real Estate Tax	\$2,550,657
Income Tax	\$ 346,015
Sales Tax	\$ 636,517
Water & Sewer Payments	\$1,051,738
Home Rule Sales Tax	\$ 330,688

INVESTMENTS

The total cash and investments for all funds as of September 30, 2020 is \$40,406,800. Currently, unrestricted cash in the General Fund is 77 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 56.6 percent of the budget. The expenditures are at 37.1 percent of the budget. Revenues for the month were \$1,143,100 more than expenditures for the General Fund.

POLICE DEPARTMENT REPORT

Calls for service through September 30

2020 = 10,754 (▼ 14%)
2019 = 12,502

Citations (traffic, parking, ordinance) through September 30

2020 = 5,981 (▲ 6%)
2019 = 5,624

Crash incidents through September 30

2020 = 655 (▼ 18%)
2019 = 797

Frontline through September 30

	<u>2020</u>	<u>2019</u>
Vacation Watch	2,829 (▲ 5%)	2,706
Directed Patrols	10,947 (▲ 42%)	7,730

BUILDING STATISTICS REPORT

Total permits issued fiscal year to date as of September 30, 2020, 2,284, are down approximately 6% when compared to the last fiscal year-to-date total.

Total collections fiscal year to date for permits, \$514,627, an increase of approximately 50% compared to last fiscal year-to-date total.

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

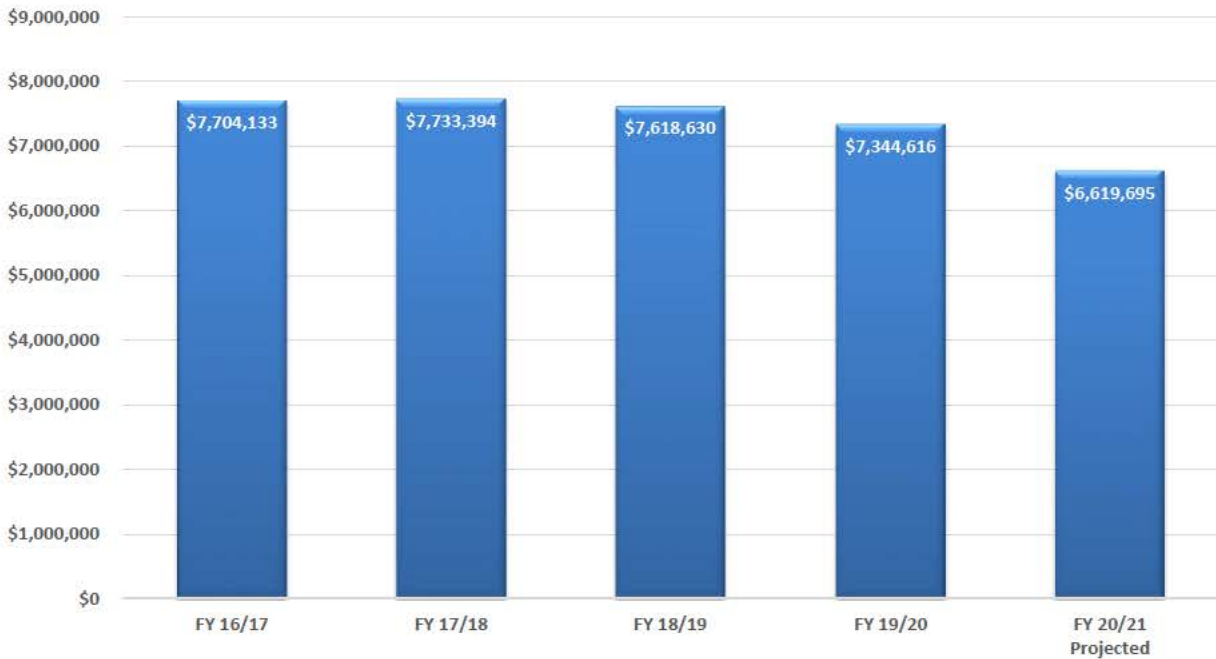
For more detailed information, please see the attached Building Department Report.

VILLAGE OF ALGONQUIN REVENUE REPORT STATE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	June	August	\$657,361	\$661,059	\$682,997	\$658,248	\$502,617
June	July	September	\$697,444	\$670,382	\$676,666	\$665,056	\$636,517
July	August	October	\$624,459	\$628,130	\$628,313	\$636,158	\$626,928
August	September	November	\$634,106	\$643,505	\$642,886	\$635,211	
September	October	December	\$599,635	\$623,937	\$620,922	\$618,551	
October	November	January	\$616,478	\$627,847	\$610,614	\$657,872	
November	December	February	\$707,120	\$685,385	\$693,539	\$675,305	
December	January	March	\$864,898	\$852,807	\$814,007	\$793,148	
January	February	April	\$548,266	\$566,473	\$510,848	\$517,696	
February	March	May	\$531,970	\$528,130	\$515,428	\$501,983	
March	April	June	\$614,104	\$660,246	\$627,901	\$542,148	
April	May	July	\$608,294	\$585,493	\$594,510	\$443,238	
TOTAL			\$7,704,133	\$7,733,394	\$7,618,630	\$7,344,616	\$1,766,062

YEAR TO DATE LAST YEAR:	\$1,959,463	BUDGETED REVENUE:	\$7,500,000
YEAR TO DATE THIS YEAR:	\$1,766,062	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	(\$193,401)	PERCENTAGE OF REVENUE TO DATE :	23.55%
		PROJECTION OF ANNUAL REVENUE :	\$6,619,695
PERCENTAGE OF CHANGE:	-9.87%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$880,305
		EST. PERCENT DIFF ACTUAL TO BUDGET	-11.7%

5 Year Comparison with Current Year Projection

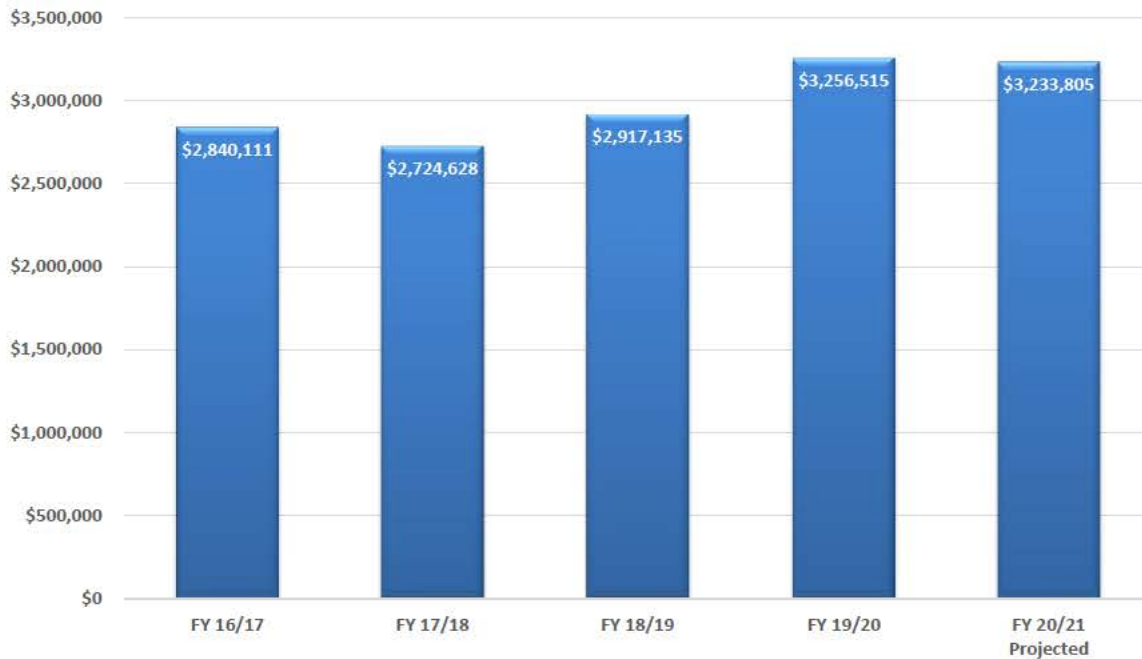


VILLAGE OF ALGONQUIN REVENUE REPORT INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
April	May	\$409,826	\$402,705	\$412,083	\$603,365	\$302,925
May	June	\$195,898	\$208,266	\$190,367	\$188,429	\$187,635
June	July	\$279,579	\$275,510	\$257,395	\$281,790	\$297,957
July	August	\$162,810	\$131,665	\$188,944	\$201,996	\$407,371
August	September	\$177,836	\$155,302	\$184,402	\$178,776	\$230,822
September	October	\$262,794	\$236,457	\$286,595	\$318,970	\$334,250
October	November	\$176,382	\$177,955	\$206,414	\$208,177	
November	December	\$159,798	\$156,669	\$171,089	\$196,718	
December	January	\$258,376	\$228,324	\$249,288	\$274,962	
January	February	\$298,807	\$330,497	\$299,913	\$283,286	
February	March	\$156,397	\$166,149	\$180,586	\$210,651	
March	April	\$301,608	\$255,129	\$290,059	\$309,394	
TOTAL		\$2,840,111	\$2,724,628	\$2,917,135	\$3,256,515	\$1,760,960

YEAR TO DATE LAST YEAR:	\$1,773,326	BUDGETED REVENUE:	\$3,192,000
YEAR TO DATE THIS YEAR:	\$1,760,960	PERCENTAGE OF YEAR COMPLETED :	50.00%
DIFFERENCE:	(\$12,366)	PERCENTAGE OF REVENUE TO DATE :	55.17%
		PROJECTION OF ANNUAL REVENUE :	\$3,233,805
PERCENTAGE OF CHANGE:	-0.70%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$41,805
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.3%

5 Year Comparison with Current Year Projection

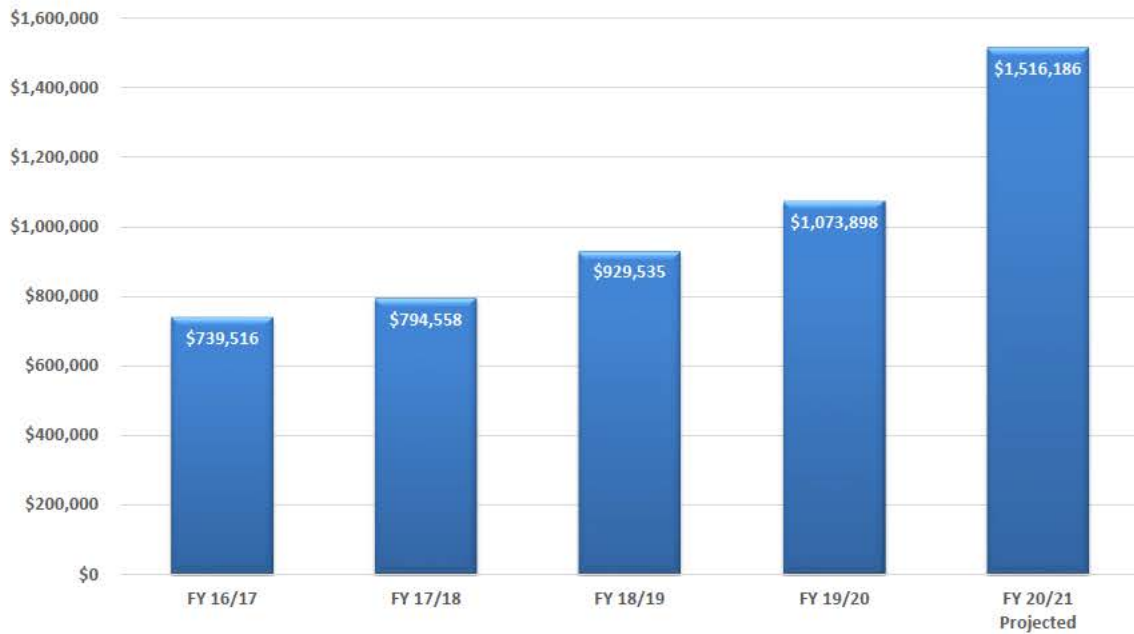


**VILLAGE OF ALGONQUIN
REVENUE REPORT
LOCAL USE TAX**

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	June	August	\$ 57,513	\$ 58,228	\$ 67,645	\$ 78,418	\$ 111,857
June	July	September	\$ 64,866	\$ 61,588	\$ 72,445	\$ 79,719	\$ 112,927
July	August	October	\$ 51,624	\$ 58,962	\$ 70,277	\$ 81,956	\$ 114,191
August	September	November	\$ 56,279	\$ 62,705	\$ 66,836	\$ 78,518	
September	October	December	\$ 57,853	\$ 66,082	\$ 76,671	\$ 87,939	
October	November	January	\$ 63,096	\$ 65,623	\$ 81,155	\$ 96,553	
November	December	February	\$ 61,259	\$ 76,017	\$ 89,795	\$ 90,456	
December	January	March	\$ 95,192	\$ 96,148	\$ 108,585	\$ 124,118	
January	February	April	\$ 54,990	\$ 57,233	\$ 62,989	\$ 85,946	
February	March	May	\$ 51,752	\$ 58,857	\$ 72,564	\$ 74,688	
March	April	June	\$ 67,299	\$ 71,079	\$ 82,492	\$ 95,008	
April	May	July	\$ 57,793	\$ 62,036	\$ 78,080	\$ 100,579	
TOTAL			\$ 739,516	\$ 794,558	\$ 929,535	\$ 1,073,898	\$ 338,976

YEAR TO DATE LAST YEAR:	\$240,093	BUDGETED REVENUE:	\$983,000
YEAR TO DATE THIS YEAR:	\$338,976	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$98,883	PERCENTAGE OF REVENUE TO DATE :	34.48%
		PROJECTION OF ANNUAL REVENUE :	\$1,516,186
PERCENTAGE OF CHANGE:	41.19%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$533,186
		EST. PERCENT DIFF ACTUAL TO BUDGET	54.2%

5 Year Comparison with Current Year Projection

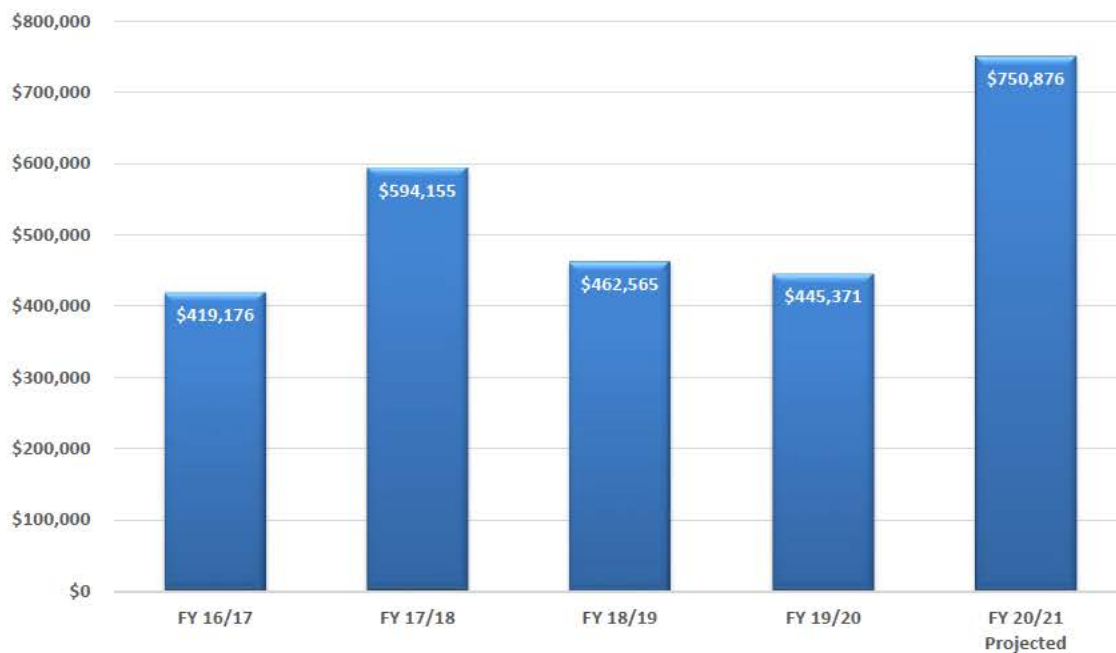


VILLAGE OF ALGONQUIN REVENUE REPORT ACTUAL BUILDING PERMITS

MONTH OF COLLECTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	\$55,482	\$43,903	\$40,659	\$41,465	\$287,941
June	\$63,801	\$33,287	\$41,265	\$43,805	\$28,941
July	\$33,635	\$24,802	\$42,990	\$52,945	\$52,336
August	\$43,186	\$53,687	\$47,588	\$63,613	\$16,083
September	\$31,970	\$48,895	\$46,533	\$36,646	\$16,755
October	\$30,721	\$46,734	\$67,365	\$18,483	
November	\$28,352	\$95,900	\$34,279	\$65,608	
December	\$19,503	\$60,441	\$36,134	\$11,401	
January	\$11,796	\$31,595	\$15,650	\$10,964	
February	\$24,840	\$42,856	\$34,788	\$12,410	
March	\$27,555	\$41,944	\$20,089	\$58,552	
April	\$48,336	\$70,112	\$35,225	\$29,480	
TOTAL	\$419,176	\$594,155	\$462,565	\$445,371	\$402,056

YEAR TO DATE LAST YEAR:	\$238,474	BUDGETED REVENUE:	\$400,000
YEAR TO DATE THIS YEAR:	\$402,056	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$163,582	PERCENTAGE OF REVENUE TO DATE :	100.51%
		PROJECTION OF ANNUAL REVENUE :	\$750,876
PERCENTAGE OF CHANGE:	68.60%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$350,876
		EST. PERCENT DIFF ACTUAL TO BUDGET	87.7%

5 Year Comparison with Current Year Projection



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

MONTH OF DISTRIBUTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	\$108,636	\$317,494	\$340,106	\$246,854	\$345,141
June	\$2,937,429	\$2,873,148	\$3,039,485	\$2,950,208	\$2,756,585
July	\$127,174	\$75,952	\$234,573	\$221,675	\$243,215
August	\$166,376	\$133,748	\$320,085	\$332,986	\$171,401
September	\$2,330,971	\$2,654,725	\$2,132,792	\$2,431,847	\$2,550,657
October	\$362,181	\$262,771	\$354,223	\$317,443	\$408,963
November	\$71,366	\$58,826	\$68,732	\$64,483	
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 REC.V.	\$6,104,134	\$6,376,663	\$6,489,997	\$6,565,495	\$6,475,962

YEAR TO DATE LAST YEAR: \$6,501,012

YEAR TO DATE THIS YEAR: \$6,475,962

DIFFERENCE: (\$25,050)

PERCENTAGE OF CHANGE: **-0.39%**

BUDGETED REVENUE: \$6,870,300

PERCENTAGE OF YEAR COMPLETED : 50.00%

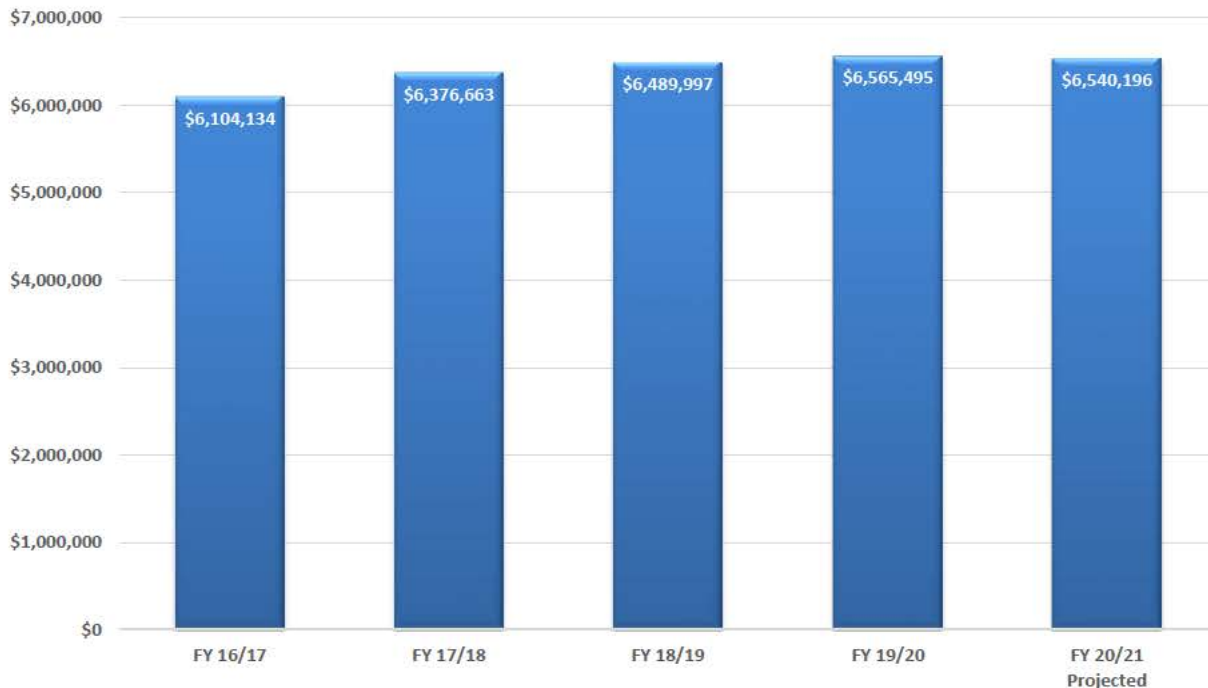
PERCENTAGE OF REVENUE TO DATE : 94.26%

PROJECTION OF ANNUAL REVENUE : \$6,540,196

EST. DOLLAR DIFF ACTUAL TO BUDGET (\$330,104)

EST. PERCENT DIFF ACTUAL TO BUDGET **-4.8%**

5 Year Comparison with Current Year Projection



VILLAGE OF ALGONQUIN REVENUE REPORT MOTOR FUEL TAX

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	June	\$67,911	\$66,699	\$63,323	\$60,948	\$41,897
June	July	\$42,827	\$52,968	\$58,033	\$55,562	\$41,509
July	August	\$68,741	\$69,451	\$68,112	\$69,450	\$51,659
August	September	\$65,281	\$65,600	\$65,680	\$55,143	\$61,431
September	October	\$57,624	\$57,986	\$54,865	\$63,422	\$55,912
October	November	\$66,707	\$66,389	\$71,984	\$59,006	
November	December	\$67,966	\$67,661	\$67,773	\$67,472	
December	January	\$71,277	\$66,391	\$65,259	\$89,410	
January	February	\$67,757	\$67,972	\$65,187	\$52,349	
February	March	\$64,602	\$58,888	\$59,288	\$52,195	
March	April	\$55,082	\$58,376	\$56,698	\$57,878	
April	May	\$65,785	\$68,783	\$66,506	\$53,373	
TOTAL		\$761,561	\$767,165	\$762,706	\$736,209	\$252,409

YEAR TO DATE LAST YEAR:	\$304,526	BUDGETED REVENUE:	\$761,000
YEAR TO DATE THIS YEAR:	\$252,409	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$52,117)	PERCENTAGE OF REVENUE TO DATE :	33.17%
PERCENTAGE OF CHANGE:	-17.11%	PROJECTION OF ANNUAL REVENUE :	\$610,212.49
		EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$150,788)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-19.8%

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 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	June	August	\$ 351,045	\$ 359,255	\$ 374,629	\$ 347,668	\$ 234,363
June	July	September	\$ 387,673	\$ 371,195	\$ 384,568	\$ 364,856	\$ 330,688
July	August	October	\$ 342,613	\$ 336,806	\$ 339,901	\$ 332,885	\$ 321,290
August	September	November	\$ 342,141	\$ 346,609	\$ 347,664	\$ 336,850	
September	October	December	\$ 327,435	\$ 333,204	\$ 338,658	\$ 326,816	
October	November	January	\$ 336,427	\$ 334,667	\$ 325,520	\$ 352,455	
November	December	February	\$ 395,952	\$ 381,143	\$ 388,935	\$ 365,659	
December	January	March	\$ 508,712	\$ 491,659	\$ 468,532	\$ 446,990	
January	February	April	\$ 283,108	\$ 290,698	\$ 258,655	\$ 260,742	
February	March	May	\$ 284,683	\$ 277,280	\$ 268,937	\$ 254,467	
March	April	June	\$ 336,804	\$ 351,185	\$ 333,241	\$ 253,549	
April	May	July	\$ 330,613	\$ 313,728	\$ 318,716	\$ 190,398	
TOTAL			\$ 4,227,205	\$ 4,187,426	\$ 4,147,954	\$ 3,833,333	\$ 886,340

YEAR TO DATE LAST YEAR:	\$1,045,409	BUDGETED REVENUE:	\$4,050,000
YEAR TO DATE THIS YEAR:	\$886,340	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-\$159,068	PERCENTAGE OF REVENUE TO DATE :	21.88%
		PROJECTION OF ANNUAL REVENUE :	\$3,250,057
PERCENTAGE OF CHANGE:	-15.22%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$799,943)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-19.8%

5 Year Comparison with Current Year Projection

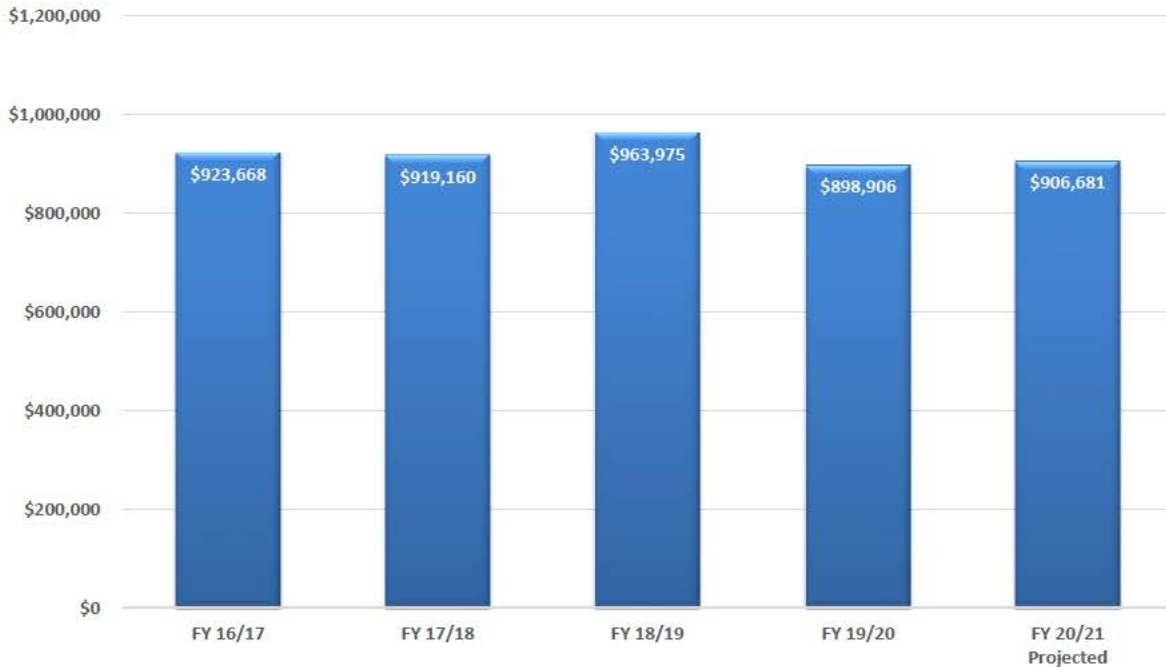


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL UTILITY TAXES**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
April	May	June	\$58,712	\$61,187	\$67,968	\$62,656	\$58,271
May	June	July	\$71,834	\$73,345	\$73,489	\$62,570	\$67,212
June	July	August	\$88,150	\$80,277	\$89,719	\$81,069	\$90,297
July	August	September	\$93,455	\$79,603	\$86,016	\$91,220	\$84,308
August	September	October	\$87,513	\$68,372	\$87,911	\$71,564	
September	October	November	\$62,840	\$71,762	\$61,464	\$65,066	
October	November	December	\$60,955	\$68,041	\$66,594	\$63,399	
November	December	January	\$20,798	\$80,334	\$86,642	\$83,351	
December	January	February	\$162,433	\$108,160	\$92,153	\$89,059	
January	February	March	\$18,461	\$81,153	\$96,043	\$84,209	
February	March	April	\$135,149	\$81,023	\$86,413	\$78,538	
March	April	May	\$63,368	\$65,903	\$69,564	\$66,203	
TOTAL			\$923,668	\$919,160	\$963,975	\$898,906	\$300,088

YEAR TO DATE LAST YEAR:	\$297,514	BUDGETED REVENUE:	\$920,000
YEAR TO DATE THIS YEAR:	\$300,088	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$2,573	PERCENTAGE OF REVENUE TO DATE :	32.62%
		PROJECTION OF ANNUAL REVENUE :	\$906,681
PERCENTAGE OF CHANGE:	0.86%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$13,319
		EST. PERCENT DIFF ACTUAL TO BUDGET	-1.45%

5 Year Comparison with Current Year Projection



VILLAGE OF ALGONQUIN REVENUE REPORT EXCISE (TELECOMMUNICATION) TAX

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	June	August	\$62,206	\$57,181	\$52,579	\$42,795	\$37,905
June	July	September	\$61,518	\$51,158	\$51,548	\$40,711	\$37,577
July	August	October	\$61,211	\$54,125	\$50,433	\$41,700	\$37,267
August	September	November	\$62,356	\$53,943	\$51,431	\$39,711	
September	October	December	\$58,913	\$51,996	\$48,688	\$41,106	
October	November	January	\$58,203	\$52,141	\$49,548	\$44,118	
November	December	February	\$60,949	\$50,021	\$47,231	\$59,629	
December	January	March	\$59,444	\$52,573	\$49,711	\$43,050	
January	February	April	\$56,654	\$53,713	\$45,121	\$38,399	
February	March	May	\$55,429	\$54,214	\$63,927	\$37,904	
March	April	June	\$58,353	\$54,382	\$45,202	\$39,175	
April	May	July	\$53,291	\$50,189	\$41,869	\$39,197	
TOTAL			\$708,529	\$635,635	\$597,288	\$507,495	\$112,749

YEAR TO DATE LAST YEAR:	\$125,205	BUDGETED REVENUE:	\$451,500
YEAR TO DATE THIS YEAR:	\$112,749	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-\$12,456	PERCENTAGE OF REVENUE TO DATE :	24.97%
		PROJECTION OF ANNUAL REVENUE :	\$457,006
PERCENTAGE OF CHANGE:	-9.95%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$5,506
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.2%

5 Year Comparison with Current Year Projection

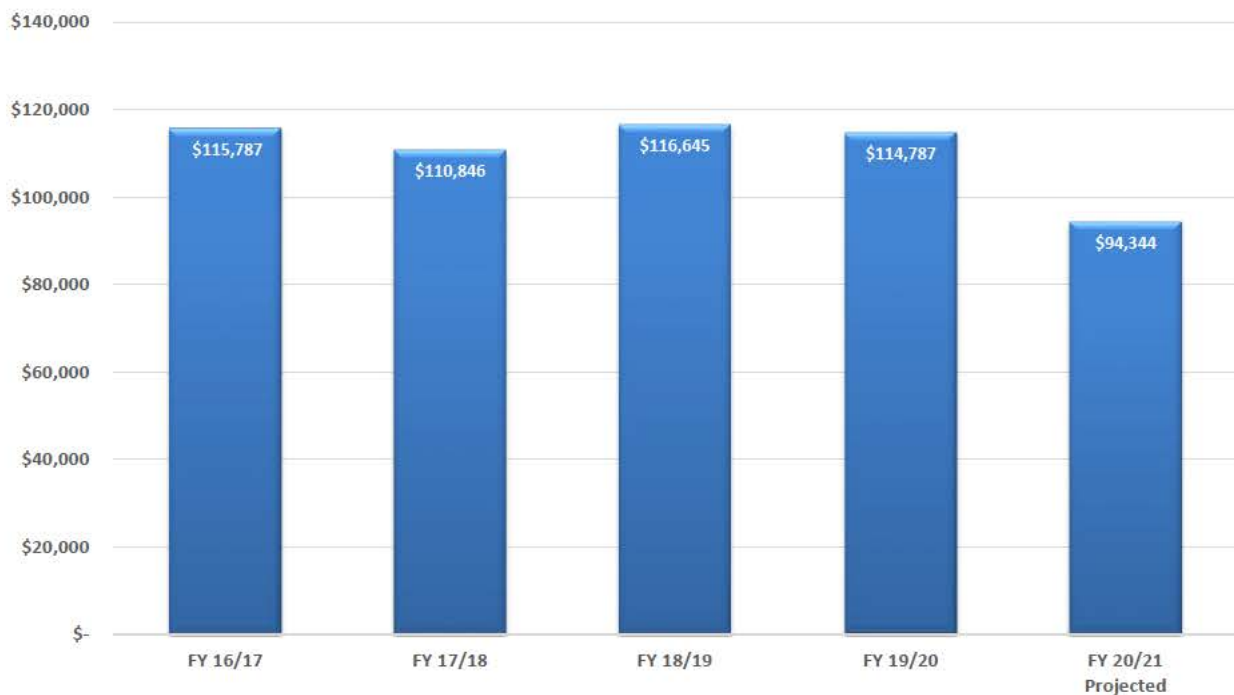


VILLAGE OF ALGONQUIN REVENUE REPORT VIDEO GAMING TERMINAL TAX

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	July	\$ 9,105	\$ 10,762	\$ 7,908	\$ 12,442	\$ -
June	August	\$ 8,378	\$ 9,611	\$ 7,700	\$ 11,115	\$ -
July	September	\$ 10,709	\$ 9,823	\$ 8,408	\$ 10,273	\$ 8,596
August	October	\$ 9,897	\$ 9,728	\$ 8,241	\$ 10,266	\$ 10,766
September	November	\$ 8,532	\$ 9,271	\$ 9,117	\$ 9,658	
October	December	\$ 8,366	\$ 8,276	\$ 9,891	\$ 10,522	
November	January	\$ 9,284	\$ 8,319	\$ 9,101	\$ 11,379	
December	February	\$ 11,447	\$ 8,899	\$ 10,811	\$ 11,401	
January	March	\$ 8,538	\$ 7,908	\$ 9,500	\$ 10,443	
February	April	\$ 9,343	\$ 8,837	\$ 10,312	\$ 11,671	
March	May	\$ 11,662	\$ 9,913	\$ 14,407	\$ 5,617	
April	June	\$ 10,525	\$ 9,500	\$ 11,249	\$ -	
TOTAL		\$ 115,787	\$ 110,846	\$ 116,645	\$ 114,787	\$ 19,362

YEAR TO DATE LAST YEAR:	\$23,557	BUDGETED REVENUE:	\$115,000
YEAR TO DATE THIS YEAR:	\$19,362	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	-\$4,195	PERCENTAGE OF REVENUE TO DATE :	16.84%
		PROJECTION OF ANNUAL REVENUE :	\$94,344
PERCENTAGE OF CHANGE:	-17.81%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$20,656)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-18.0%

5 Year Comparison With Current Year Projection

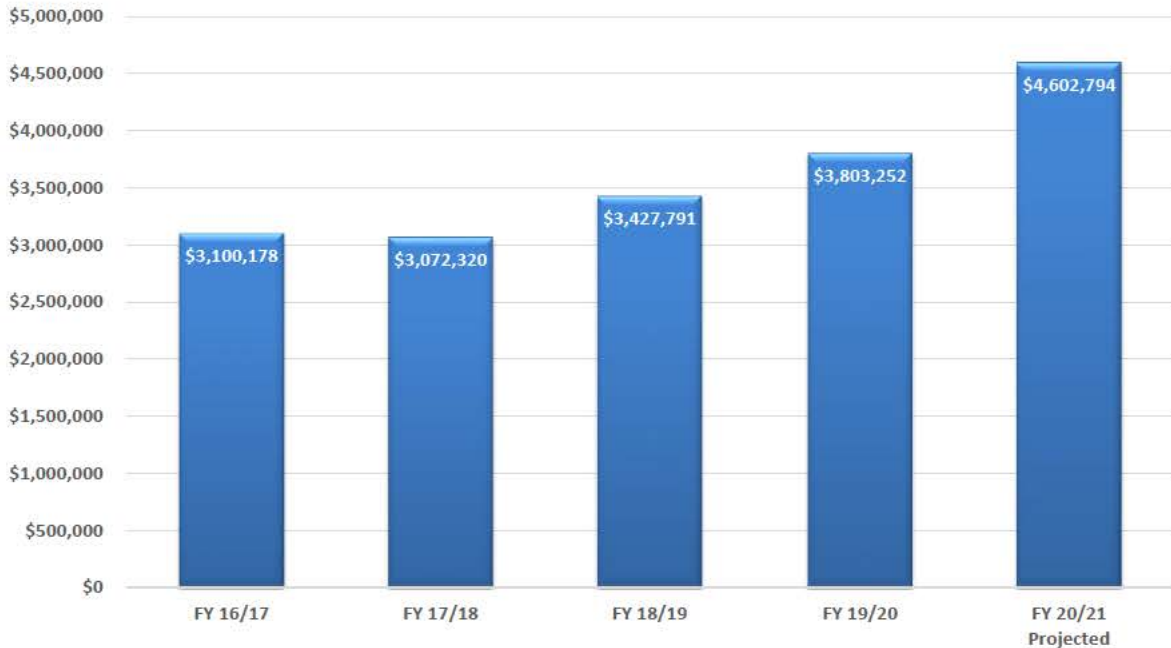


VILLAGE OF ALGONQUIN REVENUE REPORT WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
April	May	\$207,597	\$216,658	\$247,036	\$272,230	\$307,226
May	June	\$249,258	\$266,133	\$295,574	\$304,691	\$345,645
June	July	\$295,582	\$273,937	\$287,295	\$310,845	\$384,384
July	August	\$262,880	\$244,376	\$309,765	\$359,203	\$423,348
August	September	\$275,296	\$276,186	\$306,534	\$339,685	\$459,606
September	October	\$261,195	\$281,302	\$283,595	\$302,782	
October	November	\$217,796	\$258,348	\$285,424	\$320,373	
November	December	\$217,406	\$253,452	\$280,486	\$313,622	
December	January	\$250,668	\$268,773	\$298,028	\$325,757	
January	February	\$210,433	\$255,343	\$279,511	\$324,348	
February	March	\$198,488	\$220,892	\$270,320	\$302,773	
March	April	\$233,034	\$256,921	\$284,223	\$326,944	
TOTAL		\$3,100,178	\$3,072,320	\$3,427,791	\$3,803,252	\$1,920,209

YEAR TO DATE LAST YEAR:	\$1,586,653	BUDGETED REVENUE:	\$4,100,000
YEAR TO DATE THIS YEAR:	\$1,920,209	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$333,556	PERCENTAGE OF REVENUE TO DATE :	46.83%
		PROJECTION OF ANNUAL REVENUE :	\$4,602,794
PERCENTAGE OF CHANGE:	21.02%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$502,794
		EST. PERCENT DIFF ACTUAL TO BUDGET	12.3%

5 Year Comparison with Current Year Projection



VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
April	May	\$197,449	\$219,504	\$271,356	\$324,448	\$401,133
May	June	\$237,522	\$268,148	\$325,941	\$363,283	\$450,580
June	July	\$281,529	\$279,704	\$315,497	\$369,986	\$501,082
July	August	\$249,838	\$249,531	\$341,825	\$427,861	\$549,968
August	September	\$263,099	\$282,373	\$339,226	\$405,818	\$592,132
September	October	\$249,769	\$287,084	\$313,665	\$361,635	
October	November	\$223,205	\$284,936	\$342,202	\$417,284	
November	December	\$222,768	\$280,193	\$335,973	\$409,780	
December	January	\$257,722	\$295,905	\$356,555	\$424,842	
January	February	\$215,346	\$282,523	\$333,811	\$422,010	
February	March	\$201,853	\$242,780	\$323,321	\$395,289	
March	April	\$237,337	\$282,640	\$341,273	\$426,080	
TOTAL		\$2,944,977	\$3,255,322	\$3,940,644	\$4,748,316	\$2,494,895

YEAR TO DATE LAST YEAR:	\$1,891,395	BUDGETED REVENUE:	\$5,500,000
YEAR TO DATE THIS YEAR:	\$2,494,895	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$603,500	PERCENTAGE OF REVENUE TO DATE :	45.36%
		PROJECTION OF ANNUAL REVENUE :	\$6,263,393
PERCENTAGE OF CHANGE:	31.91%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$763,393
		EST. PERCENT DIFF ACTUAL TO BUDGET	13.9%

5 Year Comparison with Current Year Projection

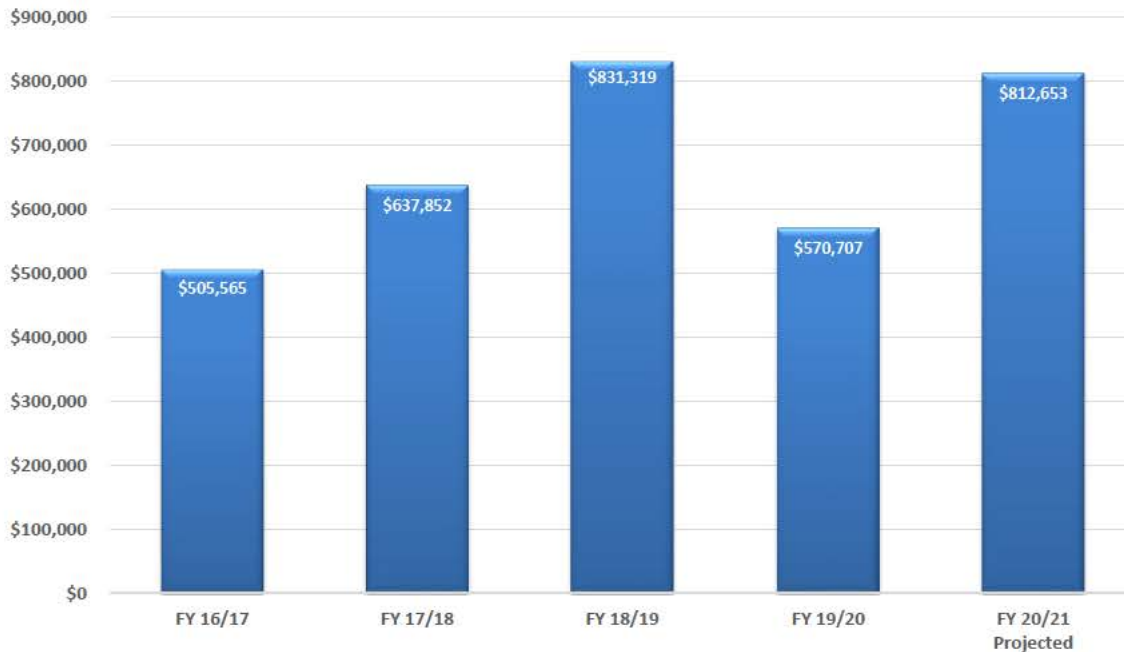


VILLAGE OF ALGONQUIN FINANCIAL REPORT WATER & SEWER TAP-ON FEES

MONTH OF COLLECTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
May	\$72,302	\$48,698	\$66,000	\$84,658	\$464,715
June	\$42,396	\$15,698	\$55,000	\$110,000	\$33,000
July	\$58,094	\$42,396	\$88,000	\$138,811	\$69,432
August	\$56,967	\$35,116	\$77,000	\$22,000	\$11,000
September	\$15,698	\$55,000	\$80,432	\$66,000	\$22,000
October	\$38,572	\$64,396	\$150,658	\$11,000	
November	\$22,000	\$68,140	\$61,229	\$28,238	
December	\$37,698	\$0	\$77,000	\$22,000	
January	\$21,348	\$59,408	\$22,000	\$22,000	
February	\$26,698	\$106,000	\$66,000	\$22,000	
March	\$58,094	\$121,000	\$44,000	\$44,000	
April	\$55,698	\$22,000	\$44,000	\$0	
TOTAL	\$505,565	\$637,852	\$831,319	\$570,707	\$600,147

YEAR TO DATE LAST YEAR:	\$421,469	BUDGETED REVENUE:	\$550,000
YEAR TO DATE THIS YEAR:	\$600,147	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$178,678	PERCENTAGE OF REVENUE TO DATE :	109.12%
		PROJECTION OF ANNUAL REVENUE :	\$812,653
PERCENTAGE OF CHANGE:	42.39%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$262,653
		EST. PERCENT DIFF ACTUAL TO BUDGET	47.8%

5 Year Comparison with Current Year Projection





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VILLAGE OF ALGONQUIN
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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
01 GENERAL						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
31 TAXES						
<hr/>						
<u>01000500 31010 SALE TX</u>	7,500,000	7,500,000	2,626,503.89	636,516.71	4,873,496.11	35.0%*
<u>01000500 31020 INC TX</u>	4,175,000	4,175,000	1,929,686.21	346,014.79	2,245,313.79	46.2%*
<u>01000500 31180 CBL/VDO FR</u>	500,000	500,000	222,139.39	.00	277,860.61	44.4%*
<u>01000500 31190 EXCISE</u>	76,500	76,500	32,598.94	6,388.09	43,901.06	42.6%*
<u>01000500 31510 RET POLICE</u>	2,420,000	2,420,000	2,198,225.60	928,305.83	221,774.40	90.8%*
<u>01000500 31520 RET IMRF</u>	300,000	300,000	272,508.57	115,079.77	27,491.43	90.8%*
<u>01000500 31530 RET R&B</u>	400,000	400,000	364,182.89	154,995.43	35,817.11	91.0%*
<u>01000500 31560 RET INSUR</u>	400,000	400,000	363,347.72	153,440.94	36,652.28	90.8%*
<u>01000500 31570 RET FICA</u>	412,000	412,000	374,247.35	158,043.83	37,752.65	90.8%*
<u>01000500 31580 RET POLPEN</u>	2,068,000	2,068,000	1,878,485.31	793,280.22	189,514.69	90.8%*
<u>01000500 31590 PPRT CTY</u>	5,000	5,000	2,832.58	497.51	2,167.42	56.7%*
<u>01000500 31591 PPRT STATE</u>	60,000	60,000	22,331.91	.00	37,668.09	37.2%*
TOTAL TAXES	18,316,500	18,316,500	10,287,090.36	3,292,563.12	8,029,409.64	56.2%
<hr/>						
32 LICENSES & PERMITS						
<hr/>						
<u>01000100 32070 PLAN/ZONE</u>	10,000	10,000	4,690.00	1,000.00	5,310.00	46.9%*
<u>01000100 32080 LIQ LICEN</u>	115,000	115,000	114,744.00	.00	256.00	99.8%*
<u>01000100 32085 LICENSES</u>	65,000	65,000	3,132.47	-45.00	62,122.53	4.4%*
<u>01000100 32100 BLDG PERM</u>	400,000	400,000	402,056.21	16,755.00	-2,056.21	100.5%*
<u>01000100 32101 SITE DEV</u>	1,000	1,000	763.00	.00	237.00	76.3%*
<u>01000100 32102 PUB ART</u>	2,000	2,000	1,900.00	50.00	100.00	95.0%*
<u>01000100 32110 OS SVC FEE</u>	25,000	25,000	6,598.31	495.00	18,401.69	26.4%*
TOTAL LICENSES & PERMITS	618,000	618,000	533,883.99	18,255.00	84,371.01	86.4%
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
<u>01000100 33008 INTGOV GG</u>	50,000	50,000	11,658.00	3,654.00	38,342.00	23.3%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000100 33030 D OPER GOV</u>	50,000	50,000	141,844.32	66,687.00	-91,844.32	283.7%*
<u>01000100 33100 D MKUP TX</u>	45,000	45,000	18,431.01	2,248.21	26,568.99	41.0%*
<u>01000200 33010 INTGOV PD</u>	110,000	110,000	58,339.02	9,749.33	51,660.98	53.0%*
<u>01000200 33031 D OPER PS</u>	25,000	25,000	15,767.56	3,946.22	9,232.44	63.1%*
<u>01000200 33231 G OPER PS</u>	0	0	2,531.23	828.73	-2,531.23	100.0%*
<u>01000300 33012 INTGOV PW</u>	500	500	.00	.00	500.00	.0%*
<u>01000300 33032 D OPER PW</u>	10,000	10,000	21,384.45	54.88	-11,384.45	213.8%*
TOTAL DONATIONS & GRANTS	290,500	290,500	269,955.59	87,168.37	20,544.41	92.9%
 34 CHARGES FOR SERVICES						
<u>01000100 34010 HIST COMM</u>	500	500	.00	.00	500.00	.0%*
<u>01000100 34012 REPORT/MAP</u>	500	500	98.00	8.00	402.00	19.6%*
<u>01000100 34100 RENT</u>	80,800	80,800	46,717.06	43,146.06	34,082.94	57.8%*
<u>01000100 34101 MAINT</u>	5,000	5,000	.00	.00	5,000.00	.0%*
<u>01000100 34105 PLATTING</u>	10,000	10,000	30,112.50	30,112.50	-20,112.50	301.1%*
<u>01000100 34410 REC</u>	99,000	99,000	5,484.00	1,328.00	93,516.00	5.5%*
<u>01000100 34720 ADMIN FEE</u>	100	100	.00	.00	100.00	.0%*
<u>01000200 34018 TRK PMT/FN</u>	10,000	10,000	11,250.00	950.00	-1,250.00	112.5%*
<u>01000200 34020 PD REPORT</u>	6,000	6,000	1,340.00	715.00	4,660.00	22.3%*
<u>01000200 34025 PD TRNG</u>	0	0	4,013.03	4,013.03	-4,013.03	100.0%*
<u>01000300 34102 PARK USE</u>	8,000	8,000	725.00	425.00	7,275.00	9.1%*
TOTAL CHARGES FOR SERVICES	219,900	219,900	99,739.59	80,697.59	120,160.41	45.4%
 35 FINES & FORFEITURES						
<u>01000100 35012 BLDG FINES</u>	20,000	20,000	19,285.00	2,642.00	715.00	96.4%*
<u>01000100 35095 COURT</u>	9,000	9,000	1,330.00	200.00	7,670.00	14.8%*
<u>01000200 35050 POL FINES</u>	8,000	8,000	26.44	24.44	7,973.56	.3%*
<u>01000200 35053 MUN FINES</u>	80,000	80,000	10,320.18	1,268.01	69,679.82	12.9%*
<u>01000200 35060 CTY DUI</u>	12,000	12,000	9,072.00	2,120.00	2,928.00	75.6%*
<u>01000200 35062 CTY COURT</u>	120,000	120,000	46,166.96	10,080.90	73,833.04	38.5%*
<u>01000200 35063 CTY DRUG</u>	500	500	.00	.00	500.00	.0%*
<u>01000200 35064 CTY PROSC</u>	14,000	14,000	447.72	50.00	13,552.28	3.2%*
<u>01000200 35065 CTY VEHIC</u>	8,000	8,000	251.60	20.00	7,748.40	3.1%*
<u>01000200 35066 CTY ELECTR</u>	1,000	1,000	726.00	236.00	274.00	72.6%*
<u>01000200 35067 CTY WAR EX</u>	1,500	1,500	210.00	.00	1,290.00	14.0%*
<u>01000200 35085 ADMIN TOW</u>	40,000	40,000	13,688.00	2,500.00	26,312.00	34.2%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000200 35090 TRAF ENF</u>	0	0	46.19	.00	-46.19	100.0%*
TOTAL FINES & FORFEITURES	314,000	314,000	101,570.09	19,141.35	212,429.91	32.3%
<u>36 INVESTMENT INCOME</u>						
<u>01000500 36001 INT</u>	1,000	1,000	409.20	57.28	590.80	40.9%*
<u>01000500 36002 INT INSUR</u>	100	100	33.73	5.39	66.27	33.7%*
<u>01000500 36020 INT INVPLS</u>	150,000	150,000	6,331.06	670.78	143,668.94	4.2%*
<u>01000500 36050 INT FIX</u>	75,000	75,000	33,532.39	6,723.19	41,467.61	44.7%*
<u>01000500 36250 GAIN/LOSS</u>	0	0	-429.01	-466.40	429.01	100.0%
TOTAL INVESTMENT INCOME	226,100	226,100	39,877.37	6,990.24	186,222.63	17.6%
<u>37 OTHER INCOME</u>						
<u>01000100 37905 SURP PROP</u>	30,000	30,000	30,122.93	159.53	-122.93	100.4%*
<u>01000200 37100 RSTTN-PS</u>	500	500	.00	.00	500.00	.0%*
<u>01000300 37100 RSTTN-PW</u>	15,000	15,000	1,220.50	.00	13,779.50	8.1%*
<u>01000500 37110 INS CLAIMS</u>	0	0	1,985.64	.00	-1,985.64	100.0%*
<u>01000500 37900 MISC REV</u>	500	500	80.00	50.00	420.00	16.0%*
TOTAL OTHER INCOME	46,000	46,000	33,409.07	209.53	12,590.93	72.6%
<u>38 OTHER FINANCING SOUR</u>						
<u>01000500 38016 TRSF DEVPD</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	20,066,000	20,066,000	11,365,526.06	3,505,025.20	8,700,728.94	56.6%
<u>10 RECREATION</u>						
<u>33 DONATIONS & GRANTS</u>						
<u>01001100 33025 DON REC</u>	4,000	4,000	.00	.00	4,000.00	.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	4,000	4,000	.00	.00	4,000.00	.0%
TOTAL RECREATION	4,000	4,000	.00	.00	4,000.00	.0%
TOTAL UNDEFINED	20,070,000	20,070,000	11,365,526.06	3,505,025.20	8,704,728.94	56.6%
TOTAL GENERAL	20,070,000	20,070,000	11,365,526.06	3,505,025.20	8,704,728.94	56.6%
TOTAL REVENUES	20,070,000	20,070,000	11,365,526.06	3,505,025.20	8,704,728.94	
<hr/> 02 CEMETERY						
<hr/> 000 UNDEFINED						
<hr/> 00 UNDESIGNATED						
<hr/> 34 CHARGES FOR SERVICES						
<u>02000100 34100 RENT</u>	24,500	24,500	24,792.74	.00	-292.74	101.2%*
<u>02000100 34300 GRAVES</u>	5,000	5,000	2,300.00	50.00	2,700.00	46.0%*
<u>02000100 34310 GRAVE OPEN</u>	12,000	12,000	6,225.00	.00	5,775.00	51.9%*
<u>02000100 34320 PERP CARE</u>	1,500	1,500	750.00	.00	750.00	50.0%*
TOTAL CHARGES FOR SERVICES	43,000	43,000	34,067.74	50.00	8,932.26	79.2%
<hr/> 36 INVESTMENT INCOME						
<u>02000500 36001 INT</u>	0	0	3.32	.42	-3.32	100.0%*
<u>02000500 36020 INT INVPLS</u>	4,000	4,000	412.63	48.92	3,587.37	10.3%*
<u>02000500 36026 INT CEMTR</u>	0	0	15.24	2.18	-15.24	100.0%*
TOTAL INVESTMENT INCOME	4,000	4,000	431.19	51.52	3,568.81	10.8%
TOTAL UNDESIGNATED	47,000	47,000	34,498.93	101.52	12,501.07	73.4%
TOTAL UNDEFINED	47,000	47,000	34,498.93	101.52	12,501.07	73.4%
TOTAL CEMETERY	47,000	47,000	34,498.93	101.52	12,501.07	73.4%
TOTAL REVENUES	47,000	47,000	34,498.93	101.52	12,501.07	



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
03 MFT						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>03000300 33015 MFT ALLOT</u>	761,000	761,000	424,760.37	103,661.75	336,239.63	55.8%*
<u>03000300 33016 CAP ALLOT</u>	0	0	687,533.88	.00	-687,533.88	100.0%*
<u>03000300 33017 MFT HIGHGR</u>	36,000	36,000	.00	.00	36,000.00	.0%*
TOTAL DONATIONS & GRANTS	797,000	797,000	1,112,294.25	103,661.75	-315,294.25	139.6%
36 INVESTMENT INCOME						
<u>03000500 36020 INT INVPLS</u>	40,000	40,000	3,282.87	282.46	36,717.13	8.2%*
TOTAL INVESTMENT INCOME	40,000	40,000	3,282.87	282.46	36,717.13	8.2%
TOTAL UNDESIGNATED	837,000	837,000	1,115,577.12	103,944.21	-278,577.12	133.3%
TOTAL UNDEFINED	837,000	837,000	1,115,577.12	103,944.21	-278,577.12	133.3%
TOTAL MFT	837,000	837,000	1,115,577.12	103,944.21	-278,577.12	133.3%
TOTAL REVENUES	837,000	837,000	1,115,577.12	103,944.21	-278,577.12	
04 STREET IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
<u>04000500 31011 HR SALE TX</u>	4,050,000	4,050,000	1,263,463.49	330,687.71	2,786,536.51	31.2%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>04000500 31190 EXCISE</u>	205,000	205,000	86,291.31	16,909.65	118,708.69	42.1%*
<u>04000500 31495 UTIL TX</u>	920,000	920,000	366,291.22	84,308.46	553,708.78	39.8%*
TOTAL TAXES	5,175,000	5,175,000	1,716,046.02	431,905.82	3,458,953.98	33.2%
<hr/> 33 DONATIONS & GRANTS <hr/>						
<u>04000300 33252 G CAPT PW</u>	150,000	150,000	.00	.00	150,000.00	.0%*
TOTAL DONATIONS & GRANTS	150,000	150,000	.00	.00	150,000.00	.0%
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>04000500 36001 INT</u>	400	400	138.61	17.43	261.39	34.7%*
<u>04000500 36020 INT INVPLS</u>	74,600	74,600	5,467.21	337.93	69,132.79	7.3%*
TOTAL INVESTMENT INCOME	75,000	75,000	5,605.82	355.36	69,394.18	7.5%
<hr/> 38 OTHER FINANCING SOUR <hr/>						
<u>04000500 38001 TRSF GEN</u>	3,000,000	3,000,000	.00	.00	3,000,000.00	.0%*
TOTAL OTHER FINANCING SOUR	3,000,000	3,000,000	.00	.00	3,000,000.00	.0%
TOTAL UNDESIGNATED	8,400,000	8,400,000	1,721,651.84	432,261.18	6,678,348.16	20.5%
TOTAL UNDEFINED	8,400,000	8,400,000	1,721,651.84	432,261.18	6,678,348.16	20.5%
TOTAL STREET IMPROVEMENT	8,400,000	8,400,000	1,721,651.84	432,261.18	6,678,348.16	20.5%
TOTAL REVENUES	8,400,000	8,400,000	1,721,651.84	432,261.18	6,678,348.16	
<hr/> 05 SWIMMING POOL <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
<hr/> 33 DONATIONS & GRANTS <hr/>						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>05000100 33030 D OPER GOV</u>	100	100	115.00	.00	-15.00	115.0%*
TOTAL DONATIONS & GRANTS	100	100	115.00	.00	-15.00	115.0%
<u>34 CHARGES FOR SERVICES</u>						
<u>05000100 34100 RENT</u>	28,500	28,500	.00	.00	28,500.00	.0%*
<u>05000100 34500 SWIM PASS</u>	35,000	35,000	.00	.00	35,000.00	.0%*
<u>05000100 34510 SWIM DAILY</u>	26,500	26,500	.00	.00	26,500.00	.0%*
<u>05000100 34520 SWIM LESSN</u>	16,000	16,000	.00	.00	16,000.00	.0%*
<u>05000100 34560 CONCESN</u>	9,500	9,500	.00	.00	9,500.00	.0%*
TOTAL CHARGES FOR SERVICES	115,500	115,500	.00	.00	115,500.00	.0%
<u>36 INVESTMENT INCOME</u>						
<u>05000500 36001 INT</u>	100	100	.35	.03	99.65	.4%*
TOTAL INVESTMENT INCOME	100	100	.35	.03	99.65	.4%
<u>38 OTHER FINANCING SOUR</u>						
<u>05000500 38001 TRSF GEN</u>	158,400	158,400	30,268.60	6,290.88	128,131.40	19.1%*
TOTAL OTHER FINANCING SOUR	158,400	158,400	30,268.60	6,290.88	128,131.40	19.1%
TOTAL UNDESIGNATED	274,100	274,100	30,383.95	6,290.91	243,716.05	11.1%
TOTAL UNDEFINED	274,100	274,100	30,383.95	6,290.91	243,716.05	11.1%
TOTAL SWIMMING POOL	274,100	274,100	30,383.95	6,290.91	243,716.05	11.1%
TOTAL REVENUES	274,100	274,100	30,383.95	6,290.91	243,716.05	
<u>06 PARK IMPROVEMENT</u>						
<u>000 UNDEFINED</u>						
<u>00 UNDESIGNATED</u>						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
31 TAXES						
<u>06000500 31175 VIDEO TAX</u>	115,000	115,000	14,212.67	8,596.12	100,787.33	12.4%*
<u>06000500 31190 EXCISE</u>	170,000	170,000	72,868.21	14,279.26	97,131.79	42.9%*
TOTAL TAXES	285,000	285,000	87,080.88	22,875.38	197,919.12	30.6%
33 DONATIONS & GRANTS						
<u>06000300 33052 D CAPT PW</u>	0	0	56,333.00	9,130.00	-56,333.00	100.0%*
<u>06000300 33152 D REFOREST</u>	50,000	50,000	.00	.00	50,000.00	.0%*
<u>06000300 33153 DONWTRSHD</u>	5,000	5,000	1,650.00	.00	3,350.00	33.0%*
<u>06000300 33252 G CAPT PW</u>	400,000	400,000	50,000.00	.00	350,000.00	12.5%*
TOTAL DONATIONS & GRANTS	455,000	455,000	107,983.00	9,130.00	347,017.00	23.7%
36 INVESTMENT INCOME						
<u>06000500 36001 INT</u>	100	100	59.99	7.84	40.01	60.0%*
<u>06000500 36020 INT INVPLS</u>	10,900	10,900	692.27	27.63	10,207.73	6.4%*
TOTAL INVESTMENT INCOME	11,000	11,000	752.26	35.47	10,247.74	6.8%
TOTAL UNDESIGNATED	751,000	751,000	195,816.14	32,040.85	555,183.86	26.1%
TOTAL UNDEFINED	751,000	751,000	195,816.14	32,040.85	555,183.86	26.1%
TOTAL PARK IMPROVEMENT	751,000	751,000	195,816.14	32,040.85	555,183.86	26.1%
TOTAL REVENUES	751,000	751,000	195,816.14	32,040.85	555,183.86	
07 WATER & SEWER						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						



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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT SEPTEMBER 2020

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>07000400 33035 D OPER W&S</u>	2,000	2,000	8,292.47	55.20	-6,292.47	414.6%*
TOTAL DONATIONS & GRANTS	2,000	2,000	8,292.47	55.20	-6,292.47	414.6%
 34 CHARGES FOR SERVICES						
<u>07000400 34100 RENT</u>	83,000	83,000	220.00	90.00	82,780.00	.3%*
<u>07000400 34700 WTR FEE</u>	4,100,000	4,100,000	1,920,209.18	459,606.40	2,179,790.82	46.8%*
<u>07000400 34710 SWR FEE</u>	5,500,000	5,500,000	2,494,895.06	592,132.22	3,005,104.94	45.4%*
<u>07000400 34715 INFR FEE</u>	1,320,000	1,320,000	556,854.00	111,314.00	763,146.00	42.2%*
<u>07000400 34720 ADMIN FEE</u>	2,000	2,000	1,232.65	355.00	767.35	61.6%*
<u>07000400 34730 W&S LATE</u>	70,000	70,000	17,136.71	11,193.14	52,863.29	24.5%*
<u>07000400 34740 WTR TURNON</u>	14,000	14,000	3,955.05	1,968.12	10,044.95	28.3%*
<u>07000400 34820 MTR SALE</u>	40,000	40,000	18,200.00	1,100.00	21,800.00	45.5%*
TOTAL CHARGES FOR SERVICES	11,129,000	11,129,000	5,012,702.65	1,177,758.88	6,116,297.35	45.0%
 36 INVESTMENT INCOME						
<u>07000500 36001 INT</u>	2,000	2,000	1,196.21	242.09	803.79	59.8%*
<u>07000500 36020 INT INVPLS</u>	60,000	60,000	5,517.49	850.03	54,482.51	9.2%*
TOTAL INVESTMENT INCOME	62,000	62,000	6,713.70	1,092.12	55,286.30	10.8%
 37 OTHER INCOME						
<u>07000400 37100 RESTITUTN</u>	0	0	3,514.90	1,918.76	-3,514.90	100.0%*
<u>07000400 37905 SURP PROP</u>	20,000	20,000	7,014.14	.00	12,985.86	35.1%*
TOTAL OTHER INCOME	20,000	20,000	10,529.04	1,918.76	9,470.96	52.6%
TOTAL UNDESIGNATED	11,213,000	11,213,000	5,038,237.86	1,180,824.96	6,174,762.14	44.9%
TOTAL UNDEFINED	11,213,000	11,213,000	5,038,237.86	1,180,824.96	6,174,762.14	44.9%
TOTAL WATER & SEWER	11,213,000	11,213,000	5,038,237.86	1,180,824.96	6,174,762.14	44.9%
TOTAL REVENUES	11,213,000	11,213,000	5,038,237.86	1,180,824.96	6,174,762.14	

12 WATER & SEWER IMPROVEMENT



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/> 000 UNDEFINED <hr/>						
<hr/> 00 UNDESIGNATED <hr/>						
<hr/> 33 DONATIONS & GRANTS <hr/>						
<u>12000400 33055 D CAPT W&S</u>	0	0	459,855.00	459,855.00	-459,855.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	459,855.00	459,855.00	-459,855.00	100.0%
<hr/> 34 CHARGES FOR SERVICES <hr/>						
<u>12000400 34800 WTR TAPON</u>	290,000	290,000	307,463.00	12,000.00	-17,463.00	106.0%*
<u>12000400 34810 SWR TAPON</u>	260,000	260,000	292,684.00	10,000.00	-32,684.00	112.6%*
TOTAL CHARGES FOR SERVICES	550,000	550,000	600,147.00	22,000.00	-50,147.00	109.1%
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>12000500 36001 INT</u>	200	200	177.05	25.81	22.95	88.5%*
<u>12000500 36020 INT INVPLS</u>	35,800	35,800	1,832.53	142.38	33,967.47	5.1%*
TOTAL INVESTMENT INCOME	36,000	36,000	2,009.58	168.19	33,990.42	5.6%
<hr/> 38 OTHER FINANCING SOUR <hr/>						
<u>12000500 38007 TRSF WS OP</u>	1,320,000	1,320,000	556,854.00	111,314.00	763,146.00	42.2%*
TOTAL OTHER FINANCING SOUR	1,320,000	1,320,000	556,854.00	111,314.00	763,146.00	42.2%
TOTAL UNDESIGNATED	1,906,000	1,906,000	1,618,865.58	593,337.19	287,134.42	84.9%
TOTAL UNDEFINED	1,906,000	1,906,000	1,618,865.58	593,337.19	287,134.42	84.9%
TOTAL WATER & SEWER IMPROVEMENT	1,906,000	1,906,000	1,618,865.58	593,337.19	287,134.42	84.9%
TOTAL REVENUES	1,906,000	1,906,000	1,618,865.58	593,337.19	287,134.42	



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
16 DEVELOPMENT FUND						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
<u>16000500 31496 HOTEL TX</u>	48,000	48,000	3,891.10	2,462.20	44,108.90	8.1%*
TOTAL TAXES	48,000	48,000	3,891.10	2,462.20	44,108.90	8.1%
34 CHARGES FOR SERVICES						
<u>16000300 34106 CUL SAC</u>	0	0	6,000.00	6,000.00	-6,000.00	100.0%*
TOTAL CHARGES FOR SERVICES	0	0	6,000.00	6,000.00	-6,000.00	100.0%
36 INVESTMENT INCOME						
<u>16000500 36015 INT CULDE</u>	0	0	2.25	.54	-2.25	100.0%*
<u>16000500 36016 INT HOTEL</u>	0	0	57.17	8.01	-57.17	100.0%*
<u>16000500 36017 INT-INVCLS</u>	8,500	8,500	622.27	68.14	7,877.73	7.3%*
<u>16000500 36018 INT INVHTL</u>	2,500	2,500	246.20	31.50	2,253.80	9.8%*
TOTAL INVESTMENT INCOME	11,000	11,000	927.89	108.19	10,072.11	8.4%
TOTAL UNDESIGNATED	59,000	59,000	10,818.99	8,570.39	48,181.01	18.3%
TOTAL UNDEFINED	59,000	59,000	10,818.99	8,570.39	48,181.01	18.3%
TOTAL DEVELOPMENT FUND	59,000	59,000	10,818.99	8,570.39	48,181.01	18.3%
TOTAL REVENUES	59,000	59,000	10,818.99	8,570.39	48,181.01	

24 VILLAGE CONSTRUCTION

000 UNDEFINED



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>24000100 33050 D CAPT GOV</u>	4,000	4,000	83,400.00	.00	-79,400.00	2085.0%*
TOTAL DONATIONS & GRANTS	4,000	4,000	83,400.00	.00	-79,400.00	2085.0%
36 INVESTMENT INCOME						
<u>24000500 36001 INT</u>	25	25	4.28	.53	20.72	17.1%*
<u>24000500 36020 INT INVPLS</u>	175	175	113.37	14.25	61.63	64.8%*
TOTAL INVESTMENT INCOME	200	200	117.65	14.78	82.35	58.8%
TOTAL UNDESIGNATED	4,200	4,200	83,517.65	14.78	-79,317.65	1988.5%
TOTAL UNDEFINED	4,200	4,200	83,517.65	14.78	-79,317.65	1988.5%
TOTAL VILLAGE CONSTRUCTION	4,200	4,200	83,517.65	14.78	-79,317.65	1988.5%
TOTAL REVENUES	4,200	4,200	83,517.65	14.78	-79,317.65	
28 BUILDING MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>28 33160 DONATIONS</u>	0	0	300.00	10.00	-300.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	300.00	10.00	-300.00	100.0%
34 CHARGES FOR SERVICES						
<u>28 34900 SERV BIL</u>	880,000	880,000	329,964.14	59,177.85	550,035.86	37.5%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL CHARGES FOR SERVICES	880,000	880,000	329,964.14	59,177.85	550,035.86	37.5%
<hr/>						
37 OTHER INCOME						
<hr/>						
<u>28 37905 SURP PROP</u>	0	0	1,796.37	.00	-1,796.37	100.0%*
TOTAL OTHER INCOME	0	0	1,796.37	.00	-1,796.37	100.0%
TOTAL UNDESIGNATED	880,000	880,000	332,060.51	59,187.85	547,939.49	37.7%
TOTAL UNDEFINED	880,000	880,000	332,060.51	59,187.85	547,939.49	37.7%
TOTAL BUILDING MAINT. SERVICE	880,000	880,000	332,060.51	59,187.85	547,939.49	37.7%
TOTAL REVENUES	880,000	880,000	332,060.51	59,187.85	547,939.49	
<hr/>						
29 VEHICLE MAINT. SERVICE						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
<u>29 33160 DONATIONS</u>	0	0	300.00	10.00	-300.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	300.00	10.00	-300.00	100.0%
<hr/>						
34 CHARGES FOR SERVICES						
<hr/>						
<u>29 34900 SERV BIL</u>	830,000	830,000	246,874.96	54,208.70	583,125.04	29.7%*
<u>29 34920 FUEL BILL</u>	192,000	192,000	46,899.73	11,686.30	145,100.27	24.4%*
<u>29 34921 FIRE BILL</u>	46,000	46,000	9,748.46	3,225.16	36,251.54	21.2%*
<u>29 34922 FLT MNT IN</u>	110,000	110,000	31,799.91	4,597.09	78,200.09	28.9%*
TOTAL CHARGES FOR SERVICES	1,178,000	1,178,000	335,323.06	73,717.25	842,676.94	28.5%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
37 OTHER INCOME						
<hr/>						
<u>29 37905 SURP PROP</u>	0	0	1,796.37	.00	-1,796.37	100.0%*
TOTAL OTHER INCOME	0	0	1,796.37	.00	-1,796.37	100.0%
TOTAL UNDESIGNATED	1,178,000	1,178,000	337,419.43	73,727.25	840,580.57	28.6%
TOTAL UNDEFINED	1,178,000	1,178,000	337,419.43	73,727.25	840,580.57	28.6%
TOTAL VEHICLE MAINT. SERVICE	1,178,000	1,178,000	337,419.43	73,727.25	840,580.57	28.6%
TOTAL REVENUES	1,178,000	1,178,000	337,419.43	73,727.25	840,580.57	
<hr/>						
32 DOWNTOWN TIF DISTRICT						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
31 TAXES						
<hr/>						
<u>32000500 31565 RET TIF</u>	870,300	870,300	616,001.32	247,510.50	254,298.68	70.8%*
TOTAL TAXES	870,300	870,300	616,001.32	247,510.50	254,298.68	70.8%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
<u>32000500 36001 INT</u>	700	700	331.62	48.49	368.38	47.4%*
<u>32000500 36020 INT INVPLS</u>	0	0	367.62	367.62	-367.62	100.0%*
TOTAL INVESTMENT INCOME	700	700	699.24	416.11	.76	99.9%
TOTAL UNDESIGNATED	871,000	871,000	616,700.56	247,926.61	254,299.44	70.8%
TOTAL UNDEFINED	871,000	871,000	616,700.56	247,926.61	254,299.44	70.8%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DOWNTOWN TIF DISTRICT	871,000	871,000	616,700.56	247,926.61	254,299.44	70.8%
TOTAL REVENUES	871,000	871,000	616,700.56	247,926.61	254,299.44	
53 POLICE PENSION						
000 UNDEFINED						
00 UNDESIGNATED						
36 INVESTMENT INCOME						
<u>53 36145 INV INC PP</u>	2,200,000	2,200,000	203,039.59	.00	1,996,960.41	9.2%*
<u>53 36250 GAIN/LOSS</u>	0	0	4,249,536.30	.00	-4,249,536.30	100.0%*
TOTAL INVESTMENT INCOME	2,200,000	2,200,000	4,452,575.89	.00	-2,252,575.89	202.4%
37 OTHER INCOME						
<u>53 37010 EE CONTRIB</u>	462,000	462,000	145,031.72	.00	316,968.28	31.4%*
<u>53 37020 ER CONTRIB</u>	2,068,000	2,068,000	1,085,205.09	.00	982,794.91	52.5%*
<u>53 37030 PP CONT</u>	4,600	4,600	3,765.21	.00	834.79	81.9%*
<u>53 37032 MEMB INT</u>	100	100	58.55	.00	41.45	58.6%*
<u>53 37900 MISC REV</u>	0	0	.07	.00	-.07	100.0%*
TOTAL OTHER INCOME	2,534,700	2,534,700	1,234,060.64	.00	1,300,639.36	48.7%
TOTAL UNDESIGNATED	4,734,700	4,734,700	5,686,636.53	.00	-951,936.53	120.1%
TOTAL UNDEFINED	4,734,700	4,734,700	5,686,636.53	.00	-951,936.53	120.1%
TOTAL POLICE PENSION	4,734,700	4,734,700	5,686,636.53	.00	-951,936.53	120.1%
TOTAL REVENUES	4,734,700	4,734,700	5,686,636.53	.00	-951,936.53	
GRAND TOTAL	51,225,000	51,225,000	28,187,711.15	6,243,252.90	23,037,543.85	55.0%

** END OF REPORT - Generated by Amanda Lichtenberger **



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT SEPTEMBER 2020

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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							
<hr/>							
00 UNDESIGNATED							
<hr/>							
41 PERSONNEL							
<hr/>							
<u>01100100 41103 IMRF</u>	132,000	118,000	44,771.88	9,179.75	.00	73,228.12	37.9%
<u>01100100 41104 FICA</u>	91,500	81,000	30,807.99	5,838.04	.00	50,192.01	38.0%
<u>01100100 41105 SUI</u>	2,100	1,700	39.89	.00	.00	1,660.11	2.3%
<u>01100100 41106 INSURANCE</u>	145,000	133,000	53,459.80	10,883.99	.00	79,540.20	40.2%
<u>01100100 41110 SALARIES</u>	1,174,000	1,055,000	394,644.43	81,062.12	.00	660,355.57	37.4%
<u>01100100 41130 SAL ELECT</u>	57,000	57,000	21,500.00	4,250.00	.00	35,500.00	37.7%
<u>01100100 41140 OT</u>	2,500	2,500	1,615.27	367.81	.00	884.73	64.6%
TOTAL PERSONNEL	1,604,100	1,448,200	546,839.26	111,581.71	.00	901,360.74	37.8%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
<u>01100100 42210 PHONE</u>	21,600	21,600	7,387.09	1,790.82	2,118.80	12,094.11	44.0%
<u>01100100 42225 BANK FEE</u>	800	800	9.91	.57	.00	790.09	1.2%
<u>01100100 42228 INV MGMT</u>	5,500	5,500	1,418.00	.00	.00	4,082.00	25.8%
<u>01100100 42230 LEGAL SVCS</u>	50,000	50,000	22,663.09	6,011.88	2,008.75	25,328.16	49.3%
<u>01100100 42231 AUDIT SVCS</u>	29,300	29,300	25,444.66	2,796.12	3,355.34	500.00	98.3%
<u>01100100 42234 PROF SVCS</u>	154,000	154,000	35,610.96	6,632.50	58,482.06	59,906.98	61.1%
<u>01100100 42242 PUB</u>	2,600	2,600	.00	.00	.00	2,600.00	.0%
<u>01100100 42243 PRINT/ADV</u>	5,500	5,500	2,104.34	567.59	27.00	3,368.66	38.8%
<u>01100100 42245 VILL COMM</u>	36,000	36,000	1,850.53	.00	1,799.63	32,349.84	10.1%
<u>01100100 42272 LEASE NC</u>	10,700	10,700	4,584.41	593.37	1,665.77	4,449.82	58.4%
<u>01100100 42305 COURT</u>	7,000	7,000	1,542.92	568.75	4,657.08	800.00	88.6%
TOTAL CONTRACTUAL SERVICES	323,000	323,000	102,615.91	18,961.60	74,114.43	146,269.66	54.7%
<hr/>							
43 COMMODITIES							
<hr/>							
<u>01100100 43308 OFFICE SUP</u>	7,500	7,500	1,253.77	491.14	4,399.37	1,846.86	75.4%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01100100 43317 POSTAGE</u>	10,000	10,000	1,153.05	-199.80	4,600.00	4,246.95	57.5%
<u>01100100 43320 TOOLS/SUPP</u>	500	500	668.92	.00	.00	-168.92	133.8%*
<u>01100100 43332 FURN/EQUIP</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>01100100 43333 IT EQP/SUP</u>	22,400	22,400	8,992.02	.00	.00	13,407.98	40.1%
<u>01100100 43340 FUEL</u>	500	500	98.76	32.10	.00	401.24	19.8%
TOTAL COMMODITIES	41,900	41,900	12,166.52	323.44	8,999.37	20,734.11	50.5%
<hr/>							
44 MAINTENANCE							
<u>01100100 44420 VEH</u>	5,000	5,000	4,323.22	3,699.98	.00	676.78	86.5%
<u>01100100 44423 BLDG</u>	113,000	113,000	51,214.19	8,377.77	.00	61,785.81	45.3%
<u>01100100 44426 OFF EQUIP</u>	4,000	4,000	644.12	.00	472.23	2,883.65	27.9%
TOTAL MAINTENANCE	122,000	122,000	56,181.53	12,077.75	472.23	65,346.24	46.4%
<hr/>							
47 OTHER EXPENSES							
<u>01100100 47740 T/T DUES</u>	37,000	37,000	11,871.41	1,858.07	40.00	25,088.59	32.2%
<u>01100100 47741 ELECTED</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01100100 47743 ENVIRON</u>	500	500	.00	.00	.00	500.00	.0%
<u>01100100 47745 PRES EXP</u>	1,000	1,000	.00	.00	36.50	963.50	3.7%
<u>01100100 47750 HIST COMM</u>	2,300	2,300	.00	.00	.00	2,300.00	.0%
<u>01100100 47760 UNIFORMS</u>	500	500	.00	.00	.00	500.00	.0%
<u>01100100 47765 SLS TX REB</u>	250,000	250,000	60,342.81	60,342.81	.00	189,657.19	24.1%
<u>01100600 47790 INT EXP</u>	2,700	2,700	746.83	145.74	.00	1,953.17	27.7%
TOTAL OTHER EXPENSES	295,500	295,500	72,961.05	62,346.62	76.50	222,462.45	24.7%
TOTAL UNDESIGNATED	2,386,500	2,230,600	790,764.27	205,291.12	83,662.53	1,356,173.20	39.2%
<hr/>							
10 RECREATION							
<hr/>							
41 PERSONNEL							
<u>01101100 41103 IMRF</u>	0	14,000	4,424.25	929.44	.00	9,575.75	31.6%
<u>01101100 41104 FICA</u>	0	10,500	3,022.18	650.83	.00	7,477.82	28.8%



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT SEPTEMBER 2020

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01101100 41105 SUI</u>	0	400	54.46	11.05	.00	345.54	13.6%
<u>01101100 41106 INSURANCE</u>	0	12,000	5,504.30	1,118.78	.00	6,495.70	45.9%
<u>01101100 41110 SALARIES</u>	0	119,000	41,101.84	8,915.28	.00	77,898.16	34.5%
<u>01101100 41113 SAL REC</u>	10,000	10,000	.00	.00	.00	10,000.00	.0%
<u>01101100 41140 OT</u>	0	0	443.21	.00	.00	-443.21	100.0%*
TOTAL PERSONNEL	10,000	165,900	54,550.24	11,625.38	.00	111,349.76	32.9%
<hr/> 42 CONTRACTUAL SERVICES							
<u>01101100 42210 PHONE</u>	0	700	405.71	126.56	86.04	208.25	70.3%
<u>01101100 42225 BANK FEE</u>	0	1,500	100.90	32.76	.00	1,399.10	6.7%
<u>01101100 42234 PROF SVCS</u>	0	7,300	458.00	.00	.00	6,842.00	6.3%
<u>01101100 42243 PRINT/ADV</u>	0	19,000	.00	.00	.00	19,000.00	.0%
TOTAL CONTRACTUAL SERVICES	0	28,500	964.61	159.32	86.04	27,449.35	3.7%
<hr/> 43 COMMODITIES							
<u>01101100 43308 OFFICE SUP</u>	0	350	.00	.00	200.00	150.00	57.1%
<u>01101100 43317 POSTAGE</u>	0	6,300	9.00	4.00	.00	6,291.00	.1%
<u>01101100 43332 FURN/EQUIP</u>	0	1,000	.00	.00	.00	1,000.00	.0%
<u>01101100 43333 IT EQP/SUP</u>	0	3,100	3,100.00	.00	.00	.00	100.0%
TOTAL COMMODITIES	0	10,750	3,109.00	4.00	200.00	7,441.00	30.8%
<hr/> 47 OTHER EXPENSES							
<u>01101100 47701 RECREATION</u>	154,500	110,000	4,265.15	1,407.65	5,362.75	100,372.10	8.8%
<u>01101100 47740 T/T DUES</u>	0	4,700	.00	.00	.00	4,700.00	.0%
<u>01101100 47760 UNIFORMS</u>	0	550	.00	.00	135.99	414.01	24.7%
TOTAL OTHER EXPENSES	154,500	115,250	4,265.15	1,407.65	5,498.74	105,486.11	8.5%
TOTAL RECREATION	164,500	320,400	62,889.00	13,196.35	5,784.78	251,726.22	21.4%
TOTAL GENERAL SVCS. ADMINISTRATIO	2,551,000	2,551,000	853,653.27	218,487.47	89,447.31	1,607,899.42	37.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
<u>01200200 41102 PENS CONT</u>	2,068,000	2,068,000	1,878,485.31	793,280.22	.00	189,514.69	90.8%
<u>01200200 41103 IMRF</u>	50,000	50,000	17,741.34	3,911.90	.00	32,258.66	35.5%
<u>01200200 41104 FICA</u>	415,000	415,000	159,505.85	32,120.77	.00	255,494.15	38.4%
<u>01200200 41105 SUI</u>	6,500	6,500	.00	.00	.00	6,500.00	.0%
<u>01200200 41106 INSURANCE</u>	700,000	700,000	267,832.10	53,958.54	.00	432,167.90	38.3%
<u>01200200 41110 SALARIES</u>	412,000	412,000	166,736.30	40,694.41	.00	245,263.70	40.5%
<u>01200200 41120 SAL SWORN</u>	4,715,000	4,715,000	1,862,380.18	368,484.85	.00	2,852,619.82	39.5%
<u>01200200 41122 SAL XGUARD</u>	17,500	17,500	.00	.00	.00	17,500.00	.0%
<u>01200200 41140 OT</u>	260,000	260,000	112,755.34	23,386.42	.00	147,244.66	43.4%
TOTAL PERSONNEL	8,644,000	8,644,000	4,465,436.42	1,315,837.11	.00	4,178,563.58	51.7%
42 CONTRACTUAL SERVICES							
<u>01200200 42210 PHONE</u>	33,800	33,800	11,040.90	2,680.39	2,203.77	20,555.33	39.2%
<u>01200200 42212 ELECTRIC</u>	600	600	98.05	28.52	501.95	.00	100.0%
<u>01200200 42215 ALARM LINE</u>	31,400	31,400	28,692.31	8,031.89	17,123.83	-14,416.14	145.9%*
<u>01200200 42225 BANK FEE</u>	600	600	130.41	30.87	.00	469.59	21.7%
<u>01200200 42230 LEGAL SVCS</u>	100,000	100,000	19,575.55	8,907.85	.00	80,424.45	19.6%
<u>01200200 42234 PROF SVCS</u>	98,000	98,000	18,180.63	388.10	350.00	79,469.37	18.9%
<u>01200200 42242 PUB</u>	500	500	.00	.00	.00	500.00	.0%
<u>01200200 42243 PRINT/ADV</u>	3,000	3,000	.00	.00	615.21	2,384.79	20.5%
<u>01200200 42250 SEECOM</u>	600,000	600,000	288,530.90	.00	.00	311,469.10	48.1%
<u>01200200 42260 PHYS EXAMS</u>	0	0	.00	.00	200.00	-200.00	100.0%*
<u>01200200 42270 EQUIP RENT</u>	15,400	15,400	7,061.08	6,724.21	1,663.92	6,675.00	56.7%
<u>01200200 42272 LEASE NC</u>	13,400	13,400	3,024.83	730.28	1,093.44	9,281.73	30.7%
TOTAL CONTRACTUAL SERVICES	896,700	896,700	376,334.66	27,522.11	23,752.12	496,613.22	44.6%
43 COMMODITIES							
<u>01200200 43308 OFFICE SUP</u>	8,000	8,000	960.75	619.39	103.55	6,935.70	13.3%
<u>01200200 43309 MATERIALS</u>	23,700	23,700	2,914.23	2,559.43	171.95	20,613.82	13.0%
<u>01200200 43317 POSTAGE</u>	3,000	3,000	864.91	170.20	188.39	1,946.70	35.1%
<u>01200200 43320 TOOLS/SUPP</u>	18,500	18,500	95.85	95.85	455.00	17,949.15	3.0%



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VILLAGE OF ALGONQUIN
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01200200 43332 FURN/EQUIP</u>	500	500	11.49	11.49	.00	488.51	2.3%
<u>01200200 43333 IT EQP/SUP</u>	34,700	34,700	500.00	.00	21,672.50	12,527.50	63.9%
<u>01200200 43335 V&E NON</u>	26,000	26,000	.00	.00	.00	26,000.00	.0%
<u>01200200 43340 FUEL</u>	70,000	70,000	20,241.43	5,201.58	600.00	49,158.57	29.8%
<u>01200200 43364 DARE</u>	7,500	7,500	.00	.00	.00	7,500.00	.0%
TOTAL COMMODITIES	191,900	191,900	25,588.66	8,657.94	23,191.39	143,119.95	25.4%
<hr/> 44 MAINTENANCE							
<u>01200200 44420 VEH</u>	125,000	125,000	47,521.91	9,035.51	.00	77,478.09	38.0%
<u>01200200 44421 EQUIP</u>	16,000	16,000	3,689.85	.00	.00	12,310.15	23.1%
<u>01200200 44422 RADIO</u>	3,000	3,000	.00	.00	.00	3,000.00	.0%
<u>01200200 44423 BLDG</u>	163,000	163,000	59,962.20	7,545.35	.00	103,037.80	36.8%
<u>01200200 44426 OFF EQUIP</u>	8,200	8,200	6,843.58	4,689.00	.00	1,356.42	83.5%
TOTAL MAINTENANCE	315,200	315,200	118,017.54	21,269.86	.00	197,182.46	37.4%
<hr/> 45 CAPITAL IMPROVEMENT							
<u>01200200 45590 CAP PURCH</u>	142,000	142,000	5,064.18	.00	.00	136,935.82	3.6%
TOTAL CAPITAL IMPROVEMENT	142,000	142,000	5,064.18	.00	.00	136,935.82	3.6%
<hr/> 47 OTHER EXPENSES							
<u>01200200 47720 POL COMM</u>	18,200	18,200	789.55	.00	3,887.50	13,522.95	25.7%
<u>01200200 47730 ESDA</u>	1,100	1,100	.00	.00	.00	1,100.00	.0%
<u>01200200 47740 T/T DUES</u>	49,000	49,000	15,346.70	1,009.99	.00	33,653.30	31.3%
<u>01200200 47760 UNIFORMS</u>	63,200	63,200	8,469.32	1,998.95	9,670.69	45,059.99	28.7%
<u>01200200 47770 INVESTIG</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>01200600 47790 INT EXP</u>	2,700	2,700	880.46	218.95	368.58	1,450.96	46.3%
TOTAL OTHER EXPENSES	136,200	136,200	25,486.03	3,227.89	13,926.77	96,787.20	28.9%
TOTAL UNDESIGNATED	10,326,000	10,326,000	5,015,927.49	1,376,514.91	60,870.28	5,249,202.23	49.2%
TOTAL POLICE	10,326,000	10,326,000	5,015,927.49	1,376,514.91	60,870.28	5,249,202.23	49.2%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
00 UNDESIGNATED							
<hr/>							
41 PERSONNEL							
<hr/>							
<u>01300100 41103 IMRF</u>	93,000	93,000	28,167.25	5,749.79	.00	64,832.75	30.3%
<u>01300100 41104 FICA</u>	63,000	63,000	19,560.26	3,981.57	.00	43,439.74	31.0%
<u>01300100 41105 SUI</u>	1,200	1,200	149.98	11.49	.00	1,050.02	12.5%
<u>01300100 41106 INSURANCE</u>	105,000	105,000	28,334.57	5,760.07	.00	76,665.43	27.0%
<u>01300100 41110 SALARIES</u>	802,000	802,000	257,974.67	52,639.84	.00	544,025.33	32.2%
<u>01300100 41132 SAL P&Z</u>	2,000	2,000	215.00	215.00	.00	1,785.00	10.8%
<u>01300100 41140 OT</u>	8,300	8,300	1,753.29	67.88	.00	6,546.71	21.1%
TOTAL PERSONNEL	1,074,500	1,074,500	336,155.02	68,425.64	.00	738,344.98	31.3%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
<u>01300100 42210 PHONE</u>	16,200	16,200	5,123.40	1,268.52	1,046.02	10,030.58	38.1%
<u>01300100 42225 BANK FEE</u>	1,200	1,200	1,936.46	207.87	.00	-736.46	161.4%*
<u>01300100 42230 LEGAL SVCS</u>	20,000	20,000	5,188.75	875.00	.00	14,811.25	25.9%
<u>01300100 42234 PROF SVCS</u>	257,600	257,600	58,895.66	14,350.30	52,603.34	146,101.00	43.3%
<u>01300100 42242 PUB</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>01300100 42243 PRINT/ADV</u>	7,000	7,000	1,596.00	798.00	1,578.35	3,825.65	45.3%
<u>01300100 42260 PHYS EXAMS</u>	100	100	.00	.00	.00	100.00	.0%
<u>01300100 42272 LEASE NC</u>	20,400	20,400	8,256.86	1,659.45	1,171.65	10,971.49	46.2%
TOTAL CONTRACTUAL SERVICES	323,500	323,500	80,997.13	19,159.14	56,399.36	186,103.51	42.5%
<hr/>							
43 COMMODITIES							
<hr/>							
<u>01300100 43308 OFFICE SUP</u>	4,000	4,000	471.92	163.03	2,183.62	1,344.46	66.4%
<u>01300100 43317 POSTAGE</u>	1,500	1,500	1,224.30	166.30	.00	275.70	81.6%
<u>01300100 43320 TOOLS/SUPP</u>	500	500	752.87	.00	.00	-252.87	150.6%*
<u>01300100 43332 FURN/EQUIP</u>	500	500	.00	.00	.00	500.00	.0%
<u>01300100 43333 IT EQP/SUP</u>	3,600	3,600	.00	.00	.00	3,600.00	.0%
<u>01300100 43340 FUEL</u>	7,000	7,000	1,760.31	463.18	.00	5,239.69	25.1%
<u>01300100 43362 PUBLIC ART</u>	37,000	37,000	1,684.00	1,535.00	.00	35,316.00	4.6%
TOTAL COMMODITIES	54,100	54,100	5,893.40	2,327.51	2,183.62	46,022.98	14.9%
<hr/>							
44 MAINTENANCE							
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01300100 44420 VEH</u>	20,000	20,000	3,946.68	734.30	.00	16,053.32	19.7%
<u>01300100 44423 BLDG</u>	35,000	35,000	14,139.39	2,096.32	.00	20,860.61	40.4%
<u>01300100 44426 OFF EQUIP</u>	3,400	3,400	517.33	.00	191.65	2,691.02	20.9%
TOTAL MAINTENANCE	58,400	58,400	18,603.40	2,830.62	191.65	39,604.95	32.2%
47 OTHER EXPENSES							
<u>01300100 47710 ECON DEV</u>	15,600	15,600	-794.00	.00	.00	16,394.00	-5.1%
<u>01300100 47740 T/T DUES</u>	14,300	14,300	1,290.98	112.01	100.00	12,909.02	9.7%
<u>01300100 47760 UNIFORMS</u>	1,000	1,000	66.88	.00	.00	933.12	6.7%
<u>01300600 47790 INT EXP</u>	6,600	6,600	2,068.81	407.00	291.88	4,239.31	35.8%
TOTAL OTHER EXPENSES	37,500	37,500	2,632.67	519.01	391.88	34,475.45	8.1%
TOTAL UNDESIGNATED	1,548,000	1,548,000	444,281.62	93,261.92	59,166.51	1,044,551.87	32.5%
TOTAL COMMUNITY DEVELOPMENT	1,548,000	1,548,000	444,281.62	93,261.92	59,166.51	1,044,551.87	32.5%
400 PUBLIC WORKS ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
<u>01400300 41103 IMRF</u>	25,000	25,000	8,289.31	1,725.32	.00	16,710.69	33.2%
<u>01400300 41104 FICA</u>	17,000	17,000	5,498.01	1,144.13	.00	11,501.99	32.3%
<u>01400300 41105 SUI</u>	300	300	.00	.00	.00	300.00	.0%
<u>01400300 41106 INSURANCE</u>	21,000	21,000	4,388.30	906.06	.00	16,611.70	20.9%
<u>01400300 41110 SALARIES</u>	202,000	202,000	72,780.91	15,174.46	.00	129,219.09	36.0%
<u>01400300 41140 OT</u>	400	400	83.90	6.28	.00	316.10	21.0%
TOTAL PERSONNEL	265,700	265,700	91,040.43	18,956.25	.00	174,659.57	34.3%
42 CONTRACTUAL SERVICES							
<u>01400300 42210 PHONE</u>	7,200	7,200	1,784.95	438.24	384.81	5,030.24	30.1%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 42215 ALARM LINE</u>	8,300	8,300	.00	.00	.00	8,300.00	.0%
<u>01400300 42230 LEGAL SVCS</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>01400300 42234 PROF SVCS</u>	0	0	66.00	55.00	.00	-66.00	100.0%*
<u>01400300 42242 PUB</u>	600	600	.00	.00	.00	600.00	.0%
<u>01400300 42243 PRINT/ADV</u>	50	50	.00	.00	.00	50.00	.0%
<u>01400300 42260 PHYS EXAMS</u>	450	450	.00	.00	.00	450.00	.0%
<u>01400300 42270 EQUIP RENT</u>	700	700	70.93	16.87	229.07	400.00	42.9%
<u>01400300 42272 LEASE NC</u>	4,500	4,500	1,890.83	381.98	1,171.63	1,437.54	68.1%
TOTAL CONTRACTUAL SERVICES	25,800	25,800	3,812.71	892.09	1,785.51	20,201.78	21.7%
43 COMMODITIES							
<u>01400300 43308 OFFICE SUP</u>	1,400	1,400	235.22	38.98	864.78	300.00	78.6%
<u>01400300 43317 POSTAGE</u>	1,000	1,000	196.00	50.50	449.85	354.15	64.6%
<u>01400300 43333 IT EOP/SUP</u>	18,500	18,500	6,081.61	32.00	.00	12,418.39	32.9%
<u>01400300 43340 FUEL</u>	2,000	2,000	385.44	107.00	.00	1,614.56	19.3%
TOTAL COMMODITIES	22,900	22,900	6,898.27	228.48	1,314.63	14,687.10	35.9%
44 MAINTENANCE							
<u>01400300 44420 VEH</u>	6,000	6,000	375.11	.00	.00	5,624.89	6.3%
<u>01400300 44423 BLDG</u>	47,000	47,000	19,057.43	4,060.27	.00	27,942.57	40.5%
<u>01400300 44426 OFF EQUIP</u>	500	500	34.01	.00	17.06	448.93	10.2%
TOTAL MAINTENANCE	53,500	53,500	19,466.55	4,060.27	17.06	34,016.39	36.4%
45 CAPITAL IMPROVEMENT							
<u>01400300 45590 CAP PURCH</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	5,000	5,000	.00	.00	.00	5,000.00	.0%
47 OTHER EXPENSES							
<u>01400300 47740 T/T DUES</u>	8,600	8,600	1,385.90	1,360.27	.00	7,214.10	16.1%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 47760 UNIFORMS</u>	400	400	17.99	.00	.00	382.01	4.5%
<u>01400600 47790 INT EXP</u>	1,500	1,500	517.25	99.64	291.89	690.86	53.9%
TOTAL OTHER EXPENSES	10,500	10,500	1,921.14	1,459.91	291.89	8,286.97	21.1%
TOTAL UNDESIGNATED	383,400	383,400	123,139.10	25,597.00	3,409.09	256,851.81	33.0%
TOTAL PUBLIC WORKS ADMINISTRATION	383,400	383,400	123,139.10	25,597.00	3,409.09	256,851.81	33.0%
500 GENERAL SERVICES PUBLIC WORKS							
00 UNDESIGNATED							
41 PERSONNEL							
<u>01500300 41103 IMRF</u>	177,000	177,000	66,244.88	13,518.90	.00	110,755.12	37.4%
<u>01500300 41104 FICA</u>	121,000	121,000	44,029.95	8,991.86	.00	76,970.05	36.4%
<u>01500300 41105 SUI</u>	3,000	3,000	138.38	.00	.00	2,861.62	4.6%
<u>01500300 41106 INSURANCE</u>	241,000	241,000	106,349.99	22,871.29	.00	134,650.01	44.1%
<u>01500300 41110 SALARIES</u>	1,504,000	1,504,000	583,220.62	118,918.85	.00	920,779.38	38.8%
<u>01500300 41140 OT</u>	65,000	65,000	9,808.61	2,265.43	.00	55,191.39	15.1%
TOTAL PERSONNEL	2,111,000	2,111,000	809,792.43	166,566.33	.00	1,301,207.57	38.4%
42 CONTRACTUAL SERVICES							
<u>01500300 42210 PHONE</u>	22,300	22,300	6,537.15	1,660.70	1,535.27	14,227.58	36.2%
<u>01500300 42211 NATRL GAS</u>	1,200	1,200	62.96	.00	537.04	600.00	50.0%
<u>01500300 42212 ELECTRIC</u>	232,000	232,000	53,410.09	320.91	177,241.08	1,348.83	99.4%
<u>01500300 42215 ALARM LINE</u>	8,300	8,300	.00	.00	.00	8,300.00	.0%
<u>01500300 42230 LEGAL SVCS</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01500300 42232 ENG/DESIGN</u>	7,750	9,350	3,800.00	.00	4,220.36	1,329.64	85.8%
<u>01500300 42234 PROF SVCS</u>	846,500	846,500	298,258.43	70,299.42	175,836.88	372,404.69	56.0%
<u>01500300 42243 PRINT/ADV</u>	450	450	.00	.00	.00	450.00	.0%
<u>01500300 42253 COM EVENT</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01500300 42260 PHYS EXAMS</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01500300 42264 SNOW REM</u>	1,700	1,700	.00	.00	.00	1,700.00	.0%
<u>01500300 42270 EQUIP RENT</u>	2,000	2,000	431.25	.00	.00	1,568.75	21.6%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 42272 LEASE NC</u>	9,200	9,200	3,725.54	748.34	.00	5,474.46	40.5%
TOTAL CONTRACTUAL SERVICES	1,135,900	1,137,500	366,225.42	73,029.37	359,370.63	411,903.95	63.8%
43 COMMODITIES							
<u>01500300 43308 OFFICE SUP</u>	400	400	.00	.00	400.00	.00	100.0%
<u>01500300 43309 MATERIALS</u>	21,950	20,350	2,757.83	1,489.48	536.83	17,055.34	16.2%
<u>01500300 43317 POSTAGE</u>	500	500	.00	.00	.00	500.00	.0%
<u>01500300 43320 TOOLS/SUPP</u>	42,750	46,750	10,403.42	897.80	4,402.25	31,944.33	31.7%
<u>01500300 43333 IT EOP/SUP</u>	20,700	20,700	11,000.00	.00	.00	9,700.00	53.1%
<u>01500300 43335 V&E NON</u>	23,000	23,000	.00	.00	.00	23,000.00	.0%
<u>01500300 43340 FUEL</u>	73,000	73,000	13,363.55	3,455.18	.00	59,636.45	18.3%
<u>01500300 43360 PARK UPRGD</u>	54,500	40,500	9,649.73	.00	.00	30,850.27	23.8%
<u>01500300 43366 SIGN PROG</u>	50,000	50,000	8,696.38	2,920.40	1,625.00	39,678.62	20.6%
TOTAL COMMODITIES	286,800	275,200	55,870.91	8,762.86	6,964.08	212,365.01	22.8%
44 MAINTENANCE							
<u>01500300 44402 TREE PLANT</u>	9,300	9,300	.00	.00	.00	9,300.00	.0%
<u>01500300 44420 VEH</u>	285,000	285,000	72,984.59	17,662.89	.00	212,015.41	25.6%
<u>01500300 44421 EQUIP</u>	238,000	238,000	62,159.43	10,380.15	.00	175,840.57	26.1%
<u>01500300 44423 BLDG</u>	183,000	183,000	65,935.66	15,024.05	.00	117,064.34	36.0%
<u>01500300 44426 OFF EQUIP</u>	1,600	1,600	434.39	.00	34.02	1,131.59	29.3%
<u>01500300 44427 SIDEWALK</u>	6,000	6,000	.00	.00	3,960.00	2,040.00	66.0%
<u>01500300 44428 STREETS</u>	12,000	12,000	.00	.00	.00	12,000.00	.0%
<u>01500300 44429 STR LIGHTS</u>	6,000	16,000	253.46	215.40	.00	15,746.54	1.6%
<u>01500300 44430 TRAF SIGNL</u>	26,500	26,500	5,982.87	5,041.17	.00	20,517.13	22.6%
<u>01500300 44431 STRM SWR</u>	11,700	11,700	11,699.20	8,533.77	.00	.80	100.0%
TOTAL MAINTENANCE	779,100	789,100	219,449.60	56,857.43	3,994.02	565,656.38	28.3%
45 CAPITAL IMPROVEMENT							
<u>01500300 45590 CAP PURCH</u>	339,500	339,500	41,405.00	.00	.00	298,095.00	12.2%
TOTAL CAPITAL IMPROVEMENT	339,500	339,500	41,405.00	.00	.00	298,095.00	12.2%
47 OTHER EXPENSES							



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 47740 T/T DUES</u>	21,000	21,000	100.00	100.00	.00	20,900.00	.5%
<u>01500300 47760 UNIFORMS</u>	17,900	17,900	3,420.25	286.82	2,643.96	11,835.79	33.9%
<u>01500600 47790 INT EXP</u>	2,400	2,400	917.54	181.24	.00	1,482.46	38.2%
TOTAL OTHER EXPENSES	41,300	41,300	4,437.79	568.06	2,643.96	34,218.25	17.1%
<hr/> 48 TRANSFERS <hr/>							
<u>01500500 48005 TRSF POOL</u>	158,400	158,400	30,268.60	6,290.88	.00	128,131.40	19.1%
TOTAL TRANSFERS	158,400	158,400	30,268.60	6,290.88	.00	128,131.40	19.1%
TOTAL UNDESIGNATED	4,852,000	4,852,000	1,527,449.75	312,074.93	372,972.69	2,951,577.56	39.2%
TOTAL GENERAL SERVICES PUBLIC WOR	4,852,000	4,852,000	1,527,449.75	312,074.93	372,972.69	2,951,577.56	39.2%
<hr/> 900 NONDEPARTMENTAL <hr/>							
<hr/> 00 UNDESIGNATED <hr/>							
<hr/> 42 CONTRACTUAL SERVICES <hr/>							
<u>01900100 42234 PROF SVCS</u>	9,500	9,500	3,027.66	2,959.69	.00	6,472.34	31.9%
<u>01900100 42236 INSURANCE</u>	629,000	629,000	619,698.59	306,717.43	200.00	9,101.41	98.6%
TOTAL CONTRACTUAL SERVICES	638,500	638,500	622,726.25	309,677.12	200.00	15,573.75	97.6%
<hr/> 43 COMMODITIES <hr/>							
<u>01900100 43333 IT GEN GOV</u>	264,600	264,600	153,255.21	26,311.88	40,627.19	70,717.60	73.3%
TOTAL COMMODITIES	264,600	264,600	153,255.21	26,311.88	40,627.19	70,717.60	73.3%
<hr/> 47 OTHER EXPENSES <hr/>							
<u>01900100 47740 T/T DUES</u>	25,500	25,500	.00	.00	.00	25,500.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL OTHER EXPENSES	25,500	25,500	.00	.00	.00	25,500.00	.0%
48 TRANSFERS							
<u>01900500 48004 TRSF STR</u>	3,000,000	3,000,000	.00	.00	.00	3,000,000.00	.0%
TOTAL TRANSFERS	3,000,000	3,000,000	.00	.00	.00	3,000,000.00	.0%
TOTAL UNDESIGNATED	3,928,600	3,928,600	775,981.46	335,989.00	40,827.19	3,111,791.35	20.8%
TOTAL NONDEPARTMENTAL	3,928,600	3,928,600	775,981.46	335,989.00	40,827.19	3,111,791.35	20.8%
TOTAL GENERAL	23,589,000	23,589,000	8,740,432.69	2,361,925.23	626,693.07	14,221,874.24	39.7%
TOTAL EXPENSES	23,589,000	23,589,000	8,740,432.69	2,361,925.23	626,693.07	14,221,874.24	
02 CEMETERY							
940 CEMETERY OPERATING							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<u>02400100 42225 BANK FEE</u>	200	200	90.86	.00	.00	109.14	45.4%
<u>02400100 42234 PROF SVCS</u>	31,200	31,200	8,168.00	2,942.00	12,982.00	10,050.00	67.8%
<u>02400100 42236 INSURANCE</u>	1,500	1,500	1,344.50	672.25	100.00	55.50	96.3%
<u>02400100 42290 GRAVE OPEN</u>	10,000	10,000	4,900.00	1,450.00	3,100.00	2,000.00	80.0%
TOTAL CONTRACTUAL SERVICES	42,900	42,900	14,503.36	5,064.25	16,182.00	12,214.64	71.5%
43 COMMODITIES							
<u>02400100 43319 BLDG SUPP</u>	500	500	.00	.00	.00	500.00	.0%
TOTAL COMMODITIES	500	500	.00	.00	.00	500.00	.0%
TOTAL UNDESIGNATED	43,400	43,400	14,503.36	5,064.25	16,182.00	12,714.64	70.7%
TOTAL CEMETERY OPERATING	43,400	43,400	14,503.36	5,064.25	16,182.00	12,714.64	70.7%



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02	CEMETERY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL CEMETERY	43,400	43,400	14,503.36	5,064.25	16,182.00	12,714.64	70.7%
	TOTAL EXPENSES	43,400	43,400	14,503.36	5,064.25	16,182.00	12,714.64	
03 MFT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
43 COMMODITIES								
	<u>03900300 43309 MATERIALS</u>	340,000	340,000	14,686.95	266.97	4,686.63	320,626.42	5.7%
	<u>03900300 43370 INFR MAINT</u>	250,000	250,000	.00	.00	.00	250,000.00	.0%
	TOTAL COMMODITIES	590,000	590,000	14,686.95	266.97	4,686.63	570,626.42	3.3%
44 MAINTENANCE								
	<u>03900300 44427 SIDEWALK</u>	500,000	500,000	280,608.95	.00	.00	219,391.05	56.1%
	<u>03900300 44428 STREETS</u>	220,000	220,000	24,632.00	.00	.00	195,368.00	11.2%
	<u>03900300 44429 STR LIGHTS</u>	120,000	120,000	12,232.20	4,077.40	107,767.80	.00	100.0%
	<u>03900300 44431 STRM SWR</u>	200,000	200,000	.00	.00	.00	200,000.00	.0%
	TOTAL MAINTENANCE	1,040,000	1,040,000	317,473.15	4,077.40	107,767.80	614,759.05	40.9%
	TOTAL UNDESIGNATED	1,630,000	1,630,000	332,160.10	4,344.37	112,454.43	1,185,385.47	27.3%
	TOTAL NONDEPARTMENTAL	1,630,000	1,630,000	332,160.10	4,344.37	112,454.43	1,185,385.47	27.3%
	TOTAL MFT	1,630,000	1,630,000	332,160.10	4,344.37	112,454.43	1,185,385.47	27.3%
	TOTAL EXPENSES	1,630,000	1,630,000	332,160.10	4,344.37	112,454.43	1,185,385.47	
04 STREET IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								



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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
42 CONTRACTUAL SERVICES								
	04900300 42230 LEGAL SVCS	10,000	10,000	2,012.50	.00	.00	7,987.50	20.1%
	04900300 42232 ENG/DESIGN	1,268,000	158,000	35,041.50	3,210.00	47,640.00	75,318.50	52.3%
	04900300 42232 S1633 ENG/DESIGN	0	280,000	63,391.08	15,484.25	35,222.72	181,386.20	35.2%
	04900300 42232 S1731 ENG/DESIGN	0	250,000	4,231.78	.00	2,624.00	243,144.22	2.7%
	04900300 42232 S1742 ENG/DESIGN	0	17,000	3,800.00	.00	.00	13,200.00	22.4%
	04900300 42232 S1751 ENG/DESIGN	0	7,500	.00	.00	.00	7,500.00	.0%
	04900300 42232 S1761 ENG/DESIGN	0	7,500	.00	.00	.00	7,500.00	.0%
	04900300 42232 S1803 ENG/DESIGN	0	5,000	408.00	.00	62.50	4,529.50	9.4%
	04900300 42232 S1822 ENG/DESIGN	0	10,000	.00	.00	.00	10,000.00	.0%
	04900300 42232 S1843 ENG/DESIGN	0	10,000	4,055.40	1,697.80	252.50	5,692.10	43.1%
	04900300 42232 S1852 ENG/DESIGN	0	36,000	10,402.55	.00	.00	25,597.45	28.9%
	04900300 42232 S1911 ENG/DESIGN	0	44,000	.00	.00	.00	44,000.00	.0%
	04900300 42232 S1921 ENG/DESIGN	0	125,000	.00	.00	.00	125,000.00	.0%
	04900300 42232 S1932 ENG/DESIGN	0	40,000	368.00	.00	4,352.00	35,280.00	11.8%
	04900300 42232 S1933 ENG/DESIGN	0	40,000	.00	.00	.00	40,000.00	.0%
	04900300 42232 S1941 ENG/DESIGN	0	60,000	.00	.00	.00	60,000.00	.0%
	04900300 42232 S1951 ENG/DESIGN	0	50,000	.00	.00	.00	50,000.00	.0%
	04900300 42232 S1962 ENG/DESIGN	0	30,000	.00	.00	.00	30,000.00	.0%
	04900300 42232 S1983 ENG/DESIGN	0	20,000	1,900.00	.00	1,500.00	16,600.00	17.0%
	04900300 42232 S2003 ENG/DESIGN	0	10,000	3,146.00	.00	.00	6,854.00	31.5%
	04900300 42232 S2022 ENG/DESIGN	0	85,000	20,487.26	.00	26,093.75	38,418.99	54.8%
	04900300 42232 S2061 ENG/DESIGN	0	15,000	8,448.93	.00	.00	6,551.07	56.3%
	04900300 42232 S2062 ENG/DESIGN	0	38,000	.00	.00	21,165.20	16,834.80	55.7%
	04900300 42232 S2101 ENG/DESIGN	0	15,000	1,250.00	.00	3,300.00	10,450.00	30.3%
	TOTAL CONTRACTUAL SERVICES	1,278,000	1,363,000	158,943.00	20,392.05	142,212.67	1,061,844.33	22.1%
43 COMMODITIES								
	04900300 43370 INFR MAINT	645,000	525,000	106,929.73	11,011.83	7,220.83	410,849.44	21.7%
	04900300 43370 S2004 INFR MAINT	0	40,000	9,225.90	.00	.00	30,774.10	23.1%
	04900300 43370 S2102 INFR MAINT	0	80,000	.00	.00	.00	80,000.00	.0%
	TOTAL COMMODITIES	645,000	645,000	116,155.63	11,011.83	7,220.83	521,623.54	19.1%
45 CAPITAL IMPROVEMENT								
	04900300 45593 CAP IMPR	7,820,000	0	.00	.00	.00	.00	.0%



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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	45593 S1214 CAP IMPR	0	100,000	.00	.00	.00	100,000.00	.0%
04900300	45593 S1634 CAP IMPR	0	4,000,000	1,359,139.15	450,216.91	91,274.49	2,549,586.36	36.3%
04900300	45593 S1802 CAP IMPR	0	20,000	.00	.00	.00	20,000.00	.0%
04900300	45593 S1844 CAP IMPR	0	166,000	58,133.84	.00	29,606.23	78,259.93	52.9%
04900300	45593 S1934 CAP IMPR	0	424,000	.00	.00	.00	424,000.00	.0%
04900300	45593 S1961 CAP IMPR	0	460,000	.00	.00	.00	460,000.00	.0%
04900300	45593 S1984 CAP IMPR	0	300,000	.00	.00	.00	300,000.00	.0%
04900300	45593 S2023 CAP IMPR	0	228,000	177,995.13	.00	.00	50,004.87	78.1%
04900300	45593 S2042 CAP IMPR	0	1,822,000	793,505.09	305,435.49	.00	1,028,494.91	43.6%
04900300	45593 S2063 CAP IMPR	0	215,000	.00	.00	212,610.00	2,390.00	98.9%
04900300	45595 LAND ACQ	0	0	204,032.35	2,410.25	.00	-204,032.35	100.0%*
	TOTAL CAPITAL IMPROVEMENT	7,820,000	7,735,000	2,592,805.56	758,062.65	333,490.72	4,808,703.72	37.8%
	TOTAL UNDESIGNATED	9,743,000	9,743,000	2,867,904.19	789,466.53	482,924.22	6,392,171.59	34.4%
	TOTAL NONDEPARTMENTAL	9,743,000	9,743,000	2,867,904.19	789,466.53	482,924.22	6,392,171.59	34.4%
	TOTAL STREET IMPROVEMENT	9,743,000	9,743,000	2,867,904.19	789,466.53	482,924.22	6,392,171.59	34.4%
	TOTAL EXPENSES	9,743,000	9,743,000	2,867,904.19	789,466.53	482,924.22	6,392,171.59	
05 SWIMMING POOL								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
05900100	41104 FICA	8,700	8,700	.00	.00	.00	8,700.00	.0%
05900100	41105 SUI	900	900	.00	.00	.00	900.00	.0%
05900100	41110 SALARIES	113,000	113,000	.00	.00	.00	113,000.00	.0%
05900100	41140 OT	2,000	2,000	.00	.00	.00	2,000.00	.0%
	TOTAL PERSONNEL	124,600	124,600	.00	.00	.00	124,600.00	.0%
42 CONTRACTUAL SERVICES								
05900100	42210 PHONE	2,300	2,300	657.40	147.85	880.26	762.34	66.9%



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>05900100 42211 NATRL GAS</u>	4,800	4,800	499.10	158.57	4,200.90	100.00	97.9%
	<u>05900100 42212 ELECTRIC</u>	6,000	6,000	414.72	138.83	5,131.37	453.91	92.4%
	<u>05900100 42213 WATER</u>	6,500	6,500	.00	.00	.00	6,500.00	.0%
	<u>05900100 42225 BANK FEE</u>	800	800	.00	.00	.00	800.00	.0%
	<u>05900100 42234 PROF SVCS</u>	300	300	.00	.00	.00	300.00	.0%
	<u>05900100 42236 INSURANCE</u>	9,000	9,000	8,491.37	4,245.68	.00	508.63	94.3%
	TOTAL CONTRACTUAL SERVICES	29,700	29,700	10,062.59	4,690.93	10,212.53	9,424.88	68.3%
43 COMMODITIES								
	<u>05900100 43308 OFFICE SUP</u>	500	500	.00	.00	.00	500.00	.0%
	<u>05900100 43320 TOOLS/SUPP</u>	18,600	18,600	4,793.75	.00	.00	13,806.25	25.8%
	<u>05900100 43333 IT EOP/SUP</u>	2,400	2,400	.00	.00	.00	2,400.00	.0%
	<u>05900100 43370 INFR MAINT</u>	0	0	3,417.50	3,417.50	.00	-3,417.50	100.0%*
	TOTAL COMMODITIES	21,500	21,500	8,211.25	3,417.50	.00	13,288.75	38.2%
44 MAINTENANCE								
	<u>05900100 44423 BLDG</u>	75,000	75,000	11,122.63	1,600.00	.00	63,877.37	14.8%
	<u>05900100 44445 OS BLDG</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
	TOTAL MAINTENANCE	80,000	80,000	11,122.63	1,600.00	.00	68,877.37	13.9%
47 OTHER EXPENSES								
	<u>05900100 47701 RECREATION</u>	1,400	1,400	.00	.00	.00	1,400.00	.0%
	<u>05900100 47740 T/T DUES</u>	6,300	6,300	.00	.00	.00	6,300.00	.0%
	<u>05900100 47760 UNIFORMS</u>	2,800	2,800	.00	.00	.00	2,800.00	.0%
	<u>05900100 47800 CONCESSION</u>	7,800	7,800	.00	.00	.00	7,800.00	.0%
	TOTAL OTHER EXPENSES	18,300	18,300	.00	.00	.00	18,300.00	.0%
	TOTAL UNDESIGNATED	274,100	274,100	29,396.47	9,708.43	10,212.53	234,491.00	14.5%
	TOTAL NONDEPARTMENTAL	274,100	274,100	29,396.47	9,708.43	10,212.53	234,491.00	14.5%
	TOTAL SWIMMING POOL	274,100	274,100	29,396.47	9,708.43	10,212.53	234,491.00	14.5%
	TOTAL EXPENSES	274,100	274,100	29,396.47	9,708.43	10,212.53	234,491.00	



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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
06 PARK IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
	<u>06900300 42232 ENG/DESIGN</u>	248,000	88,000	23,103.24	7,711.50	1,806.39	63,090.37	28.3%
	<u>06900300 42232 P2102 ENG/DESIGN</u>	0	10,000	5,175.14	.00	4,559.24	265.62	97.3%
	<u>06900300 42232 P2103 ENG/DESIGN</u>	0	70,000	.00	.00	.00	70,000.00	.0%
	<u>06900300 42232 P2111 ENG/DESIGN</u>	0	35,000	35,000.00	.00	.00	.00	100.0%
	<u>06900300 42232 P2122 ENG/DESIGN</u>	0	20,000	.00	.00	.00	20,000.00	.0%
	<u>06900300 42232 P2123 ENG/DESIGN</u>	0	25,000	.00	.00	.00	25,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	248,000	248,000	63,278.38	7,711.50	6,365.63	178,355.99	28.1%
43 COMMODITIES								
	<u>06900300 43370 INFR MAINT</u>	135,000	181,000	33,234.14	6,603.36	8,050.00	139,715.86	22.8%
	<u>06900300 43370 P2131 INFR MAINT</u>	0	55,000	5,012.50	662.50	5,062.50	44,925.00	18.3%
	TOTAL COMMODITIES	135,000	236,000	38,246.64	7,265.86	13,112.50	184,640.86	21.8%
44 MAINTENANCE								
	<u>06900300 44402 TREE PLANT</u>	54,000	54,000	.00	.00	.00	54,000.00	.0%
	<u>06900300 44425 OPEN SPACE</u>	90,000	35,000	2,550.00	.00	3,450.00	29,000.00	17.1%
	TOTAL MAINTENANCE	144,000	89,000	2,550.00	.00	3,450.00	83,000.00	6.7%
45 CAPITAL IMPROVEMENT								
	<u>06900300 45593 CAP IMPR</u>	1,020,000	370,000	257,521.87	4,500.00	600.00	111,878.13	69.8%



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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	06900300 45593 P2104 CAP IMPR	0	700,000	.00	.00	.00	700,000.00	.0%
	06900300 45593 P2124 CAP IMPR	0	250,000	.00	.00	.00	250,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	1,020,000	1,320,000	257,521.87	4,500.00	600.00	1,061,878.13	19.6%
	TOTAL UNDESIGNATED	1,547,000	1,893,000	361,596.89	19,477.36	23,528.13	1,507,874.98	20.3%
	TOTAL NONDEPARTMENTAL	1,547,000	1,893,000	361,596.89	19,477.36	23,528.13	1,507,874.98	20.3%
	TOTAL PARK IMPROVEMENT	1,547,000	1,893,000	361,596.89	19,477.36	23,528.13	1,507,874.98	20.3%
	TOTAL EXPENSES	1,547,000	1,893,000	361,596.89	19,477.36	23,528.13	1,507,874.98	
<hr/>								
07 WATER & SEWER								
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700 WATER OPERATING								
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00 UNDESIGNATED								
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41 PERSONNEL								
	07700400 41103 IMRF	141,000	141,000	51,985.40	10,490.13	.00	89,014.60	36.9%
	07700400 41104 FICA	93,000	93,000	34,303.22	6,757.71	.00	58,696.78	36.9%
	07700400 41105 SUI	2,000	2,000	16.80	.00	.00	1,983.20	.8%
	07700400 41106 INSURANCE	184,000	184,000	70,820.70	14,310.54	.00	113,179.30	38.5%
	07700400 41110 SALARIES	1,144,000	1,144,000	451,858.64	92,288.03	.00	692,141.36	39.5%
	07700400 41140 OT	50,000	50,000	14,685.73	1,742.93	.00	35,314.27	29.4%
	TOTAL PERSONNEL	1,614,000	1,614,000	623,670.49	125,589.34	.00	990,329.51	38.6%
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42 CONTRACTUAL SERVICES								
	07700400 42210 PHONE	22,700	22,700	7,186.82	1,715.83	4,604.94	10,908.24	51.9%
	07700400 42211 NATRL GAS	20,350	20,350	2,135.34	525.33	12,664.66	5,550.00	72.7%
	07700400 42212 ELECTRIC	250,000	250,000	75,224.21	20,115.89	174,775.79	.00	100.0%
	07700400 42215 ALARM LINE	8,300	8,300	.00	.00	.00	8,300.00	.0%
	07700400 42225 BANK FEE	27,000	27,000	10,792.80	2,110.71	.00	16,207.20	40.0%
	07700400 42226 ACH REBATE	25,000	25,000	10,633.50	2,145.00	.00	14,366.50	42.5%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>07700400 42230 LEGAL SVCS</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
	<u>07700400 42231 AUDIT SVCS</u>	6,200	6,200	5,477.67	601.94	722.33	.00	100.0%
	<u>07700400 42232 ENG/DESIGN</u>	30,000	30,000	7,000.00	.00	.00	23,000.00	23.3%
	<u>07700400 42234 PROF SVCS</u>	371,200	371,200	82,186.94	20,767.56	110,036.06	178,977.00	51.8%
	<u>07700400 42236 INSURANCE</u>	99,000	99,000	112,934.28	56,467.07	62.50	-13,996.78	114.1%*
	<u>07700400 42242 PUB</u>	1,200	1,200	.00	.00	444.50	755.50	37.0%
	<u>07700400 42243 PRINT/ADV</u>	3,750	3,750	2,979.48	119.48	.00	770.52	79.5%
	<u>07700400 42260 PHYS EXAMS</u>	1,600	1,600	.00	.00	.00	1,600.00	.0%
	<u>07700400 42270 EQUIP RENT</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
	<u>07700400 42272 LEASE NC</u>	21,800	21,800	5,579.91	1,123.93	.00	16,220.09	25.6%
	TOTAL CONTRACTUAL SERVICES	893,100	893,100	322,130.95	105,692.74	303,310.78	267,658.27	70.0%
43 COMMODITIES								
	<u>07700400 43308 OFFICE SUP</u>	500	500	.00	.00	500.00	.00	100.0%
	<u>07700400 43309 MATERIALS</u>	17,500	17,500	4,277.58	100.23	587.99	12,634.43	27.8%
	<u>07700400 43317 POSTAGE</u>	28,400	28,400	10,897.53	2,156.23	.00	17,502.47	38.4%
	<u>07700400 43320 TOOLS/SUPP</u>	9,500	9,500	3,122.59	1,304.90	2,295.72	4,081.69	57.0%
	<u>07700400 43332 FURN/EQUIP</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
	<u>07700400 43333 IT EOP/SUP</u>	54,600	54,600	29,868.63	3,298.02	5,051.32	19,680.05	64.0%
	<u>07700400 43340 FUEL</u>	17,000	17,000	5,830.03	1,486.97	.00	11,169.97	34.3%
	<u>07700400 43342 CHEMICALS</u>	187,000	187,000	39,900.30	8,938.00	147,099.70	.00	100.0%
	<u>07700400 43345 LAB SUPP</u>	10,400	10,400	2,430.08	2,416.11	.00	7,969.92	23.4%
	<u>07700400 43348 METERS</u>	59,200	59,200	6,331.64	211.00	49,728.92	3,139.44	94.7%
	TOTAL COMMODITIES	386,100	386,100	102,658.38	19,911.46	205,263.65	78,177.97	79.8%
44 MAINTENANCE								
	<u>07700400 44410 BOOSTER</u>	16,400	16,400	1,448.82	261.10	.00	14,951.18	8.8%
	<u>07700400 44411 STORAGE</u>	8,500	8,500	.00	.00	.00	8,500.00	.0%
	<u>07700400 44412 TREAT FAC</u>	85,200	85,200	2,856.71	.00	.00	82,343.29	3.4%
	<u>07700400 44415 DIST SYS</u>	75,200	75,200	26,321.08	566.80	3,439.32	45,439.60	39.6%
	<u>07700400 44418 WELLS</u>	174,700	174,700	2,586.52	.00	.00	172,113.48	1.5%
	<u>07700400 44420 VEH</u>	21,000	21,000	9,520.54	3,128.61	.00	11,479.46	45.3%
	<u>07700400 44421 EQUIP</u>	25,500	25,500	11,395.34	1,798.69	.00	14,104.66	44.7%
	<u>07700400 44423 BLDG</u>	103,000	103,000	41,637.87	8,976.75	.00	61,362.13	40.4%
	<u>07700400 44426 OFF EQUIP</u>	800	800	217.01	.00	17.06	565.93	29.3%
	TOTAL MAINTENANCE	510,300	510,300	95,983.89	14,731.95	3,456.38	410,859.73	19.5%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
45 CAPITAL IMPROVEMENT								
	<u>07700400 45590 CAP PURCH</u>	215,000	215,000	.00	.00	.00	215,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	215,000	215,000	.00	.00	.00	215,000.00	.0%
47 OTHER EXPENSES								
	<u>07700400 47740 T/T DUES</u>	10,700	10,700	1,086.50	41.50	.00	9,613.50	10.2%
	<u>07700400 47760 UNIFORMS</u>	10,700	10,700	2,037.92	166.84	954.59	7,707.49	28.0%
	<u>07700400 47790 INT EXP</u>	5,600	5,600	.00	.00	.00	5,600.00	.0%
	<u>07700600 47790 INT EXP</u>	0	0	1,091.69	210.63	.00	-1,091.69	100.0%*
	TOTAL OTHER EXPENSES	27,000	27,000	4,216.11	418.97	954.59	21,829.30	19.2%
	TOTAL UNDESIGNATED	3,645,500	3,645,500	1,148,659.82	266,344.46	512,985.40	1,983,854.78	45.6%
	TOTAL WATER OPERATING	3,645,500	3,645,500	1,148,659.82	266,344.46	512,985.40	1,983,854.78	45.6%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
	<u>07800400 41103 IMRF</u>	126,000	126,000	44,814.09	9,203.40	.00	81,185.91	35.6%
	<u>07800400 41104 FICA</u>	83,000	83,000	29,557.67	5,905.89	.00	53,442.33	35.6%
	<u>07800400 41105 SUI</u>	2,000	2,000	16.78	.00	.00	1,983.22	.8%
	<u>07800400 41106 INSURANCE</u>	138,000	138,000	51,619.89	10,209.19	.00	86,380.11	37.4%
	<u>07800400 41110 SALARIES</u>	1,042,000	1,042,000	387,294.17	79,291.37	.00	654,705.83	37.2%
	<u>07800400 41140 OT</u>	32,000	32,000	11,761.64	2,517.11	.00	20,238.36	36.8%
	TOTAL PERSONNEL	1,423,000	1,423,000	525,064.24	107,126.96	.00	897,935.76	36.9%
42 CONTRACTUAL SERVICES								
	<u>07800400 42210 PHONE</u>	22,200	22,200	5,574.33	1,456.28	1,420.15	15,205.52	31.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 42211 NATRL GAS</u>	15,100	15,100	1,488.69	400.67	8,011.31	5,600.00	62.9%
<u>07800400 42212 ELECTRIC</u>	317,000	317,000	74,746.39	20,133.94	236,006.40	6,247.21	98.0%
<u>07800400 42215 ALARM LINE</u>	8,300	8,300	.00	.00	.00	8,300.00	.0%
<u>07800400 42225 BANK FEE</u>	27,000	27,000	10,792.81	2,110.70	.00	16,207.19	40.0%
<u>07800400 42226 ACH REBATE</u>	25,000	25,000	10,673.50	2,153.00	.00	14,326.50	42.7%
<u>07800400 42230 LEGAL SVCS</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>07800400 42231 AUDIT SVCS</u>	6,200	6,200	5,477.67	601.94	722.33	.00	100.0%
<u>07800400 42232 ENG/DESIGN</u>	39,000	39,000	19,772.50	-4,726.00	1,500.00	17,727.50	54.5%
<u>07800400 42234 PROF SVCS</u>	213,600	213,600	90,590.63	14,777.24	64,584.83	58,424.54	72.6%
<u>07800400 42236 INSURANCE</u>	93,000	93,000	98,885.26	49,442.57	62.50	-5,947.76	106.4%*
<u>07800400 42242 PUB</u>	1,100	1,100	.00	.00	444.50	655.50	40.4%
<u>07800400 42243 PRINT/ADV</u>	1,000	1,000	119.48	119.48	.00	880.52	11.9%
<u>07800400 42260 PHYS EXAMS</u>	1,600	1,600	.00	.00	.00	1,600.00	.0%
<u>07800400 42262 SLUDGE REM</u>	123,500	123,500	21,324.60	8,939.10	58,675.40	43,500.00	64.8%
<u>07800400 42270 EQUIP RENT</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>07800400 42272 LEASE NC</u>	18,800	18,800	3,691.16	743.32	.00	15,108.84	19.6%
TOTAL CONTRACTUAL SERVICES	917,900	917,900	343,137.02	96,152.24	371,427.42	203,335.56	77.8%
 43 COMMODITIES							
<u>07800400 43308 OFFICE SUP</u>	500	500	38.05	.00	500.00	-38.05	107.6%*
<u>07800400 43309 MATERIALS</u>	17,500	17,500	920.00	.00	.00	16,580.00	5.3%
<u>07800400 43317 POSTAGE</u>	28,400	28,400	10,897.55	2,156.22	.00	17,502.45	38.4%
<u>07800400 43320 TOOLS/SUPP</u>	19,000	19,000	789.07	3.54	2,908.31	15,302.62	19.5%
<u>07800400 43332 FURN/EQUIP</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>07800400 43333 IT EOP/SUP</u>	78,600	78,600	30,326.14	3,278.04	12,186.18	36,087.68	54.1%
<u>07800400 43340 FUEL</u>	17,000	17,000	4,972.19	862.52	.00	12,027.81	29.2%
<u>07800400 43342 CHEMICALS</u>	114,500	114,500	24,495.39	10,175.53	52,031.11	37,973.50	66.8%
<u>07800400 43345 LAB SUPP</u>	7,500	7,500	1,444.13	273.60	1,704.00	4,351.87	42.0%
<u>07800400 43348 METERS</u>	59,200	59,200	1,405.24	.00	48,594.76	9,200.00	84.5%
TOTAL COMMODITIES	343,200	343,200	75,287.76	16,749.45	117,924.36	149,987.88	56.3%
 44 MAINTENANCE							
<u>07800400 44412 TREAT FAC</u>	52,300	52,300	13,274.83	835.18	10,160.85	28,864.32	44.8%
<u>07800400 44414 LIFT STN</u>	89,900	89,900	12,536.26	2,000.00	.00	77,363.74	13.9%
<u>07800400 44416 COLL SYS</u>	32,600	32,600	.00	.00	.00	32,600.00	.0%
<u>07800400 44420 VEH</u>	38,000	38,000	15,913.88	5,541.33	.00	22,086.12	41.9%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 44421 EQUIP</u>	32,000	32,000	12,324.52	1,475.65	.00	19,675.48	38.5%
<u>07800400 44423 BLDG</u>	101,000	101,000	44,618.05	6,725.27	.00	56,381.95	44.2%
<u>07800400 44426 OFF EQUIP</u>	1,100	1,100	217.01	.00	17.06	865.93	21.3%
TOTAL MAINTENANCE	346,900	346,900	98,884.55	16,577.43	10,177.91	237,837.54	31.4%
45 CAPITAL IMPROVEMENT							
<u>07800400 45590 CAP PURCH</u>	135,000	135,000	.00	.00	.00	135,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	135,000	135,000	.00	.00	.00	135,000.00	.0%
47 OTHER EXPENSES							
<u>07800400 47740 T/T DUES</u>	8,500	8,500	994.50	41.50	.00	7,505.50	11.7%
<u>07800400 47760 UNIFORMS</u>	12,500	12,500	1,471.63	264.24	785.71	10,242.66	18.1%
<u>07800400 47790 INT EXP</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
<u>07800600 47790 INT EXP</u>	0	0	824.88	160.13	.00	-824.88	100.0%*
TOTAL OTHER EXPENSES	26,000	26,000	3,291.01	465.87	785.71	21,923.28	15.7%
48 TRANSFERS							
<u>07800500 48012 TRSF WSIMP</u>	1,320,000	1,320,000	556,854.00	111,314.00	.00	763,146.00	42.2%
TOTAL TRANSFERS	1,320,000	1,320,000	556,854.00	111,314.00	.00	763,146.00	42.2%
TOTAL UNDESIGNATED	4,512,000	4,512,000	1,602,518.58	348,385.95	500,315.40	2,409,166.02	46.6%
TOTAL SEWER OPERATING	4,512,000	4,512,000	1,602,518.58	348,385.95	500,315.40	2,409,166.02	46.6%
908 WATER & SEWER BOND INTEREST							
00 UNDESIGNATED							
46 DEBT SERVICES							
<u>07080400 46680 BOND PYMT</u>	715,000	715,000	.00	.00	.00	715,000.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07080400 46681 BOND INT</u>	118,700	118,700	59,312.50	59,312.50	.00	59,387.50	50.0%
<u>07080400 46682 BOND FEES</u>	500	500	.00	.00	.00	500.00	.0%
<u>07080400 46700 W1750 IEPA PRINC</u>	1,005,000	1,005,000	.00	.00	.00	1,005,000.00	.0%
<u>07080400 46701 W1750 IEPA INT</u>	480,000	480,000	.00	.00	.00	480,000.00	.0%
TOTAL DEBT SERVICES	2,319,200	2,319,200	59,312.50	59,312.50	.00	2,259,887.50	2.6%
TOTAL UNDESIGNATED	2,319,200	2,319,200	59,312.50	59,312.50	.00	2,259,887.50	2.6%
TOTAL WATER & SEWER BOND INTEREST	2,319,200	2,319,200	59,312.50	59,312.50	.00	2,259,887.50	2.6%
TOTAL WATER & SEWER	10,476,700	10,476,700	2,810,490.90	674,042.91	1,013,300.80	6,652,908.30	36.5%
TOTAL EXPENSES	10,476,700	10,476,700	2,810,490.90	674,042.91	1,013,300.80	6,652,908.30	
12 WATER & SEWER IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<u>12900400 42230 LEGAL SVCS</u>	10,000	10,000	.00	.00	.00	10,000.00	.0%
<u>12900400 42232 ENG/DESIGN</u>	1,930,000	198,251	11,068.86	.00	1,050.00	186,132.39	6.1%
<u>12900400 42232 W1722 ENG/DESIGN</u>	0	24,643	22,894.55	8,955.20	1,748.75	.00	100.0%
<u>12900400 42232 W1753 ENG/DESIGN</u>	0	20,000	3,848.75	.00	.00	16,151.25	19.2%
<u>12900400 42232 W1843 ENG/DESIGN</u>	0	1,000,000	77,388.12	.00	.00	922,611.88	7.7%
<u>12900400 42232 W1942 ENG/DESIGN</u>	0	210,000	98,189.09	.00	.00	111,810.91	46.8%
<u>12900400 42232 W1952 ENG/DESIGN</u>	0	210,000	6,602.31	.00	.00	203,397.69	3.1%
<u>12900400 42232 W2002 ENG/DESIGN</u>	0	60,000	9,443.45	6,694.50	17,513.50	33,043.05	44.9%
<u>12900400 42232 W2012 ENG/DESIGN</u>	0	80,000	.00	.00	.00	80,000.00	.0%
<u>12900400 42232 W2101 ENG/DESIGN</u>	0	50,000	.00	.00	.00	50,000.00	.0%
<u>12900400 42232 W2111 ENG/DESIGN</u>	0	80,000	.00	.00	.00	80,000.00	.0%
TOTAL CONTRACTUAL SERVICES	1,940,000	1,942,895	229,435.13	15,649.70	20,312.25	1,693,147.17	12.9%
43 COMMODITIES							
<u>12900400 43370 INFR MAINT</u>	1,300,000	797,105	131,109.15	127,191.40	.00	665,996.30	16.4%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>12900400 43370 W2102 INFR MAINT</u>	0	500,000	.00	.00	.00	500,000.00	.0%
	TOTAL COMMODITIES	1,300,000	1,297,105	131,109.15	127,191.40	.00	1,165,996.30	10.1%
44	MAINTENANCE							
	<u>12900400 44416 COLL SYS</u>	100,000	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL MAINTENANCE	100,000	100,000	.00	.00	.00	100,000.00	.0%
45	CAPITAL IMPROVEMENT							
	<u>12900400 45520 WTP</u>	300,000	0	.00	.00	.00	.00	.0%
	<u>12900400 45520 W1723 WTP</u>	0	300,000	231,224.80	231,224.80	.00	68,775.20	77.1%
	<u>12900400 45526 WW COLLECT</u>	4,690,000	0	.00	.00	.00	.00	.0%
	<u>12900400 45526 W1755 WW COLLECT</u>	0	150,000	45,559.33	.00	.00	104,440.67	30.4%
	<u>12900400 45526 W1943 WW COLLECT</u>	0	4,540,000	1,584,543.05	533,331.28	439,772.81	2,515,684.14	44.6%
	<u>12900400 45565 WATER MAIN</u>	1,160,000	0	.00	.00	.00	.00	.0%
	<u>12900400 45565 W1754 WATER MAIN</u>	0	150,000	18,077.65	.00	.00	131,922.35	12.1%
	<u>12900400 45565 W1953 WATER MAIN</u>	0	460,000	248,472.49	65,917.35	122,023.58	89,503.93	80.5%
	<u>12900400 45565 W2003 WATER MAIN</u>	0	550,000	.00	.00	.00	550,000.00	.0%
	<u>12900400 45570 WWTP</u>	12,500,000	0	.00	.00	.00	.00	.0%
	<u>12900400 45570 W1844 WWTP</u>	0	12,500,000	3,100,010.20	1,694,621.61	1,272,067.34	8,127,922.46	35.0%
	TOTAL CAPITAL IMPROVEMENT	18,650,000	18,650,000	5,227,887.52	2,525,095.04	1,833,863.73	11,588,248.75	37.9%
	TOTAL UNDESIGNATED	21,990,000	21,990,000	5,588,431.80	2,667,936.14	1,854,175.98	14,547,392.22	33.8%
	TOTAL NONDEPARTMENTAL	21,990,000	21,990,000	5,588,431.80	2,667,936.14	1,854,175.98	14,547,392.22	33.8%
	TOTAL WATER & SEWER IMPROVEMENT	21,990,000	21,990,000	5,588,431.80	2,667,936.14	1,854,175.98	14,547,392.22	33.8%
	TOTAL EXPENSES	21,990,000	21,990,000	5,588,431.80	2,667,936.14	1,854,175.98	14,547,392.22	
16	DEVELOPMENT FUND							
923	CUL DE SAC FUND							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							



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16	DEVELOPMENT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>16230300 42264 SNOW REM</u>	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								
<hr/>								
	<u>16260100 42252 REG/MRKTG</u>	13,000	13,000	5,000.00	.00	.00	8,000.00	38.5%
	TOTAL CONTRACTUAL SERVICES	13,000	13,000	5,000.00	.00	.00	8,000.00	38.5%
<hr/>								
47 OTHER EXPENSES								
<hr/>								
	<u>16260100 47710 ECON DEV</u>	92,000	92,000	.00	.00	.00	92,000.00	.0%
	TOTAL OTHER EXPENSES	92,000	92,000	.00	.00	.00	92,000.00	.0%
<hr/>								
48 TRANSFERS								
<hr/>								
	<u>16260500 48001 TRSF GEN</u>	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	140,000	140,000	5,000.00	.00	.00	135,000.00	3.6%
	TOTAL HOTEL TAX FUND	140,000	140,000	5,000.00	.00	.00	135,000.00	3.6%
	TOTAL DEVELOPMENT FUND	200,000	200,000	5,000.00	.00	.00	195,000.00	2.5%
	TOTAL EXPENSES	200,000	200,000	5,000.00	.00	.00	195,000.00	



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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								
	<u>28900000 41103 IMRF</u>	35,000	35,000	13,285.02	2,667.32	.00	21,714.98	38.0%
	<u>28900000 41104 FICA</u>	26,000	26,000	9,036.47	1,830.11	.00	16,963.53	34.8%
	<u>28900000 41105 SUI</u>	600	600	21.29	5.72	.00	578.71	3.5%
	<u>28900000 41106 INSURANCE</u>	54,000	54,000	20,401.13	4,144.49	.00	33,598.87	37.8%
	<u>28900000 41110 SALARIES</u>	310,000	310,000	121,341.80	24,630.62	.00	188,658.20	39.1%
	<u>28900000 41140 OT</u>	12,000	12,000	1,299.06	187.14	.00	10,700.94	10.8%
	TOTAL PERSONNEL	437,600	437,600	165,384.77	33,465.40	.00	272,215.23	37.8%
42 CONTRACTUAL SERVICES								
	<u>28900000 42210 PHONE</u>	5,800	5,800	1,536.58	378.16	328.54	3,934.88	32.2%
	<u>28900000 42215 ALARM LINE</u>	8,250	8,250	.00	.00	.00	8,250.00	.0%
	<u>28900000 42234 PROF SVCS</u>	250	250	125.50	.00	.00	124.50	50.2%
	<u>28900000 42242 PUB</u>	250	250	.00	.00	.00	250.00	.0%
	<u>28900000 42243 PRINT/ADV</u>	550	550	.00	.00	28.00	522.00	5.1%
	<u>28900000 42260 PHYS EXAMS</u>	150	150	.00	.00	.00	150.00	.0%
	<u>28900000 42270 EQUIP RENT</u>	500	500	.00	.00	.00	500.00	.0%
	<u>28900000 42272 LEASE NC</u>	6,600	6,600	4,030.55	811.68	.00	2,569.45	61.1%
	TOTAL CONTRACTUAL SERVICES	22,350	22,350	5,692.63	1,189.84	356.54	16,300.83	27.1%
43 COMMODITIES								
	<u>28900000 43308 OFFICE SUP</u>	250	250	.00	.00	250.00	.00	100.0%
	<u>28900000 43317 POSTAGE</u>	500	500	.00	.00	.00	500.00	.0%
	<u>28900000 43319 BLDG SUPP</u>	133,750	133,750	41,994.84	12,373.15	.00	91,755.16	31.4%



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>28900000 43320 TOOLS/SUPP</u>	6,900	6,900	.00	.00	32.97	6,867.03	.5%
	<u>28900000 43333 IT EOP/SUP</u>	4,900	4,900	.00	.00	.00	4,900.00	.0%
	<u>28900000 43340 FUEL</u>	3,000	3,000	447.63	77.77	.00	2,552.37	14.9%
	TOTAL COMMODITIES	149,300	149,300	42,442.47	12,450.92	282.97	106,574.56	28.6%
44	MAINTENANCE							
	<u>28900000 44420 VEH</u>	6,000	6,000	604.59	310.59	.00	5,395.41	10.1%
	<u>28900000 44421 EQUIP</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
	<u>28900000 44426 OFF EQUIP</u>	1,000	1,000	589.61	.00	17.06	393.33	60.7%
	<u>28900000 44445 OS BLDG</u>	248,300	248,300	125,214.53	12,799.70	.00	123,085.47	50.4%
	TOTAL MAINTENANCE	260,300	260,300	126,408.73	13,110.29	17.06	133,874.21	48.6%
47	OTHER EXPENSES							
	<u>28900000 47740 T/T DUES</u>	4,200	4,200	154.00	.00	.00	4,046.00	3.7%
	<u>28900000 47760 UNIFORMS</u>	4,450	4,450	890.62	77.98	1,476.50	2,082.88	53.2%
	<u>28900000 47776 PT/FLD VAR</u>	0	0	-17,610.23	-5,130.10	.00	17,610.23	100.0%
	<u>28900000 47790 INT EXP</u>	1,800	1,800	804.10	155.49	.00	995.90	44.7%
	TOTAL OTHER EXPENSES	10,450	10,450	-15,761.51	-4,896.63	1,476.50	24,735.01	-136.7%
	TOTAL UNDESIGNATED	880,000	880,000	324,167.09	55,319.82	2,133.07	553,699.84	37.1%
	TOTAL NONDEPARTMENTAL	880,000	880,000	324,167.09	55,319.82	2,133.07	553,699.84	37.1%
	TOTAL BUILDING MAINT. SERVICE	880,000	880,000	324,167.09	55,319.82	2,133.07	553,699.84	37.1%
	TOTAL EXPENSES	880,000	880,000	324,167.09	55,319.82	2,133.07	553,699.84	
29	VEHICLE MAINT. SERVICE							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
41	PERSONNEL							
	<u>29900000 41103 IMRF</u>	37,000	37,000	13,386.72	2,697.37	.00	23,613.28	36.2%



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>29900000 41104 FICA</u>	25,000	25,000	9,076.08	1,838.65	.00	15,923.92	36.3%
	<u>29900000 41105 SUI</u>	600	600	19.66	4.86	.00	580.34	3.3%
	<u>29900000 41106 INSURANCE</u>	53,000	53,000	22,692.07	4,630.43	.00	30,307.93	42.8%
	<u>29900000 41110 SALARIES</u>	305,000	305,000	123,771.30	25,036.01	.00	181,228.70	40.6%
	<u>29900000 41140 OT</u>	7,900	7,900	78.82	50.90	.00	7,821.18	1.0%
	TOTAL PERSONNEL	428,500	428,500	169,024.65	34,258.22	.00	259,475.35	39.4%
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42	CONTRACTUAL SERVICES							
	<u>29900000 42210 PHONE</u>	5,300	5,300	1,585.32	388.31	337.36	3,377.32	36.3%
	<u>29900000 42215 ALARM LINE</u>	8,250	8,250	.00	.00	.00	8,250.00	.0%
	<u>29900000 42234 PROF SVCS</u>	10,150	10,150	5,192.59	286.30	3,327.91	1,629.50	83.9%
	<u>29900000 42242 PUB</u>	4,400	4,400	1,500.00	.00	.00	2,900.00	34.1%
	<u>29900000 42243 PRINT/ADV</u>	550	550	.00	.00	.00	550.00	.0%
	<u>29900000 42260 PHYS EXAMS</u>	150	150	.00	.00	.00	150.00	.0%
	<u>29900000 42270 EQUIP RENT</u>	3,000	3,000	102.14	.00	2,397.86	500.00	83.3%
	<u>29900000 42272 LEASE NC</u>	8,200	8,200	931.37	187.08	.00	7,268.63	11.4%
	TOTAL CONTRACTUAL SERVICES	40,000	40,000	9,311.42	861.69	6,063.13	24,625.45	38.4%
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43	COMMODITIES							
	<u>29900000 43308 OFFICE SUP</u>	225	225	.00	.00	225.00	.00	100.0%
	<u>29900000 43317 POSTAGE</u>	425	425	21.27	.00	.00	403.73	5.0%
	<u>29900000 43320 TOOLS/SUPP</u>	8,700	8,700	895.00	895.00	.00	7,805.00	10.3%
	<u>29900000 43333 IT EOP/SUP</u>	1,400	1,400	.00	.00	.00	1,400.00	.0%
	<u>29900000 43340 FUEL</u>	2,500	2,500	538.16	115.34	.00	1,961.84	21.5%
	<u>29900000 43350 PRTS/FLD</u>	311,450	311,450	83,223.00	28,151.25	.00	228,227.00	26.7%
	<u>29900000 43351 FUEL COS</u>	238,000	238,000	60,408.59	15,789.26	.00	177,591.41	25.4%
	TOTAL COMMODITIES	562,700	562,700	145,086.02	44,950.85	225.00	417,388.98	25.8%
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44	MAINTENANCE							
	<u>29900000 44420 VEH</u>	5,000	5,000	2,188.62	441.00	.00	2,811.38	43.8%
	<u>29900000 44421 EQUIP</u>	2,500	2,500	1,897.68	.00	.00	602.32	75.9%
	<u>29900000 44423 BLDG</u>	60,000	60,000	22,276.72	4,772.07	.00	37,723.28	37.1%



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>29900000 44426 OFF EQUIP</u>	1,000	1,000	217.01	.00	17.06	765.93	23.4%
	<u>29900000 44440 OS V&E</u>	60,000	60,000	22,628.90	2,589.95	.00	37,371.10	37.7%
	TOTAL MAINTENANCE	128,500	128,500	49,208.93	7,803.02	17.06	79,274.01	38.3%
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47	OTHER EXPENSES							
	<u>29900000 47740 T/T DUES</u>	7,000	7,000	179.00	.00	.00	6,821.00	2.6%
	<u>29900000 47760 UNIFORMS</u>	9,200	9,200	2,262.65	238.32	4,294.00	2,643.35	71.3%
	<u>29900000 47776 PT/FLD VAR</u>	0	0	-25,180.12	-10,788.48	.00	25,180.12	100.0%
	<u>29900000 47790 INT EXP</u>	2,100	2,100	229.37	45.31	.00	1,870.63	10.9%
	TOTAL OTHER EXPENSES	18,300	18,300	-22,509.10	-10,504.85	4,294.00	36,515.10	-99.5%
	TOTAL UNDESIGNATED	1,178,000	1,178,000	350,121.92	77,368.93	10,599.19	817,278.89	30.6%
	TOTAL NONDEPARTMENTAL	1,178,000	1,178,000	350,121.92	77,368.93	10,599.19	817,278.89	30.6%
	TOTAL VEHICLE MAINT. SERVICE	1,178,000	1,178,000	350,121.92	77,368.93	10,599.19	817,278.89	30.6%
	TOTAL EXPENSES	1,178,000	1,178,000	350,121.92	77,368.93	10,599.19	817,278.89	
<hr/>								
32	DOWNTOWN TIF DISTRICT							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
42	CONTRACTUAL SERVICES							
	<u>32900100 42232 ENG/DESIGN</u>	71,000	71,000	.00	.00	.00	71,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	71,000	71,000	.00	.00	.00	71,000.00	.0%
<hr/>								
45	CAPITAL IMPROVEMENT							
	<u>32900100 45593 CAP IMPR</u>	800,000	800,000	.00	.00	.00	800,000.00	.0%



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32	DOWNTOWN TIF DISTRICT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL CAPITAL IMPROVEMENT	800,000	800,000	.00	.00	.00	800,000.00	.0%
	TOTAL UNDESIGNATED	871,000	871,000	.00	.00	.00	871,000.00	.0%
	TOTAL NONDEPARTMENTAL	871,000	871,000	.00	.00	.00	871,000.00	.0%
	TOTAL DOWNTOWN TIF DISTRICT	871,000	871,000	.00	.00	.00	871,000.00	.0%
	TOTAL EXPENSES	871,000	871,000	.00	.00	.00	871,000.00	
<hr/>								
53	POLICE PENSION							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
41	PERSONNEL							
<hr/>								
	<u>53900000 41195 DISABILITY</u>	1,530,000	1,530,000	486,219.98	.00	.00	1,043,780.02	31.8%
	TOTAL PERSONNEL	1,530,000	1,530,000	486,219.98	.00	.00	1,043,780.02	31.8%
<hr/>								
42	CONTRACTUAL SERVICES							
<hr/>								
	<u>53900000 42222 STENO</u>	1,200	1,200	280.00	.00	.00	920.00	23.3%
	<u>53900000 42228 INV MGMT</u>	115,000	115,000	52,500.56	.00	.00	62,499.44	45.7%
	<u>53900000 42230 LEGAL SVCS</u>	10,000	10,000	1,080.00	.00	.00	8,920.00	10.8%
	<u>53900000 42234 PROF SVCS</u>	27,000	27,000	6,420.00	.00	.00	20,580.00	23.8%
	<u>53900000 42260 PHYS EXAMS</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	154,200	154,200	60,280.56	.00	.00	93,919.44	39.1%
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43	COMMODITIES							
<hr/>								
	<u>53900000 43308 OFFICE SUP</u>	200	200	.00	.00	.00	200.00	.0%



Village of Algonquin

10/08/2020 10:48
alichtenberger

VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT SEPTEMBER 2020

P 31
glytdbud

FOR 2021 05

53	POLICE PENSION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL COMMODITIES	200	200	.00	.00	.00	200.00	.0%
47 OTHER EXPENSES								
	<u>53900000 47740 T/T DUES</u>	10,000	10,000	7,994.64	.00	.00	2,005.36	79.9%
	TOTAL OTHER EXPENSES	10,000	10,000	7,994.64	.00	.00	2,005.36	79.9%
	TOTAL UNDESIGNATED	1,694,400	1,694,400	554,495.18	.00	.00	1,139,904.82	32.7%
	TOTAL NONDEPARTMENTAL	1,694,400	1,694,400	554,495.18	.00	.00	1,139,904.82	32.7%
	TOTAL POLICE PENSION	1,694,400	1,694,400	554,495.18	.00	.00	1,139,904.82	32.7%
	TOTAL EXPENSES	1,694,400	1,694,400	554,495.18	.00	.00	1,139,904.82	
	GRAND TOTAL	74,116,600	74,462,600	21,978,700.59	6,664,653.97	4,152,203.42	48,331,695.99	35.1%

** END OF REPORT - Generated by Amanda Lichtenberger **



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

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

DATE: October 8, 2020

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2020 Cash and Investments Report*

The report of Village Cash and Investments is attached as Exhibit A. Cash in all funds is \$17,846,913 with investments of \$22,559,887. Total cash and investments are \$40,406,800.

Fixed Income Investments

Additionally, there is also \$5,616,138 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 \$16,943,750. The average daily investment rate in the Illinois Funds Money Market Fund was 0.127 percent with the IMET Convenience Fund at 0.332 percent.

The current Federal Funds Rate was last adjusted in March to a target level of 0 to 25 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, 2020

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS TRUST	ILLINOIS FUNDS	MET FUNDS	TOTAL
GENERAL FUND	\$ 5,970,319		\$ 5,616,138	\$ 100,825	\$ 2,813,620	\$ 938,096	\$ 15,438,997
GENERAL - (D)		599,491			10,739	18,191	628,420
GENERAL - VR (D)					230,085	48,019	278,103
GENERAL - INSURANCE - (D)		199,754			117,785	237,326	554,865
CEMETERY	56,088						56,088
CEMETERY TRUST - (D)		47,498			131,942	135,255	314,695
MOTOR FUEL - (D)					2,726,753		2,726,753
STREET IMPROVEMENT	2,385,753				1,256,020	766,187	4,407,959
SWIMMING POOL	2,825						2,825
PARK	832,214				231,019		1,063,233
PARK - (D)		53,359					53,359
W&S OPERATING	2,390,620				1,848,295	723,742	4,962,657
W&S BOND & INT. - (D)						1,691,918	1,691,918
W&S MPR	4,115,082				424,344	373,948	4,913,375
SCHOOL DONATION - (D)		275,742					275,742
CUL DE SAC - (D)		12,162			229,538	166,083	407,783
HOTEL TAX		179,928			59,790	99,378	339,096
VILLAGE CONSTRUCTION	71,635				12,361	52,126	136,122
DOWNTOWN TIF DISTRICT	746,245					1,500,368	2,246,613
SSA #1 - RIVERSIDE PLAZA							-
DEBT SERVICE							-
VEHICLE MAINTENANCE	(83,877)						(83,877)
BUILDING MAINTENANCE	(7,925)						(7,925)
TOTAL	\$ 16,478,979	\$ 1,367,933	\$ 5,616,137.50	\$ 100,824.68	\$ 10,092,289.71	\$ 6,750,635.23	\$ 40,406,800
% OF INVESTMENTS HELD	40.78%	3.39%	13.90%	0.25%	24.98%	16.71%	100.00%

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

VILLAGE OF ALGONQUIN
 INVESTMENTS BY FUND
 AS OF SEPTEMBER 30, 2020

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	MMF	IMET CONV	1,241,631.12
GENERAL FUND	MMF	IL FUNDS	3,172,227.59
GENERAL FUND	SCHWAB	FIXED INCOME	5,616,137.50
GENERAL FUND	IIIT	FIXED INCOME	100,824.68
GENERAL FUND		MMF/SCHWAB TOTAL	10,130,820.89
GENERAL FUND		TOTAL	10,130,820.89
CEMETERY FUND	MMF	IMET CONV	135,254.54
CEMETERY FUND	MMF	IL FUNDS	131,942.38
CEMETERY FUND		MMF TOTAL	267,196.92
CEMETERY FUND		TOTAL	267,196.92
MFT FUND	MMF	IL FUNDS	2,726,752.78
MFT FUND		TOTAL	2,726,752.78
STREET FUND	MMF	IMET CONV	766,186.82
STREET FUND	MMF	IL FUNDS	1,256,019.63
STREET FUND		MMF TOTAL	2,022,206.45
STREET FUND		TOTAL	2,022,206.45
POOL FUND	MMF	IL FUNDS	0.00
POOL FUND		TOTAL	0.00
PARK FUND	MMF	IL FUNDS	231,018.50
PARK FUND		TOTAL	231,018.50
W/S OPERATING FUND	MMF	IMET CONV	2,415,659.50
W/S OPERATING FUND	MMF	IL FUNDS	1,848,295.11
W/S OPERATING FUND		MMF TOTAL	4,263,954.61
W/S OPERATING FUND		TOTAL	4,263,954.61
W/S IMPROVEMENT FUND	MMF	IMET CONV	373,948.20
W/S IMPROVEMENT FUND	MMF	IL FUNDS	424,344.39
W/S IMPROVEMENT FUND		MMF TOTAL	798,292.59
W/S IMPROVEMENT FUND		TOTAL	798,292.59
CUL DE SAC	MMF	IMET CONV	166,082.64
CUL DE SAC	MMF	IL FUNDS	229,538.47
HOTEL TAX	MMF	IMET CONV	99,378.45
HOTEL TAX	MMF	IL FUNDS	59,790.14
CUL DE SAC & HOTEL TAX		MMF TOTAL	554,789.70
SPECIAL REVENUE FUND		TOTAL	554,789.70
VILLAGE CONST FUND	MMF	IMET CONV	52,126.34
VILLAGE CONST FUND	MMF	IL FUNDS	12,360.72
VILLAGE CONST FUND		MMF TOTAL	64,487.06
VILLAGE CONST FUND		TOTAL	64,487.06
DOWNTOWN TIF DISTRICT	MMF	IMET CONV	1,500,367.62
DOWNTOWN TIF DISTRICT		TOTAL	1,500,367.62
DEBT SERVICE FUND	MMF	IMET CONV	0.00
DEBT SERVICE FUND		MMF TOTAL	0.00
DEBT SERVICE FUND		TOTAL	0.00
		TOTAL	22,559,887.12

Legend:

IMET CONV - MET Convenience MMF
 IL FUNDS - Illinois Funds MMF
 FIXED INCOME - Schwab & Illinois Trust

IMET CONV	6,750,635.23
IL FUNDS	10,092,289.71
FIXED INCOME	5,716,962.18
TOTAL	22,559,887.12

VILLAGE OF ALGONQUIN
 FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
 AS OF SEPTEMBER 30, 2020

EXHIBIT C

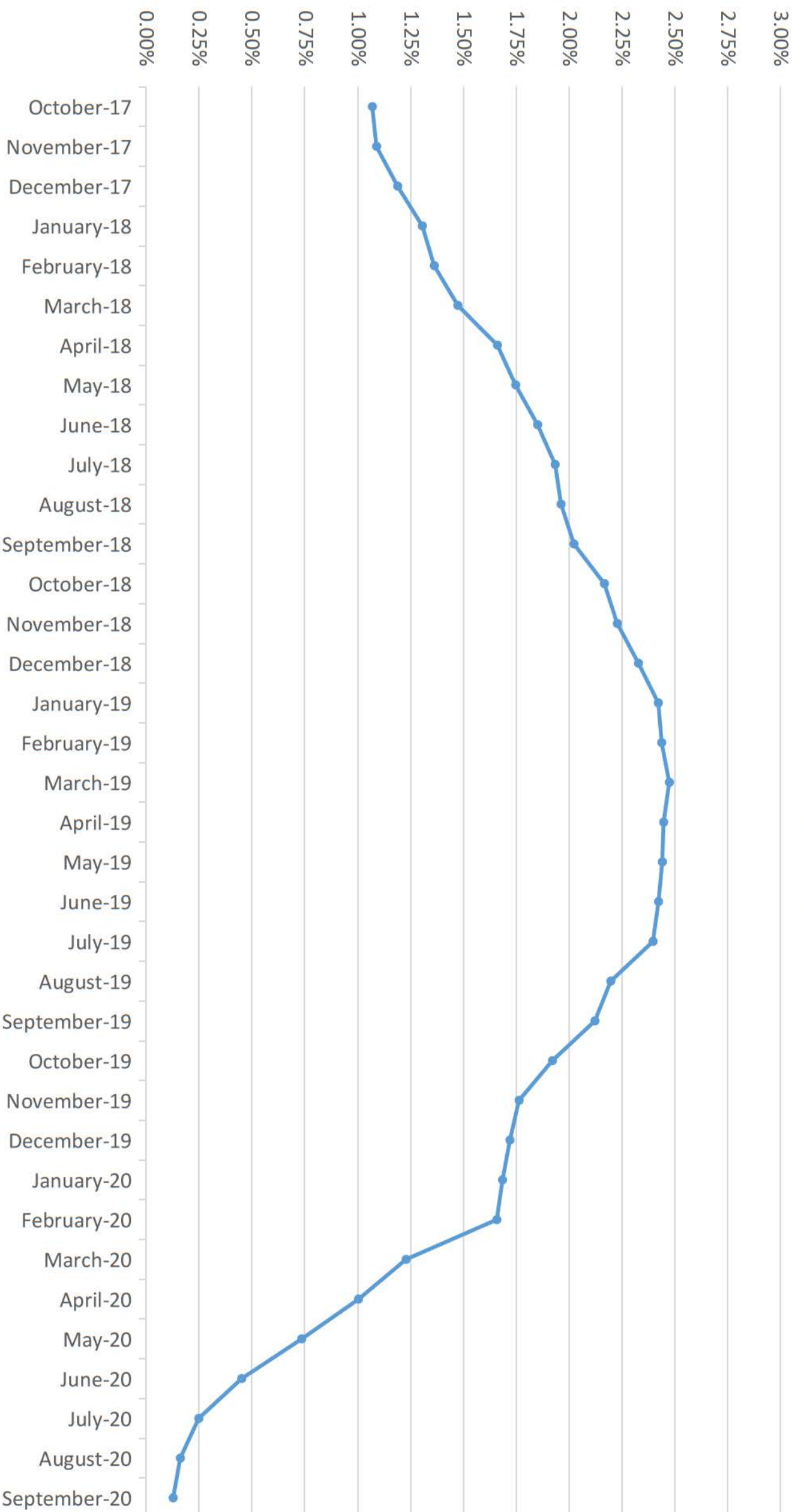
<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>9/30/2020 MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		103,278.30		103,278.30		
TOTAL CASH ACCOUNTS		\$ 103,278.30	1.8%	\$ 103,278.30	1.8%	
CIT BANK 12/28/20 2.75%	17284CVY7	91,188.09		90,592.38		
BMW BANK NORTH AM 01/22/21 2.10%	05580ADQ4	30,286.86		30,188.97		
WELLS FARGO BANK NA US 06/17/21 1.75%	9497485W3	151,376.55		151,756.80		
WELLS FARGO BANK 06/30/21 1.60%	9497486H5	50,375.75		50,558.50		
GOLDMAN SACHS BK USA US 02/10/21 1.95%	38148PAD9	35,311.08		35,238.25		
CAPITAL ONE BANK USA CD 04/05/22 2.40%	140420Z86	76,866.45		77,430.75		
CAPITAL ONE BANK CD 04/12/22 2.40%	1404202A7	171,190.70		172,476.93		
STATE BK OF INDI 05/31/22 2.45%	856285AW1	51,374.00		51,810.60		
TIAAFSB JAC 08/16/22 2.20%	87270LAJ2	51,207.00		51,794.80		
SALLIE MAE BANK CD 08/9/22 2.35%	795450C37	205,470.60		207,667.20		
CITIBANK NTNL ASSOCI CD 08/16/21 3.00%	17312QR35	153,838.95		153,763.05		
ALLY BANK MIDVALE UT CD 08/16/21 3.00%	02007GEN9	61,535.64		61,505.22		
UBS BANK USA CD 11/22/21 3.25%	90348JFY1	155,107.80		155,246.25		
MERRICK BANK CD 11/29/22 3.40%	59013J5C9	105,689.20		106,668.40		
MORGAN STANLEY CD 12/6/23 3.55%	61760ASZ3	270,041.00		274,720.75		
CITIBANK NA CD 12/21/22 3.40%	17312QX79	105,777.20		106,829.40		
BANK BARODA NEW YORK 12/28/23 3.60%	06063HBJ1	108,305.30		110,214.70		
BANK HAPOALIM BM CD 01/23/24 3.20%	06251AV80	160,484.25		163,634.10		
MORGAN STANLEY CD 6/6/24 2.70%	61690UHB9	105,522.50		108,136.60		
MORGAN STANLEY CD 7/5/24 2.30%	61690UHQ6	103,974.90		106,788.80		
GOLDMANS SACHS CD 7/3/23 2.20%	38149MCP6	103,026.60		105,002.70		
ENERBANK USA INC CD 8/15/24 2%	29278TKN9	257,000.25		264,521.00		
CAPITAL ONE, N.A. CD 8/21/24 2%	14042RNE7	154,171.05		158,719.80		
BMW BANK NORTH AM 10/11/23 1.85%	05580ASV7	127,518.38		130,438.75		
LIVE OAK BANKING CD 9/13/23 1.80%	538036HH0	152,770.95		156,189.90		
WELLS FARGO NTNL 12/30/22 1.85%	949495AF2	101,781.90		103,436.00		
STATE BANK OF INDIA 1/22/25 2%	856285SK8	154,239.45		159,553.65		
MERRICK BANK CD 1/17/25 1.75%	59013KEY8	101,711.00		105,303.60		
AXOS BANK 1.6% 3/26/25	05465DAQ1	102,964.00		105,654.00		
TEXAS EXCHANGE BA 1.1% 5/13/25	88241THD5	199,500.00		200,156.60		
HSBC BANK USA NTNL 1.3% 05/07/25	44329M-E3-3	100,465.67		100,502.40		
SUBTOTAL CD'S		\$ 3,800,073.07	67.7%	\$ 3,856,500.85	0.6808	\$ 56,427.78
SERIES 09/30/22 USTN .75%	912828L57	36,279.69		36,126.56		
SERIES 03/31/23 USTN 2.50%	9128284D9	159,796.88		158,812.50		
SERIES 01/31/24 USTN 2.25%	912828V80	53,609.38		53,429.69		
SERIES 04/30/22 USTN 1.875%	912828X47	36,148.44		35,957.03		
SERIES 07/31/24 USTN 1.75%	912828Y87	105,953.12		105,890.62		
SUBTOTAL USTN/USTB		\$ 391,787.51	7.0%	\$ 390,216.40	6.9%	\$ (1,571.11)
SERIES 03/26/21 FFCB 2.625%	31331KA34	35,760.41		35,427.70		
SERIES 03/11/22 FFCB 2.70%	3133EDGS5	20,884.20		20,737.70		
SERIES 08/04/25 FFCB 0.67%	3133EL2S2	100,000.00		100,002.00		
SUBTOTAL FFCB		\$ 156,644.61	2.8%	\$ 156,167.40	2.8%	\$ (477.21)
SERIES 11/18/20 FHLB 2.00%	313379EC9	30,293.61		30,073.83		
SERIES 2/14/25 FHLB 1.63%	3130AJ2Q1	101,476.60		101,741.10		
SUBTOTAL FHLB		\$ 131,770.21	2.3%	\$ 131,814.93	2.3%	\$ 44.72
SERIES 12/01/22 FHLMC 5.00%	3128MBM46	16,329.09		15,833.89		
SERIES 07/01/21 FHLMC 6.50%	3128PEJ74	276.38		265.71		
SERIES 12/01/21 FHLMC 6.00%	31335HRY1	5,655.08		5,487.27		
SERIES 12/01/21 FHLMC 5.50%	3128MCCS2	2,557.99		2,508.23		
SERIES 12/01/23 FHLMC 6.00%	31335HZ89	37,351.43		36,696.68		
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	27,008.01		26,770.58		

<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>			9/30/2020		<u>\$ INCREASE / DECREASE</u>
		<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	
SERIES 05/01/23 FHLMC 5.50%	3128PKXB5	8,159.01		8,053.64		
SERIES 09/15/24 FHLMC 4.50%	31395FNK6	13,431.35		13,188.11		
SUBTOTAL FHLM / FHLMC		\$ 110,768.34	2.0%	\$ 108,804.11	1.9%	\$ (1,964.23)
SERIES 01/01/26 FNMA 4.00%	31419HCW0	17,184.08		16,969.02		
SERIES 05/01/23 FNMA 6.00%	3138EHBZ4	804.82		779.23		
SERIES 11/01/22 FNMA 6.00%	31413YV73	699.23		705.77		
SERIES 03/01/21 FNMA 4.50%	31418MWG3	121.36		115.95		
SERIES 11/01/22 FNMA 6.50%	31410GPP2	509.77		481.39		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	22,731.46		22,443.05		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	39,363.56		38,761.32		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	24,052.66		24,135.80		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	34,998.02		34,841.69		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	20,334.91		20,264.47		
SERIES 08/17/21 FNMA 1.25%	3135G0N82	151,887.15		151,473.15		
SERIES 10/05/22 FNMA 2.00%	3135G0T78	78,027.23		77,728.50		
SERIES 02/05/24 FNMA 2.50%	3135G0V34	161,400.15		161,041.65		
SUBTOTAL FNMA		\$ 552,114.40	9.8%	\$ 549,740.99	9.7%	\$ (2,373.41)
SERIES 10/20/34 GNMA 6.50%	36202EA33	33,358.45		32,532.30		
SERIES 01/20/21 GNMA 5.50%	36202EGK9	215.66		210.92		
SUBTOTAL GNMA		\$ 33,574.11	0.6%	\$ 32,743.22	0.6%	\$ (830.89)
PEORIA CNTY IL 12/15/20 3.65%	712855FG5	101,480.00		100,541.00		
GENEVA IL 12/15/21 3.00%	372064LP8	25,563.25		25,516.00		
COOK COUNTY IL CD 12/01/21 2.82%	216129EU6	45,886.05		45,821.70		
COOK COUNTY IL HS 12/15/20 3.00%	21614TCY4	50,493.00		50,188.50		
SOUTHERN DOOR CO 03/01/23 2.85%	842795DN3	25,429.25		25,484.50		
DECATUR IL 12/15/23 2.405%	243127XH5	51,780.50		52,133.50		
GURDON ARKANSAS 04/01/22 2.25%	403283HZ0	35,494.90		35,603.75		
SUBTOTAL MUNICIPAL BONDS		\$ 336,126.95	6.0%	\$ 335,288.95	5.9%	\$ (838.00)
TOTAL FIXED INCOME		\$ 5,512,859.20	98.2%	\$ 5,561,276.85	98.2%	\$ 50,791.06
GRAND TOTAL ALL INVESTMENTS		\$ 5,616,137.50	90.2%	\$ 5,664,555.15	90.3%	\$ 50,791.06

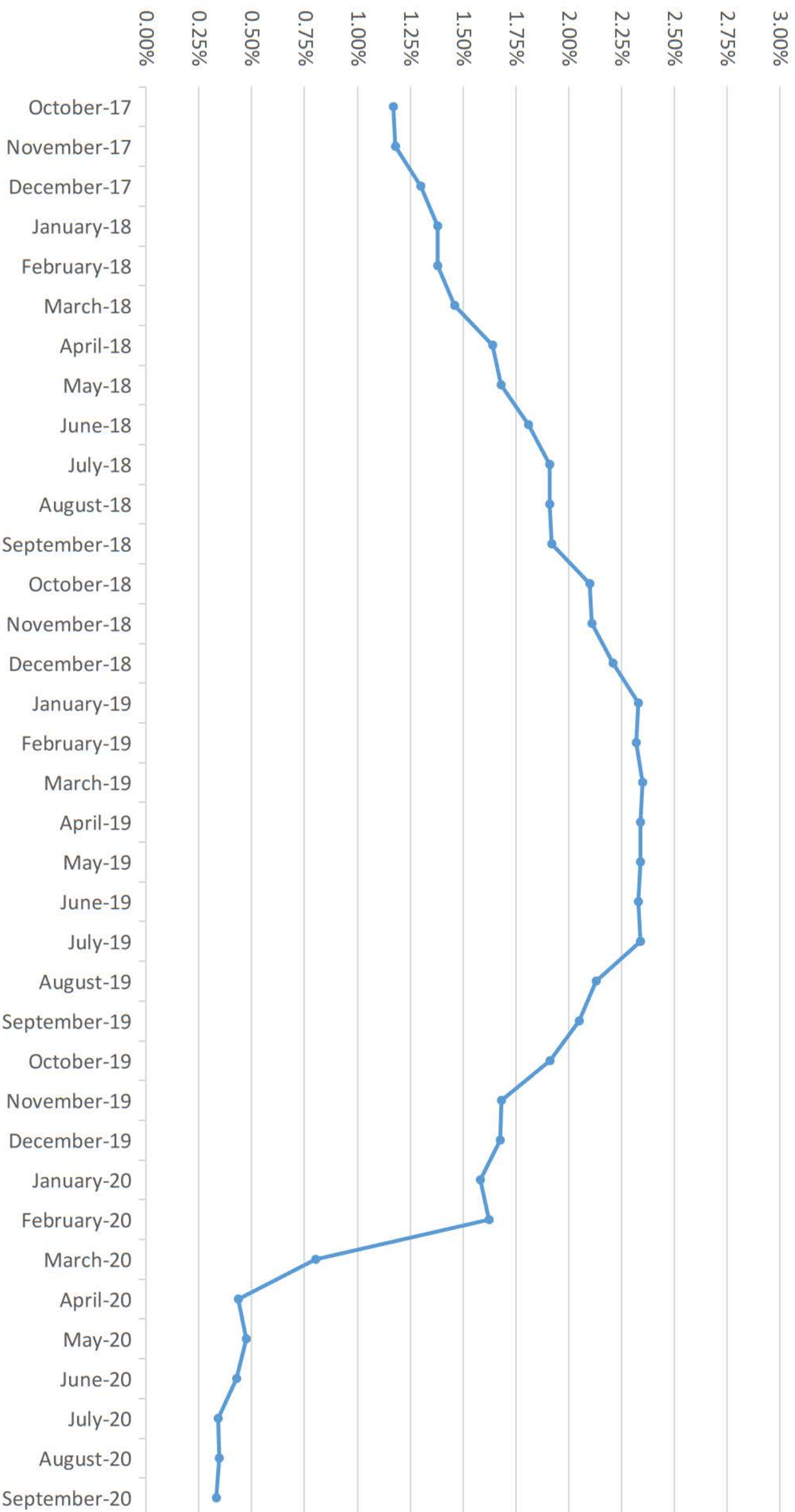
*Foreign Fixed Income Security with No Current Market Valuation; excluded from portfolio

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

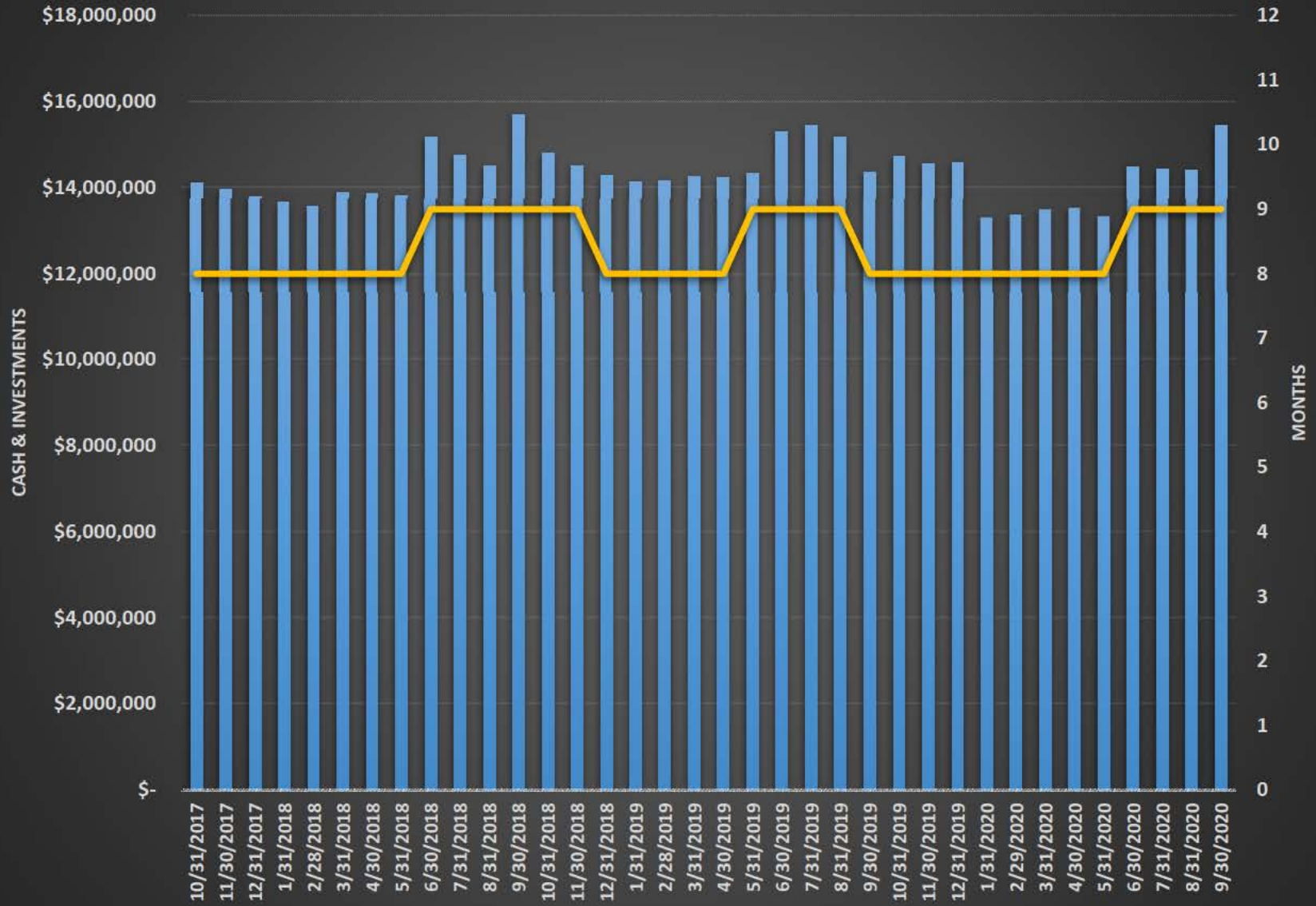
Illinois Funds - Average Daily Rate



IMET Convenience Fund - Average Daily Rate



General Fund Cash & Investments (Unaudited)



■ Cash (Unrestricted & Undesignated)
 — Months Reserves

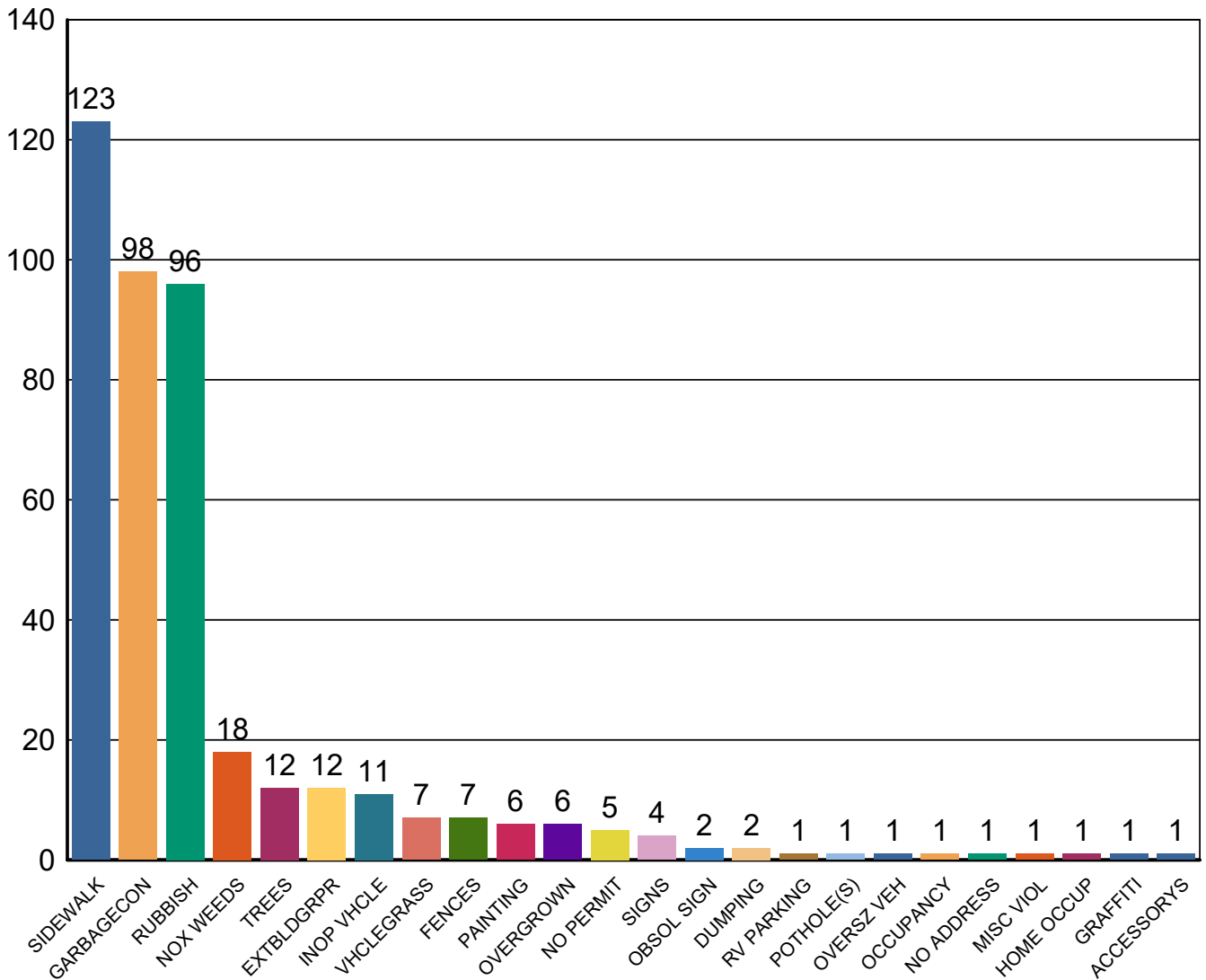


Community Development Code Violation Report

Violations between [September 01, 2020](#) and [September 30, 2020](#)

	September 2020	September 2019	2020 YTD	2019 YTD
Complaints Opened	418	168	3,867	1,762
Complaints Closed	383	209	3,722	1,579

Violations by Type



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
205 ABERDEEN DR	RUBBISH	Violation abated	9/14/20	9/22/20	Inspector
Two Lamps/ Chairs, Desk Out By Street (Pic Taken)					
210 ABERDEEN DR	GARBAGE CONTAINERS	Violation abated	9/2/20	9/11/20	Inspector
Containers Left Out By Street					
305 ABERDEEN DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out In Front Of Garage					
511 E ALGONQUIN RD	SIGNS	Second letter sen	9/28/20		Inspector
Kelly'S Wash Has A Flag Sign On Display.					
832 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Citation issued	5/22/20	9/8/20	Email
Vacant Outlots Have Long Grass/Weeds.					
832 E ALGONQUIN RD	RUBBISH	Violation abated	8/21/20	9/8/20	Online
Tree Branches Blew Down In A Storm And Are Lying Across The Privately Owned Walking Path That Runs Through The Rear Of Fountain Square.					
1198 E ALGONQUIN RD	SIGNS	Violation abated	9/10/20	10/1/20	Inspector
Portable Sign For Proactive Adult Day Care On Right-Of-Way Along Algonquin Rd.					
1501 E ALGONQUIN RD	POTHOLE(S)	Violation abated	7/21/20	9/8/20	Pubic Works
Large Pothole On Road Traveling North To Algonquin Rd., At Western End Of Jewel Parking Lot.					
1580 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Violation abated	8/21/20	9/14/20	Inspector
Hired Sebert To Cut On 9/3/2020.					
1720 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/20		Online
Weeds In Planting Areas.					
2971 W ALGONQUIN RD	OVERGROWN VEGETATION	Violation abated	9/2/20	9/16/20	Inspector
Stop Sign Obstructed By Tree Branches At Harvest Gate Entrance To Parking Lot					
2971 W ALGONQUIN RD	POTHOLE(S)	Violation abated	9/2/20	9/16/20	Inspector
Potholes In Parking Lot					
2971 W ALGONQUIN RD	TREES	Violation abated	9/8/20	10/2/20	Inspector
Damaged Tree Limb At Ne Corner Of Site 2901/2971 W Algonquin. Tree May Be Okay If Limb Removed					
3947 W ALGONQUIN RD	RUBBISH	Violation abated	9/14/20	9/24/20	Inspector
Best Friends Closet, Furniture And Matress Leaning Against Back Of Building. Spoke With Them Before, Apparently People Just Dump Stuff There For Them To Sell. Asked Them To Get Rid Of The Stuff Asap, Esp The Matress.					
2601 AMBER LN	RUBBISH	Violation abated	9/10/20	9/18/20	Inspector
Rug Remnants Out By Street (Pic Taken)					
2606 AMBER LN	RUBBISH	Violation abated	8/31/20	9/10/20	Inspector
Old Sink Out By Street (Pic Taken)					
730 APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Vehicle Parked Over Sidewalk					

730	APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	8/25/20	9/2/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1750	ARBORDALE LN	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Wooden Table And Legs Out By Street (Pic Taken)						
1751	ARBORDALE LN	RUBBISH	Violation abated	9/23/20	10/2/20	Inspector
Large Wooden Chest Out By Street (Pic Taken)						
210	ARQUILLA DR	SIDEWALK CLEARANCE	Violation abated	9/14/20	9/22/20	Inspector
Vehicle Parked Over Sidewalk						
215	ARQUILLA DR	RUBBISH	Violation abated	9/28/20	10/6/20	Inspector
Chest Of Drawers Out By Street						
225	ARQUILLA DR	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20	Inspector
Vehicle Parked Over Sidewalk						
1505	ARQUILLA DR	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20	Inspector
Vehicle Parked Over Sidewalk						
1552	ARQUILLA DR	EXTERIOR BUILDING REPAIR	Letter sent	9/18/20		Inspector
Corner Area At First Floor Bay Window On Front Of House Is Badly Deteriorated.						
1572	ARQUILLA DR	RUBBISH	Violation abated	9/11/20	9/21/20	Inspector
Pile Of Dirt Out By Street For Many Weeks (Pic Taken)						
10	ARROWHEAD DR	RUBBISH	Violation abated	9/11/20	9/15/20	Inspector
Old Railings Leaning Against Building						
2	ASHCROFT CT	VEHICLE ON GRASS	Violation abated	8/31/20	9/10/20	Inspector
Car Parked On Parkway Grass (2 Right Tires) (Pic Taken)						
8	ASHCROFT CT	PAINTING	Letter sent	9/16/20		Inspector
Trim Work On Shed In Backyard Has Badly Peeling Paint.						
424	BALLARD DR	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk						
2218	BARRETT DR	SIDEWALK CLEARANCE	Violation abated	9/2/20	9/11/20	Inspector
Vehicle Parked Over Sidewalk						
2308	BARRETT DR	SIDEWALK CLEARANCE	Violation abated	9/21/20	9/29/20	Inspector
Vehicle Parked Over The Sidewalk						
1580	BARRINGTON CT	SIDEWALK CLEARANCE	Violation abated	9/30/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk						
103	BEACH DR	PAINTING	Letter sent	9/18/20		Inspector
Exterior Siding And Trim Work Has Peeling Paint Everywhere.						
810	BIRCH ST	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/14/20	Inspector
Car Parked Over Sw						

1011 BLUE RIDGE PKWY	RUBBISH	Violation abated	8/25/20	9/8/20	Inspector
Leaf/Trash Bags And Containers Out By Street (Pic Taken)					
1320 BLUE RIDGE PKWY	SIDEWALK CLEARANCE	Violation abated	9/14/20	9/22/20	Inspector
Vehicle Parked Over Sidewalk					
1411 BOULDER BLUFF L	RUBBISH	Violation abated	9/30/20	10/9/20	Inspector
Ceiling Fan With Lights Out Near Street					
841 BRISTOL DR	GARBAGE CONTAINERS	Violation abated	9/15/20	9/23/20	Inspector
Containers Left Out In Front Of The Garage					
851 BRISTOL DR	GARBAGE CONTAINERS	Violation abated	9/15/20	9/30/20	Inspector
Containers Left Out In Front Of The Garage					
106 BROOK ST	NOXIOUS GRASS/WEEDS	Violation abated	9/18/20	10/8/20	Inspector
Weeds And Trash					
136 BROOK ST	TREES	Letter sent	9/10/20		Inspector
Tall Dead Tree In Front Yard.					
410 BROOKSIDE AVE	NOXIOUS GRASS/WEEDS	No violation sited	9/10/20	9/10/20	Email
Complaint Of Lack Of Maintenance On Vacant Parcel. No Violations Cited.					
601 BROOKSIDE AVE	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20	Inspector
Containers Left Out In Front Of Garage					
680 BROOKSIDE AVE	GARBAGE CONTAINERS	Violation abated	9/16/20	9/25/20	Inspector
Containers Out By Street					
2250 BUCKTHORN DR	RUBBISH	Violation abated	9/30/20	10/7/20	Inspector
Three Leaf Bags Out By Street For Quite A Few Days					
2331 BUCKTHORN DR	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
2601 BUNKER HILL DR	FENCES	Letter sent	9/10/20		Inspector
Jacobs High School'S Fencing Has Several Damaged Sections.					
670 BUTTERFIELD DR	PAINTING	Violation abated	2/11/20	9/10/20	Inspector
White Trim On Front Of House Has A Lot Of Peeling Paint.					
711 BUTTERFIELD DR	SIDEWALK CLEARANCE	Violation abated	8/31/20	9/8/20	Inspector
Car Parked Over Sw					
1650 CAMBRIA LN	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20	Inspector
Containers Left Out By The Street					
410 CANDLEWOOD CT	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street					
420 CANDLEWOOD CT	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street					

441 CANDLEWOOD CT	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street					
5 CARDIFF CT	INOPERABLE VEHICLE	Violation abated	9/23/20	10/9/20	Inspector
Left Rear Tire Flat On White Gmc Van (Pic Taken)					
1610 CHARLES AVE	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Old Desk Chairout By Street (Pic Taken)					
1650 CHARLES AVE	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Vehicle Parked Over Sidewalk					
1710 CHARLES AVE	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
1740 CHARLES AVE	PAINTING	Violation abated	3/5/20	9/8/20	Inspector
White Peeling Paint On West Side Of The House.					
1745 CHARLES AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1785 CHARLES AVE	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
1321 CHASE ST	EXTERIOR BUILDING REPAIR	Violation abated	7/2/20	9/25/20	Email
New Lights Installed On Rear Of Building Are Shining Brightly Into Adjacent Residential Townhomes. Shield Cut Offs Need To Be Added To Keep Light On Caliber Collision'S Own Property.					
616 CHATHAM CIR	GARBAGE CONTAINERS	Violation abated	8/31/20	9/8/20	Inspector
Containers Left In Front Of Garage					
621 CHATHAM CIR	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
705 CHESTNUT CT	RUBBISH	Violation abated	9/22/20	9/30/20	Inspector
Two Paper Leaf Bags Left Out By Street					
5 CHRISTIE CT	RUBBISH	Violation abated	8/31/20	9/10/20	Inspector
Vacuum Cleaner And Other Items Left Out By Street On Parkway Grass (Pic Taken)					
7 CHRISTIE CT	RUBBISH	Violation abated	8/31/20	9/10/20	Inspector
Vacuum Cleaner And Other Items Left Out By Street On Parkway Grass (Pic Taken)					
12 CHRISTIE CT	GARBAGE CONTAINERS	Violation abated	8/24/20	9/11/20	Inspector
Containers Left Out In Front Of Garage					
2610 CHRISTIE DR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20	Inspector
Containers Left Out In Street					
2614 CHRISTIE DR	GARBAGE CONTAINERS	Violation abated	8/31/20	9/10/20	Inspector
Containers Left In Front Of Garage					
2614 CHRISTIE DR	RUBBISH	Violation abated	8/24/20	9/1/20	Inspector
Large Cardboard Box With Rubbish Out By Street (Pic Taken)					

314	CIRCLE DR	RV PARKING	Violation abated	9/10/20	9/10/20	Phone Call
Complaint Regarding An Rv Parked On Driveway. No Violations With Rv Were Cited.						
610	CIRCLE DR	VEHICLE ON GRASS	Violation abated	8/20/20	9/28/20	Inspector
Boat On Grass In Side Yard.						
612	CLAYMONT CT	SIDEWALK CLEARANCE	Violation abated	9/1/20	9/21/20	Inspector
Vehicle Parked Over Sidewalk						
710	CLAYMONT CT	SIDEWALK CLEARANCE	Violation abated	9/1/20	9/21/20	Inspector
Vehicle Parked Over Sidewalk						
2009	CLEMATIS DR	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street						
561	CLOVER DR	VEHICLE ON GRASS	Violation abated	9/30/20	10/9/20	Inspector
Truck Parked With 2 Right Tires On Grass (2 Pic Taken)						
621	CLOVER DR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Containers Stored In Front Of Garage						
641	CLOVER DR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Containers Stored In Front Of Garage						
671	CLOVER DR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Containers Stored In Front Of Garage						
530	COLONIAL CT	NOXIOUS GRASS/WEEDS	Violation abated	9/3/20	9/17/20	Inspector
Thistle In Planting Bed In Front Corner Of Yard.						
6	COMPTON CT	EXTERIOR BUILDING REPAIR	Violation abated	7/10/20	9/10/20	Inspector
Several Ripped Window Screens On Front Of House.						
1122	COMPTON DR	TREES	Letter sent	9/18/20		Inspector
Dead Tree In Backyard.						
2760	CORPORATE PKWY	RUBBISH	No violation sited	9/9/20	9/9/20	Online
Landscape Waste Dumped On Roadway On Corporate Pkwy. Public Works Removed Rubbish.						
230	COUNTRY LN	SIDEWALK CLEARANCE	Violation abated	9/14/20	9/22/20	Inspector
Vehicle Parked Over Sidewalk						
300	COUNTRY LN	NOXIOUS GRASS/WEEDS	Violation abated	9/25/20	10/8/20	Inspector
Tall Grass; Left Notice In Mailbox						
1215	COUNTRYSIDE DR	RUBBISH	Violation abated	8/25/20	9/2/20	Inspector
Old Couch Out By Street (Pic Taken)						
2511	COUNTY LINE RD	MISCELLANEOUS CODE VIOL	Violation abated	8/28/20	9/17/20	Phone Call
Dead Fish And Dead Duck Floating In Pond At Randall Crossing.						
3	COVINGTON CT	SIDEWALK CLEARANCE	Violation abated	9/21/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk (Again)						

3 COVINGTON CT	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
6 COVINGTON CT	RUBBISH	Violation abated	8/24/20	9/1/20	Inspector
Fax/Copier Machine Out By Street (Pic Taken)					
2300 CRAB TREE LN	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/2/20	Inspector
Vehicle Parked Over Sidewalk					
1621 CUMBERLAND PKV	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1750 CUMBERLAND PKV	EXTERIOR BUILDING REPAIR		9/24/20		Phone Call
New Exterior Lights Are Trespassing Light Onto Adjacent Properties. A Shield Needs To Be Added Above Fixtures To Downcast Light.					
1750 CUMBERLAND PKV	FENCES		9/24/20		Phone Call
Damaged Fencing.					
2171 CUMBERLAND PKV	SIDEWALK CLEARANCE	Violation abated	8/25/20	9/2/20	Inspector
Vehicle Parked Over Sidewalk					
1455 DARLINGTON CT	RUBBISH	Violation abated	9/4/20	9/14/20	Inspector
Old Refrigerator Out By Street (Pic Taken)					
2220 DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street					
2258 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2260 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2262 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2264 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2266 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2268 DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street					
2291 DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street					
2293 DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street					
2295 DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street					

2297	DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street						
2299	DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street						
2301	DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street						
2332	DAWSON LN	GARBAGE CONTAINERS	Violation abated	8/25/20	9/1/20	Inspector
Containers Left Out By The Street						
2400	DAWSON LN	GARBAGE CONTAINERS	Violation abated	9/1/20	9/8/20	Inspector
Container Left Out By Street						
310	DIAMONDBACK WA	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Washing Machine/Mower Left Out By Street (Pic Taken)						
320	DIAMONDBACK WA	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20	Inspector
Vehicle Parked Over The Sidewalk						
401	DIAMONDBACK WA	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Wooden Pallet Leaning Against Post By This Residence						
114	DIVISION ST	EXTERIOR BUILDING REPAIR	Violation abated	10/10/19	9/4/20	Inspector
Substantial Peeling Paint On Front Of Home And Some Rotting Trim Just Above The Bow Window. Gave Until 12/15/19 But May Have To Go Until Spring.						
127	DIVISION ST	EXTERIOR BUILDING REPAIR	Violation abated	8/13/20	9/17/20	Inspector
Weeds And Plant Growth In Gutter On Detached Garage.						
1831	DORCHESTER AVE	RUBBISH	Violation abated	9/1/20	9/10/20	Inspector
Chair Out By Street (Pic Taken)						
1920	DORCHESTER AVE	FENCES	Violation abated	8/28/20	9/29/20	Inspector
Damaged Fence Section At Rear Property Line By Drainage Grate						
1920	DORCHESTER AVE	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20	Inspector
Containers Left Out In Front Of Garage						
2000	DORCHESTER AVE	FENCES	Violation abated	8/28/20	9/29/20	Inspector
Damaged Fencing Along Rear Property Line						
2000	DORCHESTER AVE	SIDEWALK CLEARANCE	Violation abated	8/31/20	9/8/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
2070	DORCHESTER AVE	GARBAGE CONTAINERS	Violation abated	9/8/20	9/14/20	Inspector
Container Left Out By Street						
2	DRYDEN CT	FENCES	Letter sent	9/2/20		Inspector
Damaged Fence Sections						
520	EAGLE RIDGE LN	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20	Inspector
Vehicle Parked Over The Sidewalk						

540 EAGLE RIDGE LN	FENCES	Violation abated	5/22/20	9/22/20	Phone Call
Complaint From Neighbor At 541 Terrace Re: Cut Brush Stored Against His Fence. Stopped By And Complainant Said Most Debris Has Been Removed And That He Would Speak With The 540 Eagle Ridge Himself. Drove 540 Saw Small Brush Pile.					
560 EAGLE RIDGE LN	VEHICLE ON GRASS	Violation abated	9/25/20	10/2/20	Inspector
Vehicle Parked On Parkway Grass (Row) 2 Right Tires					
334 EASTGATE DR	MISCELLANEOUS CODE VIOL	No violation sited	9/17/20	9/17/20	Phone Call
Complaint Of A Dumpster On Driveway. Dumpster Is On Impervious Driveway Surface, Not Blocking Sidewalk, And Not At All Full Of Garbage That Could Blow Around.					
1575 EDGEWOOD DR	NO BUILDING PERMIT	Violation abated	7/7/20	9/25/20	Email
Golf Club Of Illinois Had Electrical Work Done Without A Permit, And They Need To Still Pay For And Pickup Permit.					
1912 EDGEWOOD DR	FENCES	Letter sent	9/10/20		Email
Added Prohibited Wire Fencing To Existing Split Rail Fence.					
1912 EDGEWOOD DR	RUBBISH	Letter sent	9/10/20		Email
Lots Of Plastic Milk Jugs, Wooden Boards, Plastic Weave Fencing, And Stakes Strwn In Backyard.					
840 EINEKE BLVD	SIDEWALK CLEARANCE	Violation abated	9/21/20	9/29/20	Inspector
Vehicle Parked Over The Sidewalk					
705 ELM ST	VEHICLE ON GRASS	Violation abated	8/13/20	9/17/20	Inspector
Grey Oldsmobile Parked On The Grass.					
300 EMERALD LN	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
1031 ESTANCIA LN	GARBAGE CONTAINERS	Violation abated	9/23/20	10/2/20	Inspector
Containers In Front Of Garage					
711 EVERGREEN CT	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
720 FAIRFIELD LN	RUBBISH	Violation abated	9/10/20	9/18/20	Inspector
Kids Pool And Wagon Out By Street (Pic Taken)					
511 FAIRWAY VIEW DR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Containers Stored In Front Of Garage					
265 FARMHILL DR	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Partially Parked Over Sidewalk					
275 FARMHILL DR	EXTERIOR BUILDING REPAIR	Violation abated	4/9/20	9/8/20	Inspector
Trim Work On House Is Rotted.					
300 FARMHILL CT	RUBBISH	Violation abated	9/14/20	9/22/20	Inspector
Leaf Bag Left Out By Street					
315 FARMHILL CT	RUBBISH	Violation abated	8/26/20	9/4/20	Inspector
Tvs And Monitor Out Near Street (Pic Taken)					

335 FARMHILL CT	SIDEWALK CLEARANCE	Violation abated	9/23/20	9/30/20	Inspector
Vehicle Parked Over Sidewalk					
1590 FARMHILL DR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Open Containers In Front Of Garage					
1590 FARMHILL DR	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/20		Online
Weeds.					
1590 FARMHILL DR	RUBBISH	Violation abated	9/30/20	10/9/20	Inspector
Open Containers And Trash Bags Out By Garage (Pic Taken)					
1590 FARMHILL DR	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20	Inspector
Vehicle Parked Over Sidewalk					
1605 FARMHILL DR	SIDEWALK CLEARANCE	Violation abated	9/21/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
1620 FARMHILL DR	SIDEWALK CLEARANCE	Violation abated	9/23/20	10/2/20	Inspector
Vehicle Parked Ovr Sidewalk					
1731 FERNWOOD LN	FENCES	Letter sent	9/25/20		Inspector
Section Of Fencing Fell To The Ground.					
1731 FERNWOOD LN	RUBBISH	Second letter sen	9/25/20		Inspector
Tree Branches And Logs In A Pile On Ground In Front Yard.					
300 FIELDCREST DR	RUBBISH	Violation abated	9/14/20	9/22/20	Inspector
Many Piles Of Branches On Parkway Grass (Pic Taken)					
1603 FIELDCREST DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out In Front Of The Garage					
1609 FIELDCREST DR	RUBBISH	Violation abated	9/14/20	9/22/20	Online
Overflowing Containers And Other Debris Next To Dwelling.					
1611 FIELDCREST DR	SIDEWALK CLEARANCE	Violation abated	8/26/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1233 FOX RIVER DR	OVERGROWN VEGETATION	Violation abated	9/9/20	10/1/20	Pubic Works
Pine Tree Encroaching Roadway (On Fox River Dr.).					
930 FOX RUN LN	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
1025 FOX RUN LN	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/8/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1025 FOX RUN LN	VEHICLE ON GRASS	Violation abated	8/28/20	9/8/20	Inspector
White Truck Parked On Grass Next To Garage (Pic Taken)					
740 FOXGLOVE DR	GARBAGE CONTAINERS	Violation abated	8/20/20	9/10/20	Online
Containers In Front Of Garage.					

620 GASLIGHT DR	FENCES		9/23/20	Email
Homeowner Was Approved To Install A 5 Ft. Board On Board Fence Via A Permit, But Has Stapled Up Prohibited Welded Wire On Outside Of Fence.				
1025 GASLIGHT DR	RUBBISH		Violation abated	9/16/20 9/30/20 Inspector
Remodel Or Landscape Debris Outside Next To Garage				
710 GLACIER PKWY	GARBAGE CONTAINERS		Violation abated	9/4/20 9/11/20 Inspector
Container Left Out In Street				
1020 GLACIER PKWY	GARBAGE CONTAINERS		Violation abated	9/25/20 10/5/20 Inspector
Containers Left Out By Street				
1121 GLACIER PKWY	RUBBISH		Violation abated	9/22/20 9/30/20 Inspector
Large Green Refuse Bag Out By Street				
1300 GLACIER PKWY	VEHICLE ON GRASS		Violation abated	9/25/20 10/2/20 Inspector
Vehicle Parked With 2 Right Tires On Parkway Grass (2 Pic Taken)				
1321 GLACIER PKWY	GARBAGE CONTAINERS		Violation abated	8/28/20 9/8/20 Inspector
Containers Left Out By Street				
1441 GLACIER PKWY	SIDEWALK CLEARANCE		Violation abated	9/11/20 9/21/20 Inspector
Vehicle Parked Over The Sidewalk				
1541 GLACIER PKWY	SIDEWALK CLEARANCE		Violation abated	9/18/20 9/28/20 Inspector
Vehicle Parked Over Sidewalk (Pic Taken)				
1551 GLACIER PKWY	GARBAGE CONTAINERS		Violation abated	8/28/20 9/8/20 Inspector
Containers Left Out By Street				
511 GOLDEN VALLEY L	SIDEWALK CLEARANCE		Violation abated	9/8/20 9/16/20 Inspector
Vehicle Parked Over Sidewalk (Pic Taken)				
300 GOLF LN	GARBAGE CONTAINERS		Violation abated	9/25/20 10/5/20 Inspector
Containers Left Out By Street				
300 GOLF LN	SIDEWALK CLEARANCE		Violation abated	9/25/20 10/5/20 Inspector
Vehicle Parked Over Sidewalk (Habitual)				
300 GOLF LN	SIDEWALK CLEARANCE		Violation abated	9/11/20 9/21/20 Inspector
Vehicle Parked Over The Sidewalk				
310 GOLF LN	GARBAGE CONTAINERS		Violation abated	9/25/20 10/5/20 Inspector
Containers Left Out By Street				
310 GOLF LN	SIDEWALK CLEARANCE		Violation abated	9/25/20 10/5/20 Inspector
Vehicle Parked Over Sidewalk (Habitual)				
310 GOLF LN	SIDEWALK CLEARANCE		Violation abated	9/11/20 9/21/20 Inspector
Vehicle Parked Over The Sidewalk				
311 GOLF LN	GARBAGE CONTAINERS		Violation abated	9/25/20 10/5/20 Inspector
Containers Left Out By Street				

311 GOLF LN	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk					
311 GOLF LN	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Vehicle Parked Over Sidewalk (Habitual)					
311 GOLF LN	VEHICLE ON GRASS	Violation abated	9/22/20	9/30/20	Inspector
Vehicle Parked With 2 Right Wheels On Parkway Grass					
421 GOLF LN	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20	Inspector
Vehicle Parked Over The Sidewalk					
431 GOLF LN	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
214 GRANDVIEW CT	SIDEWALK CLEARANCE	Violation abated	9/2/20	9/11/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
222 GRANDVIEW CT	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Box And Trash Out In Street On Grandview					
335 GRANDVIEW CT	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Humidifier And Table Out Bu Street (Pic Taken)					
1418 GRANDVIEW CT	SIDEWALK CLEARANCE	Violation abated	8/26/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1100 GRAYHAWK DR	RUBBISH	Violation abated	9/2/20	9/9/20	Inspector
Trash At Curb Early In Week					
3671 GRAYHAWK DR	SIDEWALK CLEARANCE	Violation abated	9/30/20	10/9/20	Inspector
Vehicle Parked Over Sidewalk					
1215 GREENRIDGE AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1220 GREENRIDGE AVE	GARBAGE CONTAINERS	Violation abated	8/28/20	9/8/20	Inspector
Containers Left Out By Street					
1315 GREENRIDGE AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1320 GREENRIDGE AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1320 GREENRIDGE AVE	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1335 GREENRIDGE AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1405 GREENRIDGE AVE	RUBBISH	Violation abated	9/1/20	9/10/20	Inspector
Wooden Dresser And Trash Bags Out By Street (Pic Taken)					

641 HACKBERRY LN	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
810 HACKBERRY LN	RUBBISH	Violation abated	9/25/20	10/5/20	Inspector
Doors Out By Street On Parkway Grass (Pic Taken)					
861 HACKBERRY LN	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Many Branches And Limbs Out By Street (Pic Taken)					
11345 HANSON RD	DRAINAGE	Violation abated	5/9/19	9/18/20	Phone Call
Pumping Water From A Well Pit Too Close To The Property Line, And Discharge Is Causing An Oversaturated Yard For Neighbor.					
11345 HANSON RD	FENCES	Violation abated	5/9/19	9/18/20	Phone Call
Portions Of Fence Are Damaged.					
11345 HANSON RD	PAINTING	Violation abated	5/9/19	9/18/20	Phone Call
Peeling Paint On Detached Garage.					
11345 HANSON RD	RUBBISH	Violation abated	5/9/19	9/18/20	Phone Call
Tires.					
900 HARPER DR	TREES	Violation abated	6/25/20	9/8/20	Online
Several Hazardous Trees In Backyard.					
207 S HARRISON ST	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
902 N HARRISON ST	OVERGROWN VEGETATION	Letter sent	9/10/20		Inspector
Vegetation At Fox 62 Marina Lot Is Encroaching Adjacent Sidewalk.					
906 N HARRISON ST	EXTERIOR BUILDING REPAIR	Letter sent	9/29/20		Inspector
Deteriorated Railings At Front To Be Repaired Or Removed, Other Railings To Be Painted.					
1650 HARTLEY DR	OVERGROWN VEGETATION	Violation abated	8/20/20	9/8/20	Inspector
Tree Branches Encroaching Sidewalk.					
1691 HARTLEY DR	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
1700 HARTLEY DR	SIDEWALK CLEARANCE	Letter sent	9/16/20	9/25/20	Inspector
Vehicle Parked Over Sidewalk					
1731 HARTLEY DR	NO BUILDING PERMIT	Violation abated	9/15/20	9/30/20	Inspector
Permit Not On File					
1731 HARTLEY DR	RUBBISH	Violation abated	9/15/20	9/30/20	Inspector
Water Softener Left Out By Street (Pic Taken)					
1610 HAVERFORD DR	SIGNS	Violation abated	8/20/20	9/8/20	Email
2 "No Trespassing" Signs Attached To The Fence.					
1830 HAVERFORD DR	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Green Refuse Bag Out On Driveway					

1860 HAVERFORD DR	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
100 HAYES RD	INOPERABLE VEHICLE	No violation sited	9/11/20	9/11/20	letter
Complaint Of A Vehicle Being Worked On In Driveway. Antique Car Is Being Worked On, But It Does Not Appear Inoperable.					
100 HAYES RD	RUBBISH	No violation sited	9/11/20	9/11/20	letter
Complaint That There Is Rubbish In Yard. Toys And Lawn Chairs In Yard, But All Neatly Organized.					
911 HAYRACK DR	OVERSIZED VEHICLE	Violation abated	9/21/20	9/29/20	Inspector
Large Truck (Semi-Cab) Oarked In Driveway (Pic Taken)					
12 HICKORY LN	INOPERABLE VEHICLE	Letter sent	9/28/20		Inspector
White Suv With A Flat Tire On Driveway.					
14 HICKORY LN	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
15 HICKORY LN	NO BUILDING PERMIT	Second letter sen	9/16/20		Email
4 Foot Above Ground Swimming Pool; No Permit. Barrier Does Not Have Self-Closing, Self-Latching Locks.					
1641 HIGHMEADOW LN	SIDEWALK CLEARANCE	Violation abated	9/30/20	10/9/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1671 HIGHMEADOW LN	SIDEWALK CLEARANCE	Violation abated	9/8/20	9/15/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1681 HIGHMEADOW LN	VEHICLE ON GRASS	Violation abated	9/23/20	10/2/20	Inspector
Two Right Side Tires Parked On Grass (Pic Taken)					
1152 HOLLY LN	GARBAGE CONTAINERS	Violation abated	9/2/20	9/11/20	Inspector
Containers Left Out By Street					
1157 HOLLY LN	RUBBISH	Violation abated	9/2/20	10/12/20	Inspector
Deck Boards Out By Street On Parkway (For 3 Weeks)					
1192 HOLLY LN	RUBBISH	Second letter sen	9/4/20		Inspector
Large Tv Outside In Front Of Garage Dor.					
533 HOMESTEAD CT	INOPERABLE VEHICLE	Letter sent	9/3/20	10/7/20	Inspector
Grey Chevy Truck Missing Front Wheel And Up On Jacks On Driveway.					
533 HOMESTEAD CT	PAINTING	Letter sent	9/3/20		Inspector
Trim Work Above Garage Door Has Peeling Paint.					
533 HOMESTEAD CT	TREES	Letter sent	9/3/20		Inspector
Dead Tree In Front Yard.					
432 S HUBBARD ST	OVERGROWN VEGETATION	Violation abated	9/1/20	9/8/20	Inspector
Plants/Foliage Growing Across Sidewalk (Pic Taken)					
1658 HUNTINGTON DR	SIDEWALK CLEARANCE	Violation abated	9/21/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					

1250	IVY LN	INOPERABLE VEHICLE	Violation abated	9/4/20	10/12/20	Inspector
Car Parked With Right Front Tire Flat In Driveway						
1250	IVY LN	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk						
420	JAMES CT	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk						
810	JENNIFER CT	RUBBISH	Violation abated	9/15/20	9/23/20	Inspector
White Shelf Unit Out By Street (Pic Taken)						
815	JENNIFER CT	RUBBISH	Violation abated	8/28/20	9/8/20	Inspector
Microwave Oven Out By Street (Pic Taken)						
1	JOYCE CT	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Partially Parked Over Sidewalk						
1560	KENSINGTON DR	FENCES	Violation abated	9/2/20	10/2/20	Inspector
Damaged Fence Gate And Adjacent Section						
1136	KINGSMILL DR	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk						
1181	KINGSMILL DR	RUBBISH	Violation abated	9/21/20	10/7/20	Online
Homeowner Is Leaving Food Scraps On Hoa Property Directly Behind His, Along With Feed On His Own Property, For Deer. Food Scraps Are Attracting Coyotes.						
611	KIRKLAND DR	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/30/20	Inspector
Vehicle Parked Over Sidewalk						
213	LA FOX RIVER DR	EXTERIOR BUILDING REPAIR	Violation abated	4/23/20	9/8/20	Inspector
Area Of Siding On North Side Of House Is Peeling Away From The House.						
4	LAKE CORNISH CT	GARBAGE CONTAINERS	Violation abated	9/29/20	10/7/20	Inspector
Full Containers Left Out By Street						
4	LAKE CORNISH CT	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Mattress/Box Spring And Electronics Out By Street (Pic Taken)						
590	LAKE CORNISH WA	SIDEWALK CLEARANCE	Violation abated	9/24/20	9/30/20	Inspector
Blue Toyota						
611	LAKE CORNISH WA	RUBBISH	Violation abated	9/30/20	10/6/20	Inspector
Furniture Left At Curb						
770	LAKE CORNISH WA	RUBBISH	Violation abated	9/18/20	9/28/20	Inspector
Tv/Monitor Out By Street (Pic Taken)						
781	LAKE CORNISH WA	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Broken Tv On The Parkway Grass (Pic Taken)						
821	LAKE CORNISH WA	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk						

336 LAKE GILLILAN WA	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Old Grill Out By Street (Pic Taken)					
320 LAKE PLUMLEIGH	1 SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
330 LAKE PLUMLEIGH	1 SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk					
350 LAKE PLUMLEIGH	1 GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
351 LAKE PLUMLEIGH	1 MISCELLANEOUS CODE VIOL	Violation abated	8/31/20	9/29/20	Phone Call
Firepit Not To Code And Situated On Village Property					
351 LAKE PLUMLEIGH	1 SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk					
431 LAKE PLUMLEIGH	1 GARBAGE CONTAINERS	Violation abated	8/28/20	9/8/20	Inspector
Containers Left Out By Street					
571 LAKE PLUMLEIGH	1 GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
651 LAKE PLUMLEIGH	1 SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk					
4 LANCASTER CT	MISSING ADDRESS NUMBERS	Letter sent	9/4/20		letter
4 LANCASTER CT	TREES	Letter sent	9/4/20		letter
Dead Tree In Backyard.					
1820 LAWDALE DR	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk					
770 LILAC DR	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
503 LINCOLN ST	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left By Street On Sidewalk					
503 LINCOLN ST	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/4/20	Inspector
Containers Blocking The Sidewalk					
515 LINCOLN ST	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Sidewalk					
515 LINCOLN ST	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out On Sidewalk Blocking Passage					
526 LINCOLN ST	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out Near Street					

526 LINCOLN ST	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Containers Left On Sidewalk Blocking Clear Passage					
820 LINDA DR	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk					
2620 LOREN LN	GARBAGE CONTAINERS	Violation abated	8/31/20	9/10/20	Inspector
Containers Left By Street					
2620 LOREN LN	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out By Street					
2624 LOREN LN	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out By Street					
2625 LOREN LN	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20	Inspector
Containers Left Out In Front Of Garage					
2627 LOREN LN	GARBAGE CONTAINERS	Violation abated	8/31/20	9/10/20	Inspector
Containers Left In Front Of Garage					
1020 LOUIS AVE	PAINTING	Violation abated	6/26/20	9/8/20	Inspector
Trim Around Second Story Window On Front Of House Has Peeling Paint.					
1416 LOWE DR	NO BUILDING PERMIT	Posted notice on :	9/8/20		
Dwelling Has Been Gutted, No Permits Issued Or Applied For As Of This Date. Letter Sent And Stop Work Order Posted On Site.					
1416 LOWE DR	NOXIOUS GRASS/WEEDES	Violation abated	9/15/20	9/22/20	Inspector
Tall Grass/Weeds					
1426 LOWE DR	FENCES	Violation abated	5/28/20	9/8/20	Inspector
Split Rail Fencing Is Damaged In Several Areas.					
21 MADISON ST	RUBBISH	Violation abated	9/4/20	9/17/20	Inspector
Lots Of Household Items In Baskets, Etc. On Driveway.					
331 MAHOGANY DR	SIGNS	Violation abated	6/19/20	9/23/20	Phone Call
Installed 2 Pole Signs In Backyard.					
113 S MAIN ST	GRAFFITI	Violation abated	8/13/20	9/17/20	Inspector
Graffiti Sprayed On Rear Door And Window.					
203 S MAIN ST	NO BUILDING PERMIT	Extension Grante	3/13/20	9/25/20	Inspector
Replaced Rear Exterior Staircase; No Permit.					
609 S MAIN ST	MISCELLANEOUS CODE VIOL	Extension Grante	8/14/20	9/8/20	Phone Call
A Few Doors On Storage Units Are Not Secured.					
609 S MAIN ST	NOXIOUS GRASS/WEEDES	Extension Grante	8/14/20	9/23/20	Phone Call
Weeds.					
1107 S MAIN ST	ILLEGAL DUMPING	Violation abated	9/9/20	10/7/20	Pubic Works
Basketball Hoop Hanging Into Street (On Filip Rd.) Behind Edgewood Corners.					

1107 S MAIN ST	INOPERABLE VEHICLE	Letter sent	9/28/20	Email
Grey Colored Volkswagen With Flat Tires Parked In Front Parking Lot At Edgewood Corners.				
1202 S MAIN ST	SIGNS	Violation abated	9/4/20	9/10/20 Inspector
Portable Sign For Organic Rootz On Display At Bp Property.				
1249 S MAIN ST	FENCES	Violation abated	7/9/20	9/17/20 Online
Broken Boards On Fence.				
1249 S MAIN ST	NOXIOUS GRASS/WEEDS	Violation abated	9/28/20	10/7/20 Online
A Few Weeds Growing Up Near The Rear Fence At Dairy Queen.				
1249 S MAIN ST	PAINTING	Violation abated	7/9/20	9/17/20 Online
White Paint On Fence Is Peeling.				
540 MAJESTIC DR	PAINTING	Letter sent	9/15/20	Inspector
Bottom 6" Of Garage Doors, Damaged Screens				
801 MAJESTIC DR	RUBBISH	Violation abated	8/24/20	9/1/20 Inspector
Wooden Shelf Out By Street (Pic Taken)				
1151 MAPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20 Inspector
Vehicle Parked Over Sidewalk				
1541 MATTHEW DR	GARBAGE CONTAINERS	Violation abated	9/23/20	10/2/20 Inspector
Containers Left Out By Street				
1553 MATTHEW DR	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20 Inspector
Containers Left Out By The Street				
1565 MATTHEW DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20 Inspector
Containers Left Out By Street				
801 MAYFAIR LN	RUBBISH	Violation abated	9/28/20	10/6/20 Inspector
3 Leaf Bags (Now Wet) Out By Street (Pic Taken)				
1110 MEGHAN AVE	RUBBISH	Violation abated	8/28/20	9/8/20 Inspector
Pile Of Branches And Leaves In Driveway (Pic Taken)				
1125 MEGHAN AVE	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20 Inspector
Containers Left Out By Street				
1300 MEGHAN AVE	RUBBISH	Violation abated	9/8/20	9/14/20 Inspector
Wet Leaf Bags Out By Street (Pic Taken)				
1460 MEGHAN AVE	RUBBISH	Violation abated	9/1/20	9/10/20 Inspector
Old Mattress Etc Out By Row/Parkway By Street				
1525 MEGHAN AVE	SIDEWALK CLEARANCE	Violation abated	9/1/20	9/21/20 Inspector
Vehicle Parked Over Sidewalk				
1525 MEGHAN AVE	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/14/20 Inspector
Vehicle Parked Over Sidewalk				

10	MILLBROOK CT	GARBAGE CONTAINERS	Violation abated	9/23/20	10/2/20	Inspector
Containers Left Out In Front Of Garage						
1401	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street						
1403	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street						
1405	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street						
1407	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street						
1411	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/21/20	Inspector
Containers Out By Street						
1411	MILLBROOK DR	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Large Weight Bench On Parkway Grass Near Street (Pic Taken)						
1413	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/21/20	Inspector
Containers Left Out By Street						
1413	MILLBROOK DR	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Large Weight Bench On Parkway Grass Near Street (Pic Taken)						
1415	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out By Street						
1415	MILLBROOK DR	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Large Weight Bench On Parkway Grass Near Street (Pic Taken)						
1417	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out By Street						
1417	MILLBROOK DR	RUBBISH	Violation abated	9/2/20	9/11/20	Inspector
Large Weight Bench On Parkway Grass Near Street (Pic Taken)						
1421	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	9/21/20	9/29/20	Inspector
Containers Out By Street						
1422	MILLBROOK DR	SIDEWALK CLEARANCE	Violation abated	9/30/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)						
1557	MILLBROOK DR	GARBAGE CONTAINERS	Violation abated	8/7/20	9/8/20	Email
Storing Garbage And Recycling Containers Outside In Front Of Garage Door.						
1557	MILLBROOK DR	PETS	Violation abated	8/7/20	9/8/20	Email
Allowing Dog To Roam Freely Off Property Without Being Leashed.						
1101	MILLCREEK LN	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/5/20	Inspector
Silver Ford Over Sw						

3778 MONTEREY CIR GARBAGE CONTAINERS Violation abated 9/30/20 10/9/20 Inspector

Containers Stored In Front Of Garage

2213 MOSER LN RUBBISH Violation abated 9/4/20 9/14/20 Inspector

Tube Tvs Out By Street (Pic Taken) Groot Will Not Take

3251 NOTTINGHAM DR SIDEWALK CLEARANCE Violation abated 8/31/20 9/10/20 Inspector

Vehicle Parked Over Sidewalk (Pic Taken)

3260 NOTTINGHAM DR SIDEWALK CLEARANCE Violation abated 8/24/20 9/1/20 Inspector

Vehicle Parked Over Sidewalk (Pic Taken)

5 OAKLEAF CT HOME OCCUPATION Violation abated 9/18/20 9/25/20 Online

Tow Trucks In Drive On A Regular Basis. Inspector Did Not See Trucks, Letter Stating No Home Business And Only One Truck If Under 8K Pounds.

5 OAKLEAF CT NOXIOUS GRASS/WEEDS Violation abated 9/17/20 9/25/20 Online

Weeds

10 OAKLEAF RD RUBBISH Violation abated 9/14/20 9/22/20 Inspector

Items Stored In Front Of Garage

1210 OLD MILL LN SIDEWALK CLEARANCE Violation abated 9/22/20 9/30/20 Inspector

Vehicle Parked Over Sidewalk

1230 OLD MILL LN ILLEGAL DUMPING Violation abated 9/25/20 9/25/20 Online

Homeowner Planted Plants On Parkway. Plants Can Remain; Public Works Asked That They Sign A Nonconforming Encroachment Waiver.

430 OLD OAK CIR GARBAGE CONTAINERS Violation abated 8/28/20 9/4/20 Inspector

Containers Left Out By Street

530 OLD OAK CIR RUBBISH Violation abated 9/18/20 10/7/20 Inspector

Old Dryer In Front Of Garage (Pic Taken)

550 OLD OAK CIR SIDEWALK CLEARANCE Violation abated 9/22/20 9/29/20 Inspector

Vehicle Parked Over Sidewalk

820 OLD OAK CIR SIDEWALK CLEARANCE Violation abated 9/25/20 10/5/20 Inspector

Vehicle Parked Over Sidewalk

632 ORCHARD CT EXTERIOR BUILDING REPAIR Violation abated 9/11/20 10/13/20 Inspector

Clogged Gutters

701 ORCHARD CT SIDEWALK CLEARANCE Violation abated 9/18/20 9/28/20 Inspector

Vehicle Parked Over Sidewalk

1030 PAR DR SIDEWALK CLEARANCE Violation abated 9/30/20 10/9/20 Inspector

Vehicle Parked Over Sidewalk

118 PARK ST EXTERIOR BUILDING REPAIR Letter sent 9/11/20 letter

Hole At Southwest Corner Of House. It Has Been Reported That Bats May Be Entering House Through Hole.

118 PARK ST OCCUPANCY Letter sent 9/11/20 letter

Report Of Multiple Families Living In House That Is Zoned R-2, Single Family Dwelling.

118 PARK ST	PAINTING	Letter sent	9/11/20	letter
Areas Of Chipping Paint On House.				
130 PARK ST	RUBBISH	Violation abated	8/31/20	9/4/20 Inspector
Furniture Placed At Curb On Monday				
6 PARKSIDE CT	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20 Inspector
Vehicle Parked Over Sidewalk (Pic Taken)				
400 PARKVIEW TER	SIDEWALK CLEARANCE	Violation abated	9/30/20	10/9/20 Inspector
Vehicle Parked Over Sidewalk				
515 PARKVIEW TER	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20 Inspector
Vehicle Parked Over Sidewalk				
1400 PARKVIEW TER	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20 Inspector
Vehicle Parked Over The Sidewalk				
1422 PARKVIEW TER	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20 Inspector
Vehicle Parked Over Sidewalk				
275 PARTRIDGE CT	RUBBISH	Violation abated	8/26/20	9/4/20 Inspector
Full Containers (Insulation?) And Cardboard Out By Street (Pic Taken)				
279 PARTRIDGE CT	RUBBISH	Violation abated	8/26/20	9/4/20 Inspector
Full Containers (Insulation?) And Cardboard Out By Street (Pic Taken)				
390 PARTRIDGE CT	NO BUILDING PERMIT	Violation abated	5/21/20	9/14/20 Inspector
New Deck Around Swimming Pool; No Permit.				
1861 PEACH TREE LN	NO BUILDING PERMIT	Letter sent	9/25/20	Inspector
Shed In Rear Corner Of Backyard; No Permit.				
2000 PEACH TREE LN	EXTERIOR BUILDING REPAIR	Letter sent	9/25/20	Inspector
Ripped Window Screen On Front Of House, First Floor.				
2311 PERIWINKLE LN	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/14/20 Inspector
Vehicle Parked Over Sidewalk (No Pic) And This Has Been Recurring The Past Month				
821 PERRY DR	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20 Inspector
Vehicle Parked Over Sidewalk				
1010 PERRY DR	RUBBISH	Violation abated	9/29/20	10/7/20 Inspector
Stroller (Folded) Out By Street				
1041 PERRY DR	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20 Inspector
Vehicle Parked Over The Sidewalk				
1051 PERRY DR	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20 Inspector
Vehicle Parked Over Sidewalk				
1100 PERRY DR	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20 Inspector
Vehicle Parked Over The Sidewalk				

1130 PERRY DR	SIDEWALK CLEARANCE	Letter sent	9/11/20	Inspector
Vehicle Parked Over The Sidewalk				
3560 PERSIMMON DR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20 Inspector
Containers Left In Front Of The Garage				
3 PINE GROVE CT	GARBAGE CONTAINERS	Violation abated	9/14/20	9/21/20 Inspector
Containers Left Out By Street				
1024 PIONEER RD	TREES	Letter sent	9/8/20	Phone Call
Dead Tree At South End Of Property.				
1132 PIONEER RD	RUBBISH	Letter sent	9/8/20	Phone Call
Dead, Fallen Tree Limb.				
2620 POND VIEW DR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20 Inspector
Containers Left Out In Street				
2622 POND VIEW DR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20 Inspector
Containers Left Out In Street				
2624 POND VIEW DR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20 Inspector
Containers Left Out In Street				
1570 POWDER HORN DR	SIDEWALK CLEARANCE	Violation abated	9/1/20	9/10/20 Inspector
Vehicle Parked Over Sidewalk				
1010 PRAIRIE DR	RUBBISH	Violation abated	9/18/20	9/28/20 Inspector
Old Shelves Out By Street (Pic Taken)				
1061 PRAIRIE DR	RUBBISH	Violation abated	9/8/20	9/16/20 Inspector
Plastic Container Out By Street				
391 QUARRY LN	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20 Inspector
Containers Left Out By Street				
0 S RANDALL RD	TREES	Letter sent	9/16/20	Inspector
Damaged Tree That Snapped In Half Needs To Be Removed And Replaced Per The Landscape Plan.				
10 S RANDALL RD	SIGNS	Violation abated	8/20/20	9/4/20 Email
Unapproved, Second Banner Added To Building.				
702 S RANDALL RD	TREES	Letter sent	9/10/20	Email
At Least 5 Trees Were Cut Down At Woodscreek Shopping Center, In Front Of Petco And Party City.				
706 S RANDALL RD	OBSOLETE SIGN	Violation abated	9/3/20	10/1/20 Email
Payless Shoes Is No Longer In Business; Exterior Wall Sign Is Obsolete.				
800 S RANDALL RD	TREES	Violation abated	9/21/20	9/23/20 Inspector
Dead Tree Along Harnish Dr. Needs To Be Removed And Replaced Per The Landscape Plan.				
1410 S RANDALL RD	GRAFFITI		9/28/20	Online
Graffiti Sprayed On Dumpster At Walmart.				

1493 S RANDALL RD	OBSOLETE SIGN	Violation abated	9/3/20	10/7/20	Email
Hong Express Is No Longer In Business, Exterior Wall Sign Is Obsolete.					
1621 S RANDALL RD	EXTERIOR BUILDING REPAIR	Letter sent	9/24/20		Online
Exterior Pole Light In Parking Lot Is Making A Very Loud Noise Because It Is In Need Of Repair.					
2421 S RANDALL RD	NOXIOUS GRASS/WEEDS	Violation abated	9/3/20	9/17/20	Inspector
Grass On Randall Road Right-Of-Way Is Too Long.					
2451 S RANDALL RD	NOXIOUS GRASS/WEEDS	Payment Receive	6/12/20	9/15/20	Inspector
Parking Lot Islands Have Long Grass/Weeds.					
2471 S RANDALL RD	SIGNS	Second letter sen	9/3/20		Inspector
2 Flags On Display In Front Of The Room Place.					
1205 RATTRAY DR	INOPERABLE VEHICLE	No violation sited	9/11/20	9/11/20	letter
Complaint Regarding Inoperable Vehicle On Driveway. No Inoperable Vehicle Viewed.					
1215 RATTRAY DR	TREES	Violation abated	6/18/20	9/18/20	Inspector
Dead Tree On South Side Of Property.					
1224 RATTRAY DR	NOXIOUS GRASS/WEEDS	Violation abated	8/20/20	9/8/20	Online
1224 RATTRAY DR	PAINTING	Letter sent	9/18/20		Inspector
Exterior Siding On House Has Areas Of Chipping Paint.					
1225 RATTRAY DR	INOPERABLE VEHICLE	Letter sent	9/11/20		letter
Black Bmw With A Flat Tire On Driveway. White Car Parked On Driveway Behind Fence Has Also Been Reported As Inoperable.					
1232 RATTRAY DR	OVERGROWN VEGETATION	Letter sent	9/23/20		Online
One Tree Branch Still Encroaching Sidewalk.					
1232 RATTRAY DR	RUBBISH	Letter sent	9/23/20		Online
Couple Of Black Plastic Garbage Bags In Front Of Garage For Some Time.					
1300 RED COACH LN	RUBBISH	Violation abated	9/1/20	9/10/20	Inspector
Screen Door Out By Street (Pic Taken)					
1110 REDWOOD DR	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
1200 REDWOOD DR	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
1401 RICHMOND LN	TREES	Letter sent	9/3/20		Inspector
Dead Tree In Side Yard.					
1440 RICHMOND LN	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
1440 RICHMOND LN	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					

1460 RICHMOND LN	RUBBISH	Violation abated	9/14/20	9/22/20	Inspector
Two Large Green Wm Waste Bags In Driveway (2 Pic Taken)					
1470 RICHMOND LN	EXTERIOR BUILDING REPAIR	Letter sent	9/16/20		Inspector
Ripped Window Screens On Front Of House, Second Story.					
1491 RICHMOND LN	EXTERIOR BUILDING REPAIR	Second letter sen	9/9/20		Inspector
Broken/Jagged Basketball Post; To Be Removed Or Cut Flush To Ground.					
1501 RICHMOND LN	TREES	Letter sent	9/4/20		letter
Dead Tree In Front Yard.					
1520 RICHMOND LN	NOXIOUS GRASS/WEEDS	Violation abated	9/3/20	9/17/20	letter
Weeds.					
1521 RICHMOND LN	TREES	Violation abated	9/9/20	10/13/20	Inspector
Dead Tree In Planting Bed At Ne Corner Of Dwelling					
1541 RICHMOND LN	NOXIOUS GRASS/WEEDS	Violation abated	9/1/20	9/10/20	Inspector
Tall Weeds					
400 RIDGE ST	INOPERABLE VEHICLE	Violation abated	8/6/20	9/10/20	Phone Call
White Four Door Car Up On Jacks On Driveway.					
432 RIDGE ST	ACCESSORY STRUCTURE	Violation abated	9/2/20	9/17/20	Police Departm
Not Approved Wooden Smoker Re-Installed In Backyard.					
433 RIDGE ST	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
433 RIDGE ST	SIDEWALK CLEARANCE	Violation abated	9/25/20	10/5/20	Inspector
Containers Left On Sidewalk Blocking Clear Passage					
456 RIDGE ST	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
456 RIDGE ST	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/11/20	Inspector
Containers Left On Sidewalk Blocking Clear Passage					
701 RIDGE ST	EXTERIOR BUILDING REPAIR	Violation abated	7/2/20	9/8/20	Inspector
Several Tarps On Areas Of The Roof, Indicating Damage.					
701 RIDGE ST	NO BUILDING PERMIT	Violation abated	7/2/20	9/8/20	Inspector
Rest Of The Roof Looks Pretty New. Possibly Replacing The Roof In Sections.					
6 RIDGEFIELD CT	GARBAGE CONTAINERS	Violation abated	9/23/20	10/2/20	Inspector
Containers Left Out In Front Of Garage					
1730 RIDGEFIELD AVE	RUBBISH	Violation abated	8/28/20	9/8/20	Inspector
Large Metal Grill Out By Street (Pic Taken) Groot May Not Take					
1831 RIDGEFIELD AVE	RUBBISH	Violation abated	9/11/20	9/21/20	Inspector
Refrigerator Or Washing Machine Out By Street (Pic Taken)					

1931 RIDGEFIELD AVE	EXTERIOR BUILDING REPAIR	Violation abated	9/1/20	9/9/20	Inspector
Damaged/Leaning Mailbox					
2021 RIDGEFIELD AVE	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
317 S RIVER RD	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
321 S RIVER RD	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
408 S RIVER RD	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
427 S RIVER RD	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street					
503 S RIVER RD	RUBBISH	Violation abated	8/28/20	9/4/20	Inspector
White Wicker Chair Out In Street (Pic Taken)					
1033 N RIVER RD	VEHICLE ON GRASS	Violation abated	9/18/20	10/7/20	Inspector
Boat For Sale On The Grass.					
1121 N RIVER RD	RUBBISH	Letter sent	9/29/20		Online
Construction Debris Pile By Garage					
1106 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
1340 RIVERWOOD DR	RUBBISH	Violation abated	9/4/20	9/14/20	Inspector
Old Carpet Out By Street (Pic Taken)					
1410 RIVERWOOD DR	INOPERABLE VEHICLE	Letter sent	9/18/20		Inspector
Right Tire Flat On Vehicle Parked On Street For Many Weeks (Pic Taken)					
1420 RIVERWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/8/20	9/16/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1710 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1730 RIVERWOOD DR	NOXIOUS GRASS/WEEDS	Violation abated	9/25/20	10/5/20	Inspector
Front Yard Grass Is Around 8 Inches In Many Areas (Pic Taken)					
1801 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out By Street					
1830 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
1910 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	8/28/20	9/8/20	Inspector
Containers Left Out By Street					

1911 RIVERWOOD DR	GARBAGE CONTAINERS	Violation abated	8/28/20	9/8/20	Inspector
Containers Left Out By Street					
1921 RIVERWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/14/20	Inspector
Vehicles Parked Over Sidewalk (Pic Taken)					
605 SANDPIPER CT	RUBBISH	Violation abated	9/30/20	10/9/20	Inspector
High Chair Now Out By Street (Pic Taken)					
607 SANDPIPER CT	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
490 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/21/20	Inspector
Containers Left Out By Street					
501 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	9/2/20	9/11/20	Inspector
Containers Left In Front Of Garage					
530 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	8/10/20	9/11/20	Inspector
Containers Out In Front Of Garage					
541 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	8/24/20	9/1/20	Inspector
Containers Left Out In Front Of Garage					
561 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	8/24/20	9/11/20	Inspector
Containers Left Out In Front Of Garage					
591 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	9/30/20	10/9/20	Inspector
Containers Stored In Front Of Garage					
611 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	9/28/20	10/6/20	Inspector
Containers Left Out In Street					
650 SARATOGA CIR	GARBAGE CONTAINERS	Violation abated	9/10/20	9/18/20	Inspector
Containers Left In Front Of Garage					
750 SARATOGA CIR	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
1118 SAWMILL LN	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
1136 SAWMILL LN	RUBBISH	Violation abated	9/1/20	9/10/20	Inspector
Chair Out By Street At End Of Driveway (Pic Taken)					
1173 SAWMILL LN	NO BUILDING PERMIT	Violation abated	9/4/20	9/14/20	Inspector
May Be Required If Water Softener Was Replaced W/O					
1173 SAWMILL LN	RUBBISH	Violation abated	9/4/20	9/14/20	Inspector
Water Softener Unit Out By Street (Pic Taken) Groot Probably Will Not Take.					
406 SCOTT ST	GARBAGE CONTAINERS	Violation abated	9/18/20	9/28/20	Inspector
Containers Left Out On Sidewalk					

406 SCOTT ST	PAINTING	Violation abated	1/23/20	9/3/20	Inspector
Peeling Paint On Fascia On House.					
406 SCOTT ST	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Containers Left On Sidewalk Blocking Passage					
408 SCOTT ST	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
408 SCOTT ST	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/11/20	Inspector
Containers Blocking Sidewalk					
433 SCOTT ST	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
433 SCOTT ST	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/11/20	Inspector
Containers Left On Sidewalk Blocking Clear Passage					
607 SCOTT ST	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk					
908 SCOTT ST	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
1170 SEDGEWOOD TRL	RUBBISH	Violation abated	9/30/20	10/9/20	Inspector
Old Welding Unit Out By Street (Pic Taken)					
5 SHEFFIELD CT	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
509 SKYLINE DR	GARBAGE CONTAINERS	Violation abated	9/14/20	9/22/20	Inspector
Containers Left Out By Street					
1151 SOUTHRIDGE TRL	INOPERABLE VEHICLE	Letter sent	9/28/20		Inspector
Right Front Flat Tire On Vehicle On The Driveway					
1151 SOUTHRIDGE TRL	RUBBISH	Letter sent	9/28/20		Inspector
Tire And Other Items In Front Of Garage (Pic Taken)					
1611 SOUTHRIDGE TRL	NOXIOUS GRASS/WEEDS	Violation abated	8/25/20	9/2/20	Inspector
Tall Grass/Weeds Is Many Area In Yard (Pic Taken)					
710 SOUTHWICK DR	SIDEWALK CLEARANCE	Violation abated	8/24/20	9/1/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1115 SPRING HILL DR	RUBBISH	Violation abated	9/23/20	9/30/20	Inspector
Wood Pallets, Hose Reels, Misc In Front Of Garage					
1235 SPRING HILL DR	INOPERABLE VEHICLE	Violation abated	8/26/20	9/16/20	Inspector
Vehicle With Flat Left Front Tire On Driveway (Pic Taken)					
1360 SPRING HILL DR	GARBAGE CONTAINERS	Violation abated	8/26/20	9/4/20	Inspector
Containers Left Out In Front Of Garage					

1405	SPRING HILL DR	RUBBISH	Violation abated	8/26/20	9/4/20	Inspector
Old Grill Out By Street (No Pic)						
1490	SPRING HILL DR	NOXIOUS GRASS/WEEDS	Violation abated	8/13/20	9/8/20	Phone Call
Weeds In Landscaping.						
4	STILLWATER CT	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/23/20	Inspector
Car Parked Over Sw						
1101	STONEGATE RD	RUBBISH	Violation abated	9/21/20	9/29/20	Inspector
Old Grill And Leaf Blower Out By Street (Pic Taken)						
1475	STONEGATE RD	RUBBISH	Violation abated	9/21/20	9/29/20	Inspector
Rolls Of Old Carpet Out By Street (Pic Taken)						
1000	STRATFORD LN	NOXIOUS GRASS/WEEDS	Violation abated ii	9/17/20		Inspector
Hired Sebert On 10/1/2020.						
1116	STRATFORD LN	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/30/20	Inspector
Vehicle Parked Over Sidewalk						
1220	STRATFORD LN	RUBBISH	Violation abated	9/22/20	9/30/20	Inspector
Wood Shelf Unit Out By Street						
1222	STRATFORD LN	RUBBISH	Violation abated	9/22/20	9/30/20	Inspector
Wood Shelf Unit Out By Street						
302	SUMMIT ST	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left By Street On Sidewalk						
302	SUMMIT ST	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/4/20	Inspector
Containers Blocking The Sidewalk						
409	SUMMIT ST	RUBBISH	Violation abated	9/4/20	9/11/20	Inspector
Many Kitchen Cabinets Out On Sidewalk (Pic Taken)						
409	SUMMIT ST	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/11/20	Inspector
Cabinets Blocking Clear Passage On Sidewalk						
426	SUMMIT ST	OVERGROWN VEGETATION	Violation abated	8/27/20	9/17/20	Inspector
Branches From A Tree In Front Yard Are Hanging Too Low Over The Sidewalk.						
520	SUMMIT ST	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left By Street On Sidewalk						
520	SUMMIT ST	SIDEWALK CLEARANCE	Violation abated	8/28/20	9/4/20	Inspector
Containers Left On Sidewalk (Blocking Pedestrians Etc)						
10	SUNRISE LN	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street						
3	SUNSET LN	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street						

10 SUNSET LN	MISCELLANEOUS CODE VIOL/	Violation abated	5/29/20	9/10/20	Online
Temp. C/O Expires 6/9/2020 And Items On Punch List Have Not Been Completed. Complaint Regarding Dirt Pile And Dilapidated Silt Fencing.					
2040 TAHOE PKWY	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
810 TANGLEWOOD DR	SIDEWALK CLEARANCE	Violation abated	8/25/20	9/2/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
915 TANGLEWOOD DR	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
1940 TANGLEWOOD DR	SIDEWALK CLEARANCE	Violation abated	8/31/20	9/8/20	Inspector
Car Parked Over Sw					
5 TEALWOOD CT	RUBBISH	Violation abated	9/23/20	9/30/20	Inspector
Pile Of Metal Set On Driveway					
1525 TERI LN	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Small Table Left Out By Street					
501 TERRACE DR	SIDEWALK CLEARANCE	Violation abated	9/16/20	9/25/20	Inspector
Vehicle Parked Over Sidewalk					
561 TERRACE DR	SIDEWALK CLEARANCE	Violation abated	8/26/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
1735 THORNEAPPLE LN	RUBBISH	Violation abated	9/29/20	10/7/20	Inspector
Piles Of Branches Out By Street					
1750 THORNEAPPLE LN	FENCES	Violation abated	8/25/20	9/28/20	Inspector
Damaged Fencing Pickets And Horizontal Supports					
1769 THORNEAPPLE LN	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
600 TIMBERWOOD LN	RUBBISH	Violation abated	9/25/20	10/5/20	Inspector
Tvs And Monitors Out By Street (Pic Taken)					
631 TIMBERWOOD LN	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Black Trash Bags Out By Street					
711 TIMBERWOOD LN	NOXIOUS GRASS/WEEDS	Invoiced	9/3/20		Inspector
Hired Sebert To Cut On 9/3/2020.					
721 TIMBERWOOD LN	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
971 TIMBERWOOD LN	RUBBISH	Violation abated	8/28/20	9/8/20	Inspector
Gutter And Downspout By Street					
2308 TRACY LN	SIDEWALK CLEARANCE	Violation abated	9/4/20	9/14/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					

2328 TRACY LN	RUBBISH	Violation abated	9/16/20	9/25/20	Inspector
Old Weed Eater (Whacker) Out By Street Withy Other Items (Pic Taken)					
1210 TUNBRIDGE TRL	RUBBISH	Violation abated	9/23/20	9/30/20	Inspector
Pallets Up Against Light Pole On Parkway Grass					
1240 TUNBRIDGE TRL	NOXIOUS GRASS/WEEDS	Violation abated	9/17/20	10/1/20	Online
1285 TUNBRIDGE TRL	RUBBISH	Violation abated	9/23/20	9/30/20	Inspector
Green Refuse Bag Out By Street					
560 TUSCANY DR	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/5/20	Inspector
Car Over Sw					
570 TUSCANY DR	SIDEWALK CLEARANCE	Violation abated	9/23/20	9/29/20	Inspector
Car Over Sw					
600 TUSCANY DR	SIDEWALK CLEARANCE	Violation abated	9/23/20	9/29/20	Inspector
Car Over Sw					
641 S VISTA DR	RUBBISH	Violation abated	9/1/20	9/10/20	Inspector
Pak N Play And Metal Shelf Out By Street (Pic Taken)					
700 N VISTA DR	RUBBISH	Violation abated	8/25/20	9/2/20	Inspector
Foosball Table Out By Street (Pic Taken)					
930 W VISTA DR	RUBBISH	Violation abated	9/15/20	9/23/20	Inspector
Cushions Out On The Parkway Grass					
5 WALBRIDGE CT	EXTERIOR BUILDING REPAIR	Violation abated	9/14/20	9/16/20	Phone Call
Phone Complaint About Contract Ruining Parkway And Tracking Mud On The Street With Backhoe. Spoke With Homeowner, She Will Let Contractor Know To Put Down Plywood At Least On The Parkway. She Said He Didn'T Realize How Wet The Area Was.					
3 WALNUT LN	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
19 WALNUT LN	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
320 WASHINGTON ST	PAINTING	Violation abated	4/21/20	9/28/20	Inspector
Peeling Fascia And Trim, Damaged Shake Siding Shingles					
400 WASHINGTON ST	PAINTING	Violation abated	6/12/20	9/10/20	Inspector
Peeling Siding, Trim, Shutters					
27 WASHTENAW LN	PAINTING	Violation abated	4/27/20	9/16/20	Inspector
Garage Door In Dire Need Of Paint					
1720 WAVERLY LN	SIDEWALK CLEARANCE	Violation abated	9/14/20	9/22/20	Inspector
Vehicle Parked Over Sidewalk					

315 WEBSTER ST	OVERGROWN VEGETATION	Violation abated	8/14/20	9/8/20	Inspector
Tree In Front Yard Has Branches Encroaching The Street On Webster St.					
500 WEBSTER ST	GARBAGE CONTAINERS	Violation abated	8/20/20	9/8/20	Online
Containers Stored In Front Of House.					
500 WEBSTER ST	RUBBISH	Violation abated	9/8/20	9/16/20	Inspector
Metal Framing Out By Sidewalk					
605 WEBSTER ST	GARBAGE CONTAINERS	Violation abated	9/25/20	10/5/20	Inspector
Containers Left Out By Street					
609 WEBSTER ST	RUBBISH	Violation abated	9/15/20	9/23/20	Inspector
4 Chairs Out By Street (Pic Taken)					
625 WEBSTER ST	GARBAGE CONTAINERS	Violation abated	8/28/20	9/4/20	Inspector
Containers Left Out By Street					
1391 WESTBOURNE PKV	OVERGROWN VEGETATION	Violation abated	9/2/20	9/25/20	Inspector
Tree At Northwest Corner Of Property Overhanging Sidewalk					
2 WESTBROOK CT	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Partially Parked Over Sidewalk					
1150 WHITE CHAPEL LN	INOPERABLE VEHICLE	Violation abated	9/4/20	10/7/20	letter
Red Truck With Flat Tire On The Driveway.					
1150 WHITE CHAPEL LN	RUBBISH	Violation abated	9/4/20	10/7/20	letter
Lumber, Windows, Construction Materials On Driveway.					
1201 WHITE CHAPEL LN	EXTERIOR BUILDING REPAIR	Letter sent	9/4/20		letter
Hole In Southern-Most Column On Front Of House.					
1320 WHITE CHAPEL LN	SIDEWALK CLEARANCE	Violation abated	9/29/20	10/7/20	Inspector
Vehicle Parked Over Sidewalk					
1481 WHITE CHAPEL LN	GARBAGE CONTAINERS	Violation abated	9/8/20	9/14/20	Inspector
Containers Left Out By Street					
1921 WHITE OAK DR	SIDEWALK CLEARANCE	Violation abated	9/8/20	9/14/20	Inspector
Vehicle Parked Over Sidewalk					
1931 WHITE OAK DR	RUBBISH	Violation abated	9/28/20	10/6/20	Inspector
3 Chairs Out By Parkway Grass					
4420 WHITEHALL LN	RUBBISH	Violation abated	9/2/20	9/9/20	Inspector
Trash Stored Ifo Garage					
9 WILDWOOD RD	INOPERABLE VEHICLE	Violation abated	8/7/20	9/10/20	Inspector
Car Up On Jack On Driveway.					
20 WILDWOOD RD	NOXIOUS GRASS/WEEDS	Violation abated	9/15/20	9/22/20	Inspector
Tall Grass/Weeds					

2601 WILLIAMSBURG DF	SIDEWALK CLEARANCE	Violation abated	8/26/20	9/4/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
2612 WILLIAMSBURG DF	SIDEWALK CLEARANCE	Violation abated	9/10/20	9/18/20	Inspector
Vehicle Partially Parked Over Sidewalk					
2613 WILLIAMSBURG DF	RUBBISH	Violation abated	9/14/20	9/22/20	Inspector
Black Trash Bin Left Out In Street					
2642 WILLIAMSBURG DF	SIDEWALK CLEARANCE	Violation abated	8/24/20	9/1/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
2644 WILLIAMSBURG DF	SIDEWALK CLEARANCE	Violation abated	8/31/20	9/10/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
9 WINDING CANYON	SIDEWALK CLEARANCE	Violation abated	9/18/20	9/28/20	Inspector
Vehicle Parked Over Sidewalk (Pic Taken)					
190 WINDING CANYON	GARBAGE CONTAINERS	Violation abated	9/4/20	9/11/20	Inspector
Container Left Out In Street					
231 WINDING CANYON	RUBBISH	Violation abated	9/11/20	9/21/20	Inspector
Mattress And Box Spring Out By Street (Pic Taken)					
240 WINDING CANYON	VEHICLE ON GRASS	Violation abated	9/29/20	10/7/20	Inspector
Trailer Left Tire Parked On Grass (Off Driveway)					
420 WINDING CANYON	RUBBISH	Violation abated	9/11/20	9/21/20	Inspector
Old Washing Machine Out By Street (Pic Taken) Will Not Be Picked Up By Groot					
450 WINDING CANYON	SIDEWALK CLEARANCE	Violation abated	9/22/20	9/29/20	Inspector
Vehicle Parked Over Sidewalk					
3510 WINTERGREEN TEI	NOXIOUS GRASS/WEEDS	Violation abated	8/27/20	9/10/20	Email
3631 WINTERGREEN TEI	SIDEWALK CLEARANCE	Violation abated	9/28/20	10/6/20	Inspector
Vehicle Parked Over The Sidewalk					
572 WOODS CREEK LN	GARBAGE CONTAINERS	Violation abated	8/31/20	9/10/20	Inspector
Containers Left In Front Of Garage					
661 WOODS CREEK LN	GARBAGE CONTAINERS	Violation abated	9/23/20	10/2/20	Inspector
Containers Left Out By Street					
62 WOODVIEW LN	GARBAGE CONTAINERS	Violation abated	9/18/20	9/25/20	Inspector
Containers Left Out By Street					
1320 WYNNFIELD DR	MISCELLANEOUS CODE VIOL	Violation abated	8/18/20	9/1/20	Inspector
Broken And Jagged Metal Bb Post By Drive. Need To Remove Or Cut Flush.					
1411 WYNNFIELD DR	GARBAGE CONTAINERS	Violation abated	8/31/20	9/10/20	Inspector
Containers Left Out By Street					

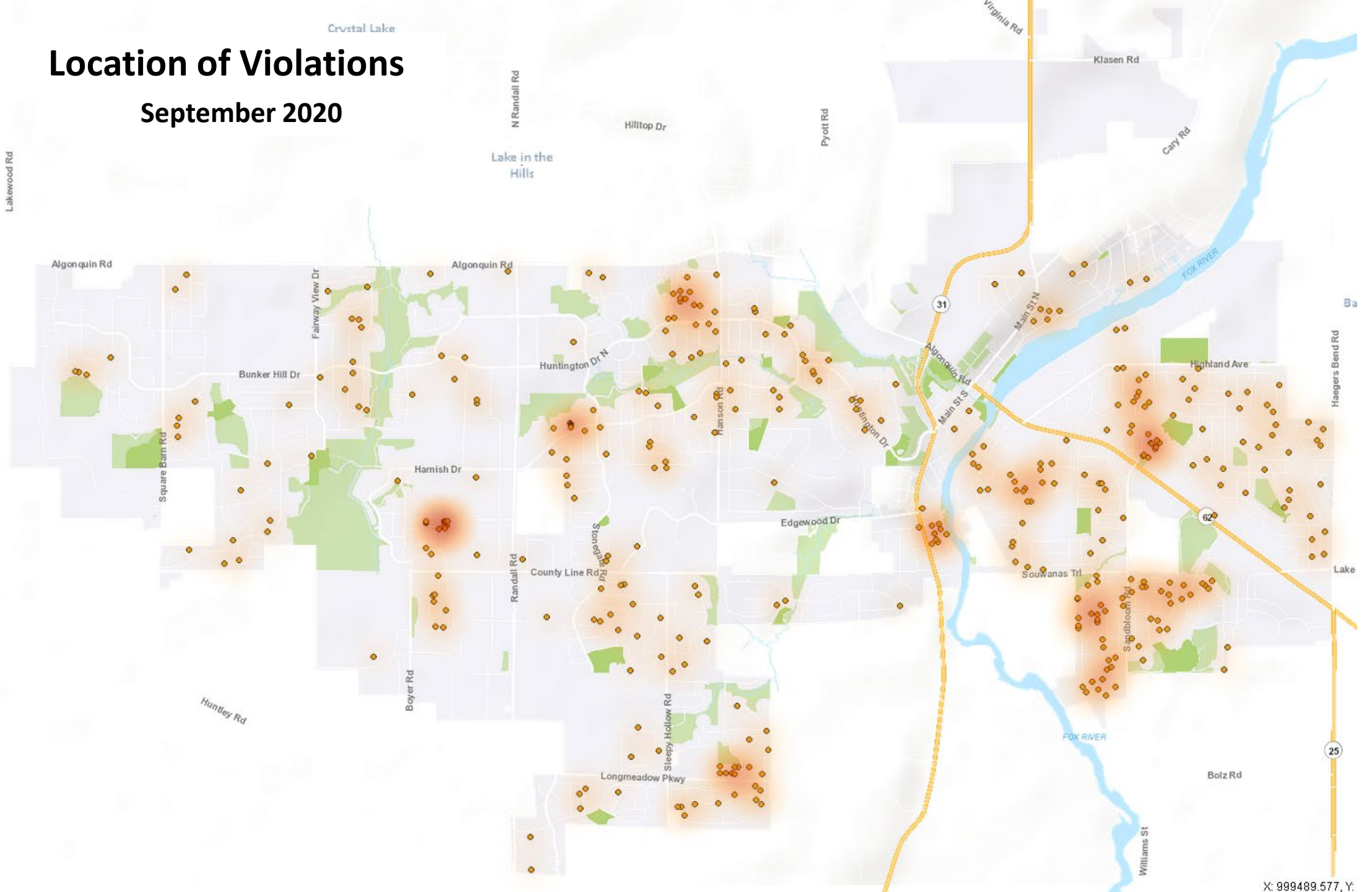
1351	YELLOWSTONE PK	SIDEWALK CLEARANCE	Violation abated	9/15/20	9/23/20	Inspector
Vehicle Parked Over Sidewalk						
1380	YELLOWSTONE PK	GARBAGE CONTAINERS	Violation abated	8/25/20	9/2/20	Inspector
Containers Stored Out In Front Of Garage						
1390	YELLOWSTONE PK	RUBBISH	Violation abated	9/11/20	9/21/20	Inspector
Matress And Box Spring On Parkway Grass (Pic Taken)						
4	YORKSHIRE CT	OVERGROWN VEGETATION	Violation abated	8/25/20	9/2/20	Inspector
Overgrown Plants Hanging Over Sidewalk Limiting Clear Passage (Pic Taken)						
1521	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	9/1/20	9/10/20	Inspector
Vehicle Parked Over Sidewalk						
1621	YOSEMITE PKWY	SIDEWALK CLEARANCE	Violation abated	9/11/20	9/21/20	Inspector
Vehicle Parked Over The Sidewalk						
1670	YOSEMITE PKWY	NOXIOUS GRASS/WEEDS	Letter sent	9/24/20		Inspector
Tall Grass						
1125	ZANGE DR	RUBBISH	Violation abated	9/22/20	9/30/20	Inspector
Tv And Other Items Left Out By Street						

Source Of Complaints

	Counter	Online	Email	Fire Dept	Inspector	Letter	Police Dept	Phone Call	Public Works
Kim	0	19	17	0	54	14	1	16	3
James	0	0	0	0	388	0	0	0	0
Russell	0	4	0	0	43	0	0	3	0

Location of Violations

September 2020



BUILDING DEPARTMENT

September 2020

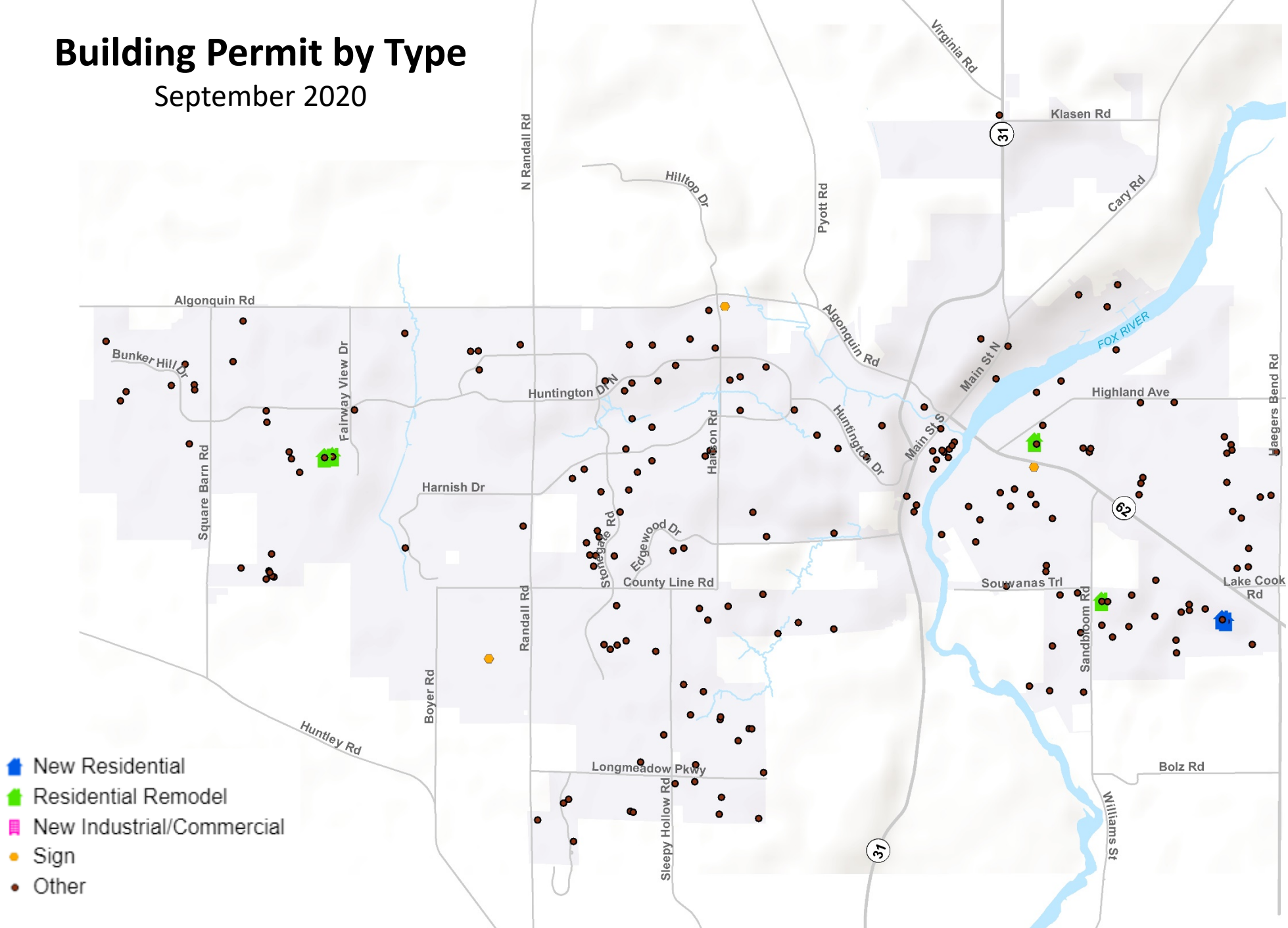
<u>PERMITS ISSUED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	257	273	2,427	2,284	-5.89%
TOTAL VALUATION	\$ 4,494,826.00	\$ 10,496,699.00	\$ 43,987,357.00	\$ 64,231,043.00	46.02%






<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	\$ 36,606.00	\$ 16,010.00	\$ 344,011.00	\$ 514,626.77	49.60%

<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	2	46	19	-58.70%
New Townhouse/Apartment	0	0	0	0	0.00%
New Industrial/Commercial	0	0	2	3	50.00%
TOTAL NEW BUILDINGS	6	2	48	22	-54.17%

Building Permit by Type

September 2020



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



Public Works Monthly Report

For September 2020

Common Tasks

Total WOs 6

WOs	Work Order Type
6	Graffiti/Vandalism

	Hours	Labor	Materials	Equipment	Total
	9.50	\$380.48		\$35.47	\$415.94
GROUP TOTAL	9.50	\$380.48		\$35.47	\$415.94

Facilities

Total WOs 24

WOs	Work Order Type
20	Sewer Facility Equipment Preventative Maint
1	Sewer Facility Pump Corrective Maint 0
2	Sewer Facility Pump Preventative Maint
1	Turf Damage - Snow Related

	Hours	Labor	Materials	Equipment	Total
	27.00	\$1,252.32		\$407.97	\$1,660.29
	0.75	\$38.61		\$15.87	\$54.48
	6.50	\$349.64			\$349.64
	1.00	\$45.49	\$1.25	\$7.56	\$54.30
GROUP TOTAL	35.25	\$1,686.06	\$1.25	\$431.40	\$2,118.70

Forestry

Total WOs 174

WOs	Work Order Type
25	Tree Maintenance
149	Tree Removal

	Hours	Labor	Materials	Equipment	Total
	41.30	\$1,820.47	\$75.69	\$1,302.36	\$3,198.52
	262.80	\$12,459.75	\$136.80	\$13,081.84	\$25,678.39
GROUP TOTAL	304.10	\$14,280.22	\$212.49	\$14,384.19	\$28,876.91

Parks

Total WOs 257

WOs	Work Order Type
3	Athletic Field Maintenance
5	Court Maintenance
1	Landscape Area Maintenance
3	Landscape Area Sickle Bar Mowing
2	Landscape Area Vegetation Control
23	Landscape Area Weed Control
2	Natural Area Maintenance
67	Park Rounds Mon/Fri
150	Park Rounds Tue/Thur
1	Playground Maintenance

	Hours	Labor	Materials	Equipment	Total
	4.00	\$197.80		\$10.46	\$208.26
	36.60	\$1,314.60		\$41.63	\$1,356.23
	1.20	\$60.01		\$9.09	\$69.10
	49.50	\$2,265.19		\$642.06	\$2,907.25
	3.75	\$193.65	\$40.24	\$94.73	\$328.62
	10.20	\$404.43	\$0.53	\$92.51	\$497.47
	0.00	\$3,600.00			\$3,600.00
	59.85	\$2,503.86		\$402.37	\$2,906.23
	50.41	\$2,164.96		\$816.30	\$2,981.25
	2.50	\$157.33		\$5.76	\$163.08
GROUP TOTAL	218.01	\$12,861.82	\$40.77	\$2,114.90	\$15,017.49

Sewer

Total WOs 132

WOs	Work Order Type
84	Sanitary Sewer Gravity Main Critical Area Flus
47	Sanitary Sewer Gravity Main Maintenance
1	Sanitary Sewer Manhole Repair

	Hours	Labor	Materials	Equipment	Total
	51.42	\$2,418.85		\$1,738.03	\$4,156.88
	36.58	\$1,720.67		\$1,236.37	\$2,957.04
	3.00	\$161.37		\$16.19	\$177.56

GROUP TOTAL	91.00	\$4,300.89	\$2,990.59	\$7,291.48
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Stormwater

Total WOs 13

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Stormwater Structure New Install	24.00	\$1,333.04		\$775.76	\$2,108.80
12	Stormwater Structure Repair	18.96	\$871.24	\$153.20	\$2,394.21	\$3,418.65
GROUP TOTAL		42.96	\$2,204.28	\$153.20	\$3,169.97	\$5,527.45

Streets

Total WOs 236

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Curb Replace	0.17	\$6.67			\$6.67
1	Driveway Remove & Replace	0.00	\$768.00			\$768.00
1	Fence New Installation	1.00	\$53.09		\$1.73	\$54.82
1	Guardrail Maintenance	7.00	\$291.66		\$26.99	\$318.65
4	Pavement Maintenance	118.50	\$5,525.85	\$2,620.00	\$3,879.51	\$12,025.36
1	Pavement Marking Maintenance	8.00	\$386.92	\$25.04	\$140.63	\$552.59
37	Sidewalk Grind	30.06	\$1,281.62		\$210.00	\$1,491.62
190	Sidewalk Remove & Replace	2.75	\$101,971.98	\$756.40	\$0.61	\$102,728.99
GROUP TOTAL		167.48	\$110,285.77	\$3,401.44	\$4,259.47	\$117,946.69

Traffic

Total WOs 2

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Sign New Installation	1.00	\$40.04		\$35.65	\$75.69
1	Streetlight Maintenance	0.00	\$4,077.40			\$4,077.40
GROUP TOTAL		1.00	\$4,117.44		\$35.65	\$4,153.09

Water

Total WOs 618

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
598	Hydrant Flushing	196.64	\$8,357.37		\$3,651.44	\$12,008.81
5	Hydrant Repair	3.00	\$165.25	\$0.00	\$28.52	\$193.77
1	Hydrant Replace	40.00	\$2,248.56	\$0.00	\$1,165.98	\$3,414.54
2	Water Hydrant Valve Repair	30.50	\$1,641.03	\$15.46	\$931.14	\$2,587.63
2	Water Main Break	16.00	\$1,078.36	\$443.88	\$1,686.02	\$3,208.26
1	Water Main Locate	0.80	\$27.10	\$3.44	\$1,009.93	\$1,040.47
1	Water Main Valve Repair	9.00	\$512.88		\$257.37	\$770.25
2	Water Service Line Repair	12.80	\$688.10	\$3.16	\$1,095.49	\$1,786.75
1	Water Service Line Valve Repair	1.50	\$82.63	\$0.72	\$52.04	\$135.39
5	Water Service Line Valve Replace	14.00	\$750.95	\$0.40	\$1,337.96	\$2,089.30
GROUP TOTAL		324.24	\$15,552.23	\$467.06	\$11,215.89	\$27,235.18

Public Works Operating and Maintenance Totals

<u>WOs</u>	<u>Hours</u>	<u>Labor</u>	<u>Materials</u>	<u>Equipment</u>	<u>TOTAL</u>
1,462	1,194	\$165,669.19	\$4,276.21	\$38,637.52	\$208,582.92

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
67	Diagnose	Accident/Vandalism	43.90	0	\$4,609.50	\$14,418.18	\$19,027.68
161	Operator's Report	Accident/Vandalism	97.25	0	\$10,211.25	\$6,920.05	\$17,131.30
3	Inspection Routine	Accident/Vandalism	1.10	0	\$115.50	\$228.51	\$344.01
109	PM	Driver Reported/Diagnosed	70.13	0	\$7,363.65	\$2,786.13	\$10,149.78
33	Parts Pick up	Vehicle Modification/Repair	6.65	0	\$698.25	\$1,442.62	\$2,140.87

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
373	219.03	0	\$22,998.15	\$25,795.49	\$48,793.64

Breakdowns	231	Vehicle Modification/Repair	33
Driver Reported/Diagnosed	109	Accident/Vandalism	231
Inspection/Warranty	0	Stockroom/Training	0
Preventitive Maintenance	0		

Building Services

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<u>VILLAGE HALL</u> 58 Total WOs							
2	Equipment Maintenanc		4.00	0.00	\$400.00	\$0.00	\$400.00
2	Install		1.00	0.00	\$100.00	\$54.53	\$154.53
8	Department Pick Up		6.50	0.00	\$650.00	\$85.78	\$735.78
1	Inspection		2.00	0.00	\$200.00	\$0.00	\$200.00
10	Restock		4.45	0.00	\$445.00	\$465.91	\$910.91
12	Pm		14.00	0.00	\$1,400.00	\$273.64	\$1,673.64
10	Repair		11.50	0.00	\$1,150.00	\$6.83	\$1,156.83
10	General Service		12.50	0.00	\$1,250.00	\$0.00	\$1,250.00
1	Ppe		0.50	0.00	\$50.00	\$36.75	\$86.75
2	Clean		2.00	0.00	\$200.00	\$183.00	\$383.00
GROUP TOTAL			58.45	0.00	\$5,845.00	\$1,106.44	\$6,951.44
<u>PUBLIC WORKS</u> 221 Total WOs							
19	Install		15.25	0.00	\$1,525.00	\$374.99	\$1,899.99
45	Department Pick Up		2.00	0.00	\$200.00	\$4,340.15	\$4,540.15
34	Inspection		50.50	0.00	\$5,050.00	\$0.00	\$5,050.00
26	Restock		8.30	0.00	\$830.00	\$585.47	\$1,415.47
1	Event		1.00	0.00	\$100.00	\$0.00	\$100.00
16	Repair		9.00	0.00	\$900.00	\$5,188.68	\$6,088.68
15	General Service		53.50	0.00	\$5,350.00	\$0.00	\$5,350.00
1	Trash		0.50	0.00	\$50.00	\$0.00	\$50.00
18	Ppe		0.00	0.00	\$0.00	\$437.19	\$437.19
29	Stockroom		41.85	0.00	\$4,185.00	\$0.00	\$4,185.00
2	Training		1.75	0.00	\$175.00	\$0.00	\$175.00
15	Clean		12.55	0.00	\$1,255.00	\$79.58	\$1,334.58
GROUP TOTAL			196.20	0.00	\$19,620.00	\$11,006.06	\$30,626.06
<u>WASTE WATER PLANT</u> Total WOs							
1	Repair		4.00	0.00	\$400.00	\$0.00	\$400.00
1	General Service		1.25	0.00	\$125.00	\$0.00	\$125.00
2	Clean		1.00	0.00	\$100.00	\$31.99	\$131.99
GROUP TOTAL			6.25	0.00	\$625.00	\$31.99	\$656.99
<u>WATER PLANT 1</u> 6 Total WOs							
1	Install		0.00	0.00	\$0.00	\$23.84	\$23.84
2	Department Pick Up		0.00	0.00	\$0.00	\$72.65	\$72.65
1	Restock		0.00	0.00	\$0.00	\$23.84	\$23.84
2	Repair		3.00	0.00	\$300.00	\$0.00	\$300.00
GROUP TOTAL			3.00	0.00	\$300.00	\$120.33	\$420.33
<u>WATER PLANT 2</u> 6 Total WOs							
5	Department Pick Up		0.00	0.00	\$0.00	\$246.95	\$246.95
1	Inspection		0.00	0.00	\$0.00	\$76.29	\$76.29
GROUP TOTAL			0.00	0.00	\$0.00	\$323.24	\$323.24

<u>WATER PLANT 3</u>		3	Total WOs						
1	Department Pick Up			0.00	0.00	\$0.00	\$85.64		\$85.64
2	Restock			0.00	0.00	\$0.00	\$38.19		\$38.19
GROUP TOTAL				0.00	0.00	\$0.00	\$123.83		\$123.83
<u>H.V.H.</u>		10	Total WOs						
1	Inspection			1.25	0.00	\$125.00	\$0.00		\$125.00
5	Restock			1.25	0.00	\$125.00	\$8.95		\$133.95
4	Clean			3.50	0.00	\$350.00	\$138.02		\$488.02
GROUP TOTAL				6.00	0.00	\$600.00	\$146.97		\$746.97
<u>POOL</u>		2	Total WOs						
2	General Service			16.00	0.00	\$1,600.00	\$0.00		\$1,600.00
GROUP TOTAL				16.00	0.00	\$1,600.00	\$0.00		\$1,600.00
<u>WELL 13 SQUARE BARN</u>			Total WOs						
1	Repair			1.25	0.00	\$125.00	\$0.00		\$125.00
GROUP TOTAL				1.25	0.00	\$125.00	\$0.00		\$125.00
<u>WELL 15 HUNTLY</u>		1	Total WOs						
1	Repair			3.00	0.00	\$300.00	\$0.00		\$300.00
GROUP TOTAL				3.00	0.00	\$300.00	\$0.00		\$300.00
<u>TOWNE PARK</u>		1	Total WOs						
1	Inspection			1.00	0.00	\$100.00	\$0.00		\$100.00
GROUP TOTAL				1.00	0.00	\$100.00	\$0.00		\$100.00
<u>P.D.</u>		7	Total WOs						
5	Restock			2.05	0.00	\$205.00	\$79.43		\$284.43
2	General Service			4.00	0.00	\$400.00	\$0.00		\$400.00
GROUP TOTAL				6.05	0.00	\$605.00	\$79.43		\$684.43
<u>WOODS CREEK</u>		1	Total WOs						
1	Repair			3.00	0.00	\$300.00	\$0.00		\$300.00
GROUP TOTAL				3.00	0.00	\$300.00	\$0.00		\$300.00
<u>GRAND RESERVE</u>		1	Total WOs						
1	Repair			3.00	0.00	\$300.00	\$0.00		\$300.00
GROUP TOTAL				3.00	0.00	\$300.00	\$0.00		\$300.00

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
322	303.20	0	\$30,320.00	\$12,938.29	\$43,258.29

ORDINANCE NO. 2020 - O -

An Ordinance Amending Chapter 6A Water and Sewer Department, and Appendix B of the Algonquin Municipal Code Regarding Water and Sewer Charges

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.

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: Section 6A.28-A of the Algonquin Municipal Code shall be amended to read as follows:

A. There shall be and there are hereby established rates or charges for the use of and for the service supplied by the Village water and sanitary sewer facilities based on the amount of water consumed. Those rates can be found in Appendix B of this Code. Beginning with the first bills sent out on or after November 1, 2023, and annually on November thereafter, water and sewer user charges shall increase by the All Items Consumer Price Index (“CPI”) for Urban Consumers (1982–84 = 100) for the Chicago Consolidated Metropolitan Statistical Area. An electronic billing rebate is available to those users who make an automated clearing house (ACH) payment. The amount of the rebate is listed in Appendix B of this Code.

SECTION 2: The chart for Section 6A.28-A in Appendix B of the Algonquin Municipal Code shall be amended to read as follows:

Section 6A.28-A:

Beginning with the first bills sent out on or after November of	Combined water and sanitary sewer charge, per 1,000 gallons	Water only users, per 1,000 gallons	Sanitary sewer only users who have a metered private water supply, per 1,000 gallons	Water fixed monthly fee	Sewer fixed monthly fee	Water e-billing (ACH) monthly rebate	Sewer e-billing (ACH) monthly rebate
2016	\$8.08	\$4.00	\$4.08	\$5.00	\$5.00	\$0.50	\$0.50
2017	\$9.60	\$4.57	\$5.03	\$5.00	\$5.00	\$0.50	\$0.50
2018	\$11.35	\$5.18	\$6.17	\$5.00	\$5.00	\$0.50	\$0.50
2019	\$13.35	\$5.81	\$7.54	\$5.00	\$5.00	\$0.50	\$0.50
2021	\$15.26	\$6.52	\$8.74	\$5.00	\$5.00	\$0.50	\$0.50
2022	\$16.94	\$7.30	\$9.64	\$5.00	\$5.00	\$0.50	\$0.50

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 upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Voting Aye:

Voting Nay:

Abstain:

Absent:

APPROVED:

Acting Village President Debby Sosine

(SEAL)

ATTEST: _____
Deputy Village Clerk Michelle Weber

Passed:

Approved:

Published:



2020 - 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 B. Burke LLC for the Geotechnical Analysis, Topographic Survey, and Engineering Work for the Phase I Engineering Services for the Broadmore an Stonegate Rehabilitation Project in the Amount of \$79,375.00, attached hereto and hereby made part hereof.

DATED this ____ day of _____, 2020

APPROVED:

(seal)

Debby Sosine, Acting Village President

ATTEST:

Michelle Weber, Deputy Village Clerk

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 project includes street rehabilitation (resurfacing, partial reconstruction or full reconstruction) to the following streets:

- Broadsmore Drive – Randall Road to Stonegate Road (1,000 ft.)
- Stonegate Road – Longmeadow Parkway to Grandview Drive (2,800 ft.)

The project will also include spot curb and gutter replacement, sidewalk replacement and utility rehabilitation. CBBEL will recommend improvements to the west leg of Broadsmore at the intersection of Randall Road due to traffic entering the wrong direction. We understand that the Village will televise the existing sewer and provide their analysis of its condition. The Village will also provide the break history of the water main within the project limits.

B. Design Criteria
Village/IDOT

III. Scope of Services

A. Surveying and Geotechnical Services

Task A.1 – Topographic Survey for the Special ADA Design

The Topographic Survey of thirty six (36) street corners for Special ADA ramp design will be performed at the Broadsmore Drive & Randall Road intersection; the Longmeadow Parkway, Tracy Lane, Loop Road, Sandy Creek Drive, Shade Tree Court, Broadsmore Drive, Rose Hill Courts & Grandview Drive intersections with Stonegate Road; and within the project limits.

The survey for special ADA ramps shall include an area from the street right-of-way to the adjacent edge of pavement of subject street as shown on the attached (Typical Quadrant Survey Criteria for ADA Ramps Design) and 25 feet overlap with crossing streets right-of-way. The survey shall include the following specific tasks:

Horizontal and Vertical Control: Utilizing state plane coordinates, CBBEL will set recoverable primary control utilizing state of the art GPS equipment.

Topographic Survey: CBBEL will field locate all pavements, driveways, curb and gutters (curb, gutter flow line, and edge of pavement/ face of curb), pavement markings, signs, Manholes or Utility Vaults on sidewalks and parkways and within 10 feet of pavement area adjacent to the curb, drainage structures, driveway culverts, cross road culverts, Fences, Traffic Signals, Signs, traffic cameras, parking meters, and pay boxes, Trees (including DBH) & Bushes, Light and Power Poles , Sidewalks (back and face of sidewalks) and pavement . Elevations every approximately 10 feet along sidewalks, curbs, gutters, building or property line, doorway stoops or steps as applicable and shown on the attached shall be taken. Elevations of roadway 5 feet from edge of pavement to be included.

Base Mapping: All of the above information will be compiled into one base map representative of existing conditions of the project corridor for use in engineering work.

Task A.2 – JULIE Coordination

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

Task A.3 – Geotechnical Investigation

A Geotechnical Investigation will be performed by CBBEL's subconsultant, Rubino Engineering. The Geotechnical Investigation will include four (4) pavement cores to determine the existing structure of the pavement and condition of subgrade materials. This assumes no flagmen are required to take the cores.

The objectives of the boring study are to determine whether the associated laboratory analysis provide a basis for Rubino to sign IEPA Form LPC-663, Unincorporated Soil Certification by a Licensed Professional Engineer. A summary report will be prepared which describes the sampling procedures followed and presents results of the analytical laboratory testing. If all analytical results meet their respective MACs, Form LPC-663 will be filled out and signed by a Licensed Professional Engineer or Geologist. The report will be included.

B. Engineering Services

Task B.1 – Field Reconnaissance

CBBEL Staff will perform a Field Reconnaissance of the streets included in the street program with Village staff. The purpose of the Field Reconnaissance will be to verify the method of rehabilitation/reconstruction, and determine the limits and estimate the quantity of drainage structure, curb and gutter, and sidewalk removal and replacement. Additionally, CBBEL will determine the location of substandard radii and other geometric inadequacies. The results of the Field Reconnaissance will be included in the Preliminary Plans. The results of the Field Reconnaissance will be reviewed with the Department of Public Works and compared to previous estimates to determine their impact on the estimated construction cost.

Task B.2 – Phase I Report

CBBEL will prepare a Phase I Report which will consist of the following:

- Preliminary Typical Sections
- Preliminary Plans
 - Showing roadway improvements
 - Curb and gutter removal and replacement
 - Sidewalk removal and replacement
 - Water main replacement
 - Sanitary sewer replacement and or lining
 - Storm structure replacements
 - Improvements on west leg of Broadsmore Drive at intersection with Randall Road
- Sidewalk Replacement per Village policy including ADA assessment
- Estimate of Construction Cost
- Construction Schedule
- Pavement Cores and Soil Analysis
- QA/QC Plan
- Identify Necessary Permits and begin discussions with County regarding Highway permit.

C. Meetings/Coordination

2 Meetings with Village, 1 Public Information Meeting
CBBEL will provide letter; Village will perform mailing.

D. Deliverables

3 copies of the Final Phase I Report
1 copy of exhibits for Public Information Meeting

E. Services by Others

4 Pavement cores by Rubino Engineering.

F. Information to be Provided by Client

Existing plans

Water main break history
 Village analysis of the existing sewer condition

G. Not included in Work Order

IV. Man-Hour & Fee Summary

A. Survey

Task A.1 ADA Ramp Survey (28 CORS)			
Survey V	6 hrs x \$165/hr	=	\$ 990
Survey IV	16 hrs x \$160/hr	=	\$ 2,560
Survey III	20 hrs x \$155/hr	=	\$ 3,100
Survey II	96 hrs x \$115/hr	=	\$11,040
Survey I	96 hrs x \$90/hr	=	\$ 8,640
CAD Manager	48 hrs x \$160/hr	=	\$ 7,680
			<u>\$34,010</u>
Task A.2 JULIE Utilities			
Survey II	40 hrs x \$115/hr	=	\$ 4,600
Task A.3 Geotechnical Investigation			
Rubino Engineering		=	\$ 5,500
	Subtotal Task A		\$44,140

B. Engineering Services

Field Reconnaissance & Tape Review			
Engineer V	10 hrs x \$175/hr	=	\$ 1,750
Engineer III	40 hrs x \$125/hr	=	\$ 5,000
			<u>\$ 6,750</u>
Phase I Report			
Engineer V	10 hrs x \$175/hr	=	\$ 1,750
Engineer III	120 hrs x \$125/hr	=	\$15,000
CAD II	45 hrs x \$125/hr	=	\$ 5,625
			<u>\$22,375</u>
Estimate of Construction Cost			
Engineer V	4 hrs x \$175/hr	=	\$ 700
Engineer III	10 hrs x \$125/hr	=	\$ 1,250
			<u>\$ 1,950</u>
	Subtotal Task B		\$31,075

Meetings/Coordination

Engineer VI	4 hrs x \$190/ hr	=	\$ 760
Engineer V	8 hrs x \$175/hr	=	\$ 1,400
Engineer III	8 hrs x \$125/hr	=	<u>\$ 1,000</u>
			\$ 3,160

Subtotal			\$78,375
Direct Costs			<u>\$ 1,000</u>
Not-to Exceed Fee	=		\$79,375

Direct Costs

A. Survey Expenses:

(Itemization)

B. Engineering Expenses:

6 copies of Phase I Report x \$100/Report = \$600
10 color exhibits for Public Hearing x \$40/exhibit = \$400

C. Meetings/Coordination:

(Itemization)

VILLAGE OF ALGONQUIN

Accepted by: _____

Title: _____

Date: _____

CHRISTOPHER B. BURKE ENGINEERING, LTD.

Accepted by:  _____

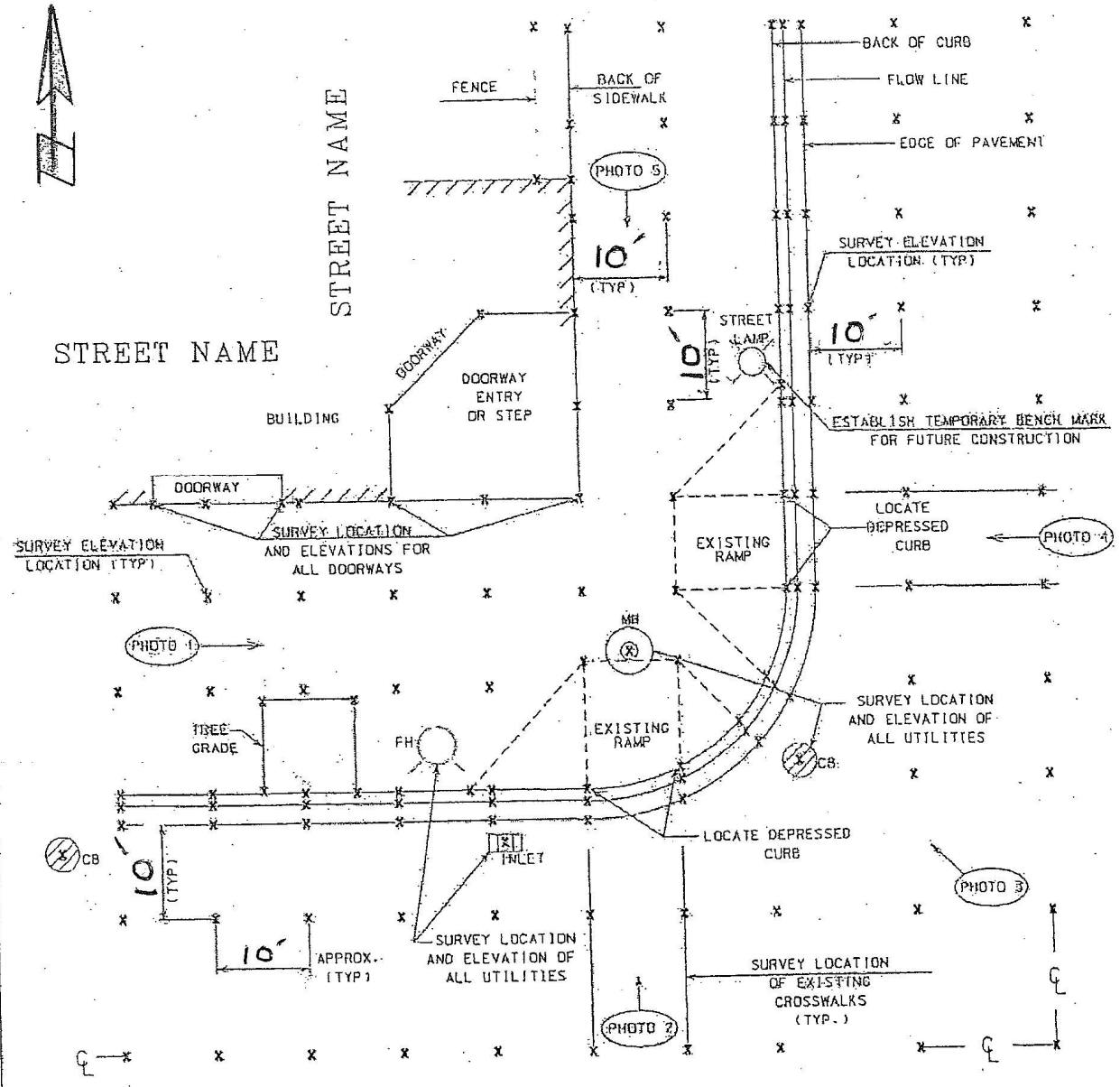
Title: President _____

Date: 9/9/2020 _____

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

<u>Personnel</u>	<u>Charges</u> <u>(\$/Hr)</u>
Principal.....	210
Engineer VI.....	190
Engineer V.....	175
Engineer IV.....	145
Engineer III.....	125
Engineer I/II.....	100
Survey V.....	165
Survey IV.....	160
Survey III.....	155
Survey II.....	115
Survey I.....	90
Engineering Technician V.....	160
Engineering Technician IV.....	130
Engineering Technician III.....	140
Engineering Technician I/II.....	87
CAD Manager.....	160
Assistant CAD Manager.....	135
CAD II.....	125
GIS Specialist III.....	130
GIS Specialist I/II.....	85
Landscape Architect.....	150
Environmental Resource Specialist V.....	160
Environmental Resource Specialist IV.....	140
Environmental Resource Specialist III.....	110
Environmental Resource Specialist II.....	85
Environmental Resource Technician.....	100
Administrative.....	95
Engineering Intern.....	46

Updated January 8, 2020



TYPICAL QUADRANT SURVEY CRITERIA FOR ADA RAMP DESIGN



2020 - 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 Burke LLC for the MCCD Prairie Path Trailhead and Towne Park Kiosks in the Amount of \$136,464.00, attached hereto and hereby made part hereof.

DATED this 20th day of October, 2020

APPROVED:

(seal)

Debby Sosine, Acting Village President

ATTEST:

Michelle Weber, Deputy Village Clerk



**STANDARD FORM OF AT-RISK CONSTRUCTION MANAGEMENT
CONTRACT FOR DESIGNER-LED DESIGN-BUILD PROJECT**

OWNER: Village of Algonquin, Illinois
2200 Harnish Dr
Algonquin, IL 60102

CONSTRUCTION MANAGER: Burke, LLC
9575 West Higgins Road
Suite 600
Rosemont, IL 60018-4920

PROJECT: MCCD Prairie Path and Towne Park Kiosks

CONTRACT DATE:

GUARANTEED MAXIMUM
PRICE: \$136,464.00

SUBSTANTIAL COMPLETION DATE: TBD

ARTICLE 1 - RELATIONSHIP OF THE PARTIES

1.1 Relationship. The Relationship between the Owner and the Construction Manager with regard to the Project shall be one of good faith and fair dealing. The Construction Manager agrees to provide the design, construction, management and administration services as set forth in greater detail below.

1.2 Engineer. The Engineer for the Project is Christopher B. Burke Engineering, Ltd., a separate company and legal entity closely affiliated with the Construction Manager. The Owner, Engineer and Construction Manager had previously jointly entered into a Price and Schedule Guarantee for the Project. When fully executed, this Contract shall supersede the Owner's and Construction Manager's obligations in the Price and Schedule Guarantee, which merges into this Contract and is no longer separately enforceable.

ARTICLE 2 - DEFINITIONS

2.1 Contract Documents. The Contract Documents consist of:

.1 Change Orders and written amendments to this Contract signed by both the Owner and Construction Manager;

.2 This Contract;

.3 The exhibits prepared by Christopher B Burke Engineering, Ltd dated and attached hereto as Exhibit B.

.4 Village of Algonquin Standard Certifications
a. Business Organization
b. Certification of Eligibility
c. Equal Employment Opportunity
d. Illinois Prevailing Wage Act
e. Contractor's Certification
f. Apprenticeship and Training Program Certification

In case of any inconsistency, conflict or ambiguity among the Contract Documents, the Documents shall govern in the order in which they are listed above.

2.2 Day. A "Day" shall mean one calendar day.

2.3 Hazardous Material. A Hazardous Material is any substance or material identified now or in the future as hazardous under any federal, state or local law or regulation, or any other substance or material which may be considered hazardous or otherwise subject to statutory or regulatory requirements governing handling, disposal and/or cleanup.

2.4 Owner. The Owner for the purposes of this Contract is the Village of Algonquin, Illinois, an Illinois municipal corporation.

2.5 Not Used.

2.6 Subcontractor. A Subcontractor is a person or entity who has an agreement with the Construction Manager to perform any portion of the Work, and includes vendors or material suppliers but does not include the Engineer, any separate contractor employed by the Owner or any separate contractor's subcontractor.

2.7 Substantial Completion. The Owner shall determine substantial completion of the Work, or of a designated portion of the Work, occurs on the date when construction is sufficiently complete in accordance with the Contract Documents so that the Owner can begin to occupy or utilize the Project, or the designated portion, for the use for which it is intended.

2.8 Subsubcontractor. A Subsubcontractor is a person or entity who has an agreement with a Subcontractor to perform any portion of the Subcontractor's work.

2.9 The Work. The Work consists of all the construction, procurement and administration services to be performed by the Construction Manager and the Subcontractors under this Contract, as well as any other services which are necessary to complete the Project in accordance with and reasonably inferable from the Contract Documents.

ARTICLE 3 - CONSTRUCTION MANAGER'S RESPONSIBILITIES

3.1 Commencement. The Construction Manager may commence the Work upon execution of this Contract. The parties contemplate that by mutual agreement, the Construction Manager may commence certain portions of the Work, such as procurement of long lead-time items, design and site preparation, prior to execution of this Contract in reliance on the Price/Schedule Guarantee.

3.2 General Requirements. The Construction Manager shall perform those portions of the Work that the Construction Manager customarily performs with its own personnel. All other portions of the Work shall be performed by Subcontractors or under other appropriate agreements with the Construction Manager. The Subcontractor selection process shall be as set forth in Article 4. The Construction Manager shall exercise reasonable skill and judgment in the performance of the Work. The Construction Manager shall give all notices and comply with all laws and ordinances legally enacted at the date of execution of this Contract which govern performance of the Work. Construction Manager is responsible for the performance of all design, design management, construction and construction management services, and providing all facilities, supplies, material, equipment, tools and labor, necessary to complete the Work described in and reasonably inferable from the plans and specifications.

3.3 Schedule. The Construction Manager shall maintain in written form a schedule of the Work. The schedule shall indicate the dates for the start and completion of various stages of the construction and shall be revised as required by the conditions of the Work. The schedule may contain dates when information, decisions and approvals are required from the Owner; and both the Owner and the Construction Manager agree to use their best efforts to comply with the time requirements of the schedule.

3.4 Reports. The Construction Manager shall provide monthly written reports to the Owner on the progress of the Work which shall include the current status of the Work in relation to the construction schedule as well as adjustments to the construction schedule

necessary to meet the Substantial Completion date. The Construction Manager shall maintain a daily log containing a record of weather, Subcontractors working on the site, number of workers, Work accomplished, problems encountered and other similar relevant data as the Owner may reasonably require. The log shall be available to the Owner upon reasonable advance notice.

3.5 Cost Control. The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities and progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner in the monthly written reports.

3.6 Permits. The Construction Manager shall assist the Owner in securing the permits necessary for construction of the Project.

3.7 Safety. The Construction Manager shall take necessary precautions for the safety of its employees on the Project and shall comply with all applicable provisions of federal, state and local safety laws and regulations to prevent accidents or injuries to persons on or adjacent to the Project site. The Construction Manager, directly or through its Subcontractors, shall erect and properly maintain necessary safeguards for the protection of workers and the public. However, the Construction Manager shall not be responsible for the elimination or abatement of safety hazards created or otherwise resulting from any work at the Project site being performed by someone other than the Construction Manager, a Subcontractor or Subsubcontractor. The Engineer shall have no responsibility for safety programs or precautions in connection with the Work and shall not be in charge of or have any control over any construction means, methods, techniques, sequences or procedures.

Construction Manager shall take reasonable precautions for safety and shall provide reasonable protection to prevent damage, injury or loss to other property at the site or adjacent thereto such as trees, shrubs, lawns, walks, pavement, roadways, structures, foundations and foundation tiebacks and utilities not designated for removal, relocation or replacement in the course of construction, as well as the Work and materials and equipment on site to be incorporated into the Work.

Construction Manager assumes direct liability for all damages to private property arising from the execution of the Work by the Construction Manager or any of its Subcontractors, and agrees to promptly resolve all claims directly with the property owners.

Construction Manager agrees that Owner has the right at any time or times to withhold from any payment that may be or become due Construction Manager such amount as may reasonably appear necessary to compensate the Owner for any claims by adjacent land owner for property damage arising from the execution of the Work, and to defend and hold Owner harmless from such claims.

Construction Manager shall not be liable for existing infrastructure deficiencies on private property. It is understood by the Owner that unforeseen upgrades to existing infrastructure will be required to construct the improvements and that the Construction Manager will be paid for these upgrades either at the unit prices in the contract or on a time and materials basis. The Owner and Construction Manager will work jointly to identify, coordinate and

obtain permission for all work on private property. The Owner, with input from the construction Manager, will have the final say on what is an existing condition and what occurs as a result of the Construction Manager's actions.

3.8 Cleanup. The Construction Manager shall keep the site of the Work free from debris and waste materials resulting from the Work. At the completion of the Work, the Construction Manager or its Subcontractors shall remove from the site of the Work all construction equipment, tools, surplus materials, waste materials and debris.

3.9 Hazardous Materials. If the Construction Manager encounters a hazardous material or substance not addressed in the Contract Documents and if reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance encountered on the site of the Work by the Construction Manager, the Construction Manager shall, upon recognizing the condition, immediately stop Work in the affected area and report the condition to the Owner in writing. Upon receipt of the Construction Manager's written notice, the Owner shall investigate and proceed pursuant to the law and applicable regulations. Upon providing a copy of the Construction Manager's written notice, the Construction Manager will be permitted to continue to suspend performance of the Construction Manager's services in the affected area provided, however, that Construction Manager shall return to work at Owner's discretion and declaration either that the material encountered does not require remediation or that it has been addressed in accordance with the law. If the Construction Manager suspends services to longer than 21 days, the Owner may terminate this Agreement, and the Construction Manager shall be compensated for services performed prior to the suspension of Construction Manager's services. Under no circumstances, unless required by law, shall the Construction Manager report the existence of any hazardous materials or substances to any other governmental entity or agency without the Owner's prior written consent. Unless otherwise provided in the Contract Documents to be part of the Work, Construction Manager is not responsible for any unforeseen hazardous materials or substances encountered at the site, provided, however, Owner is not responsible for any hazardous material or substance releases or spills introduced to the site by Construction Manager, subcontractor or anyone for whose acts they may be liable.

3.10 Intellectual Property. The Construction Manager shall pay all royalties and license fees which may be due on the inclusion of any patented or copyrighted materials, methods or systems selected by the Construction Manager and incorporated in the Work. The Construction Manager shall defend, indemnify and hold the Owner harmless from all suits or claims for infringement of any patent rights or copyrights arising out of such selection. The Owner agrees to defend, indemnify and hold the Construction Manager harmless from any suits or claims of infringement of any patent rights arising out of any patented materials, methods or systems required or specified by the Owner.

3.11 Completion. At or promptly after the date of Substantial Completion, the Construction Manager shall secure required certificates of inspection, testing or approval and deliver them to the Owner; collect all written warranties and equipment manuals and deliver them to the Owner; with the assistance of the Owner's maintenance personnel, direct the checkout of utilities and operations of systems and equipment for readiness, and assist in their initial start-up and testing; provide the Owner with a set of record drawings which the Construction

Manager shall have maintained throughout the Project; and prepare and forward to the Owner a punch list of items of Work yet to be completed.

3.12 Indemnification. To the fullest extent permitted by law, the Construction Manager shall defend, indemnify and hold the Owner from all claims for bodily injury and property damage (other than to the Work itself and other property insured under the Owner's builder's risk or other property insurance) and all other claims, damages, losses, costs and expenses, whether direct, indirect or consequential, including but not limited to the negligent or willful acts or omissions by the Construction Manager, Subcontractors, Subsubcontractors or anyone employed directly or indirectly by any of them or by anyone for whose acts any of them may be liable. Notwithstanding any of the foregoing, nothing contained in this paragraph shall require the Contractor to indemnify the Owner, their officials, agents and employees for their own negligent acts or omissions. The terms of this indemnification shall survive completion or termination of this Contract. Construction Manager shall indemnify and save Owner harmless from all claims growing out of the lawful demands of Subcontractors, laborers, workmen, mechanics, materialmen, and furnishers of machinery and parts thereof, equipment, power tools, and all supplies, including commissary, incurred in the furtherance of the performance of this Contract.

3.13 Overtime Work. Except in connection with the safety or protection of persons, or the work, or property at the site or adjacent thereto, all work at the site shall be performed during regular working hours; and the Construction Manger will not permit overtime work or the performance of work on Saturday, Sunday or any legal holiday without the Owner's written consent given after prior written notice. Regular working hours shall be a consecutive eight-hour period between the hours of seven o'clock (7:00) A.M. and five o'clock (5:00) P.M., Monday through Friday. No loading, unloading, opening, closing or other handling of crates, containers, building materials or the performance of construction work shall be performed before the hour of seven o'clock (7:00) A.M. and after the hour of nine o'clock (9:00) P.M.

3.14 Selection of Labor. The Construction Manager shall comply with all Illinois statues pertaining to the selection of labor.

3.15 Employment of Illinois Workers During Periods of Excessive Unemployment. Whenever there is a period of excessive unemployment in Illinois, which is defined herein as any month immediately following two consecutive calendar months during which the level of unemployment in the State of Illinois has exceeded five percent as measured by the United States Bureau of Labor Statistics in its monthly publication of employment and unemployment figures, the Construction Manager shall employ only Illinois laborers. "Illinois laborer" means any person who has resided in Illinois for at least 30 days and intends to become or remain an Illinois resident.

Other laborers may be used when Illinois laborers as defined herein are not available, or are incapable of performing the particular type of work involved, if so certified by the Construction Manager and approved by the Owner. The Construction Manager may place no more than three of his regularly employed non-resident executive and technical experts, who do not qualify as Illinois laborers, to do work encompassed by this Contract during a period of excessive unemployment.

This provision applies to all labor, whether skilled, semi-skilled or unskilled, whether manual or non-manual.

3.16 Equal Employment Opportunity. During the performance of this Contract, the Construction Manager agrees as follows:

- .1 That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental handicap or unfavorable discharge from military service, and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- .2 That, if it hires additional employees in order to perform this Contract or any portion hereof, it will determine the availability of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- .3 That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental handicap or unfavorable discharge from military service.
- .4 That it will send to each labor organization or representative of workers with which it has or is bound by collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Construction Manager's obligations under the Illinois Human Rights Act and the Owner's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Construction Manager in its efforts to comply with such Act and Rules and Regulations, the Construction Manager will promptly notify the Illinois Department of Human Rights and the Owner and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
- .5 That it will submit reports as required by the Owner of Human Rights Rules and Regulations, furnish all relevant information as may from time to time be requested by the Owner or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Owner's Rules and Regulations.
- .6 That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency Illinois Department of Human Rights for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules and Regulations.
- .7 That it will include verbatim or by reference the provisions of this clause in every subcontract so that such provisions will be binding upon every such subcontractor. In the same manner as with other provisions of this Contract,

the Construction Manager will be liable for compliance with applicable provisions of this clause by all its subcontractors; and further it will promptly notify the Owner and the Illinois Department of Human Rights in the event any subcontractor fails or refuses to comply therewith. In addition, the Construction Manager will not utilize any subcontractor declared by the Owner to have failed to comply with this Equal Employment Opportunity provision.

3.17 Sexual Harassment Policy. The Construction Manager shall have in place and shall enforce a written sexual harassment policy in compliance with 775 ILCS 5/2-105(A)(4).

3.18 Veterans Preference Act. The Construction Manager shall comply with all laws relating to the employment preference to veterans in accordance with the Veterans Preference Act (330 ILCS 55/0.01 *et seq.*).

3.19 Wages of Employees on Public Works. This Contract is subject to "An act regulating wages of laborers, mechanics and other workers employed in any public works by the State, County, City or any public body or any political subdivision or by anyone under contract for public works," approved June 26, 1941, as amended, except that where a prevailing wage violates a Federal law, order, or ruling, the rate conforming to the Federal law, order, or ruling shall govern.

Not less than the prevailing rate of wages as found by the Owner or the Illinois Department of Labor or determined by a court on review shall be paid to all laborers, workers and mechanics performing work under this contract. These prevailing rates of wages are included in this Contract.

The Construction Manager and each subcontractor shall keep an accurate record showing the names and occupations of all laborers, workers and mechanics employed by them on this contract, and also showing the actual hourly wages paid to each of such persons.

If requested, the Construction Manager and each subcontractor shall provide to the Owner, the certified payroll as required by the Prevailing Wage Act. The Construction Manager and each subcontractor shall preserve their weekly payroll records for a period of three years from the date of completion of this Contract.

3.20 Confidentiality of Information. Any documents, data, records, or other information relating to the project and all information secured by the Construction Manager from the Owner in connection with the performance of services, unless in the public domain, shall be kept confidential by the Construction Manager and shall not be made available to third parties without written consent of the Owner, unless so required by court order.

3.21 Steel Procurement. The steel products, as defined in Section 3 of the Steel Products Procurement Act (30 ILCS 565/3) used or supplied in the performance of this Contract or any subcontract shall be manufactured or produced in the United States unless the Construction Manager certifies in writing that (a) the specified products are not manufactured or produced in the United States in sufficient quantities to meet the Owner's requirements or cannot be manufactured or produced

in the United States within the necessary time in sufficient quantities to meet the Owner's requirements; or (b) obtaining the specified products, manufactured or produced in the United States would increase the cost of the Contract by more than 10%, or the application of the Steel Products Procurement Act (30 ILCS 565/1 *et seq.*) is not in the public interest.

- 3.22 Certifications. The Construction Manager shall provide Owner with a signed Contractor's Certification, dated evenly herewith, certifying that the Construction Manager is complying with and shall comply with the specific statutes and laws required in connection with a public works contract entered into by an Illinois unit of local government.

ARTICLE 4 - SUBCONTRACTS

- 4.1 General. Work not performed by the Construction Manager with its own forces shall be performed by Subcontractors or Subsubcontractors. The Construction Manager shall be responsible for management of the Subcontractors in the performance of their Work.

- 4.2 Selection. The Construction Manager shall subcontract with Subcontractors and with suppliers of materials or equipment fabricated to a special design for the Work and, shall manage the delivery of the work to the Owner. The Owner may designate specific persons or entities from whom the Construction Manager shall subcontract. However, the Owner may not prohibit the Construction Manager from subcontracting with other qualified bidders.

.1 If the Construction Manager recommends to the Owner the acceptance of a particular subcontractor who is qualified to perform that portion of the Work and has submitted a price which conforms to the requirements of the Contract Documents without reservations or exceptions, and the Owner requires that a different price be accepted, then a Change Order shall be issued adjusting the Contract Time and the Guaranteed Maximum Price by the difference between the price of the subcontract recommended by the Construction Manager and the subcontract that the Owner has required be accepted.

.2 The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has a reasonable objection.

- 4.3 Assignment. The Construction Manager shall provide for assignment of Subcontract Agreements in the event that the Owner terminates this Contract for cause. Following such termination, the Owner shall notify in writing those Subcontractors whose assignments will be accepted, subject to the rights of sureties, if any.

- 4.4.1 Subcontracts. The Construction Manager shall prepare all Subcontracts and shall have full discretion to negotiate their terms, subject to the Owner's reasonable requirements or objections as to form and content. Construction Manager shall bind every subcontractor to all the provisions of this Agreement and the Contract Documents as they apply to the subcontractor's portions of the Work.

- 4.5 Foreign Corporation. Foreign (non-Illinois) corporations shall procure from the Illinois Secretary of State a certificate of authority to transact business in Illinois in accordance with 805 ILCS 5/13.

ARTICLE 5 - CONSTRUCTION MANAGER'S WARRANTIES

- 5.1 One-Year Warranty. The Construction Manager warrants that all work performed hereunder shall be of good workmanship and the materials and equipment furnished under this Contract will be new unless otherwise specified, of good quality, in conformance with the Contract Documents, and free from defective workmanship and materials; and the Construction Manager agrees to correct all construction performed under this Contract which proves to be defective in workmanship or materials. These warranties shall commence on the date of Substantial Completion of the Work or of a designated portion thereof and shall continue for a period of one year therefrom or for such longer periods of time as may be set forth with respect to specific warranties required by the Contract Documents.
- 5.2 Materials Specified By Owner. The products, equipment, systems or materials incorporated in the Work at the direction or upon the specific request of the Owner shall be covered exclusively by the warranty of the manufacturer and are not otherwise warranted under this Contract.
- 5.3 Other Warranties. ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING THE WARRANTY OF MERCHANTABILITY AND THE WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY DISCLAIMED.

ARTICLE 6 - OWNER'S RESPONSIBILITIES

- 6.1 Information and Services. The Owner shall provide:
- .1 All necessary information describing the physical characteristics of the site, including survey, site evaluations, legal descriptions, existing conditions, subsurface and environmental studies, reports and investigations;
 - .2 Inspection and testing services during construction as required by the law or as mutually agreed;
 - .3 Any necessary approvals, rezoning, easements and assessments, permits, fees and charges required for the construction, use, occupancy or renovation of permanent structures, including any legal and other required services; and
 - .4 any other information or services stated in the Contract Documents as being provided by the Owner.
- 6.2 Reliance. The Construction Manager shall be entitled to rely on the completeness and accuracy of the information and services required by paragraph 6.1 above, and

the Owner agrees to provide such information and services in a timely manner so as not to delay the Work.

- 6.3 Notice of Defect. If the Owner becomes aware of any error, omission or other inadequacy in the Contract Documents or of the Construction Manager's failure to meet any of the requirements of the Contract Documents, or of any other fault or defect in the Work, the Owner shall give prompt written notice to the Construction Manager; however, the Owner's failure to provide notice shall not relieve the Construction Manager of its obligations under this Contract.
- 6.4 Communications. The Owner shall communicate with the Subcontractors and Subsubcontractors only through the Construction Manager. The Owner shall have no contractual obligations to any Subcontractors or Subsubcontractors.
- 6.5 Owner's Representative. The Owner's Representative for this Project is Owner's Public Works Director who shall be fully acquainted with the Project; shall be the conduit by which the Owner furnishes the information and services required of the Owner; and shall have authority to bind the Owner in all matters requiring the Owner's approval, authorization or written notice; provided, however, the Public Works Director shall not have authority to increase the Contract Price by \$10,000.00 or more or to extend the Contract Time. Authority to increase the Contract Price by \$10,000.00 or more or to extend the Contract Time may only be exercised by written Change Order signed by the Public Works Director and authorized by a due and proper vote of the Village Council. If the Owner changes its representative, the Owner shall notify the Construction Manager in advance in writing. Change orders must be approved in accordance with Section 33E-9 of the Illinois Criminal Code

ARTICLE 7 - CONTRACT TIME

- 7.1 Execution Date. The parties contemplate that this Contract will be fully executed on or before the October 16, 2020. A delay in the Owner's execution of this Contract which postpones the commencement of the Work.
- 7.2 Substantial Completion. The date of Substantial Completion of the Work shall be contingent upon receipt of the screens and equipment for the kiosks and as adjusted in accordance with the provisions of this Contract. Once received, the completion of the kiosks will be completed within 3 weeks, pending appropriate weather conditions.
- 7.3 Delays. If causes beyond the Construction Manager's control delay the progress of the Work, then the Contract Price and/or the date of Substantial Completion shall be modified by Change Order as appropriate. Such causes shall include but not be limited to: changes ordered in the Work, a delay in the Stage 3 Wet Utility work, acts or omissions of the Owner or separate contractors employed by the Owner, the Owner's preventing the Construction Manager from performing the Work pending dispute resolution, Hazardous Materials, differing site conditions, adverse weather conditions not reasonably anticipated, fire, unusual transportation delays, labor disputes, or unavoidable accidents or circumstances. In the event that delays to the

Project are encountered for any reason, the Owner and the Construction Manager both agree to undertake reasonable steps to mitigate the effect of such delays.

7.4 Inclement Weather. The Contract Time shall not be extended due to normal inclement weather. Unless the Construction Manager can substantiate to the satisfaction of the Owner that there was greater than normal inclement weather considering the full term of the Contract Time and using the most recent ten-year average of accumulated record mean values from climatological data compiled by the United States Department of Commerce National Oceanic and Atmospheric Administration for the locale of the project and that such alleged greater than normal inclement weather actually delayed the Work or portions thereof which had an adverse material effect on the Contract Time, the Construction Manager shall not be entitled to an extension of the Contract Time. If the total accumulated number of calendar days lost due to inclement weather from the start of work until substantial completion exceeds the total accumulated number to be expected for the same time period from the aforesaid data and the Owner grants the Construction Manager an extension of time, the Contract Time shall be extended by the appropriate number of calendar days.

7.5 Responsibility for Completion. The Construction Manager, through its Subcontracts shall furnish such employees, materials and equipment as may be necessary to ensure the prosecution and completion of the Work in accordance with the construction schedule. If the Work is not being performed in accordance with the construction schedule and it becomes apparent from the schedule that the Work will not be completed with the Contract Time, the Construction Manager shall, as necessary to improve the progress of the Work, take some or all of the following actions, at no additional cost to the Owner:

- .1 Increase the number of workers in such crafts as necessary to regain the lost progress;
- .2 Increase the number of working hours per shift, shifts per working day, working days per week, the amount of equipment or any combination of the foregoing to regain the lost progress.

In addition, the Owner may require the Construction Manager to prepare and submit a recovery schedule demonstrating the Construction Manager's plan to regain the lost progress and to ensure completion within the Contract Time. If the Owner finds the proposed recovery plan is not satisfactory, the Owner may require the Construction Manager to undertake any of the actions set forth in this paragraph 7.5, without additional cost to the Owner.

7.6 Failure to Prosecute the Work. The failure of the Construction Manager to substantially comply with the requirements of paragraph 7.5 may be considered grounds for a determination by the Owner, that the Construction Manager has failed to prosecute the Work with such diligence to ensure completion of the Work within the Contract Time and that pursuant to paragraph 11.2 that the Construction Manager has materially breached this Contract.

ARTICLE 8 - PAYMENT

8.1 Guaranteed Maximum Price. The sum of the Cost of Work and the Construction Manager's Fee including professional services is guaranteed by the Construction Manager not to exceed the price listed on page 1, subject to additions and deductions by Change Order as provided in the Contract Documents. Such maximum sum is referred to in the Contract Documents as the Guaranteed Maximum Price. The Construction Manager's Fee including professional fees, general conditions, insurance, overhead and profit is identified on **Exhibit A - Summary Schedule of Values**. The Construction Manager's Fee shall be increased proportionally with the Cost of Work for any Change Orders in accordance with this Contract. The Contractor's Fee will not be reduced as the result of a Change Order. In the event the Cost of Work plus the Construction Manager's Fee including professional services shall total less than the Guaranteed Maximum Price as adjusted by Change Orders, the resulting savings shall be shared equally between the Owner and the Construction Manager, and the Owner shall make payment of the Construction Manager's portion upon Final Completion of the Work. In the event that the Cost of Work plus the Construction Manager's Fee including professional services exceeds the Guaranteed Maximum Price as adjusted by Change Orders, then the Owner shall pay no more than the Guaranteed Maximum Price as adjusted by Change Orders. Costs which would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Construction Manager without reimbursement by the Owner.

1. The Guaranteed Maximum Price is based on the following scope of work as depicted in the exhibit prepared by Christopher B. Burke Engineering, Ltd. and as negotiated between the Village and Meridian including any Addenda thereto. Any changes or upcharges from Meridian will result in a proportional increase to the GMP.
2. Unit prices used for the actual work will be determined by the bidding process identified in Article 4 of this Agreement.
3. Assumptions on which the Guaranteed Maximum Price are based, are as follows:
 - .1 The site is free of rock, debris or other bad soil conditions
 - .2 Hazardous materials are not present at the site.
 - .3 Durations to acquire permits are beyond the Contractor's control.
 - .4 No utility conflicts exist.
 - .5 To the extent that the Exhibits are anticipated to require further development by the Engineer, the Construction Manager has provided in the Guaranteed Maximum Price for such further development consistent with the Contract Documents and reasonably inferable therefrom. However, such further development does not include such things as changes in scope, systems, kinds and quality of materials, finishes or equipment, all of which, if required, shall be incorporated by Change Order.

8.2 Compensation. The Guaranteed Maximum Price is the sum of the Cost of the Work plus the Construction Manager's Fee as identified in this Contract, subject to adjustment in accordance with the provisions of this Contract.

8.3 Progress Payments. Prior to submitting the first Application for Payment, the Construction Manager shall provide a Schedule of Values reasonably satisfactory to the Owner consisting of a breakdown of the Contract Price by trade or appropriate category. On or before the fifteenth day of each month after the Work has been commenced, the Construction Manager shall submit to the Owner an Application for Payment in accordance with the Schedule of Values based upon the Work completed and materials stored on the site or at other locations approved by the Owner. Within thirty (30) days after receipt of each monthly Application for Payment, the Owner shall approve or disapprove the Application for Payment. When safety or quality assurance testing is necessary before consideration of the Application for Payment, and such testing cannot be completed within thirty (30) days after receipt of the Application for Payment, approval or disapproval of the Application for Payment shall be made upon completion of the testing or within sixty (60) days after receipt of the Application for Payment, whichever occurs first. If an Application for Payment is disapproved, the Owner shall notify the Construction Manager in writing. If an Application for Payment is approved, the Owner shall pay directly to the Construction Manager the appropriate amount for which Application for Payment was made, less amounts previously paid by the Owner within thirty (30) days after approval. The Owner's progress payment, occupancy or use of the Project, whether in whole or in part, shall not be deemed to be an acceptance of any Work not conforming to the requirements of the Contract Documents.

.1 With each Application for Payment the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence reasonably required by the Owner to demonstrate that cash disbursements or obligations already made or incurred by the Construction Manager on account of the Work equal or exceed (1) progress payments already received by the Construction Manager less (2) that portion of those payments attributable to the Construction Manager's Fee plus (3) payrolls and other costs for the period covered by the present Application for Payment.

.2 Each Application for Payment shall be based upon the most recent Schedule of Values submitted by the Construction Manager in accordance with the Contract Documents. The Schedule of Values shall allocate the entire Guaranteed Maximum Price among the various portions of the Work, except that the Construction Manager's Fee shall be shown as a single separate item. The Schedule of Values shall be prepared in such form and supported by such data to substantiate its accuracy as the Owner may reasonably require and shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

.3 Applications for Payment shall show the percentage completion of each portion of the Work as of the end of the period covered by the Application for

Payment. The percentage completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed or (2) the percentage obtained by dividing (a) the expense which has actually been incurred by the Construction Manager on account of that portion of the Work for which the Construction Manager has made or intends to make actual payment prior to the next Application for Payment by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

- .4 Subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:
 - .1 Take that portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values. Pending final determination of cost to the Owner of changes in the Work, amounts not in dispute may be included, even though the Guaranteed Maximum Price has not yet been adjusted by Change Order.
 - .2 Add that portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing.
 - .3 Add the Construction Manager's Fee. The Construction Manager's Fee shall be computed upon the Cost of the Work described in the two preceding Clauses at the rate stated in paragraph 8.2 or, if the Construction Manager's Fee is stated as a fixed sum in that paragraph, shall be an amount which bears the same ratio to that fixed sum Fee as the Cost of the Work in the two preceding Clauses bears to a reasonable estimate of the probable Cost of the Work upon its completion.
 - .4 Subtract the aggregate of previous payments made by the Owner.
 - .5 Except with the Owner's prior approval, payments to the Construction Manager and Subcontractors shall be subject to retention of not less than ten percent (10%). The Owner and the Construction Manager shall agree upon a mutually acceptable procedure for review and approval of payments and retention for subcontracts.
 - .6 Except with the Owner's prior approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

8.4 Progress Payment Documentation and Withholding of Payments due to Subcontractor Notice Received. The Construction Manager shall supply and

each Application for Payment shall be accompanied by the following, all in form and substance satisfactory to the Owner:

- (A) a duly executed and acknowledged sworn statement showing all Subcontractors with whom the Construction Manager has entered into subcontracts, the amount of each such subcontract, the amount requested for any Subcontractor in the requested progress payment and the amount to be paid to the Construction Manager from such progress payment, together with similar sworn statements from all Subcontractors and, where appropriate, from sub-Subcontractors;
- (B) duly executed waivers of mechanics' and materialmen's liens of the money due or to become due herein, establishing payment to the Subcontractor or material supplier of all such obligations to cover the full amount of the Application for Payment from each and every Subcontractor and suppliers of material or labor to release the Owner of any claim to a mechanic's lien, which they or any of them may have under the mechanic's lien laws of Illinois. Any payments made by the Owner without requiring strict compliance to the terms of this paragraph shall not be construed as a waiver by the Owner of the right to insist upon strict compliance with the terms of this approach as a condition of later payments. The Construction Manager shall indemnify and save the Owner harmless from all claims of Subcontractors, laborers, workmen, mechanics, material men and furnishers of machinery and parts thereof, equipment, tools and all supplies incurred in the furtherance of the performance of the Work;
- (C) sworn statements or lien waivers supporting the Application for Payment submitted late by the Construction Manager to the Owner will result in the Application for Payment not being processed until the following month.
- (D) Owner may, after having served written notice to the Construction Manager either pay unpaid bills, of which Owner has written notice, direct, or withhold from Construction Manager's unpaid compensation a sum of money deemed reasonably sufficient to pay any and all such lawful claims until satisfactory evidence is furnished that all liabilities have been fully discharged whereupon payment to Construction Manager shall be resumed, in accordance with the terms of this Contract, but in no event shall the provisions of this sentence be construed to impose any obligations upon Owner to the Construction Manager. In paying any unpaid bills of Construction Manager, Owner shall be deemed the agent of Construction Manager and any payment so made by Owner, shall be considered as payment made under the Contract by OWNER to Construction Manager and OWNER shall not be liable to Construction Manager for any such payment made in good faith.

Construction Manager agrees that all payments made by the OWNER shall be applied to the payment or reimbursement of the costs with respect to which they were paid, and not to any pre-existing or unrelated debt between Construction Manager and OWNER or between the Construction Manager and any subcontractors or suppliers.

- 8.5 Late Payments. Payments shall be made in accordance with the Local Government Prompt Payment Act (50 ILCS 505/1 *et. seq.*)
- 8.6 Title. The Construction Manager warrants and guarantees that title to all Work, materials and equipment covered by an Application for Payment, whether incorporated in the Project or not, will pass to the Owner free and clear of all liens, claims, security interests or encumbrances upon receipt of such payment by the Construction Manager.
- 8.7 Final Payment. Final Payment shall be due and payable when the Work is fully completed. Before issuance of any final payment, the Owner may request satisfactory evidence that all payrolls, materials bills and other indebtedness connected with the Work have been or will be paid or otherwise satisfied. In accepting final payment, the Construction Manager waives all claims except those previously made in writing and which remain unsettled. In making final payment, the Owner waives all claims except for outstanding liens, improper workmanship or defective materials appearing within one year after the date of Substantial Completion, and terms of any special warranties required by the Contract Documents.
- .1 The amount of the final payment shall be calculated as follows:
- .1 Take the sum of the Cost of the Work substantiated by the Construction Manager's final accounting and the Construction Manager's Fee, but not more than the Guaranteed Maximum Price.
- .2 Subtract the aggregate of previous payments made by the Owner. If the aggregate of previous payments made by the Owner exceeds the amount due the Construction Manager, the Construction Manager shall reimburse the difference to the Owner.
- .2 The Owner's accountants will review and report in writing on the Construction Manager's final accounting within 30 days after delivery of the final accounting to the Owner by the Construction Manager. Based upon such Cost of the Work as the Owner's accountants report to be substantiated by the Construction Manager's final accounting, the Owner will, within seven (7) days after receipt of the written report of the Owner's accountants, either make final payment as requested to the Construction Manager, or notify the Construction Manager in writing of the Owner's reasons for withholding part or all of the requested final payment.
- .3 If, subsequent to final payment and at the Owner's request, the Construction Manager incurs costs described in Paragraph 8.7 and not excluded by Paragraph 8.8 (1) to correct nonconforming Work, or (2) arising from the resolution of disputes, the Owner shall reimburse the Construction Manager such costs and the Construction Manager's Fee, if any, related thereto on the same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If the Construction Manager has participated in savings, the amount of such savings shall be recalculated

and appropriate credit given to the Owner in determining the net amount to be paid by the Owner to the Construction Manager.

8.8 Cost of the Work. The term “Cost of the Work” shall mean all costs incurred by the Construction Manager and the cost of professional services in the proper performance of the Work. The Cost of the Work shall include the items set forth below.

.1 Labor costs.

- .1 Wages of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner’s agreement, at off-site locations.
- .2 Wages or salaries of the Construction Manager’s supervisory and administrative personnel when engaged in performance of the Work.
- .3 Wages and salaries of the Construction Manager’s supervisory or administrative personnel engaged, at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work.
- .4 Costs paid or incurred by the Construction Manager for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreements, and, for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided that such costs are based on wages and salaries included in the Cost of the Work.

.2 Subcontract costs. Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts.

.3 Costs of materials and equipment incorporated in the completed construction.

- .1 Costs, including transportation, of materials and equipment incorporated or to be incorporated in the completed construction.
- .2 Costs of materials described above in excess of those actually installed but required to provide reasonable allowance for waste and for spoilage. Unused excess materials, if any, shall be handed over to the Owner at the completion of the Work or, at the Owner’s option, shall be sold by the Construction Manager, with the amounts realized, if any, from such sales credited to the Owner as a deduction from the Cost of the Work.

.4 Costs of other materials and equipment, temporary facilities and related items.

- .1 Costs, including transportation, installation, maintenance, dismantling and removal of materials, supplies, temporary facilities, machinery, equipment, and hand tools not customarily owned by the construction workers, which are provided by the Construction Manager at the site and fully consumed in the performance of the Work, and cost less salvage value on such items if not fully consumed, whether sold to others or retained by the Construction Manager.
 - .2 Rental charges for temporary facilities, machinery, equipment, and hand tools not customarily owned by the construction workers, which are provided by the Construction Manager at the site, whether rented from the Construction Manager or others, and costs of transportation, installation, minor repairs and replacements, dismantling and removal thereof.
 - .3 Costs of removal of debris from the site.
 - .4 Reproduction costs, costs of telegrams, facsimile transmissions and long-distance telephone calls, postage and express delivery charges, telephone service at the site and reasonable petty cash expenses of the site office.
 - .5 That portion of the reasonable travel and subsistence expenses of the Construction Manager's personnel incurred while traveling in discharge of duties connected with the Work.
- .5 Miscellaneous costs.
- .1 That portion directly attributable to this Contract of premiums for insurance and bonds.
 - .2 Sales, use or similar taxes imposed by a governmental authority which are related to the Work and for which the Construction Manager is liable.
 - .3 Fees and assessments for the building permit and for other permits, licenses and inspections for which the Construction Manager has paid or is required by the Contract Documents to pay.
 - .4 Fees of testing laboratories for tests required by the Contract Documents or advisable in the Construction Manager's discretion.
 - .5 Expenses and time incurred investigating potential changes in the Work.
 - .6 Royalties and license fees paid for the use of a particular design, process or product required by the Contract Documents; the cost of defending suits or claims for infringement of patent or other intellectual property rights arising from such requirement by the Contract

Documents; payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims and payments of settlements made with the Owner's consent.

- .7 Data processing costs related to the Work.
- .8 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility to the Owner set forth in this Agreement.
- .9 Legal, and arbitration costs, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager in the performance of the Work.
- .10 Expenses incurred in accordance with the Construction Manager's standard personnel policy for relocation and temporary living allowances of personnel required for the Work, in case it is necessary to relocate such personnel from distant locations.
- .6 Other costs. Other costs incurred in the performance of the Work.
- .7 Emergencies and repairs to damaged or nonconforming work.
 - .1 Costs incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and property.
 - .2 Costs incurred in repairing or correcting damaged or nonconforming Work executed by the Construction Manager or the Construction Manager's Subcontractors or suppliers.
- 8.9 Non-Reimbursable Costs. The Cost of the Work shall not include any of the following.
 - .1 The Cost of the Work shall not include professional services or the following:
 - .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in paragraph 8.7.1, unless such personnel are directly engaged in the performance of the Work.
 - .2 Expenses of the Construction Manager's principal office and offices other than the site office, except as specifically provided in Paragraph 8.7.
 - .3 Overhead and general expenses, except as may be expressly included in Paragraph 8.7.

- .4 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work.
 - .5 The Construction Manager's Fee.
 - .6 The payment of Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax and the Service Use Tax in Illinois from which the Owner as a unit of local government is exempt.
 - .7 Costs which would cause the Guaranteed Maximum Price to be exceeded.
- .2 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included them in an Application for Payment and received payment therefor from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be secured. Amounts which accrue to the Owner shall be credited to the Owner as a deduction from the Cost of the Work.

8.10 Accounting Records. The Construction Manager shall keep full and detailed accounts and exercise such controls as may be necessary for proper financial management under this Contract. The accounting and control systems shall be reasonably satisfactory to the Owner. The Owner and the Owner's accountants shall be afforded access to the Construction Manager's records, books, correspondence, instructions, drawings, receipts, subcontracts, purchase orders, vouchers, memoranda and other data relating to this Project, and the Construction Manager shall preserve these for a period of three years after final payment, or for such longer period as may be required by law.

8.11 Payment Approval. The Owner may disapprove a payment, in whole or in part, or because of subsequent observations, nullify any progress payment previously made, to such extent as may be necessary, in its opinion, to protect its interests due to:

- .1 Defective work not remedied;
- .2 Third party claims or reasonable evidence indicating the probable filing of such claims;
- .3 Failure to make payments to subcontractors for labor, materials or equipment;
- .4 Reasonable evidence that the Work cannot be completed for the unpaid balance of the Guaranteed Maximum Price;
- .5 Failure to prosecute the Work with sufficient workers, materials, and/or equipment;

- .6 Failure to perform the Work in accordance with the Contract Documents.

ARTICLE 9 - CHANGES

- 9.1 Change Orders. Changes in the Work which are within the general scope of this Contract may be accomplished by Change Order without invalidating this Contract. A Change Order is a written instrument, issued after execution of this Contract signed by the Owner and Construction Manager stating their agreement upon a change and any adjustment in the Guaranteed Maximum Price and/or the date of Substantial Completion. The Construction Manager shall not be obligated to perform changed Work until the Change Order has been executed by the Owner and Construction Manager.
- 9.2 Costs. An increase or decrease in the Guaranteed Maximum Price resulting from a change in the Work shall be determined by one or more of the following methods:
- .1 Unit prices as set forth in this Contract or as subsequently agreed (but if the original quantities are altered to a degree that application of previously agreed unit prices would be inequitable to either the Owner or the Construction Manager, the Unit Prices shall be equitably adjusted);
 - .2 A mutually accepted, itemized lump sum;
 - .3 Time and materials.

Construction Manager's fee shall be proportionately increased in all Change Orders that increase the Guaranteed Maximum Price, but shall not be proportionately decreased by a Change Order that decreases the Guaranteed Maximum Price. If the parties cannot agree on the price term of a Change Order, then the Change Order will be calculated on the basis of actual time and materials costs incurred. If at the Owner's request the Construction Manager incurs substantial costs or time investigating a proposed change which is never ultimately made, the Guaranteed Maximum Cost and Contract Time shall be equitably adjusted.

- 9.3 Unknown Conditions. If in the performance of the Work, the Construction Manager finds latent, concealed or subsurface physical conditions which differ from the conditions the Construction Manager reasonably anticipated, or if physical conditions are materially different from those normally encountered and generally recognized as inherent in the kind of work provided for in this Contract, then the Guaranteed Maximum Price and/or the Date of Substantial Completion shall be equitably adjusted by Change Order within a reasonable time after the conditions are first observed.
- 9.4 Claims. For any claim for an increase in the Guaranteed Maximum Price and/or an extension in the date of Substantial Completion, the Construction Manager shall give the Owner written notice of the claim within twenty-one (21) days after the Construction Manager first recognizes the condition giving rise to the claim. Except in an emergency, notice shall be given before proceeding with the Work. In any emergency affecting the safety of persons and/or property, the Construction Manager

shall act, at its discretion, to prevent threatened damage, injury or loss. Any change in Guaranteed Maximum Price and/or Date of Substantial Completion resulting from such claim shall be effectuated by Change Order.

ARTICLE 10 - INSURANCE AND BONDING

10.1 The Contractor's Insurance. The Construction Manager and each of its Subcontractors shall provide insurance as outlined in the attached "Insurance Requirements" document provided by the Village of Algonquin. The Construction Manager shall obtain and maintain insurance coverage for the following claims which may arise out of the performance of this Contract, whether resulting from the Construction Manager's operations or by the operations of any Subcontractor, anyone in the employ of any of them, or by an individual or entity for whose acts they may be liable:

- .1 workers' compensation, disability benefit and other employee benefit claims under acts applicable to the Work;
- .2 under applicable employer's liability law, bodily injury, occupational sickness, disease or death claims of the Construction Manager's employees;
- .3 bodily injury, sickness, disease or death claims for damages to persons not employed by the Construction Manager;
- .4 usual personal injury liability claims for damages directly or indirectly related to the person's employment by the Construction Manager or for damages to any other person;
- .5 damage to or destruction of tangible property, including resulting loss of use, claims for property other than the work itself and other property insured by the Owner;
- .6 bodily injury, death or property damage claims resulting from motor vehicle liability in the use, maintenance or ownership of any motor vehicle;
- .7 contractual liability claims involving the Construction Manager's indemnity obligations; and
- .8 loss due to errors or omission with respect to provision of professional services under this Agreement, including engineering services.

10.2 The Construction Manager's Commercial General and Automobile Liability Insurance shall be written for not less than the following limits of liability:

Commercial General Liability Insurance

Each Occurrence Limit	\$1,000,000
General Aggregate Limit	\$2,000,000
Products/Completed Operations Agg.	\$2,000,000
Personal & Advertising Injury Limit	\$1,000,000
Fire Damage (any one fire)	\$ 100,000

Medical Expenses, each person	\$ 10,000
Comprehensive Automobile Liability Insurance	
Combined Single Limit, each accident	\$1,000,000
or	
Bodily Injury (per person)	\$1,000,000
Bodily Injury (per accident)	\$1,000,000
Property Damage (per accident)	\$1,000,000
Worker's Compensation & Employer's Liability	
Worker's Compensation	Statutory Limits
Employer's Liability	
Bodily Injury by Accident	\$ 500,000 each accident
Bodily Injury by Disease	\$ 500,000 policy limit
Bodily Injury by Disease	\$ 500,000 each employee
Commercial Umbrella/Excess Liability	
Each Occurrence	\$5,000,000
Aggregate	\$5,000,000
Professional Liability	
Each Occurrence	\$2,000,000
Aggregate	\$2,000,000

10.3 Commercial General Liability Insurance may be arranged under a single policy for the full limits required or by a combination of underlying policies and an Excess or Umbrella Liability policy. The policies shall contain a provision that coverage will not be canceled or not renewed until at least thirty (30) days' prior written notice has been given to the Owner. Certificates of insurance showing required coverage to be in force shall be provided to the Owner prior to commencement of the Work.

Products and Completed Operations insurance shall be maintained for a minimum period of at least one year after the date of Substantial Completion or final payment, whichever is earlier.

10.4 Primary Insurance. The Commercial General Liability and Automobile Liability Insurance policies required under this contract shall be endorsed to include, as additional insured, the OWNER, its elected and appointed officials, officers and employees, and owners of property where the Work is to be completed. Prior to the commencement of any Work, the Construction Manager shall provide the Owner with Certificates of Insurance for all insurance required pursuant to this Article. Any insurance or self-insurance maintained by the Owner and Engineer shall be excess of Construction Manager's insurance and shall not contribute with it. Any failure to

comply with reporting provisions of the policies shall not affect coverage provided to the Owner and Engineer. Construction Manager shall not allow any Subcontractor to commence or continue any part of the Work until and unless such Subcontractor provides and has in force insurance coverages equal to those required of Construction Manager by this Article, including, but not limited to, naming the OWNER as an additional insured for liability arising out of the subcontractor's work.

- 10.5 Acceptability of Insurers. The insurance carrier used by the Construction Manger shall have a minimum insurance rating of A:VII according to the AM Best Insurance Rating Schedule and shall meet the minimum requirements of the State of Illinois.
- 10.6 Reserved.
- 10.7 Property Insurance Loss Adjustment. Any insured loss shall be adjusted with the Owner and the Construction Manager and made payable to the Owner and Construction Manager as trustees for the insureds, as their interests may appear, subject to any applicable mortgagee clause. Upon the occurrence of an insured loss, monies received will be deposited in a separate account; and the trustees shall make distribution in accordance with the agreement of the parties in interest, or in the absence of such agreement, in accordance with the dispute resolution provisions of this Contract. If the trustees are unable to agree between themselves on the settlement of the loss, such dispute shall also be submitted for resolution pursuant to the dispute resolution provisions of this Contract.
- 10.8 Waiver of Subrogation. The Owner and Construction Manager waive all rights against each other, the Engineer, and any of their respective employees, agents, consultants, Subcontractors and Subsubcontractors, for damages caused by risks covered by insurance provided in Paragraph 10.2 to the extent they are covered by that insurance, except such rights as they may have to the proceeds of such insurance held by the Owner and Construction Manager as trustees. The Construction Manager shall require similar waivers from all Subcontractors, and shall require each of them to include similar waivers in their subsubcontracts and consulting agreements. The Owner waives subrogation against the Construction Manager, Engineer, Subcontractors and Subsubcontractors on all property and consequential loss policies carried by the Owner on adjacent properties and under property and consequential loss policies purchased for the Project after its completion. If the policies of insurance referred to in this Paragraph require an endorsement to provide for continued coverage where there is a waiver of subrogation, the owners of such policies will cause them to be so endorsed.
- 10.9 Bonds. The Construction Manager shall furnish bonds covering faithful performance of the Contract, exclusive of the Construction Manager's Fee and all other professional services, and payment of the obligations arising thereunder. Bonds may be obtained through the subcontractor's usual source and the cost thereof shall be included in the Cost of the Work. The amount of each bond shall be equal to 100% of the Guaranteed Maximum Price, less the Construction Manager's Fee and all other professional services. The Construction Manager shall deliver the required bonds to the Owner at least three days before commencement of any Work at the Project site.

10.10 Performance and Payment Guarantee. In lieu of the Village not requiring payment and performance bonds by the Construction Manager pursuant to 30 ILCS 550/1, et. seq, the undersigned members of Burke, LLC, individually guarantee that 1) all the undertakings, covenants, terms, conditions, and promises made herein by Burke, LLC will be performed and fulfilled and 2) Burke, LLC shall pay all persons, firms and corporations having contracts with Burke, LLC, or with subcontractors and all just claims due them under the provisions of such contracts for labor performed or materials furnished in the performance of the Work on the Project, when such claims are not satisfied out of the Cost of Work, after final settlement between the Village and Burke, LLC has been made.

ARTICLE 11 - TERMINATION

11.1 By the Construction Manager. Upon seven (7) days written notice to the Owner, the Construction Manager may terminate this Contract for any of the following reasons:

- .1 If the Work has been stopped for a thirty (30) day period;
 - a. under court order or order of other governmental authorities having jurisdiction;
 - b. as a result of the declaration of a national emergency or other governmental act during which, through no act or fault of the Construction Manager, materials are not available; or
 - c. because of the Owner's failure to pay the Construction Manager in accordance with this Contract;
- .2 if the Work is suspended by the Owner for thirty (30) days;
- .3 if the Owner materially delays the Construction Manager in the performance of the Work without agreeing to an appropriate Change Order; or
- .4 if the Owner otherwise materially breaches this Contract.

Upon termination by the Construction Manager in accordance with this paragraph, the Construction Manager shall be entitled to recover from the Owner all damages allowed under Illinois law. In addition, the Construction Manager shall be paid an amount calculated as set forth in paragraph 11.3.

11.2 By the Owner for Cause. If the Construction Manager fails to perform any of its obligations under this Contract, the Owner may, after seven (7) days written notice, during which period the Construction Manager fails to perform or to begin to perform such obligation, undertake to perform such obligations itself. The Contract Price shall be reduced by the cost to the Owner of performing such obligations. Additionally, upon seven (7) days written notice to the Construction Manager and the Construction Manager's surety, if any, the Owner may terminate this Contract for any of the following reasons:

- .1 if the Construction Manager utilizes improper materials and/or inadequately skilled workers;
- .2 if the Construction Manager does not make proper payment to laborers, material suppliers or subcontractors and refuses or fails to rectify same;
- .3 if the Construction Manager fails to abide by the orders, regulations, rules, ordinances or laws of governmental authorities having jurisdiction; or
- .4 if the Construction Manager otherwise materially breaches this Contract.

If the Construction Manager fails to cure within the seven (7) days, the Owner, without prejudice to any other right or remedy, may take possession of the site and complete the Work utilizing any reasonable means. In this event, the Construction Manager shall not have a right to further payment until the Work is completed. If the Construction Manager files a petition under the Bankruptcy Code, this Contract shall terminate if the Construction Manager or the Construction Manager's trustee rejects the Agreement or, if there has been a default, the Construction Manager is unable to give adequate assurance that the Construction Manager will perform as required by this Contract or otherwise is unable to comply with the requirements for assuming this Agreement under the applicable provisions of the Bankruptcy Code. In the event the Owner exercises its rights under this paragraph, upon the request of the Construction Manager, the Owner shall provide a detailed accounting of the costs incurred by the Owner.

- 11.3 Termination by the Owner Without Cause. If the Owner terminates this Contract other than as set forth in Paragraph 11.2, the Owner shall pay the Construction Manager for the Cost of all Work executed and for any proven loss, cost or expense in connection with the Work, plus all demobilization costs. The Owner shall also pay to the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment retained. The Owner shall assume and become liable for obligations, commitments and unsettled claims that the Construction Manager has previously undertaken or incurred in good faith in connection with the Work or as a result of the termination of this Contract. As a condition of receiving the payments provided under this Article 11, the Construction Manager shall cooperate with the Owner by taking all steps necessary to accomplish the legal assignment of the Construction Manager's rights and benefits to the Owner, including the execution and delivery of required papers.
- 11.4 Suspension By The Owner For Convenience. The Owner for its convenience may order the Construction Manager in writing to suspend, delay or interrupt all or any part of the Work without cause for such period of time as the Owner may determine to be appropriate. Adjustments shall be made for increases in the Guaranteed Maximum Price and/or the date of Substantial Completion caused by suspension, delay or interruption. No adjustment shall be made if the Construction Manager is or otherwise would have been responsible for the suspension, delay or interruption of the Work, or if another provision of this Contract is applied to render an equipment adjustment.

ARTICLE 12 - DISPUTE RESOLUTION

12.1 Step Negotiations. The parties shall attempt in good faith to resolve all disputes promptly by negotiation, as follows. Either party may give the other party written notice of any dispute not resolved in the normal course of business. Management representatives of both parties one level above the Project personnel who have previously been involved in the dispute shall meet at a mutually acceptable time and place within ten (10) days after delivery of such notice, and thereafter as often as they reasonably deem necessary, to exchange relevant information and to attempt to resolve the dispute. If the matter has not been resolved within thirty (30) days from the referral of the dispute to such management representatives, or if no meeting has taken place within fifteen (15) days after such referral, the dispute shall be referred to senior managers under the aforesaid procedure. If the matter has not been resolved by such senior managers, both parties must agree to initiate binding arbitration as provided hereinafter. If a negotiator intends to be accompanied at a meeting by an attorney, the other negotiator shall be given at least three (3) working days' notice of such intention and may also be accompanied by an attorney. All negotiations pursuant to this clause are confidential and shall be treated as compromise and settlement negotiations for purposes of the Federal Rules of Evidence and applicable state Rules of Evidence.

12.2 Arbitration. Except as provided in this paragraph, any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by binding arbitration, one arbitrator, administered by the American Arbitration Association under its Construction Industry Arbitration Rules or JAMS Dispute Resolution, at the Village Hall 2200 Harnish Dr. Algonquin, Illinois, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

Owner may elect, at its exclusive option, to file a lawsuit by rather than arbitration with regard to amounts due Owner of \$10,000 or less and \$200,000 or more and to enforce equitable remedies such as injunctive relief and mechanic lien rights. In the event of such election, each party hereby irrevocably waives, to the fullest extent permitted by applicable law, any right it may have to a trial by jury in respect to any litigation directly or indirectly arising out of under or in connection with this Contract.

In the event of arbitration or litigation of this Contract between Owner and Construction Manager, the non-prevailing party shall pay all attorneys' fees and expenses incurred by prevailing party, as determined by the Arbiter or judge in connection with the respective arbitration or litigation.

Until final resolution of any dispute hereunder, Construction Manager shall diligently proceed with the performance of this Contract as directed by Owner.

12.3 Continued Performance of the Work. In the event of any dispute, the Construction Manager shall continue to perform the Work and maintain its progress pending final determination of the dispute, provided the Owner places a sum equal to 150% of the amount in dispute in an escrow account, reasonably satisfactory to both parties, which specifies that the escrow agent shall distribute the escrow sum between the

parties in accordance with any agreement or court judgment entered resolving the dispute.

- 12.4 Required in Subcontracts. The Construction Manager shall include the provisions of this Article 12 in all Subcontracts into which it enters.

ARTICLE 13 – LIQUIDATED DAMAGES

- 13.1 Late Completion. In the event that the Work is not Substantially Complete by the date set forth in this Contract, then promptly after receiving Final Payment, the Construction Manager shall pay to the Owner as liquidated damages a sum equal Two Hundred Dollars (\$200) for each day that the Work is late in reaching Substantial Completion.

ARTICLE 14 - MISCELLANEOUS

- 14.1 Project Sign. The Owner agrees that the Construction Manager and Engineer will be properly identified and will be given appropriate credit on all signs, press releases and other forms of publicity for the Project. Owner will permit the Construction Manager and Engineer to photograph and make other reasonable use of the Project for promotional purposes.
- 14.2 Notices. Notices to the parties shall be given at the addresses shown on the cover page of this Contract by mail, fax or any other reasonable means.
- 14.3 Integration. This Contract is solely for the benefit of the parties, and no one is intended to be a third party beneficiary hereto. This Contract represents the entire and integrated agreement between the parties, and supersedes all prior negotiations, representations or agreements, either written or oral.
- 14.4 Governing Law. This Contract shall be governed by the laws of the State of Illinois.
- 14.5 Severability. The partial or complete invalidity of any one or more provisions of this Contract shall not affect the validity or continuing force and effect of any other provision.
- 14.6 Assignment. Neither party to this Contract shall assign the Contract as a whole without written consent of the other, except that the Owner may collaterally assign this Contract to a lender if required to secure financing for this Project.
- 14.7 Existing Contract Documents. A list of the Plans, Specifications and Addenda in existence at the time of execution of this Contract is attached as an exhibit to this Contract.
- 14.8 Illinois Freedom of Information Act. The Construction Manager acknowledges that, pursuant to the provisions of the Illinois Freedom of Information Act, (5 ILCS 140/1 *et seq.*), documents or records prepared or used in relation to Work performed under this Agreement are considered a public record of the Owner; and therefore, the Construction Manager shall review its records and promptly produce to the Owner

any records in the Construction Manager's possession which the Owner requires in order to properly respond to a request made pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*), and the Construction Manger shall produce to the Owner such records within three (3) business days of a request for such records from the owner at no additional cost to the Owner.

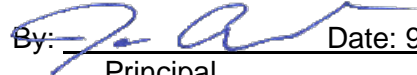
Owner:

Village of Algonquin
2200 Harnish Dr
Algonquin, IL 60102

Contractor:

Burke, LLC
9575 W. Higgins Road, Suite 600
Rosemont, IL 60018

By: _____ Date: _____

By:  _____ Date: 9/25/2020
Principal

Attest: _____ Date: _____

By:  _____ Date: 9/25/2020
Principal

Guarantee

Pursuant to paragraph 10.10 of this Agreement, the undersigned members of Burke, LLC, individually guarantee that 1) all the undertakings, covenants, terms, conditions, and promises made herein by Burke, LLC will be performed and fulfilled and 2) Burke, LLC shall pay all persons, firms and corporations having contracts with Burke, LLC, or with subcontractors and all just claims due them under the provisions of such contracts for labor performed or materials furnished in the performance of the Work on the Project, when such claims are not satisfied out of the Cost of Work, after final settlement between the Village and Burke, LLC has been made.

By:  Date: 12/6/17 By:  Date: 12/6/17
Principal Principal

By:  Date: 12/6/2017 By:  Date: 12/06/2017
Principal Principal

By:  Date: 12/6/17 By:  Date: 12/06/17
Principal Principal

By:  Date: 12-16/17 By:  Date: 12/6/2017
Principal Principal



MCCD Prairie Path and Town Park Kiosks
Algonquin, Illinois

Exhibit A - Summary Schedule of Values



Item

Contract Value

MCCD Trail Kiosk

\$ 65,382

Foundation, Concrete Core, and Installation	\$	7,000
Kiosk Frame and Roof	\$	10,500
Masonry	\$	3,250
Electrical Work	\$	1,900
Screen and Equipment (2 EA)	\$	28,482
Restoration	\$	1,250
Design Services	\$	4,500
Construction Management	\$	5,000
General Conditions (Insurance OH and Profit)	\$	3,500

Town Park Kiosk

\$ 71,082

Foundation, Concrete Core, and Installation	\$	7,000
Kiosk Frame and Roof	\$	10,500
Masonry	\$	3,750
Electrical Work	\$	4,500
Screen and Equipment (2 EA)	\$	28,482
Restoration	\$	3,850
Design Services	\$	4,500
Construction Management	\$	5,000
General Conditions (Insurance OH and Profit)	\$	3,500

Contract Price	\$	136,464
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I&E Company
150 Main St.
Ogdensburg, New Jersey 07439 USA

PHONE 973-579-0009
HOURS: Monday thru Friday 8:30 AM to 5:00 PM EST

www.iekiosk.com

TO:

Kevin Crook
Chief Innovation Officer
Village of Algonquin

Kevin Crook <kevinc@algonquin.org>

847-658-2727

Quotation

DATE: OCTOBER 9TH, 2020
This quote is valid for 120 days.

SHIP TO:

Customer to give us the specific "Ship To" address
with zip code.

Customer to tell us if you need a lift gate for FedEx
palletized delivery.

PREPARED BY:

Joe Trobert
973-579-0009

Salesperson	Order Processing	Current Estimated Time To Ship	Shipping	Shipping Terms	Financial Terms, USD
Joe Trobert Sales	Christine Ceol	9 weeks (after receipt of Funds)	FedEx Freight (palletized)	FOB OGDENSBURG, NJ 07439	Check or wire with order

Product	DESCRIPTION	Quantity Per shipment	Price Each, USD
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<p>Model ODK-27" Intel i7-6700 CPU, Portrait Orientation Outdoor PCAP Touch Screen kiosk</p> <p>(Windows 10 Enterprise LTSC OS installed)</p>	<p>Model ODK-27" Outdoor Touch kiosk, Portrait orientation:</p> <ul style="list-style-type: none"> • Intel i7-6700 Quad CPU • 16Gb wide temperature RAM • 128 Gb wide temperature Solid State SATA Drive • 2 gig NVIDIA GT-730 graphics card • Industrial grade LCD • 1500 NIT brightness, Anti-reflective coating on 6mm thick laminated glass • 1920 X 1080 Wide Screen, HD Resolution • PCAP 10 point multi-touch • Side mounted weatherized speakers • Rain resistant PCAP touch • Steel construction, gasket sealed case with outdoor corrosion resistant polyester Silver powder coat finish • Solid state cooling block • Internal heater with temperature controller • IP65 front and top sealed and weatherized on all sides • Vandal resistant front mounted (2) circular heavy duty locks. Both keys must be in place to open the front door • Internal lightning strike protection • Internal circuit breaker and AC power receptacle • Internal programmable timer switch • 110 to 240 VAC power supply • Braod band Verizon modem and broadband antenna with custom cable Note: We need to review the antenna cable configuration with the consulting engineer. • Windows 10 Enterprise LTSC Operating System OS supplied with a recovery DVD including all driver 	4	\$9,028
<p>Optional VESA Wall Mount or Steel transition plate</p>	<p>VESA wall mount heavy duty bracket, matching outdoor polyester powder coat painted or steel black powder coated transition plate. Note: We need to determine which of these (2) mounts the consulting engineer wants us to supply.</p>	4	\$75
SUBTOTAL			\$36,412
<p>ADDITIONAL NOTES:</p> <ol style="list-style-type: none"> 1. One year depot warrantee applies. 2. We do all support, service and repairs out of Ogdensburg, New Jersey 07439. 3. All sales are final because we custom build per customer order. 4. We suggest that you order 1 pc. extra (totaling 5 pcs. of ODK-27) so you have a hot swop replacement available at all times. 		<p>FedEx Freight Shipping with truck lift gate to the ground</p> <p>TOTAL</p>	<p>To Be Determined</p> <p>To Be Determined</p>



2020 - 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 B. Burke LLC for the Ratt Creek Reach 5 Utilities Relocation Engineering Plans in the Amount of \$149,140.00, attached hereto and hereby made part hereof.

DATED this 20th day of October, 2020

APPROVED:

(seal)

Debby Sosine, Acting Village President

ATTEST:

Michelle Weber, Deputy Village Clerk

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

CBBEL understands that the Village would like to improve the existing sanitary sewer system located along Ratt Creek between Hanson Road to the outfall to the east between Edgewood Drive and Beach Drive. This includes the project being completed in two phases per our Technical Memorandum dated June 18, 2020, with the assumptions stated below.

- The construction of approximately 3,000 linear feet of 15-inch sanitary sewer mainlines on the north side of the creek, abandoning and plugging the sanitary mainline sewer within Ratt Creek, with the proposed 15-inch sanitary sewer being installed via trenchless methods. The 15-inch mainline will be constructed outside of the floodplain and all existing laterals that cross the creek will be lined in place from the downstream manhole to the upstream manhole.
- It is our understanding that the proposed lining contract will be pursued separately by the Village; no tasks or fees have been included for this work in this proposal, which consists of lining the existing 15-inch mainline sanitary sewer and all 8-inch laterals that cross the creek from the downstream manhole to the upstream manhole. This work also includes lining and adjusting the rim elevations of the existing mainline manholes located within in the floodplain.

B. Design Criteria
Village/IDOT

III. Scope of Services

A. Survey and Geotechnical Services

Task A.1 – Geotechnical Investigation

CBBEL will retain Rubino Engineering, Inc. (Rubino) to perform three (3) soil borings to a depth of 25 feet within the sanitary sewer relocation limits to determine the existing soil characteristics and analyze the sideslopes of the proposed trenches. The soil borings and environmental testing will be compiled into a geotechnical report which will provide recommendations for subgrade preparation and cut/fill recommendations, utility installation and backfill recommendations, trench box lateral earth pressures, dewatering, and handling of soil to be disposed of off-site. Rubino will also complete an LPC-663 for material testing to check for compliance with the Clean Construction Demolition Debris (CCDD).

Task A.2 – Evaluation of Geotechnical Report

CBBEL and Village Staff will evaluate the geotechnical report to verify the proposed scope of work (trenchless installation) and review the soil analytics based on the Village's budget.

Task A.3 – Additional Survey

CBBEL will perform full topographic survey along the proposed alignment of the sanitary sewer relocation as shown in the Ratt Creek Reach 5 – Utilities Concept Study Technical Memorandum dated June 18, 2020. Topographic survey will extend 25 feet on each side of the sewer alignment for approximately 3,000 linear feet.

1. Horizontal Control: Utilizing state plane coordinates, CBBEL will tie into NGS Monumentation control utilizing state of the art GPS equipment. Horizontal Datum will correlate with established/existing NGS control monuments (NAD '83, Illinois East Zone 1201).
2. Vertical Control: Establish site benchmarks for construction purposes, tied to the NGS control monuments NAVD '88 Vertical Datum. State-of-the-art G.P.S. equipment will be used to establish benchmarks and assign a vertical datum on the horizontal control points. This will be based on GPS observed NAVD '88 Vertical Datum.
3. CBBEL will field locate all pavements, driveways, bike path, curb and gutters, pavement markings, signs, manholes, utility vaults, drainage structures, utilities, driveway culverts, crossroad culverts, etc. within the project limits. Field location of all above ground utilities including, but not limited to water, sanitary sewer, storm sewer, telephone, electric, cable and gas, etc. Identify size, type, rim, and invert elevations.
4. Location of all isolated trees of 6-inch caliper or greater to be surveyed within Project Area, & Tree Line only of forested areas. Provide tree size, location, and elevation on survey.
5. Office calculations and plotting of field and record data.
6. Cross Sections: CBBEL will survey cross sections along the project limits at 50' intervals, at driveways, and at all other grade controlling features.
7. Utility Survey and Coordination: All existing storm and sanitary sewers will be surveyed to determine rim elevations. Above ground facilities of any additional underground utilities including water main, gas, electric, cable, etc. will also be located. No JULIE Utility Survey Coordination is included in this task.
8. Office contouring of field data and one-foot contour intervals.
9. Drafting of an Existing Conditions Plan at a scale of 1"=20'.

Base Mapping: CBBEL will compile all of the above information onto one base map at 1"=20' scale that is representative of existing conditions for use as the base sheet for the

construction of any public or private infrastructure subsequent to the findings of engineering/drainage.

Task A.4 – Refinement of 15-Inch Sanitary Sewer Alignment

CBBEL will refine the alignment of the proposed sanitary sewer mainline to finalize the alignment and try to reduce the number of Permanent Easements. For the purpose of the proposal, we believe 12 Permanent Easements will be required for this project.

Task A.5 – Meeting with Village to Finalize Sanitary Sewer Alignment

Upon refinement of the proposed sanitary sewer mainline alignment, CBBEL will meet with the Village to finalize the alignment based on Village input. CBBEL will prepare full size color exhibits showing the proposed alignment with a revised cost estimate to be presented to the Village.

Task A.6 – Preparation of (up to) 10 Temporary Easements and (up to) 12 Permanent Easements

CBBEL will complete the Easement Exhibits and Legal Descriptions assuming 11 Residential and 1 School site properties:

1. Initial coordination with Client.
2. Research with the McHenry County Recorder's Office.
3. Field survey to establish the existing boundaries of the subject parcels.
4. Office calculations and plotting of field and record data.
5. CAD drafting of the easement exhibits for the proposed easement areas.
6. Write legal descriptions for the proposed easement areas.
7. Final review and submittal by an Illinois Professional Land Surveyor.

This task also includes the preparation of Temporary Construction Easements for access to the construction site. CBBEL assumes a maximum of 10 Temporary Construction Easements will be required, which will be determined during Task A.4.

B. Engineering Services

Task B.1 – Plans, Specifications and Estimates

CBBEL will prepare engineering plans, specifications and estimates utilizing local funds for the following sheets:

- Cover Sheet
- General Notes Sheets
- Summary of Quantities
- Alignment Ties and Benchmarks
- Tree Schedule
- Existing and Removal Sheets
- Sanitary Sewer Plan and Profile Sheets
- Landscape and Restoration Sheets
- Soil Erosion and Sediment Control Sheets

Task B.2 – Permits

The proposed maintenance to the sanitary sewer will include work within the Zone A floodplain associated with Ratt Creek and within limits of an identified wetland. It is anticipated that the maintenance for 3,000 linear feet of sewer will disturb a maximum of

60,000 square feet of area (assuming 20-foot-wide excavation, if necessary, for the entire length). Therefore, the following agencies and permitting conditions apply to this project:

- Illinois Department of Natural Resources – Office of Water Resources (IDNR-OWR): This work is authorized under self-issuing Statewide Permit No. 8 provided the special conditions are met. The applicable special conditions of this permit shall be followed and include a minimum of three feet of cover for crossings directly under the streambed **not** encased in concrete, disturbance of streamside vegetation shall be kept to a minimum during construction and all disturbed areas shall be restored to existing conditions with no change to existing contours. CBBEL will follow these special conditions such the requirement of the self-issuing permit is fulfilled, and no formal permit submittal is required to IDNR-OWR.
- Illinois Environmental Protection Agency (IEPA) – NPDES Permit for Construction Activities: It is anticipated that the disturbed area will be over 1 acre given that the sanitary sewer is installed using trenchless methods (due to the numerous large pits required) through the entire 3,000 linear feet.
- Village of Algonquin – (Kane County tabular Submittal): Not required as the proposed improvements are considered maintenance of an existing sanitary sewer, there is no new impervious area, there is no known flooding or drainage issues in the area and the hydrologically disturbed area is less than 3 acres.
- Illinois Environmental Protection Agency (IEPA) – Sanitary Sewer Construction Permit for constructing a sanitary sewer on a different alignment than the existing pipe.

Task B.2.A: Corps Permit Application (AES)

- AES understands that sanitary sewer work within Ratt Creek Reach 5 in Algonquin, Illinois must first occur before the proposed Ratt Creek Reach 5 Stream Restoration Project can begin. AES also understands based on email correspondence with the Corps on June 24, 2019 that Corps Permit #LRC 2019-584 that was obtain by AES for the Ratt Creek Reach 5 Restoration Project does not cover the proposed sanitary sewer work and that a Corps Permit Application must be submitted under either RP 8 and/or RP 9.
- AES will prepare a Corps/IEPA Joint Application for the proposed Ratt Creek Reach 5 Sanitary Sewer Project under RP 8 and/or RP 9. AES understands that CBBEL will prepare all required design plans, calculate relevant wetland impacts, etc. and submit to AES for use in the Corps Permit Application. AES may also request that engineering related sections of the Corps Permit Application be completed by CBBEL. AES also anticipates meeting the Corps project manager on site for a pre-application meeting to discuss project details and respond to Corps' requests for additional information. Note that a Wetland Delineation Report dated April 2019 was completed by AES and will be used in the Corps Permit Application.

This task also includes development of monthly progress reports which will be submitted to the Village each month in conjunction with submittal of project invoices.

C. Meetings/Coordination

CBBEL will coordinate the project with the Village and residents throughout the design. It is anticipated that four (4) coordination meetings will be required.

D. Deliverables

PDF of the final plans, specifications, and cost estimates, as well as the easement documents.

IV. Man-Hour & Fee Summary

A. Engineering Services

Task A.1 – Geotechnical Investigation

Rubino Engineering, Inc. = **\$8,100**

Task A.2 – Evaluation of Geotechnical Report

Engineer VI 2 hrs x \$190/hr = \$ 380

Engineer III 8 hrs x \$125/hr = \$1,000

\$1,380

Task A.3 – Additional Survey

Survey V 4 hrs x \$165/hr = \$ 660

Survey IV 8 hrs x \$160/hr = \$1,280

Survey III 8 hrs x \$155/hr = \$1,240

Survey II 32 hrs x \$115/hr = \$3,680

Survey I 32 hrs x \$90/hr = \$2,880

CAD Manager 20 hrs x \$160/hr = \$3,200

\$12,940

Task A.4 – Refinement of the 15-Inch Sanitary Sewer Alignment

Engineer VI 4 hrs x \$190/hr = \$ 760

Engineer V 16 hrs x \$175/hr = \$ 2,800

Engineer III 48 hrs x \$125/hr = \$ 6,000

CAD Manager 24 hrs x \$160/hr = \$ 3,840

\$ 13,400

Task A.5 – Meeting with Village to Finalize Sanitary Sewer Alignment

Engineer VI 5 hrs x \$190/hr = \$ 950

Engineer V 10 hrs x \$175/hr = \$ 1,750

Engineer III 15 hrs x \$125/hr = \$ 1,875

CAD Manager 5 hrs x \$160/hr = \$ 800

\$ 5,375

Task A.6 – Preparation of 10 Temporary Easements and 12 Permanent Easements

Survey V 12 hrs x \$165/hr = \$ 1,980

Survey IV 54 hrs x \$160/hr = \$ 8,640

Survey III 8 hrs x \$155/hr = \$ 1,240

Survey II 48 hrs x \$115/hr = \$ 5,520

Survey I 48 hrs x \$90/hr = \$ 4,320

CAD Manager 72 hrs x \$160/hr = \$11,520

\$33,220

Subtotal Task A **\$74,415**

Task B.1 – Plans, Specifications & Estimates

Engineer VI	5 hrs x \$190/hr	=	\$ 950
Engineer V	25 hrs x \$175/hr	=	\$ 4,375
Engineer III	200 hrs x \$125/hr	=	\$25,000
CAD Manager	50 hrs x \$160/hr	=	<u>\$ 8,000</u>
			\$38,325

Task B.2 – Permits

Engineer IV	30 hrs x \$145/hr	=	\$4,350
Engineer III	30 hrs x \$125/hr	=	<u>\$3,750</u>
			\$8,100

Task B.2.A – Permits

Applied Ecological Services (AES)		=	\$3,500
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Subtotal Task B \$49,925

C. Meetings/Coordination

Engineer VI	20 hrs x \$190/hr	=	\$3,800
Engineer V	40 hrs x \$175/hr	=	\$7,000
Engineer III	40 hrs x \$125/hr	=	<u>\$5,000</u>

Subtotal Task C \$15,800

D. Deliverables/Direct Costs

Surveying Expenses			\$ 500
Engineering Expenses			\$1,000
Permitting Expenses			<u>\$7,500</u>

Subtotal Task D \$9,000

PROJECT TOTAL \$149,140

VILLAGE OF ALGONQUIN

Accepted by: _____

Title: _____

Date: _____

CHRISTOPHER B. BURKE ENGINEERING, LTD.

Accepted by:  _____

Title: President

Date: 9/10/2020

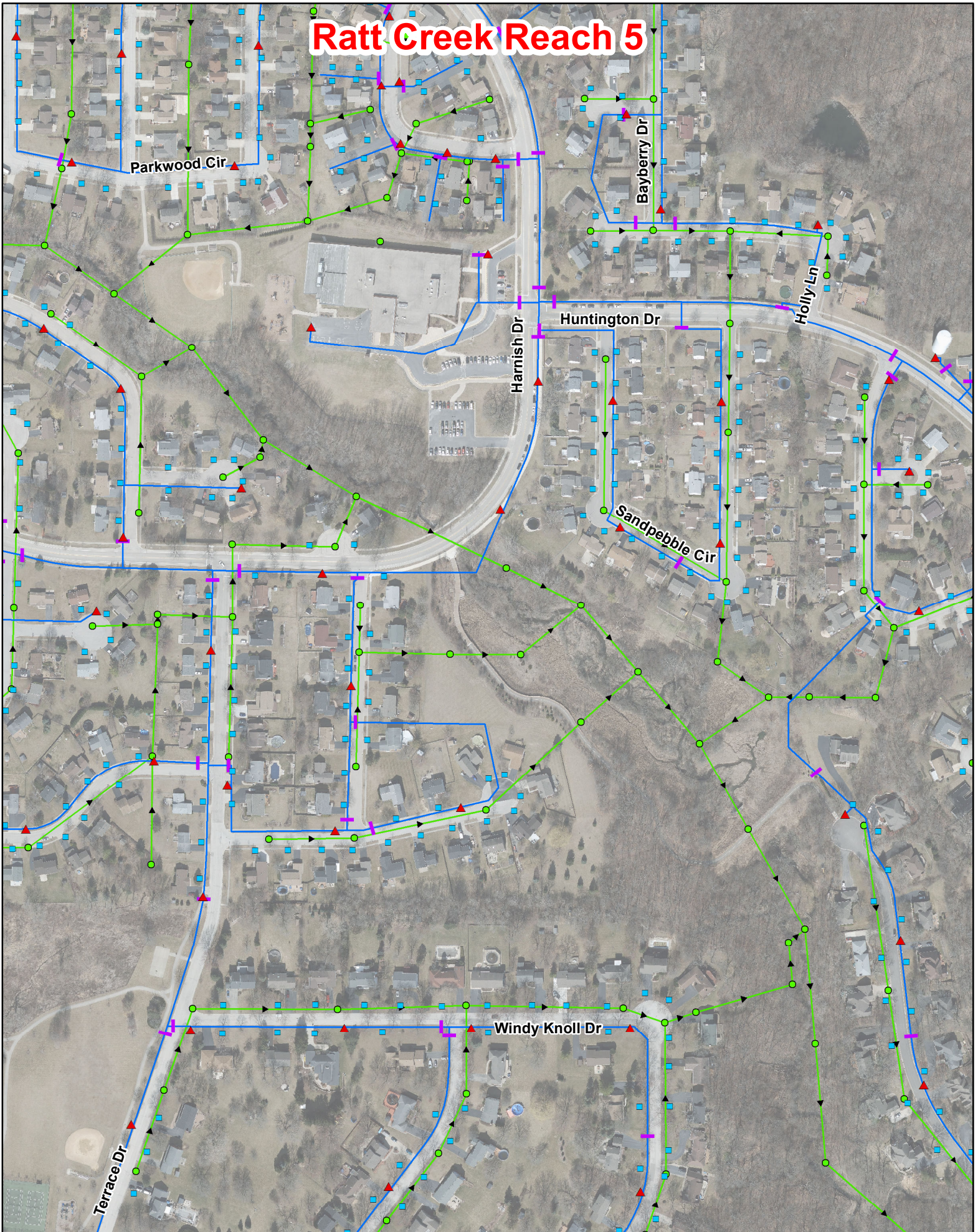
CHRISTOPHER B. BURKE ENGINEERING, LTD.

STANDARD CHARGES FOR PROFESSIONAL SERVICES
VILLAGE OF ALGONQUIN

<u>Personnel</u>	<u>Charges</u> <u>(\$/Hr)</u>
Principal	210
Engineer VI.....	190
Engineer V	175
Engineer IV	145
Engineer III	125
Engineer I/II.....	100
Survey V	165
Survey IV	160
Survey III	155
Survey II.....	115
Survey I.....	90
Engineering Technician V	160
Engineering Technician IV	130
Engineering Technician III	140
Engineering Technician I/II	87
CAD Manager	160
Assistant CAD Manager	135
CAD II	125
GIS Specialist III.....	130
GIS Specialist I/II	85
Landscape Architect.....	150
Environmental Resource Specialist V.....	160
Environmental Resource Specialist IV	140
Environmental Resource Specialist III	110
Environmental Resource Specialist II.....	85
Environmental Resource Technician	100
Administrative.....	95
Engineering Intern	46

Updated January 8, 2020

Ratt Creek Reach 5



Parkwood Cir

Bayberry Dr

Harrish Dr

Huntington Dr

Holly Ln

Sandpebble Cir

Windy Knoll Dr

Terrace Dr

RESOLUTION

2020 -R- 52

A RESOLUTION AUTHORIZING EXECUTION OF A PUBLIC AGENCY AGREEMENT WITH THE ILLINOIS DEPARTMENT OF TRANSPORTATION FOR FEDERAL PARTICIPATION IN THE MAIN STREET ROUNDABOUT AND HARRISON STREET BIKE LANES PLAN

WHEREAS, the Village of Algonquin, McHenry County, Illinois and the State of Illinois Department of Transportation plan to implement the Main Street Roundabout and Harrison Street bike lanes construction plan in Algonquin, Illinois; and

WHEREAS, it is necessary for the Village and State to enter into an agreement to receive Federal participation in the funding for the subject project.

NOW, THEREFORE, BE IT RESOLVED by the Village President and Village Board of the Village of Algonquin, Illinois, that the Village President is authorized to execute a Local Public Agency Agreement with the Illinois Department of Transportation for Federal participation in construction of the Main Street Roundabout and Harrison Street bike lanes construction plan, Project No. I3LE(630), Section 16-00090-02-PV; and

BE IT FURTHER RESOLVED that the Village has appropriated FOUR MILLION THREE THOUSAND TWO HUNDRED DOLLARS, (\$4,003,200.00) or as much may be needed to match federal funds in the completion of the project; and

BE IT FURTHER RESOLVED that the Village Clerk is hereby directed to transmit five certified copies of this resolution to the Illinois Department of Transportation.

ADOPTED the 20th day of October, 2020.

Acting Village President Debby Sosine

(seal)

ATTEST:

Deputy Village Clerk Michelle Weber



2020 - 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 Agreement with Burke, LLC for the Brick Paver Replacement Design Build in Manchester Lakes in the Amount of \$128,750.00, attached hereto and hereby made part hereof.

DATED this 20th day of October, 2020

APPROVED:

(seal)

Debby Sosine, Acting Village President

ATTEST:

Michelle Weber, Deputy Village Clerk



**STANDARD FORM OF AT-RISK CONSTRUCTION MANAGEMENT
CONTRACT FOR DESIGNER-LED DESIGN-BUILD PROJECT**

OWNER: Village of Algonquin, Illinois
2200 Harnish Dr
Algonquin, IL 60102

CONSTRUCTION MANAGER: Burke, LLC
9575 West Higgins Road
Suite 600
Rosemont, IL 60018-4920

PROJECT: Bunker Hill Drive Brick Paver Replacement

The project shall include the removal and replacement of the concrete retaining edge, brick pavers, and all necessary subgrade along Bunker Hill Drive between Square Barn Road and Georgetown Court. The brick pavers shall be set on an asphalt leveling pad over a 5-inch thick concrete base course. Furnishing, installing, and maintaining all traffic control devices required to close one entrance/exit at a time and redirect traffic to the opposite entrance/exit is also included in the GMP. Two-way traffic in and out of the subdivision will be maintained throughout construction. All required asphalt restoration shall be completed by Public Works.

CONTRACT DATE: October 13, 2020

GUARANTEED MAXIMUM
PRICE: \$128,750.00

SUBSTANTIAL COMPLETION DATE: November 13, 2020

ARTICLE 1 - RELATIONSHIP OF THE PARTIES

1.1 Relationship. The Relationship between the Owner and the Construction Manager with regard to the Project shall be one of good faith and fair dealing. The Construction Manager agrees to provide the design, construction, management and administration services as set forth in greater detail below.

1.2 Engineer. The Engineer for the Project is Christopher B. Burke Engineering, Ltd., a separate company and legal entity closely affiliated with the Construction Manager. The Owner, Engineer and Construction Manager had previously jointly entered into a Price and Schedule Guarantee for the Project. When fully executed, this Contract shall supersede the Owner's and Construction Manager's obligations in the Price and Schedule Guarantee, which merges into this Contract and is no longer separately enforceable.

ARTICLE 2 - DEFINITIONS

2.1 Contract Documents. The Contract Documents consist of:

.1 Change Orders and written amendments to this Contract signed by both the Owner and Construction Manager;

.2 This Contract;

.3 Village of Algonquin Standard Certifications
a. Business Organization
b. Certification of Eligibility
c. Equal Employment Opportunity
d. Illinois Prevailing Wage Act
e. Contractor's Certification
f. Apprenticeship and Training Program Certification

In case of any inconsistency, conflict or ambiguity among the Contract Documents, the Documents shall govern in the order in which they are listed above.

2.2 Day. A "Day" shall mean one calendar day.

2.3 Hazardous Material. A Hazardous Material is any substance or material identified now or in the future as hazardous under any federal, state or local law or regulation, or any other substance or material which may be considered hazardous or otherwise subject to statutory or regulatory requirements governing handling, disposal and/or cleanup.

2.4 Owner. The Owner for the purposes of this Contract is the Village of Algonquin, Illinois, an Illinois municipal corporation.

2.5 Not Used.

2.6 Subcontractor. A Subcontractor is a person or entity who has an agreement with the Construction Manager to perform any portion of the Work, and includes vendors or material

suppliers but does not include the Engineer, any separate contractor employed by the Owner or any separate contractor's subcontractor.

2.7 Substantial Completion. The Owner shall determine substantial completion of the Work, or of a designated portion of the Work, occurs on the date when construction is sufficiently complete in accordance with the Contract Documents so that the Owner can begin to occupy or utilize the Project, or the designated portion, for the use for which it is intended.

2.8 Subsubcontractor. A Subsubcontractor is a person or entity who has an agreement with a Subcontractor to perform any portion of the Subcontractor's work.

2.9 The Work. The Work consists of all the construction, procurement and administration services to be performed by the Construction Manager and the Subcontractors under this Contract, as well as any other services which are necessary to complete the Project in accordance with and reasonably inferable from the Contract Documents.

ARTICLE 3 - CONSTRUCTION MANAGER'S RESPONSIBILITIES

3.1 Commencement. The Construction Manager may commence the Work upon execution of this Contract. The parties contemplate that by mutual agreement, the Construction Manager may commence certain portions of the Work, such as procurement of long lead-time items, design and site preparation, prior to execution of this Contract in reliance on the Price/Schedule Guarantee.

3.2 General Requirements. The Construction Manager shall perform those portions of the Work that the Construction Manager customarily performs with its own personnel. All other portions of the Work shall be performed by Subcontractors or under other appropriate agreements with the Construction Manager. The Subcontractor selection process shall be as set forth in Article 4. The Construction Manager shall exercise reasonable skill and judgment in the performance of the Work. The Construction Manager shall give all notices and comply with all laws and ordinances legally enacted at the date of execution of this Contract which govern performance of the Work. Construction Manager is responsible for the performance of all design, design management, construction and construction management services, and providing all facilities, supplies, material, equipment, tools and labor, necessary to complete the Work described in and reasonably inferable from the plans and specifications.

3.3 Schedule. The Construction Manager shall maintain in written form a schedule of the Work. The schedule shall indicate the dates for the start and completion of various stages of the construction and shall be revised as required by the conditions of the Work. The schedule may contain dates when information, decisions and approvals are required from the Owner; and both the Owner and the Construction Manager agree to use their best efforts to comply with the time requirements of the schedule.

3.4 Reports. The Construction Manager shall provide monthly written reports to the Owner on the progress of the Work which shall include the current status of the Work in relation to the construction schedule as well as adjustments to the construction schedule necessary to meet the Substantial Completion date. The Construction Manager shall maintain a daily log containing a record of weather, Subcontractors working on the site,

number of workers, Work accomplished, problems encountered and other similar relevant data as the Owner may reasonably require. The log shall be available to the Owner upon reasonable advance notice.

3.5 Cost Control. The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities and progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner in the monthly written reports.

3.6 Permits. The Construction Manager shall assist the Owner in securing the permits necessary for construction of the Project.

3.7 Safety. The Construction Manager shall take necessary precautions for the safety of its employees on the Project and shall comply with all applicable provisions of federal, state and local safety laws and regulations to prevent accidents or injuries to persons on or adjacent to the Project site. The Construction Manager, directly or through its Subcontractors, shall erect and properly maintain necessary safeguards for the protection of workers and the public. However, the Construction Manager shall not be responsible for the elimination or abatement of safety hazards created or otherwise resulting from any work at the Project site being performed by someone other than the Construction Manager, a Subcontractor or Subsubcontractor. The Engineer shall have no responsibility for safety programs or precautions in connection with the Work and shall not be in charge of or have any control over any construction means, methods, techniques, sequences or procedures.

Construction Manager shall take reasonable precautions for safety and shall provide reasonable protection to prevent damage, injury or loss to other property at the site or adjacent thereto such as trees, shrubs, lawns, walks, pavement, roadways, structures, foundations and foundation tiebacks and utilities not designated for removal, relocation or replacement in the course of construction, as well as the Work and materials and equipment on site to be incorporated into the Work.

Construction Manager assumes direct liability for all damages to private property arising from the execution of the Work by the Construction Manager or any of its Subcontractors, and agrees to promptly resolve all claims directly with the property owners.

Construction Manager agrees that Owner has the right at any time or times to withhold from any payment that may be or become due Construction Manager such amount as may reasonably appear necessary to compensate the Owner for any claims by adjacent land owner for property damage arising from the execution of the Work, and to defend and hold Owner harmless from such claims.

Construction Manager shall not be liable for existing infrastructure deficiencies on private property. It is understood by the Owner that unforeseen upgrades to existing infrastructure will be required to construct the improvements and that the Construction Manager will be paid for these upgrades either at the unit prices in the contract or on a time and materials basis. The Owner and Construction Manager will work jointly to identify, coordinate and obtain permission for all work on private property. The Owner, with input from the

construction Manager, will have the final say on what is an existing condition and what occurs as a result of the Construction Manager's actions.

3.8 Cleanup. The Construction Manager shall keep the site of the Work free from debris and waste materials resulting from the Work. At the completion of the Work, the Construction Manager or its Subcontractors shall remove from the site of the Work all construction equipment, tools, surplus materials, waste materials and debris.

3.9 Hazardous Materials. If the Construction Manager encounters a hazardous material or substance not addressed in the Contract Documents and if reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance encountered on the site of the Work by the Construction Manager, the Construction Manager shall, upon recognizing the condition, immediately stop Work in the affected area and report the condition to the Owner in writing. Upon receipt of the Construction Manager's written notice, the Owner shall investigate and proceed pursuant to the law and applicable regulations. Upon providing a copy of the Construction Manager's written notice, the Construction Manager will be permitted to continue to suspend performance of the Construction Manager's services in the affected area provided, however, that Construction Manager shall return to work at Owner's discretion and declaration either that the material encountered does not require remediation or that it has been addressed in accordance with the law. If the Construction Manager suspends services to longer than 21 days, the Owner may terminate this Agreement, and the Construction Manager shall be compensated for services performed prior to the suspension of Construction Manager's services. Under no circumstances, unless required by law, shall the Construction Manager report the existence of any hazardous materials or substances to any other governmental entity or agency without the Owner's prior written consent. Unless otherwise provided in the Contract Documents to be part of the Work, Construction Manager is not responsible for any unforeseen hazardous materials or substances encountered at the site, provided, however, Owner is not responsible for any hazardous material or substance releases or spills introduced to the site by Construction Manager, subcontractor or anyone for whose acts they may be liable.

3.10 Intellectual Property. The Construction Manager shall pay all royalties and license fees which may be due on the inclusion of any patented or copyrighted materials, methods or systems selected by the Construction Manager and incorporated in the Work. The Construction Manager shall defend, indemnify and hold the Owner harmless from all suits or claims for infringement of any patent rights or copyrights arising out of such selection. The Owner agrees to defend, indemnify and hold the Construction Manager harmless from any suits or claims of infringement of any patent rights arising out of any patented materials, methods or systems required or specified by the Owner.

3.11 Completion. At or promptly after the date of Substantial Completion, the Construction Manager shall secure required certificates of inspection, testing or approval and deliver them to the Owner; collect all written warranties and equipment manuals and deliver them to the Owner; with the assistance of the Owner's maintenance personnel, direct the checkout of utilities and operations of systems and equipment for readiness, and assist in their initial start-up and testing; provide the Owner with a set of record drawings which the Construction Manager shall have maintained throughout the Project; and prepare and forward to the Owner a punch list of items of Work yet to be completed.

3.12 Indemnification. To the fullest extent permitted by law, the Construction Manager shall defend, indemnify and hold the Owner from all claims for bodily injury and property damage (other than to the Work itself and other property insured under the Owner's builder's risk or other property insurance) and all other claims, damages, losses, costs and expenses, whether direct, indirect or consequential, including but not limited to the negligent or willful acts or omissions by the Construction Manager, Subcontractors, Subsubcontractors or anyone employed directly or indirectly by any of them or by anyone for whose acts any of them may be liable. Notwithstanding any of the foregoing, nothing contained in this paragraph shall require the Contractor to indemnify the Owner, their officials, agents and employees for their own negligent acts or omissions. The terms of this indemnification shall survive completion or termination of this Contract. Construction Manager shall indemnify and save Owner harmless from all claims growing out of the lawful demands of Subcontractors, laborers, workmen, mechanics, materialmen, and furnishers of machinery and parts thereof, equipment, power tools, and all supplies, including commissary, incurred in the furtherance of the performance of this Contract.

3.13 Overtime Work. Except in connection with the safety or protection of persons, or the work, or property at the site or adjacent thereto, all work at the site shall be performed during regular working hours; and the Construction Manger will not permit overtime work or the performance of work on Saturday, Sunday or any legal holiday without the Owner's written consent given after prior written notice. Regular working hours shall be a consecutive eight-hour period between the hours of seven o'clock (7:00) A.M. and five o'clock (5:00) P.M., Monday through Friday. No loading, unloading, opening, closing or other handling of crates, containers, building materials or the performance of construction work shall be performed before the hour of seven o'clock (7:00) A.M. and after the hour of nine o'clock (9:00) P.M.

3.14 Selection of Labor. The Construction Manager shall comply with all Illinois statues pertaining to the selection of labor.

3.15 Employment of Illinois Workers During Periods of Excessive Unemployment. Whenever there is a period of excessive unemployment in Illinois, which is defined herein as any month immediately following two consecutive calendar months during which the level of unemployment in the State of Illinois has exceeded five percent as measured by the United States Bureau of Labor Statistics in its monthly publication of employment and unemployment figures, the Construction Manager shall employ only Illinois laborers. "Illinois laborer" means any person who has resided in Illinois for at least 30 days and intends to become or remain an Illinois resident.

Other laborers may be used when Illinois laborers as defined herein are not available, or are incapable of performing the particular type of work involved, if so certified by the Construction Manager and approved by the Owner. The Construction Manager may place no more than three of his regularly employed non-resident executive and technical experts, who do not qualify as Illinois laborers, to do work encompassed by this Contract during a period of excessive unemployment.

This provision applies to all labor, whether skilled, semi-skilled or unskilled, whether manual or non-manual.

3.16 Equal Employment Opportunity. During the performance of this Contract, the Construction Manager agrees as follows:

- .1 That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental handicap or unfavorable discharge from military service, and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- .2 That, if it hires additional employees in order to perform this Contract or any portion hereof, it will determine the availability of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- .3 That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, martial status, physical or mental handicap or unfavorable discharge from military service.
- .4 That it will send to each labor organization or representative of workers with which it has or is bound by collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Construction Manager's obligations under the Illinois Human Rights Act and the Owner's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Construction Manager in its efforts to comply with such Act and Rules and Regulations, the Construction Manager will promptly notify the Illinois Department of Human Rights and the Owner and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
- .5 That it will submit reports as required by the Owner of Human Rights Rules and Regulations, furnish all relevant information as may from time to time be requested by the Owner or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Owner's Rules and Regulations.
- .6 That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency Illinois Department of Human Rights for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules and Regulations.
- .7 That it will include verbatim or by reference the provisions of this clause in every subcontract so that such provisions will be binding upon every such subcontractor. In the same manner as with other provisions of this Contract, the Construction Manager will be liable for compliance with applicable provisions of this clause by all its subcontractors; and further it will promptly notify the Owner and the Illinois Department of Human Rights in the event any

subcontractor fails or refuses to comply therewith. In addition, the Construction Manager will not utilize any subcontractor declared by the Owner to have failed to comply with this Equal Employment Opportunity provision.

3.17 Sexual Harassment Policy. The Construction Manager shall have in place and shall enforce a written sexual harassment policy in compliance with 775 ILCS 5/2-105(A)(4).

3.18 Veterans Preference Act. The Construction Manager shall comply with all laws relating to the employment preference to veterans in accordance with the Veterans Preference Act (330 ILCS 55/0.01 *et seq.*).

3.19 Wages of Employees on Public Works. This Contract is subject to "An act regulating wages of laborers, mechanics and other workers employed in any public works by the State, County, City or any public body or any political subdivision or by anyone under contract for public works," approved June 26, 1941, as amended, except that where a prevailing wage violates a Federal law, order, or ruling, the rate conforming to the Federal law, order, or ruling shall govern.

Not less than the prevailing rate of wages as found by the Owner or the Illinois Department of Labor or determined by a court on review shall be paid to all laborers, workers and mechanics performing work under this contract. These prevailing rates of wages are included in this Contract.

The Construction Manager and each subcontractor shall keep an accurate record showing the names and occupations of all laborers, workers and mechanics employed by them on this contract, and also showing the actual hourly wages paid to each of such persons.

If requested, the Construction Manager and each subcontractor shall provide to the Owner, the certified payroll as required by the Prevailing Wage Act. The Construction Manager and each subcontractor shall preserve their weekly payroll records for a period of three years from the date of completion of this Contract.

3.20 Confidentiality of Information. Any documents, data, records, or other information relating to the project and all information secured by the Construction Manager from the Owner in connection with the performance of services, unless in the public domain, shall be kept confidential by the Construction Manager and shall not be made available to third parties without written consent of the Owner, unless so required by court order.

3.21 Steel Procurement. The steel products, as defined in Section 3 of the Steel Products Procurement Act (30 ILCS 565/3) used or supplied in the performance of this Contract or any subcontract shall be manufactured or produced in the United States unless the Construction Manager certifies in writing that (a) the specified products are not manufactured or produced in the United States in sufficient quantities to meet the Owner's requirements or cannot be manufactured or produced in the United States within the necessary time in sufficient quantities to meet the Owner's requirements; or (b) obtaining the specified products, manufactured or produced in the United States would increase the cost of the Contract by more than

10%, or the application of the Steel Products Procurement Act (30 ILCS 565/1 *et seq.*) is not in the public interest.

- 3.22 Certifications. The Construction Manager shall provide Owner with a signed Contractor's Certification, dated evenly herewith, certifying that the Construction Manager is complying with and shall comply with the specific statutes and laws required in connection with a public works contract entered into by an Illinois unit of local government.

ARTICLE 4 - SUBCONTRACTS

- 4.1 General. Work not performed by the Construction Manager with its own forces shall be performed by Subcontractors or Subsubcontractors. The Construction Manager shall be responsible for management of the Subcontractors in the performance of their Work.
- 4.2 Selection. The Construction Manager shall subcontract with Subcontractors and with suppliers of materials or equipment fabricated to a special design for the Work and, shall manage the delivery of the work to the Owner. The Owner may designate specific persons or entities from whom the Construction Manager shall subcontract. However, the Owner may not prohibit the Construction Manager from subcontracting with other qualified bidders.
- .1 If the Construction Manager recommends to the Owner the acceptance of a particular subcontractor who is qualified to perform that portion of the Work and has submitted a price which conforms to the requirements of the Contract Documents without reservations or exceptions, and the Owner requires that a different price be accepted, then a Change Order shall be issued adjusting the Contract Time and the Guaranteed Maximum Price by the difference between the price of the subcontract recommended by the Construction Manager and the subcontract that the Owner has required be accepted.
- .2 The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has a reasonable objection.
- 4.3 Assignment. The Construction Manager shall provide for assignment of Subcontract Agreements in the event that the Owner terminates this Contract for cause. Following such termination, the Owner shall notify in writing those Subcontractors whose assignments will be accepted, subject to the rights of sureties, if any.
- 4.4.1 Subcontracts. The Construction Manager shall prepare all Subcontracts and shall have full discretion to negotiate their terms, subject to the Owner's reasonable requirements or objections as to form and content. Construction Manager shall bind every subcontractor to all the provisions of this Agreement and the Contract Documents as they apply to the subcontractor's portions of the Work.

- 4.5 Foreign Corporation. Foreign (non-Illinois) corporations shall procure from the Illinois Secretary of State a certificate of authority to transact business in Illinois in accordance with 805 ILCS 5/13.

ARTICLE 5 - CONSTRUCTION MANAGER'S WARRANTIES

- 5.1 One-Year Warranty. The Construction Manager warrants that all work performed hereunder shall be of good workmanship and the materials and equipment furnished under this Contract will be new unless otherwise specified, of good quality, in conformance with the Contract Documents, and free from defective workmanship and materials; and the Construction Manager agrees to correct all construction performed under this Contract which proves to be defective in workmanship or materials. These warranties shall commence on the date of Substantial Completion of the Work or of a designated portion thereof and shall continue for a period of one year therefrom or for such longer periods of time as may be set forth with respect to specific warranties required by the Contract Documents.
- 5.2 Materials Specified By Owner. The products, equipment, systems or materials incorporated in the Work at the direction or upon the specific request of the Owner shall be covered exclusively by the warranty of the manufacturer and are not otherwise warranted under this Contract.
- 5.3 Other Warranties. ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING THE WARRANTY OF MERCHANTABILITY AND THE WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY DISCLAIMED.

ARTICLE 6 - OWNER'S RESPONSIBILITIES

- 6.1 Information and Services. The Owner shall provide:
- .1 All necessary information describing the physical characteristics of the site, including survey, site evaluations, legal descriptions, existing conditions, subsurface and environmental studies, reports and investigations;
 - .2 Inspection and testing services during construction as required by the law or as mutually agreed;
 - .3 Any necessary approvals, rezoning, easements and assessments, permits, fees and charges required for the construction, use, occupancy or renovation of permanent structures, including any legal and other required services; and
 - .4 any other information or services stated in the Contract Documents as being provided by the Owner.
- 6.2 Reliance. The Construction Manager shall be entitled to rely on the completeness and accuracy of the information and services required by paragraph 6.1 above, and the Owner agrees to provide such information and services in a timely manner so as not to delay the Work.

- 6.3 Notice of Defect. If the Owner becomes aware of any error, omission or other inadequacy in the Contract Documents or of the Construction Manager's failure to meet any of the requirements of the Contract Documents, or of any other fault or defect in the Work, the Owner shall give prompt written notice to the Construction Manager; however, the Owner's failure to provide notice shall not relieve the Construction Manager of its obligations under this Contract.
- 6.4 Communications. The Owner shall communicate with the Subcontractors and Subsubcontractors only through the Construction Manager. The Owner shall have no contractual obligations to any Subcontractors or Subsubcontractors.
- 6.5 Owner's Representative. The Owner's Representative for this Project is Owner's Public Works Director who shall be fully acquainted with the Project; shall be the conduit by which the Owner furnishes the information and services required of the Owner; and shall have authority to bind the Owner in all matters requiring the Owner's approval, authorization or written notice; provided, however, the Public Works Director shall not have authority to increase the Contract Price by \$10,000.00 or more or to extend the Contract Time. Authority to increase the Contract Price by \$10,000.00 or more or to extend the Contract Time may only be exercised by written Change Order signed by the Public Works Director and authorized by a due and proper vote of the Village Council. If the Owner changes its representative, the Owner shall notify the Construction Manager in advance in writing. Change orders must be approved in accordance with Section 33E-9 of the Illinois Criminal Code

ARTICLE 7 - CONTRACT TIME

- 7.1 Execution Date. The parties contemplate that this Contract will be fully executed on or before the October 13, 2020. A delay in the Owner's execution of this Contract which postpones the commencement of the Work.
- 7.2 Substantial Completion. The date of Substantial Completion of the Work shall be contingent upon authorization to proceed. Once received, the work will be completed within 3 weeks, pending appropriate weather conditions.
- 7.3 Delays. If causes beyond the Construction Manager's control delay the progress of the Work, then the Contract Price and/or the date of Substantial Completion shall be modified by Change Order as appropriate. Such causes shall include but not be limited to: changes ordered in the Work, acts or omissions of the Owner or separate contractors employed by the Owner, the Owner's preventing the Construction Manager from performing the Work pending dispute resolution, Hazardous Materials, differing site conditions, adverse weather conditions not reasonably anticipated, fire, unusual transportation delays, labor disputes, or unavoidable accidents or circumstances. In the event that delays to the Project are encountered for any reason, the Owner and the Construction Manager both agree to undertake reasonable steps to mitigate the effect of such delays.

7.4 Inclement Weather. The Contract Time shall not be extended due to normal inclement weather. Unless the Construction Manager can substantiate to the satisfaction of the Owner that there was greater than normal inclement weather considering the full term of the Contract Time and using the most recent ten-year average of accumulated record mean values from climatological data compiled by the United States Department of Commerce National Oceanic and Atmospheric Administration for the locale of the project and that such alleged greater than normal inclement weather actually delayed the Work or portions thereof which had an adverse material effect on the Contract Time, the Construction Manager shall not be entitled to an extension of the Contract Time. If the total accumulated number of calendar days lost due to inclement weather from the start of work until substantial completion exceeds the total accumulated number to be expected for the same time period from the aforesaid data and the Owner grants the Construction Manager an extension of time, the Contract Time shall be extended by the appropriate number of calendar days.

7.5 Responsibility for Completion. The Construction Manager, through its Subcontracts shall furnish such employees, materials and equipment as may be necessary to ensure the prosecution and completion of the Work in accordance with the construction schedule. If the Work is not being performed in accordance with the construction schedule and it becomes apparent from the schedule that the Work will not be completed with the Contract Time, the Construction Manager shall, as necessary to improve the progress of the Work, take some or all of the following actions, at no additional cost to the Owner:

- .1 Increase the number of workers in such crafts as necessary to regain the lost progress;
- .2 Increase the number of working hours per shift, shifts per working day, working days per week, the amount of equipment or any combination of the foregoing to regain the lost progress.

In addition, the Owner may require the Construction Manager to prepare and submit a recovery schedule demonstrating the Construction Manager's plan to regain the lost progress and to ensure completion within the Contract Time. If the Owner finds the proposed recovery plan is not satisfactory, the Owner may require the Construction Manager to undertake any of the actions set forth in this paragraph 7.5, without additional cost to the Owner.

7.6 Failure to Prosecute the Work. The failure of the Construction Manager to substantially comply with the requirements of paragraph 7.5 may be considered grounds for a determination by the Owner, that the Construction Manager has failed to prosecute the Work with such diligence to ensure completion of the Work within the Contract Time and that pursuant to paragraph 11.2 that the Construction Manager has materially breached this Contract.

ARTICLE 8 - PAYMENT

8.1 Guaranteed Maximum Price. The sum of the Cost of Work and the Construction Manager's Fee including professional services is guaranteed by the Construction Manager not to exceed the price listed on page 1, subject to additions and deductions by Change Order as provided in the Contract Documents. Such maximum sum is referred to in the Contract Documents as the Guaranteed Maximum Price. The Construction Manager's Fee including professional fees, general conditions, insurance, overhead and profit is identified on Exhibit A - Summary Schedule of Values. The Construction Manager's Fee shall be increased proportionally with the Cost of Work for any Change Orders in accordance with this Contract. The Contractor's Fee will not be reduced as the result of a Change Order. In the event the Cost of Work plus the Construction Manager's Fee including professional services shall total less than the Guaranteed Maximum Price as adjusted by Change Orders, the resulting savings shall be shared equally between the Owner and the Construction Manager, and the Owner shall make payment of the Construction Manager's portion upon Final Completion of the Work. In the event that the Cost of Work plus the Construction Manager's Fee including professional services exceeds the Guaranteed Maximum Price as adjusted by Change Orders, then the Owner shall pay no more than the Guaranteed Maximum Price as adjusted by Change Orders. Costs which would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Construction Manager without reimbursement by the Owner.

1. The Guaranteed Maximum Price is based the on the removal and replacement of the concrete retaining curb and all brick pavers located between Square Barn Road and Georgetown Court. The brick pavers shall be set on an asphalt leveling pad over a 5-inch thick concrete base course. Traffic control required to close one entrance/exit at a time and redirect traffic to the opposite entrance/exit is also included in the GMP. Two-way traffic in and out of the subdivision will be maintained at all times. All required asphalt restoration will be completed by Public Works.
2. Unit prices used for the actual work will be determined by the bidding process identified in Article 4 of this Agreement.
3. Assumptions on which the Guaranteed Maximum Price are based, are as follows:
 - .1 The site is free of rock, debris or other bad soil conditions
 - .2 Hazardous materials are not present at the site.
 - .3 Durations to acquire permits are beyond the Contractor's control.
 - .4 No utility conflicts exist.
 - .5 To the extent that the Exhibits are anticipated to require further development by the Engineer, the Construction Manager has provided in the Guaranteed Maximum Price for such further development consistent with the Contract Documents and reasonably inferable therefrom. However, such further

development does not include such things as changes in scope, systems, kinds and quality of materials, finishes or equipment, all of which, if required, shall be incorporated by Change Order.

8.2 Compensation. The Guaranteed Maximum Price is the sum of the Cost of the Work plus the Construction Manager's Fee as identified as Exhibit A in this Contract, subject to adjustment in accordance with the provisions of this Contract.

8.3 Progress Payments. Prior to submitting the first Application for Payment, the Construction Manager shall provide a Schedule of Values reasonably satisfactory to the Owner consisting of a breakdown of the Contract Price by trade or appropriate category. On or before the fifteenth day of each month after the Work has been commenced, the Construction Manager shall submit to the Owner an Application for Payment in accordance with the Schedule of Values based upon the Work completed and materials stored on the site or at other locations approved by the Owner. Within thirty (30) days after receipt of each monthly Application for Payment, the Owner shall approve or disapprove the Application for Payment. When safety or quality assurance testing is necessary before consideration of the Application for Payment, and such testing cannot be completed within thirty (30) days after receipt of the Application for Payment, approval or disapproval of the Application for Payment shall be made upon completion of the testing or within sixty (60) days after receipt of the Application for Payment, whichever occurs first. If an Application for Payment is disapproved, the Owner shall notify the Construction Manager in writing. If an Application for Payment is approved, the Owner shall pay directly to the Construction Manager the appropriate amount for which Application for Payment was made, less amounts previously paid by the Owner within thirty (30) days after approval. The Owner's progress payment, occupancy or use of the Project, whether in whole or in part, shall not be deemed to be an acceptance of any Work not conforming to the requirements of the Contract Documents.

.1 With each Application for Payment the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence reasonably required by the Owner to demonstrate that cash disbursements or obligations already made or incurred by the Construction Manager on account of the Work equal or exceed (1) progress payments already received by the Construction Manager less (2) that portion of those payments attributable to the Construction Manager's Fee plus (3) payrolls and other costs for the period covered by the present Application for Payment.

.2 Each Application for Payment shall be based upon the most recent Schedule of Values submitted by the Construction Manager in accordance with the Contract Documents. The Schedule of Values shall allocate the entire Guaranteed Maximum Price among the various portions of the Work, except that the Construction Manager's Fee shall be shown as a single separate item. The Schedule of Values shall be prepared in such form and supported by such data to substantiate its accuracy as the Owner may reasonably require and shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

- .3 Applications for Payment shall show the percentage completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed or (2) the percentage obtained by dividing (a) the expense which has actually been incurred by the Construction Manager on account of that portion of the Work for which the Construction Manager has made or intends to make actual payment prior to the next Application for Payment by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.
- .4 Subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:
 - .1 Take that portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values. Pending final determination of cost to the Owner of changes in the Work, amounts not in dispute may be included, even though the Guaranteed Maximum Price has not yet been adjusted by Change Order.
 - .2 Add that portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing.
 - .3 Add the Construction Manager's Fee. The Construction Manager's Fee shall be computed upon the Cost of the Work described in the two preceding Clauses at the rate stated in paragraph 8.2 or, if the Construction Manager's Fee is stated as a fixed sum in that paragraph, shall be an amount which bears the same ratio to that fixed sum Fee as the Cost of the Work in the two preceding Clauses bears to a reasonable estimate of the probable Cost of the Work upon its completion.
 - .4 Subtract the aggregate of previous payments made by the Owner.
 - .5 Except with the Owner's prior approval, payments to the Construction Manager and Subcontractors shall be subject to retention of not less than ten percent (10%). The Owner and the Construction Manager shall agree upon a mutually acceptable procedure for review and approval of payments and retention for subcontracts.
 - .6 Except with the Owner's prior approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

8.4 Progress Payment Documentation and Withholding of Payments due to Subcontractor Notice Received. The Construction Manager shall supply and each Application for Payment shall be accompanied by the following, all in form and substance satisfactory to the Owner:

- (A) a duly executed and acknowledged sworn statement showing all Subcontractors with whom the Construction Manager has entered into subcontracts, the amount of each such subcontract, the amount requested for any Subcontractor in the requested progress payment and the amount to be paid to the Construction Manager from such progress payment, together with similar sworn statements from all Subcontractors and, where appropriate, from sub-Subcontractors;
- (B) duly executed waivers of mechanics' and materialmen's liens of the money due or to become due herein, establishing payment to the Subcontractor or material supplier of all such obligations to cover the full amount of the Application for Payment from each and every Subcontractor and suppliers of material or labor to release the Owner of any claim to a mechanic's lien, which they or any of them may have under the mechanic's lien laws of Illinois. Any payments made by the Owner without requiring strict compliance to the terms of this paragraph shall not be construed as a waiver by the Owner of the right to insist upon strict compliance with the terms of this approach as a condition of later payments. The Construction Manager shall indemnify and save the Owner harmless from all claims of Subcontractors, laborers, workmen, mechanics, material men and furnishers of machinery and parts thereof, equipment, tools and all supplies incurred in the furtherance of the performance of the Work;
- (C) sworn statements or lien waivers supporting the Application for Payment submitted late by the Construction Manager to the Owner will result in the Application for Payment not being processed until the following month.
- (D) Owner may, after having served written notice to the Construction Manager either pay unpaid bills, of which Owner has written notice, direct, or withhold from Construction Manager's unpaid compensation a sum of money deemed reasonably sufficient to pay any and all such lawful claims until satisfactory evidence is furnished that all liabilities have been fully discharged whereupon payment to Construction Manager shall be resumed, in accordance with the terms of this Contract, but in no event shall the provisions of this sentence be construed to impose any obligations upon Owner to the Construction Manager. In paying any unpaid bills of Construction Manager, Owner shall be deemed the agent of Construction Manager and any payment so made by Owner, shall be considered as payment made under the Contract by OWNER to Construction Manager and OWNER shall not be liable to Construction Manager for any such payment made in good faith.

Construction Manager agrees that all payments made by the OWNER shall be applied to the payment or reimbursement of the costs with respect to which

they were paid, and not to any pre-existing or unrelated debt between Construction Manager and OWNER or between the Construction Manager and any subcontractors or suppliers.

8.5 Late Payments. Payments shall be made in accordance with the Local Government Prompt Payment Act (50 ILCS 505/1 *et. seq.*)

8.6 Title. The Construction Manager warrants and guarantees that title to all Work, materials and equipment covered by an Application for Payment, whether incorporated in the Project or not, will pass to the Owner free and clear of all liens, claims, security interests or encumbrances upon receipt of such payment by the Construction Manager.

8.7 Final Payment. Final Payment shall be due and payable when the Work is fully completed. Before issuance of any final payment, the Owner may request satisfactory evidence that all payrolls, materials bills and other indebtedness connected with the Work have been or will be paid or otherwise satisfied. In accepting final payment, the Construction Manager waives all claims except those previously made in writing and which remain unsettled. In making final payment, the Owner waives all claims except for outstanding liens, improper workmanship or defective materials appearing within one year after the date of Substantial Completion, and terms of any special warranties required by the Contract Documents.

.1 The amount of the final payment shall be calculated as follows:

.1 Take the sum of the Cost of the Work substantiated by the Construction Manager's final accounting and the Construction Manager's Fee, but not more than the Guaranteed Maximum Price.

.2 Subtract the aggregate of previous payments made by the Owner. If the aggregate of previous payments made by the Owner exceeds the amount due the Construction Manager, the Construction Manager shall reimburse the difference to the Owner.

.2 The Owner's accountants will review and report in writing on the Construction Manager's final accounting within 30 days after delivery of the final accounting to the Owner by the Construction Manager. Based upon such Cost of the Work as the Owner's accountants report to be substantiated by the Construction Manager's final accounting, the Owner will, within seven (7) days after receipt of the written report of the Owner's accountants, either make final payment as requested to the Construction Manager, or notify the Construction Manager in writing of the Owner's reasons for withholding part or all of the requested final payment.

.3 If, subsequent to final payment and at the Owner's request, the Construction Manager incurs costs described in Paragraph 8.7 and not excluded by Paragraph 8.8 (1) to correct nonconforming Work, or (2) arising from the resolution of disputes, the Owner shall reimburse the Construction Manager such costs and the Construction Manager's Fee, if any, related thereto on the

same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If the Construction Manager has participated in savings, the amount of such savings shall be recalculated and appropriate credit given to the Owner in determining the net amount to be paid by the Owner to the Construction Manager.

8.8 Cost of the Work. The term “Cost of the Work” shall mean all costs incurred by the Construction Manager and the cost of professional services in the proper performance of the Work. The Cost of the Work shall include the items set forth below.

.1 Labor costs.

.1 Wages of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner’s agreement, at off-site locations.

.2 Wages or salaries of the Construction Manager’s supervisory and administrative personnel when engaged in performance of the Work.

.3 Wages and salaries of the Construction Manager’s supervisory or administrative personnel engaged, at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work.

.4 Costs paid or incurred by the Construction Manager for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreements, and, for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided that such costs are based on wages and salaries included in the Cost of the Work.

.2 Subcontract costs. Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts.

.3 Costs of materials and equipment incorporated in the completed construction.

.1 Costs, including transportation, of materials and equipment incorporated or to be incorporated in the completed construction.

.2 Costs of materials described above in excess of those actually installed but required to provide reasonable allowance for waste and for spoilage. Unused excess materials, if any, shall be handed over to the Owner at the completion of the Work or, at the Owner’s option, shall be sold by the Construction Manager, with the amounts realized, if any, from such sales credited to the Owner as a deduction from the Cost of the Work.

- .4 Costs of other materials and equipment, temporary facilities and related items.
- .1 Costs, including transportation, installation, maintenance, dismantling and removal of materials, supplies, temporary facilities, machinery, equipment, and hand tools not customarily owned by the construction workers, which are provided by the Construction Manager at the site and fully consumed in the performance of the Work, and cost less salvage value on such items if not fully consumed, whether sold to others or retained by the Construction Manager.
 - .2 Rental charges for temporary facilities, machinery, equipment, and hand tools not customarily owned by the construction workers, which are provided by the Construction Manager at the site, whether rented from the Construction Manager or others, and costs of transportation, installation, minor repairs and replacements, dismantling and removal thereof.
 - .3 Costs of removal of debris from the site.
 - .4 Reproduction costs, costs of telegrams, facsimile transmissions and long-distance telephone calls, postage and express delivery charges, telephone service at the site and reasonable petty cash expenses of the site office.
 - .5 That portion of the reasonable travel and subsistence expenses of the Construction Manager's personnel incurred while traveling in discharge of duties connected with the Work.
- .5 Miscellaneous costs.
- .1 That portion directly attributable to this Contract of premiums for insurance and bonds.
 - .2 Sales, use or similar taxes imposed by a governmental authority which are related to the Work and for which the Construction Manager is liable.
 - .3 Fees and assessments for the building permit and for other permits, licenses and inspections for which the Construction Manager has paid or is required by the Contract Documents to pay.
 - .4 Fees of testing laboratories for tests required by the Contract Documents or advisable in the Construction Manager's discretion.
 - .5 Expenses and time incurred investigating potential changes in the Work.
 - .6 Royalties and license fees paid for the use of a particular design, process or product required by the Contract Documents; the cost of

defending suits or claims for infringement of patent or other intellectual property rights arising from such requirement by the Contract Documents; payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims and payments of settlements made with the Owner's consent.

- .7 Data processing costs related to the Work.
 - .8 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility to the Owner set forth in this Agreement.
 - .9 Legal, and arbitration costs, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager in the performance of the Work.
 - .10 Expenses incurred in accordance with the Construction Manager's standard personnel policy for relocation and temporary living allowances of personnel required for the Work, in case it is necessary to relocate such personnel from distant locations.
- .6 Other costs. Other costs incurred in the performance of the Work.
- .7 Emergencies and repairs to damaged or nonconforming work.
- .1 Costs incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and property.
 - .2 Costs incurred in repairing or correcting damaged or nonconforming Work executed by the Construction Manager or the Construction Manager's Subcontractors or suppliers.
- 8.9 Non-Reimbursable Costs. The Cost of the Work shall not include any of the following.
- .1 The Cost of the Work shall not include professional services or the following:
 - .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in paragraph 8.7.1, unless such personnel are directly engaged in the performance of the Work.
 - .2 Expenses of the Construction Manager's principal office and offices other than the site office, except as specifically provided in Paragraph 8.7.

- .3 Overhead and general expenses, except as may be expressly included in Paragraph 8.7.
 - .4 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work.
 - .5 The Construction Manager's Fee.
 - .6 The payment of Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax and the Service Use Tax in Illinois from which the Owner as a unit of local government is exempt.
 - .7 Costs which would cause the Guaranteed Maximum Price to be exceeded.
- .2 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included them in an Application for Payment and received payment therefor from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be secured. Amounts which accrue to the Owner shall be credited to the Owner as a deduction from the Cost of the Work.
- 8.10 Accounting Records. The Construction Manager shall keep full and detailed accounts and exercise such controls as may be necessary for proper financial management under this Contract. The accounting and control systems shall be reasonably satisfactory to the Owner. The Owner and the Owner's accountants shall be afforded access to the Construction Manager's records, books, correspondence, instructions, drawings, receipts, subcontracts, purchase orders, vouchers, memoranda and other data relating to this Project, and the Construction Manager shall preserve these for a period of three years after final payment, or for such longer period as may be required by law.
- 8.11 Payment Approval. The Owner may disapprove a payment, in whole or in part, or because of subsequent observations, nullify any progress payment previously made, to such extent as may be necessary, in its opinion, to protect its interests due to:
- .1 Defective work not remedied;
 - .2 Third party claims or reasonable evidence indicating the probable filing of such claims;
 - .3 Failure to make payments to subcontractors for labor, materials or equipment;
 - .4 Reasonable evidence that the Work cannot be completed for the unpaid balance of the Guaranteed Maximum Price;

- .5 Failure to prosecute the Work with sufficient workers, materials, and/or equipment;
- .6 Failure to perform the Work in accordance with the Contract Documents.

ARTICLE 9 - CHANGES

9.1 Change Orders. Changes in the Work which are within the general scope of this Contract may be accomplished by Change Order without invalidating this Contract. A Change Order is a written instrument, issued after execution of this Contract signed by the Owner and Construction Manager stating their agreement upon a change and any adjustment in the Guaranteed Maximum Price and/or the date of Substantial Completion. The Construction Manager shall not be obligated to perform changed Work until the Change Order has been executed by the Owner and Construction Manager.

9.2 Costs. An increase or decrease in the Guaranteed Maximum Price resulting from a change in the Work shall be determined by one or more of the following methods:

- .1 Unit prices as set forth in this Contract or as subsequently agreed (but if the original quantities are altered to a degree that application of previously agreed unit prices would be inequitable to either the Owner or the Construction Manager, the Unit Prices shall be equitably adjusted);
- .2 A mutually accepted, itemized lump sum;
- .3 Time and materials.

Construction Manager's fee shall be proportionately increased in all Change Orders that increase the Guaranteed Maximum Price, but shall not be proportionately decreased by a Change Order that decreases the Guaranteed Maximum Price. If the parties cannot agree on the price term of a Change Order, then the Change Order will be calculated on the basis of actual time and materials costs incurred. If at the Owner's request the Construction Manager incurs substantial costs or time investigating a proposed change which is never ultimately made, the Guaranteed Maximum Cost and Contract Time shall be equitably adjusted.

9.3 Unknown Conditions. If in the performance of the Work, the Construction Manager finds latent, concealed or subsurface physical conditions which differ from the conditions the Construction Manager reasonably anticipated, or if physical conditions are materially different from those normally encountered and generally recognized as inherent in the kind of work provided for in this Contract, then the Guaranteed Maximum Price and/or the Date of Substantial Completion shall be equitably adjusted by Change Order within a reasonable time after the conditions are first observed.

9.4 Claims. For any claim for an increase in the Guaranteed Maximum Price and/or an extension in the date of Substantial Completion, the Construction Manager shall give the Owner written notice of the claim within twenty-one (21) days after the

Construction Manager first recognizes the condition giving rise to the claim. Except in an emergency, notice shall be given before proceeding with the Work. In any emergency affecting the safety of persons and/or property, the Construction Manager shall act, at its discretion, to prevent threatened damage, injury or loss. Any change in Guaranteed Maximum Price and/or Date of Substantial Completion resulting from such claim shall be effectuated by Change Order.

ARTICLE 10 - INSURANCE AND BONDING

10.1 The Contractor's Insurance. The Construction Manager and each of its Subcontractors shall provide insurance as outlined in the attached "Insurance Requirements" document provided by the Village of Algonquin. The Construction Manager shall obtain and maintain insurance coverage for the following claims which may arise out of the performance of this Contract, whether resulting from the Construction Manager's operations or by the operations of any Subcontractor, anyone in the employ of any of them, or by an individual or entity for whose acts they may be liable:

- .1 workers' compensation, disability benefit and other employee benefit claims under acts applicable to the Work;
- .2 under applicable employer's liability law, bodily injury, occupational sickness, disease or death claims of the Construction Manager's employees;
- .3 bodily injury, sickness, disease or death claims for damages to persons not employed by the Construction Manager;
- .4 usual personal injury liability claims for damages directly or indirectly related to the person's employment by the Construction Manager or for damages to any other person;
- .5 damage to or destruction of tangible property, including resulting loss of use, claims for property other than the work itself and other property insured by the Owner;
- .6 bodily injury, death or property damage claims resulting from motor vehicle liability in the use, maintenance or ownership of any motor vehicle;
- .7 contractual liability claims involving the Construction Manager's indemnity obligations; and
- .8 loss due to errors or omission with respect to provision of professional services under this Agreement, including engineering services.

10.2 The Construction Manager's Commercial General and Automobile Liability Insurance shall be written for not less than the following limits of liability:

Commercial General Liability Insurance

Each Occurrence Limit	\$1,000,000
General Aggregate Limit	\$2,000,000
Products/Completed Operations Agg.	\$2,000,000

Personal & Advertising Injury Limit	\$1,000,000
Fire Damage (any one fire)	\$ 100,000
Medical Expenses, each person	\$ 10,000

Comprehensive Automobile Liability Insurance

Combined Single Limit, each accident	\$1,000,000
or	
Bodily Injury (per person)	\$1,000,000
Bodily Injury (per accident)	\$1,000,000
Property Damage (per accident)	\$1,000,000

Worker's Compensation & Employer's Liability

Worker's Compensation	Statutory Limits
Employer's Liability	
Bodily Injury by Accident	\$ 500,000 each accident
Bodily Injury by Disease	\$ 500,000 policy limit
Bodily Injury by Disease	\$ 500,000 each employee

Commercial Umbrella/Excess Liability

Each Occurrence	\$5,000,000
Aggregate	\$5,000,000

Professional Liability

Each Occurrence	\$2,000,000
Aggregate	\$2,000,000

10.3 Commercial General Liability Insurance may be arranged under a single policy for the full limits required or by a combination of underlying policies and an Excess or Umbrella Liability policy. The policies shall contain a provision that coverage will not be canceled or not renewed until at least thirty (30) days' prior written notice has been given to the Owner. Certificates of insurance showing required coverage to be in force shall be provided to the Owner prior to commencement of the Work.

Products and Completed Operations insurance shall be maintained for a minimum period of at least one year after the date of Substantial Completion or final payment, whichever is earlier.

10.4 Primary Insurance. The Commercial General Liability and Automobile Liability Insurance policies required under this contract shall be endorsed to include, as additional insured, the OWNER, its elected and appointed officials, officers and employees, and owners of property where the Work is to be completed. Prior to the commencement of any Work, the Construction Manager shall provide the Owner with Certificates of Insurance for all insurance required pursuant to this Article. Any

insurance or self-insurance maintained by the Owner and Engineer shall be excess of Construction Manager's insurance and shall not contribute with it. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the Owner and Engineer. Construction Manager shall not allow any Subcontractor to commence or continue any part of the Work until and unless such Subcontractor provides and has in force insurance coverages equal to those required of Construction Manager by this Article, including, but not limited to, naming the OWNER as an additional insured for liability arising out of the subcontractor's work.

- 10.5 Acceptability of Insurers. The insurance carrier used by the Construction Manger shall have a minimum insurance rating of A:VII according to the AM Best Insurance Rating Schedule and shall meet the minimum requirements of the State of Illinois.
- 10.6 Reserved.
- 10.7 Property Insurance Loss Adjustment. Any insured loss shall be adjusted with the Owner and the Construction Manager and made payable to the Owner and Construction Manager as trustees for the insureds, as their interests may appear, subject to any applicable mortgagee clause. Upon the occurrence of an insured loss, monies received will be deposited in a separate account; and the trustees shall make distribution in accordance with the agreement of the parties in interest, or in the absence of such agreement, in accordance with the dispute resolution provisions of this Contract. If the trustees are unable to agree between themselves on the settlement of the loss, such dispute shall also be submitted for resolution pursuant to the dispute resolution provisions of this Contract.
- 10.8 Waiver of Subrogation. The Owner and Construction Manager waive all rights against each other, the Engineer, and any of their respective employees, agents, consultants, Subcontractors and Subsubcontractors, for damages caused by risks covered by insurance provided in Paragraph 10.2 to the extent they are covered by that insurance, except such rights as they may have to the proceeds of such insurance held by the Owner and Construction Manager as trustees. The Construction Manager shall require similar waivers from all Subcontractors, and shall require each of them to include similar waivers in their subsubcontracts and consulting agreements. The Owner waives subrogation against the Construction Manager, Engineer, Subcontractors and Subsubcontractors on all property and consequential loss policies carried by the Owner on adjacent properties and under property and consequential loss policies purchased for the Project after its completion. If the policies of insurance referred to in this Paragraph require an endorsement to provide for continued coverage where there is a waiver of subrogation, the owners of such policies will cause them to be so endorsed.
- 10.9 Bonds. The Construction Manager shall furnish bonds covering faithful performance of the Contract, exclusive of the Construction Manager's Fee and all other professional services, and payment of the obligations arising thereunder. Bonds may be obtained through the subcontractor's usual source and the cost thereof shall be included in the Cost of the Work. The amount of each bond shall be equal to 100% of the Guaranteed Maximum Price, less the Construction Manager's Fee and all other professional services. The Construction Manager shall deliver the required bonds to the Owner at least three days before commencement of any Work at the Project site.

10.10 Performance and Payment Guarantee. In lieu of the Village not requiring payment and performance bonds by the Construction Manager pursuant to 30 ILCS 550/1, et. seq, the undersigned members of Burke, LLC, individually guarantee that 1) all the undertakings, covenants, terms, conditions, and promises made herein by Burke, LLC will be performed and fulfilled and 2) Burke, LLC shall pay all persons, firms and corporations having contracts with Burke, LLC, or with subcontractors and all just claims due them under the provisions of such contracts for labor performed or materials furnished in the performance of the Work on the Project, when such claims are not satisfied out of the Cost of Work, after final settlement between the Village and Burke, LLC has been made.

ARTICLE 11 - TERMINATION

11.1 By the Construction Manager. Upon seven (7) days written notice to the Owner, the Construction Manager may terminate this Contract for any of the following reasons:

- .1 If the Work has been stopped for a thirty (30) day period;
 - a. under court order or order of other governmental authorities having jurisdiction;
 - b. as a result of the declaration of a national emergency or other governmental act during which, through no act or fault of the Construction Manager, materials are not available; or
 - c. because of the Owner's failure to pay the Construction Manager in accordance with this Contract;
- .2 if the Work is suspended by the Owner for thirty (30) days;
- .3 if the Owner materially delays the Construction Manager in the performance of the Work without agreeing to an appropriate Change Order; or
- .4 if the Owner otherwise materially breaches this Contract.

Upon termination by the Construction Manager in accordance with this paragraph, the Construction Manager shall be entitled to recover from the Owner all damages allowed under Illinois law. In addition, the Construction Manager shall be paid an amount calculated as set forth in paragraph 11.3.

11.2 By the Owner for Cause. If the Construction Manager fails to perform any of its obligations under this Contract, the Owner may, after seven (7) days written notice, during which period the Construction Manager fails to perform or to begin to perform such obligation, undertake to perform such obligations itself. The Contract Price shall be reduced by the cost to the Owner of performing such obligations. Additionally, upon seven (7) days written notice to the Construction Manager and the Construction Manager's surety, if any, the Owner may terminate this Contract for any of the following reasons:

- .1 if the Construction Manager utilizes improper materials and/or inadequately skilled workers;
- .2 if the Construction Manager does not make proper payment to laborers, material suppliers or subcontractors and refuses or fails to rectify same;
- .3 if the Construction Manager fails to abide by the orders, regulations, rules, ordinances or laws of governmental authorities having jurisdiction; or
- .4 if the Construction Manager otherwise materially breaches this Contract.

If the Construction Manager fails to cure within the seven (7) days, the Owner, without prejudice to any other right or remedy, may take possession of the site and complete the Work utilizing any reasonable means. In this event, the Construction Manager shall not have a right to further payment until the Work is completed. If the Construction Manager files a petition under the Bankruptcy Code, this Contract shall terminate if the Construction Manager or the Construction Manager's trustee rejects the Agreement or, if there has been a default, the Construction Manager is unable to give adequate assurance that the Construction Manager will perform as required by this Contract or otherwise is unable to comply with the requirements for assuming this Agreement under the applicable provisions of the Bankruptcy Code. In the event the Owner exercises its rights under this paragraph, upon the request of the Construction Manager, the Owner shall provide a detailed accounting of the costs incurred by the Owner.

- 11.3 Termination by the Owner Without Cause. If the Owner terminates this Contract other than as set forth in Paragraph 11.2, the Owner shall pay the Construction Manager for the Cost of all Work executed and for any proven loss, cost or expense in connection with the Work, plus all demobilization costs. The Owner shall also pay to the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment retained. The Owner shall assume and become liable for obligations, commitments and unsettled claims that the Construction Manager has previously undertaken or incurred in good faith in connection with the Work or as a result of the termination of this Contract. As a condition of receiving the payments provided under this Article 11, the Construction Manager shall cooperate with the Owner by taking all steps necessary to accomplish the legal assignment of the Construction Manager's rights and benefits to the Owner, including the execution and delivery of required papers.
- 11.4 Suspension By The Owner For Convenience. The Owner for its convenience may order the Construction Manager in writing to suspend, delay or interrupt all or any part of the Work without cause for such period of time as the Owner may determine to be appropriate. Adjustments shall be made for increases in the Guaranteed Maximum Price and/or the date of Substantial Completion caused by suspension, delay or interruption. No adjustment shall be made if the Construction Manager is or otherwise would have been responsible for the suspension, delay or interruption of the Work, or if another provision of this Contract is applied to render an equipment adjustment.

ARTICLE 12 - DISPUTE RESOLUTION

12.1 Step Negotiations. The parties shall attempt in good faith to resolve all disputes promptly by negotiation, as follows. Either party may give the other party written notice of any dispute not resolved in the normal course of business. Management representatives of both parties one level above the Project personnel who have previously been involved in the dispute shall meet at a mutually acceptable time and place within ten (10) days after delivery of such notice, and thereafter as often as they reasonably deem necessary, to exchange relevant information and to attempt to resolve the dispute. If the matter has not been resolved within thirty (30) days from the referral of the dispute to such management representatives, or if no meeting has taken place within fifteen (15) days after such referral, the dispute shall be referred to senior managers under the aforesaid procedure. If the matter has not been resolved by such senior managers, both parties must agree to initiate binding arbitration as provided hereinafter. If a negotiator intends to be accompanied at a meeting by an attorney, the other negotiator shall be given at least three (3) working days' notice of such intention and may also be accompanied by an attorney. All negotiations pursuant to this clause are confidential and shall be treated as compromise and settlement negotiations for purposes of the Federal Rules of Evidence and applicable state Rules of Evidence.

12.2 Arbitration. Except as provided in this paragraph, any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by binding arbitration, one arbitrator, administered by the American Arbitration Association under its Construction Industry Arbitration Rules or JAMS Dispute Resolution, at the Village Hall 2200 Harnish Dr. Algonquin, Illinois, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

Owner may elect, at its exclusive option, to file a lawsuit by rather than arbitration with regard to amounts due Owner of \$10,000 or less and \$200,000 or more and to enforce equitable remedies such as injunctive relief and mechanic lien rights. In the event of such election, each party hereby irrevocably waives, to the fullest extent permitted by applicable law, any right it may have to a trial by jury in respect to any litigation directly or indirectly arising out of under or in connection with this Contract.

In the event of arbitration or litigation of this Contract between Owner and Construction Manager, the non-prevailing party shall pay all attorneys' fees and expenses incurred by prevailing party, as determined by the Arbiter or judge in connection with the respective arbitration or litigation.

Until final resolution of any dispute hereunder, Construction Manager shall diligently proceed with the performance of this Contract as directed by Owner.

12.3 Continued Performance of the Work. In the event of any dispute, the Construction Manager shall continue to perform the Work and maintain its progress pending final determination of the dispute, provided the Owner places a sum equal to 150% of the amount in dispute in an escrow account, reasonably satisfactory to both parties, which specifies that the escrow agent shall distribute the escrow sum between the

parties in accordance with any agreement or court judgment entered resolving the dispute.

- 12.4 Required in Subcontracts. The Construction Manager shall include the provisions of this Article 12 in all Subcontracts into which it enters.

ARTICLE 13 – LIQUIDATED DAMAGES

- 13.1 Late Completion. In the event that the Work is not Substantially Complete by the date set forth in this Contract, then promptly after receiving Final Payment, the Construction Manager shall pay to the Owner as liquidated damages a sum equal Two Hundred Dollars (\$200) for each day that the Work is late in reaching Substantial Completion.

ARTICLE 14 - MISCELLANEOUS

- 14.1 Project Sign. The Owner agrees that the Construction Manager and Engineer will be properly identified and will be given appropriate credit on all signs, press releases and other forms of publicity for the Project. Owner will permit the Construction Manager and Engineer to photograph and make other reasonable use of the Project for promotional purposes.
- 14.2 Notices. Notices to the parties shall be given at the addresses shown on the cover page of this Contract by mail, fax or any other reasonable means.
- 14.3 Integration. This Contract is solely for the benefit of the parties, and no one is intended to be a third party beneficiary hereto. This Contract represents the entire and integrated agreement between the parties, and supersedes all prior negotiations, representations or agreements, either written or oral.
- 14.4 Governing Law. This Contract shall be governed by the laws of the State of Illinois.
- 14.5 Severability. The partial or complete invalidity of any one or more provisions of this Contract shall not affect the validity or continuing force and effect of any other provision.
- 14.6 Assignment. Neither party to this Contract shall assign the Contract as a whole without written consent of the other, except that the Owner may collaterally assign this Contract to a lender if required to secure financing for this Project.
- 14.7 Existing Contract Documents. This Contract.
- 14.8 Illinois Freedom of Information Act. The Construction Manager acknowledges that, pursuant to the provisions of the Illinois Freedom of Information Act, (5 ILCS 140/1 *et seq.*), documents or records prepared or used in relation to Work performed under this Agreement are considered a public record of the Owner; and therefore, the Construction Manager shall review its records and promptly produce to the Owner

any records in the Construction Manager's possession which the Owner requires in order to properly respond to a request made pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*), and the Construction Manger shall produce to the Owner such records within three (3) business days of a request for such records from the owner at no additional cost to the Owner.


Owner:

Village of Algonquin
2200 Harnish Dr
Algonquin, IL 60102

Contractor:

Burke, LLC
9575 W. Higgins Road, Suite 600
Rosemont, IL 60018

By: _____ Date: _____
Acting Village President

By:  _____ Date: 10/7/2020
Principal

Attest: _____ Date: _____
Deputy Village Clerk

By:  _____ Date: 10/7/2020
Principal

Guarantee

Pursuant to paragraph 10.10 of this Agreement, the undersigned members of Burke, LLC, individually guarantee that 1) all the undertakings, covenants, terms, conditions, and promises made herein by Burke, LLC will be performed and fulfilled and 2) Burke, LLC shall pay all persons, firms and corporations having contracts with Burke, LLC, or with subcontractors and all just claims due them under the provisions of such contracts for labor performed or materials furnished in the performance of the Work on the Project, when such claims are not satisfied out of the Cost of Work, after final settlement between the Village and Burke, LLC has been made.

By:  Date: 12/6/17 By:  Date: 12/6/17
Principal Principal

By:  Date: 12/6/2017 By:  Date: 12/06/2017
Principal Principal

By:  Date: 12/6/17 By:  Date: 12/06/17
Principal Principal

By:  Date: 12-16/17 By:  Date: 12/6/2017
Principal Principal



Bunker Hill Drive Brick Paver Replacement Algonquin, Illinois

Exhibit A - Summary Schedule of Values



Pay Item Description	Contract Value	
Brick Paver Replacement	\$	60,219
Aggregate Base 8"	\$	5,100
Concrete Base 5"	\$	20,400
Pavement Removal	\$	6,804
Excavation	\$	3,969
Concrete Border	\$	8,208
Traffic Control	\$	12,000
Construction Management	\$	5,050
General Conditions (Insurance OH and Profit)	\$	7,000
Contract Price		\$ 128,750

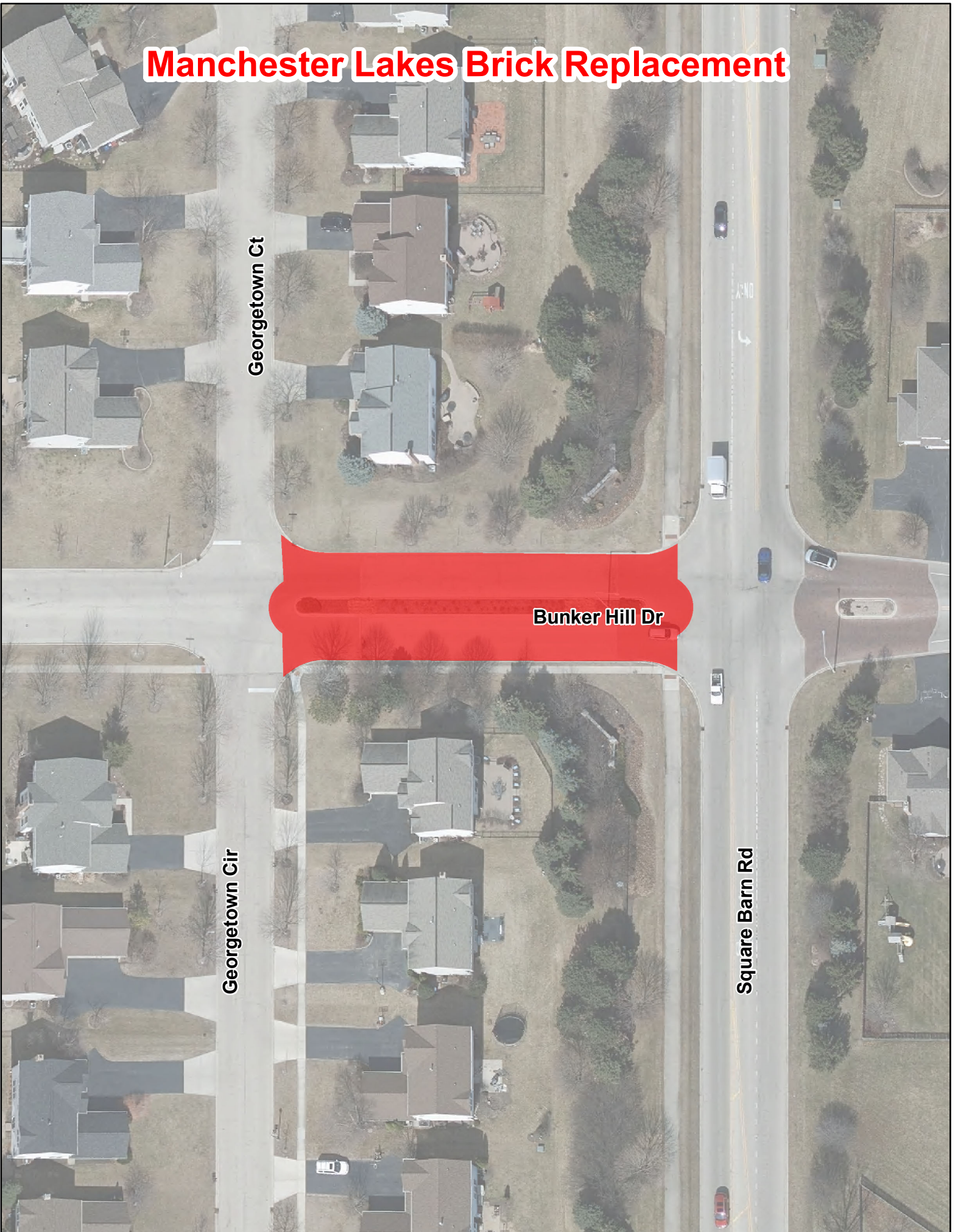
Manchester Lakes Brick Replacement

Georgetown Ct

Bunker Hill Dr

Georgetown Cir

Square Barn Rd



Broadsmore And Stonegate Rehabilitation Phase 1





Village of Algonquin

The Gem of the Fox River Valley

October 15, 2020

Village President and Board of Trustees:

The List of Bills dated 10/20/2020, payroll expenses, and insurance premiums, totaling \$1,474,423.22 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.

Baxter & Woodman	\$ 4,464.00	Woods Creek Lift Station Study
Core & Main LP	26,765.00	Meter Service Annual Fee
Encap, Inc.	4,500.00	Wood Creek Reach 4
H Linden & Sons	226,268.49	PRV Replacement Program – Year 1
Hayes Industries	55,140.04	Downtown Streetscape Stage 3
Hitchcock Design, Inc.	6,208.19	Parks and Rec Master Plan
Martam Construction	21,002.44	Water Main Break
Moore Landscapes	15,161.14	Downtown Flowers
Trotter & Associates	9,951.50	Phosphorus Discharge Optimization
Trotter & Associates	50,267.94	WWTP Improvements Phase 6B
Trotter & Associates	51,204.33	Downtown Streetscape Stage 3
John A. Raber & Associates	3,000.00	CIP Funding Assistance – Lobbyist
Utility Dynamics	34,623.28	Utility Conduit Under Creek

Please note:

The 10/15/2020 payroll expenses totaled \$475,299.10.

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.

A handwritten signature in black ink, appearing to read 'Tim Schfoeager', with a long horizontal flourish extending to the right.

Tim Schfoeager
Village Manager

TS/mjn

Village of Algonquin

List of Bills 10/20/2020

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
AEC FIRE-SAFETY & SECURTY INC					
		VEHICLE MAINT. BALANCE SHEET			
RELAY SWITCH	26.39	INVENTORY	29-14220-	251186	29210084
	Vendor Total: \$26.39				
ALTA CONSTRUCTION EQUIPMENT ILLINOIS LLC					
		VEHICLE MAINT. BALANCE SHEET			
COIL	151.49	INVENTORY	29-14220-	A77778	29210079
		VEHICLE MAINT. BALANCE SHEET			
SPINDLE KIT	292.53	INVENTORY	29-14220-	A78278	29210085
		VEHICLE MAINT. BALANCE SHEET			
RETURNED COIL	-225.60	INVENTORY	29-14220-	A77962	29210085
	Vendor Total: \$218.42				
AMERICAN PUBLIC WORKS ASSN					
		GENERAL SERVICES PW - EXPENSE			
MITCHARD MEMEBERSHIP 2021	350.00	TRAVEL/TRAINING/DUES	01500300-47740-	118605 2020	40210211
		PWA - EXPENSE PUB WORKS			
MITCHARD MEMEBERSHIP 2021	350.00	TRAVEL/TRAINING/DUES	01400300-47740-	118605 2020	40210211
		SEWER OPER - EXPENSE W&S BUSI			
MITCHARD MEMEBERSHIP 2021	175.00	TRAVEL/TRAINING/DUES	07800400-47740-	118605 2020	40210211
		WATER OPER - EXPENSE W&S BUSI			
MITCHARD MEMEBERSHIP 2021	175.00	TRAVEL/TRAINING/DUES	07700400-47740-	118605 2020	40210211
	Vendor Total: \$1,050.00				
ANDREW DOLES					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM REIMBURSEMENT - 1ST AID SUPPLI	169.85	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/09/20 PURCHASE	20210055
	Vendor Total: \$169.85				
APPLIED ECOLOGICAL SERVICES					
		PARK IMPR - EXPENSE PUB WORKS			
KELLIHER PARK PARKING LOT	400.00	CAPITAL IMPROVEMENTS	06900300-45593-	003811	40210199
		PARK IMPR - EXPENSE PUB WORKS			
SPELLA FEN RESTORATION	750.00	MAINT - OPEN SPACE	06900300-44425-	004001	40210213
		PARK IMPR - EXPENSE PUB WORKS			
NATURAL AREA MAINTENANCE	1,000.00	INFRASTRUCTURE MAINT IMPROV	06900300-43370-	003797	40210196
		PARK IMPR - EXPENSE PUB WORKS			
HOLDER/WOODS CREEK TRAIL DETENTION	1,185.74	INFRASTRUCTURE MAINT IMPROV	06900300-43370-P2131	003856	40210203
		PARK IMPR - EXPENSE PUB WORKS			
SPELLA DETENTION RETROFIT	1,700.00	MAINT - OPEN SPACE	06900300-44425-	004021	40210214
		PARK IMPR - EXPENSE PUB WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
HOLDER/WOODS CREEK TRAIL DETENTION	2,600.00	INFRASTRUCTURE MAINT IMPROV	06900300-43370-P2131	003808	40210197
		PARK IMPR - EXPENSE PUB WORKS			
NATURAL AREA MAINTENANCE	3,000.00	INFRASTRUCTURE MAINT IMPROV	06900300-43370-	003810	40210198
		PARK IMPR - EXPENSE PUB WORKS			
SPELLA DETENTION RETROFIT	4,200.00	MAINT - OPEN SPACE	06900300-44425-	004022	40210217
		PARK IMPR - EXPENSE PUB WORKS			
TARGETED PHRAGMITE CONTROL	4,925.00	MAINT - OPEN SPACE	06900300-44425-	003972	40210206
	Vendor Total: \$19,760.74				
ARAMARK UNIFORM SERVICES					
		BUILDING MAINT. BALANCE SHEET			
MAT SERVICES - PD	25.00	OUTSOURCED INVENTORY	28-14240-	610000016517	28210002
		BUILDING MAINT. BALANCE SHEET			
MAT SERVICES - GMC	25.01	OUTSOURCED INVENTORY	28-14240-	610000016519	28210002
		BUILDING MAINT. BALANCE SHEET			
MAT SERVICES - PW	57.00	OUTSOURCED INVENTORY	28-14240-	610000016518	28210002
		VEHCL MAINT-REVENUE & EXPENSES			
SHOP TOWELS	28.20	UNIFORMS & SAFETY ITEMS	29900000-47760-	610000016502	29210005
		GENERAL SERVICES PW - EXPENSE			
UNIFORMS GENERAL SERVICES	62.92	UNIFORMS & SAFETY ITEMS	01500300-47760-	610000016513	50210077
		GENERAL SERVICES PW - EXPENSE			
UNIFORMS GENERAL SERVICES	79.93	UNIFORMS & SAFETY ITEMS	01500300-47760-	610000016512	50210077
		WATER OPER - EXPENSE W&S BUSI			
UNIFORMS WATER SEWER	83.42	UNIFORMS & SAFETY ITEMS	07700400-47760-	610000016516	70210159
		SEWER OPER - EXPENSE W&S BUSI			
UNIFORMS WWTP	44.83	UNIFORMS & SAFETY ITEMS	07800400-47760-	610000016504	70210022
		BLDG MAINT- REVENUE & EXPENSES			
UNIFORM SERVICES - BLDG & MAIN	59.78	UNIFORMS & SAFETY ITEMS	28900000-47760-	610000016508	29210035
		VEHCL MAINT-REVENUE & EXPENSES			
UNIFORM SERVICES - BLDG & MAIN	139.48	UNIFORMS & SAFETY ITEMS	29900000-47760-	610000016508	29210035
	Vendor Total: \$605.57				
ARJAV & ANAY ALG CORP					
		POLICE - EXPENSE PUB SAFETY			
PD VERIPIC MIGRATION HDD SHIPMENT	14.50	IT EQUIPMENT & SUPPLIES	01200200-43333-	185	10210186
		POLICE - EXPENSE PUB SAFETY			
PD SHIPMENT	12.48	POSTAGE	01200200-43317-	110	20210026
		POLICE - EXPENSE PUB SAFETY			
PD SHIPMENT	10.98	POSTAGE	01200200-43317-	198	20210026
	Vendor Total: \$37.96				
ARROW ROAD CONSTRUCTION					
		MFT - EXPENSE PUBLIC WORKS			
ASPHALT	56.71	MATERIALS	03900300-43309-	25452	40210219
		MFT - EXPENSE PUBLIC WORKS			
ASPHALT	107.00	MATERIALS	03900300-43309-	25280	40210219

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		MFT - EXPENSE PUBLIC WORKS			
ASPHALT	121.45	MATERIALS	03900300-43309-	25477	40210219
		MFT - EXPENSE PUBLIC WORKS			
ASPHALT	149.27	MATERIALS	03900300-43309-	25349	40210219
		MFT - EXPENSE PUBLIC WORKS			
ASPHALT	271.25	MATERIALS	03900300-43309-	25251	40210187
		WATER OPER - EXPENSE W&S BUSI			
ASPHALT VICTORIA CT	587.97	MATERIALS	07700400-43309-	25066	70210165
	Vendor Total: \$1,293.65				
ASSURED FLOW SALES INC					
		WATER OPER - EXPENSE W&S BUSI			
HYDRANT LUBE	457.58	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	14293	70210167
	Vendor Total: \$457.58				
ATLAS BOBCAT LLC					
		VEHICLE MAINT. BALANCE SHEET			
SOLENOID COILS	167.98	INVENTORY	29-14220-	BP4241	29210047
	Vendor Total: \$167.98				
BAXTER & WOODMAN INC					
		SEWER OPER - EXPENSE W&S BUSI			
WOODS CREEK LS STUDY	4,464.00	ENGINEERING/DESIGN SERVICES	07800400-42232-	0216201	70210181
	Vendor Total: \$4,464.00				
BEAR AUTO GROUP					
		VEHICLE MAINT. BALANCE SHEET			
WIRE ASSEMBLY	18.37	INVENTORY	29-14220-	32456	29210034
		VEHICLE MAINT. BALANCE SHEET			
VALVE ASSEMBLY	38.80	INVENTORY	29-14220-	32452	29210034
	Vendor Total: \$57.17				
BONNELL INDUSTRIES INC					
		VEHICLE MAINT. BALANCE SHEET			
SNOW SUPPLIES	1,068.00	INVENTORY	29-14220-	0194269-IN	29210074
	Vendor Total: \$1,068.00				
BOTTS WELDING					
		VEHICLE MAINT. BALANCE SHEET			
ROUND ALUMINUM	34.00	INVENTORY	29-14220-	666550	29210080
		VEHICLE MAINT. BALANCE SHEET			
ROUND ALUMINUM	59.50	INVENTORY	29-14220-	666234	29210080
	Vendor Total: \$93.50				
CALCO LTD					
		SEWER OPER - EXPENSE W&S BUSI			
LAB SUPPLIES	143.00	LAB SUPPLIES	07800400-43345-	AU54759	70210006
		SEWER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
LAB SUPPLIES	318.00	LAB SUPPLIES	07800400-43345-	AU52995	70210006
Vendor Total: \$461.00					
CDS OFFICE SYSTEMS INC					
REPLACEMENT BATT FOR ARB360	455.00	POLICE - EXPENSE PUB SAFETY SMALL TOOLS & SUPPLIES	01200200-43320-	INV1335913	10210193
Vendor Total: \$455.00					
CDW LLC					
LENOVO THINKCENTRE TINY-IN-ONE	1,848.14	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1874900	10210189
LENOVO THINKCENTRE TINY-IN-ONE	231.02	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	1874900	10210189
LENOVO THINKCENTRE TINY-IN-ONE	231.02	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	1874900	10210189
BEYONDTRUST REMOTE SUPPORT	1,948.99	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1799188	10210167
BEYONDTRUST REMOTE SUPPORT	243.62	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	1799188	10210167
BEYONDTRUST REMOTE SUPPORT	243.62	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	1799188	10210167
Vendor Total: \$4,746.41					
CHICAGO METROPOLITAN FIRE PREVENTION COMPANY					
HVH REPAIR	214.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	IN00342405	28210053
Vendor Total: \$214.00					
CHICAGO PARTS & SOUND LLC					
BATTERY CORE REFUND	-56.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1CR0027390	29210078
BATTERY	120.82	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1-0164838	29210078
BATTERIES	514.92	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1-0164109	29210078
Vendor Total: \$579.74					
CHICAGO TRIBUNE					
2020-2021 SUBSCRIPTION	390.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	50364207 2020	10210203
Vendor Total: \$390.00					
CHRISTOPHER B BURKE ENG LTD					
GRAND RESERVE CREEK DRAINAGE	181.50	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S2003	160998	40210195
DOWNTOWN STREETScape RIVERWALK	368.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S2022	160994	40210193

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MAKERS PARK SHARED USE PATH	783.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S2062	160993	40210192
SLEEPY HOLLOW ROAD CONSTRUCTION	866.50	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1983	160997	40210194
BRIDGE INSPECTION	1,247.50	GENERAL SERVICES PW - EXPENSE ENGINEERING/DESIGN SERVICES	01500300-42232-	160992	40210201
STONEBROOK PARK IMPROVEMENTS	6,462.50	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICES	06900300-42232-P2103	160995	40210204
IN HOUSE ENGINEERING	9,059.79	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-	160989	40210200
IN HOUSE ENGINEERING	2,050.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-	160989	40210200
ROUTE 62 BRIDGE DECK OVERLAY	650.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S2101	160989	40210200
SLEEPY HOLLOW CONSTRUCTION	750.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1983	160989	40210200
TERRACE HILL STREET IMPROVEMENT	32,146.43	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S1633	160996	40210207
DOWNTOWN STREETScape 1D HARRIS	38,820.72	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICES	04900300-42232-S2022	160991	40210208
Vendor Total: \$93,385.94					
COMCAST CABLE COMMUNICATION					
10/1/20-10/31/20 PD	4.20	POLICE - EXPENSE PUB SAFETY EQUIPMENT RENTAL	01200200-42270-	8771 10 002 0011217	10210035
9/28/20-10/27/20 WTP #2	148.35	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	8771 10 002 0435820	10210034
Vendor Total: \$152.55					
COMMONWEALTH EDISON					
8/31/20-9/30/20 RATE 23 STREET LIGHTING	17,580.22	GENERAL SERVICES PW - EXPENSE ELECTRIC	01500300-42212-	4473011026	50210016
DOWNTOWN STREETScape STAGE 3	15,170.47	W & S IMPR. - EXPENSE W&S BUSI WASTEWATER COLLECTION	12900400-45526-W1943	RM200095	40210186
Vendor Total: \$32,750.69					
CORE & MAIN LP					
RETURNED METER	-175.00	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	M879070	70210019
RETURNED METER	-175.00	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	M879070	70210019
RETURNED METERS	-945.00	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	M861555	70210019
RETURNED METERS	-945.00	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	M861555	70210019
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WATER METER COUPLINGS	1,134.16	METERS & METER SUPPLIES	07700400-43348-	M984601	70210154
		SEWER OPER - EXPENSE W&S BUSI			
METER SERVICE ANNUAL FEE	13,382.50	PROFESSIONAL SERVICES	07800400-42234-	N076894	70210173
		WATER OPER - EXPENSE W&S BUSI			
METER SERVICE ANNUAL FEE	13,382.50	PROFESSIONAL SERVICES	07700400-42234-	N076894	70210173
	Vendor Total: \$25,659.16				
CROWN RESTROOMS					
		CDD - EXPENSE GEN GOV			
OLD TOWN HAND WASHING STATIONS	1,014.00	PROFESSIONAL SERVICES	01300100-42234-	A-28545	10210207
	Vendor Total: \$1,014.00				
DAVID ETERNO					
		GS ADMIN - EXPENSE GEN GOV			
ADMIN HEARING SERVICES SEPTEMBER 2020	492.92	MUNICIPAL COURT	01100100-42305-	12586	10210013
	Vendor Total: \$492.92				
DLS INTERNET SERVICES					
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587525	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587525	10210004
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587525	10210004
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587551	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587551	10210004
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587551	10210004
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	8.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587554	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587554	10210004
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	1.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587554	10210004
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	40.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587552	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	5.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587552	10210004
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	5.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587552	10210004
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	119.19	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587550	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	14.90	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587550	10210004

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	14.90	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587550	10210004
		GEN NONDEPT - EXPENSE GEN GOV			
AT&T BROADBAND 10/25/20-11/25/20	119.19	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	1587553	10210004
		SEWER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	14.90	IT EQUIPMENT & SUPPLIES	07800400-43333-	1587553	10210004
		WATER OPER - EXPENSE W&S BUSI			
AT&T BROADBAND 10/25/20-11/25/20	14.90	IT EQUIPMENT & SUPPLIES	07700400-43333-	1587553	10210004
	Vendor Total: \$377.98				
DOORS DONE RIGHT INC					
		BUILDING MAINT. BALANCE SHEET			
WELL 13 REPAIR	240.00	OUTSOURCED INVENTORY	28-14240-	11059	28210048
		SEWER OPER - EXPENSE W&S BUSI			
LIFT STATION MAINT. DOORS BWLS	1,497.00	MAINT - LIFT STATION	07800400-44414-	11040	70210187
		SEWER OPER - EXPENSE W&S BUSI			
LIFT STATION MAINT. DOORS GRLS	1,497.00	MAINT - LIFT STATION	07800400-44414-	11045	70210186
		BUILDING MAINT. BALANCE SHEET			
WASHBAY MAN DOOR REPAIR	1,965.00	OUTSOURCED INVENTORY	28-14240-	11056	28210050
		SEWER OPER - EXPENSE W&S BUSI			
LIFT STATION MAINT. DOORS WCLS	2,994.00	MAINT - LIFT STATION	07800400-44414-	11044	70210185
	Vendor Total: \$8,193.00				
E GOV STRATEGIES LLC					
		GS ADMIN - EXPENSE GEN GOV			
ALGONQUIN ENEWS SEPTEMBER	67.68	VILLAGE COMMUNICATIONS	01100100-42245-	8-3300	10210210
	Vendor Total: \$67.68				
EAST JORDAN IRON WORKS INC					
		WATER OPER - EXPENSE W&S BUSI			
O RINGS	398.10	MATERIALS	07700400-43309-	110200064356	70210178
	Vendor Total: \$398.10				
ENCAP INC					
		STREET IMPROV- EXPENSE PUBWRKS			
GRAND RESERVE CREEK DRAINAGE	2,575.00	INFRASTRUCTURE MAINT IMPROV	04900300-43370-	6602	40210189
		PARK IMPR - EXPENSE PUB WORKS			
WOODS CREEK REACH 4	4,500.00	CAPITAL IMPROVEMENTS	06900300-45593-	6642	40210202
	Vendor Total: \$7,075.00				
ENGINEERING ENTERPRISES, INC					
		W & S IMPR. - EXPENSE W&S BUSI			
WTP 2&3 HSP MOTOR REPLACEMENT	1,748.75	ENGINEERING/DESIGN SERVICES	12900400-42232-W1722	69782	40210185
	Vendor Total: \$1,748.75				
ENTERCEPT CORP					
		RECREATION - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/29/20 HOCUS POCUS	1,650.00	RECREATION PROGRAMS	01101100-47701-	10/29/20 MOVIE	10210206
Vendor Total: \$1,650.00					
ENTERPRISE FM TRUST					
PRINCIPAL	814.75	BLDG MAINT- REVENUE & EXPENSES LEASES - NON CAPITAL	28900000-42272-	FBN4046649	
PRINCIPAL	1,502.04	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	FBN4046649	
PRINCIPAL	751.02	GENERAL SERVICES PW - EXPENSE LEASES - NON CAPITAL	01500300-42272-	FBN4046649	
PRINCIPAL	595.57	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	FBN4046649	
PRINCIPAL	580.26	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	FBN4046649	
PRINCIPAL	220.06	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	FBN4046649	
PRINCIPAL	746.15	SEWER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07800400-42272-	FBN4046649	
PRINCIPAL	187.75	VEHCL MAINT-REVENUE & EXPENSES LEASES - NON CAPITAL	29900000-42272-	FBN4046649	
PRINCIPAL	1,128.20	WATER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07700400-42272-	FBN4046649	
INTEREST	152.42	BLDG MAINT- REVENUE & EXPENSES INTEREST EXPENSE	28900000-47790-	FBN4046649	
INTEREST	357.12	CDD - INTEREST EXPENSE INTEREST EXPENSE	01300600-47790-	FBN4046649	
INTEREST	178.56	GENERAL SERVICES PW - INTEREST INTEREST EXPENSE	01500600-47790-	FBN4046649	
INTEREST	143.54	INTEREST EXPENSE - GEN GOV INTEREST EXPENSE	01100600-47790-	FBN4046649	
INTEREST	160.11	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	FBN4046649	
INTEREST	54.26	PUBLIC WORKS ADMIN - INT EXP INTEREST EXPENSE	01400600-47790-	FBN4046649	
INTEREST	157.30	SEWER OPER - INTEREST EXPENSE INTEREST EXPENSE	07800600-47790-	FBN4046649	
INTEREST	44.64	VEHCL MAINT-REVENUE & EXPENSES INTEREST EXPENSE	29900000-47790-	FBN4046649	
INTEREST	206.36	WATER OPER - INTEREST EXPENSE INTEREST EXPENSE	07700600-47790-	FBN4046649	
INITIAL OTHER CHARGES	189.63	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	FBN4046649	
Vendor Total: \$8,169.74					
ENVIRONMENTAL PRODUCTS & ACCESSORIES LLC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
QUICK CLAMP	142.80	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	248356	70210203
COUPLER/ADAPTER/CLAMPS/FLANGE	290.28	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	248160	70210198
Vendor Total: \$433.08					
FERGUSON ENTERPRISES INC					
COUPLINGS	12.55	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	5726558	70210166
COUPLINGS	150.55	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	5726536	70210171
Vendor Total: \$163.10					
FISHER AUTO PARTS INC					
JB KWIKWELD	4.49	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-544771	29210014
OIL FILTER	7.10	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-545420	29210014
OIL FILTERS	8.70	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-545805	29210014
OIL FILTERS	13.57	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-544836	29210014
FUEL TANK CAP	14.98	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-546134	29210014
AIR FILTER	16.80	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-545807	29210014
OIL FILTERS	31.20	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-546263	29210014
OIL	33.60	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-545806	29210014
BRAKE PADS & ROTOR, BALL JOINTS, SEAL	486.87	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-544409	29210014
Vendor Total: \$617.31					
GALLS INC					
ANTIMICROBAL WIPES	38.40	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	016591950	20210057
Vendor Total: \$38.40					
GERALD A CAVANAUGH					
EXTERMINATOR - SEPTEMBER 2020	185.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	4289	28210009
Vendor Total: \$185.00					
GOVTEMPSUSA LLC					
9/21/20-10/4/20 PARCH	1,464.75	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	3601384	30210006

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
9/21/20-10/4/20 BLANCHARD	3,471.30	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	3601383	30210006
	Vendor Total: \$4,936.05				
GRAINGER					
DIAPHRAM ASSEMBLY	53.88	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9673627494	28210016
RUBBER DRAW LATCH	94.50	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9667345020	28210016
EYEBOLTS	98.76	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9655233634	28210016
PLEATED AIR FILTERS	164.70	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9669088735	28210016
	Vendor Total: \$411.84				
GROOT INDUSTRIES INC					
GARBAGE STICKER SALES SEPTEMBER 2020	61.60	GEN FUND BALANCE SHEET AP - GARBAGE STICKERS	01-20104-	6123201	10210038
	Vendor Total: \$61.60				
H & H ELECTRIC CO					
20-00000-00-GM STREET LIGHT	4,077.40	MFT - EXPENSE PUBLIC WORKS MAINT - STREET LIGHTS	03900300-44429-	35494	40210003
	Vendor Total: \$4,077.40				
H LINDEN & SONS SEWER AND WATER INC					
PRV REPLACEMENT PROGRAM YEAR 1	226,268.49	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W2003	Algonquin1	40210216
	Vendor Total: \$226,268.49				
HAYES INDUSTRIES					
DOWNTOWN STREETScape STAGE 3	3,954.52	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49830	70210190
DOWNTOWN STREETScape STAGE 3	4,269.32	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49833	70210193
DOWNTOWN STREETScape STAGE 3	5,177.01	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49832	70210192
DOWNTOWN STREETScape STAGE 3	6,040.50	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49834	70210194
DOWNTOWN STREETScape STAGE 3	6,119.42	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49828	70210188
DOWNTOWN STREETScape STAGE 3	6,294.43	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49835	70210195
DOWNTOWN STREETScape STAGE 3	6,916.51	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49837	70210197
DOWNTOWN STREETScape STAGE 3	7,839.62	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	49831	70210191

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		W & S IMPR. - EXPENSE W&S BUSI			
DOWNTOWN STREETScape STAGE 3	8,528.71	WATER MAIN	12900400-45565-W1953	49836	70210196
	Vendor Total: \$55,140.04				
HD SUPPLY FACILITIES MAINTENANCE LTD					
		SEWER OPER - EXPENSE W&S BUSI			
LAB SUPPLIES	148.40	LAB SUPPLIES	07800400-43345-	365572	70210200
		SEWER OPER - EXPENSE W&S BUSI			
LAB SUPPLIES	553.23	LAB SUPPLIES	07800400-43345-	347786	70210177
	Vendor Total: \$701.63				
HITCHCOCK DESIGN GROUP					
		PARK IMPR - EXPENSE PUB WORKS			
PARKS AND REC MASTER PLAN	6,208.19	ENGINEERING/DESIGN SERVICES	06900300-42232-	25167	10210208
	Vendor Total: \$6,208.19				
HOME DEPOT					
		BLDG MAINT- REVENUE & EXPENSES			
3-PC TIN SNIPS TOOL TEPPER	32.97	SMALL TOOLS & SUPPLIES	28900000-43320-	7623519	28210043
		BUILDING MAINT. BALANCE SHEET			
WATER JUG EXCHANGE	14.85	INVENTORY	28-14220-	0042850	28210014
		BUILDING MAINT. BALANCE SHEET			
DUCT CAP/TEE/ELBOW/VENT PIPE/TAPE	51.19	INVENTORY	28-14220-	7623520	28210014
		GENERAL SERVICES PW - EXPENSE			
FLY TRAP/ADHESIVE	20.68	SMALL TOOLS & SUPPLIES	01500300-43320-	9012964	50210008
		GENERAL SERVICES PW - EXPENSE			
ROLLERS/PUTTY KNIVES/BLUE TAPE	77.75	SMALL TOOLS & SUPPLIES	01500300-43320-	7013175	50210008
		WATER OPER - EXPENSE W&S BUSI			
TEFLON TAPE/BALL VALVE	15.12	SMALL TOOLS & SUPPLIES	07700400-43320-	8013069	70210011
		WATER OPER - EXPENSE W&S BUSI			
CUTTING KIT/ROTARY TOOL/WHEEL	129.41	SMALL TOOLS & SUPPLIES	07700400-43320-	6012286	70210011
	Vendor Total: \$341.97				
IACE					
		CDD - EXPENSE GEN GOV			
NIX IACE MEMBERSHIP 2021	40.00	TRAVEL/TRAINING/DUES	01300100-47740-	NIX 2021 MEMBERSHIP	30210024
	Vendor Total: \$40.00				
INDUSTRIAL SCIENTIFIC CORPORATION					
		SEWER OPER - EXPENSE W&S BUSI			
GAS MONITORING 8/22/20-9/21/20	196.42	PROFESSIONAL SERVICES	07800400-42234-	2356510	70210007
		WATER OPER - EXPENSE W&S BUSI			
GAS MONITORING 8/22/20-9/21/20	196.42	PROFESSIONAL SERVICES	07700400-42234-	2356510	70210007
	Vendor Total: \$392.84				
ISAWWA					
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
TRAINING-MEYER/HARTMANN/BANIA	180.00	TRAVEL/TRAINING/DUES	07700400-47740-	200056921	70210202
Vendor Total: \$180.00					
JC LIGHT LLC					
BRUSH	5.54	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	50078073	70210175
PAINT/BRUSH	58.95	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	50077954	70210176
Vendor Total: \$64.49					
JOHN A RABER & ASSOCIATES INC					
CIP FUNDING ASSISTANCE SEPTEMBER 2020	3,000.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	1201783	10210069
Vendor Total: \$3,000.00					
JOSEPH D FOREMAN & CO					
GASKETS	99.00	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	328024	70210179
VALVE REPLACEMENT KIT	276.34	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	34674	70210160
Vendor Total: \$375.34					
JPMORGAN CHASE BANK NA					
COONEY/BP AMOCO/SQUAD 99 FUEL	28.82	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	09/30/2020	
CROOK/AMAZON/USB CAR CHARGERS	30.68	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
CROOK/AMAZON/USB CAR CHARGERS	3.84	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
CROOK/AMAZON/USB CAR CHARGERS	3.84	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
CROOK/AMAZON/ALEXA & SUPPORT	32.00	PWA - EXPENSE PUB WORKS IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2020	
CROOK/AMAZON/EXTERNAL HARD DRIVE	349.99	GS ADMIN - EXPENSE GEN GOV HISTORIC COMMISSION	01100100-47750-	09/30/2020	
CROOK/CLARIS.COM/FILEMAKER PRO 19	540.00	GS ADMIN - EXPENSE GEN GOV HISTORIC COMMISSION	01100100-47750-	09/30/2020	
CROOK/AMAZON/EXTERNAL DRIVE	266.94	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
CROOK/AMAZON/EXTERNAL DRIVE	33.37	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
CROOK/AMAZON/EXTERNAL DRIVE	33.37	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
CROOK/AMAZON/BLUETOOTH ADAPTER	11.54	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/AMAZON/BLUETOOTH ADAPTER	1.45	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BLUETOOTH ADAPTER	1.45	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/IPHONE CASES	57.57	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/IPHONE CASES	7.20	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/IPHONE CASES	7.20	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/KENNING LICENSE	4.12	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/KENNING LICENSE	0.52	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/KENNING LICENSE	0.52	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
CROOK/AMAZON/COLOR LASER PRINTER	329.99	HISTORIC COMMISSION	01100100-47750-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/WEBCAMS	352.80	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/WEBCAMS	44.10	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/WEBCAMS	44.10	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
CROOK/IPWEA/CERT-FINANCIAL MNGMNT	2,160.40	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/THERMOMETER,ADAPTERS	113.39	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/THERMOMETER,ADAPTERS	14.18	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/THERMOMETER,ADAPTERS	14.18	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/ZOOM 8/23/20-9/22/20	814.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/ZOOM 8/23/20-9/22/20	101.88	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/ZOOM 8/23/20-9/22/20	101.88	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
CROOK/WEATHERTAP.COM/PW & PD LICENSI	113.82	EQUIPMENT RENTAL	01500300-42270-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
CROOK/WEATHERTAP.COM/PW & PD LICENSI	113.81	EQUIPMENT RENTAL	01200200-42270-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/WIRELESS MOUSE	41.56	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/AMAZON/WIRELESS MOUSE	5.20	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/WIRELESS MOUSE	5.20	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/SCHUTZ LICENSE	12.79	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/SCHUTZ LICENSE	1.60	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/SCHUTZ LICENSE	1.60	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/RAMIREZ LICENSE	12.79	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/RAMIREZ LICENSE	1.60	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/RAMIREZ LICENSE	1.60	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/EVENTBRITE/MARTIN MEETING	100.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/IEDC/FARNUM DUES	455.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/ICSC/ALGONQUIN DUES	100.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/MACK OIL/308 FUEL	28.40	FUEL	01300100-43340-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/IEDC/FARNUM SEMINAR	650.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/MEIJER/314 FUEL	49.00	FUEL	01300100-43340-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/APA/FARNUM DUES 2020-2021	724.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		CDD - EXPENSE GEN GOV			
FARNUM/ICSC/BLANCHARD TRAINING	300.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2020	
		RECREATION - EXPENSE GEN GOV			
GOCK/IPRA/CPRE PREP - GOCK	65.00	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2020	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/MIDWEST ENERGY/VOIGTS TRNG	1,400.00	TRAVEL/TRAINING/DUES	28900000-47740-	09/30/2020	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/MIDWEST ENERGY/TEPPER TRNG	1,400.00	TRAVEL/TRAINING/DUES	28900000-47740-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/PUMP	75.97	SMALL TOOLS & SUPPLIES	07800400-43320-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/PUMP	75.97	SMALL TOOLS & SUPPLIES	07700400-43320-	09/30/2020	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/STEEL WIRE	15.96	INVENTORY	29-14220-	09/30/2020	
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/MURCAL/THROTTLE CABLE	309.19	INVENTORY	29-14220-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/DOOR STRIKE	232.99	INVENTORY	28-14220-	09/30/2020	
		SEWER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/CATCH BASIN DRAIN SEAL	21.38	SMALL TOOLS & SUPPLIES	07800400-43320-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/CATCH BASIN DRAIN SEAL	21.38	SMALL TOOLS & SUPPLIES	07700400-43320-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/SPRAY BOTTLE	13.87	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/SOAP DISPENSER	33.15	INVENTORY	28-14220-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/COFFEE CREAMER	70.56	INVENTORY	28-14220-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/BLADE	43.34	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/MEIJER/807 & 804 FUEL	122.62	FUEL	07700400-43340-	09/30/2020	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/MEIJER/956 FUEL	32.20	FUEL	29900000-43340-	09/30/2020	
		W & S IMPR. - EXPENSE W&S BUSI			
GRIGGEL/J HILL NURSERY/PLANTS	121.80	WATER MAIN	12900400-45565-	09/30/2020	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/BLOCK HEATER	103.98	INVENTORY	29-14220-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/PRUNING SAW	21.98	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2020	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/MEIJER/FUEL	100.00	FUEL	07700400-43340-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/HAND SOAP	26.75	INVENTORY	28-14220-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/FLY TRAPS	16.36	INVENTORY	28-14220-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/SPG/BASKETBALL NETS	535.60	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/GLOVES	208.00	INVENTORY	28-14220-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PAPER TOWEL HOLDER	12.59	INVENTORY	28-14220-	09/30/2020	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PUMP	50.49	INVENTORY	28-14220-	09/30/2020	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/AMAZON/VACUUM OIL SEAL	65.99	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2020	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/BLOCK HEATER	103.98	INVENTORY	29-14220-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KENNING/LABOR LAW CENTER/POSTERS	188.97	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/ILCMA/ILCMA & IAMMA RENEWAL	162.25	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/IIBA/IIBA MEMBERSHIP	125.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/IIBA/APPLICATION FEE	60.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/GFOA/KUMBERA TRAINING	380.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
		GENERAL SERVICES PW - EXPENSE			
LUDWIG/THORNTONS/609 FUEL	30.00	FUEL	01500300-43340-	09/30/2020	
		PWA - EXPENSE PUB WORKS			
MITCHARD/PUBLICITY CLUB/2020 AWARDS	25.00	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2020	
		PWA - EXPENSE PUB WORKS			
MITCHARD/AMAZON/MOUSE PAD	9.55	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2020	
		PWA - EXPENSE PUB WORKS			
MITCHARD/DROPBOX/SUBSCRIPTION	119.88	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/INTOXIMETER/BREATHALYZER SUP	355.50	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/ISP/MASKS, DISINFECTANT	499.98	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/TLOXP TRANSUNION/SOFTWARE	322.00	EQUIPMENT RENTAL	01200200-42270-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/SQUAD JUMP STARTER	59.48	SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/ACCOUNT CREDIT	-27.00	SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/FLASHLIGHT - TREML	127.95	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/SPRAYERS,DISPENSERS	159.79	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/SPRAYER	112.45	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/HAND SANITIZER	35.98	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/HAND SANITIZER	99.80	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/INDUSTRIAL SUPPLY/MASKS	1,649.95	MATERIALS	01200200-43309-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/IACP/BUCCI J VIRTUAL CONFERENC	250.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/SAFE KIDS/CAR SEAT CERT-OLSTA	55.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/AMAZON/DIAMOND - PANTS	102.67	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2020	
MORGAN/AMAZON/EVIDENCE DVD'S	99.92	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2020	
MORGAN/WALMART/RETIREMENT DESSERTS	25.82	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
MORGAN/AMAZON/MASKS	208.05	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2020	
MORGAN/AMAZON/SURGICAL MASKS	53.98	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2020	
MORGAN/AMAZON/REFUND	-998.00	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2020	
MORGAN/AMAZON/FLASH DRIVES	30.98	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2020	
REIF/APWA/FLEET RATE MANUAL	25.49	VEHCL MAINT-REVENUE & EXPENSES PUBLICATIONS	29900000-42242-	09/30/2020	
SALAZAR/BP GAS/SQUAD 04 FUEL	25.89	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	09/30/2020	
SKILLMAN/APA/NOLAND MEMBERSHIP	258.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2020	
WALKER D/FOX VALLEY TECH/WEBINAR	39.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
WALKER D/MIDWEST FRAUD/MURRAY CONFE	75.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
WALKER D/MIDWEST FRAUD/WALKER MBRSH	25.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2020	
WILKIN/MOBILE/FUEL FOR SQUADS	55.70	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	09/30/2020	
WILKIN/7-ELEVEN/FUEL FOR SQUADS	36.00	POLICE - EXPENSE PUB SAFETY FUEL	01200200-43340-	09/30/2020	
Vendor Total: \$18,390.41					
LAWSON PRODUCTS INC					
GRAB HOOKS	99.60	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	9307905526	29210006
CABLE LUG/CLAMP/PLOW BOLT/ANCHORS	606.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	9307896998	29210006
Vendor Total: \$705.60					
LEACH ENTERPRISES INC					
PL 90" 1/4 X 1/8	7.78	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	966591	29210049
TIE DOWN RING	31.68	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	966325	29210049
GRIP SET/SPRING GUARD	60.61	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	964340	29210049

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$100.07					
LORENZ AND ASSOCIATES LTD					
CREEKSIDE TAP APPRAISAL	1,500.00	STREET IMPROV- EXPENSE PUBWRKS LAND ACQUISITION	04900300-45595-	2918	10210212
Vendor Total: \$1,500.00					
LRS HOLDINGS LLC					
20-00000-00-GM STREET SWEEPING	475.00	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	PS342680	40210221
20-00000-00-GM STREET SWEEPING	2,108.20	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	PS338639	40210221
Vendor Total: \$2,583.20					
LUCKY GASOLINE INC					
CAR WASHES 6/18/20-8/31/20	48.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	6/18/20-8/31/20	29210004
Vendor Total: \$48.00					
MACCARB INC					
CO2 FOR BIOMIST	68.13	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	INV000014	28210049
CO2 FOR BIOMIST	68.13	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	INV002843	28210049
Vendor Total: \$136.26					
MANSFIELD OIL COMPANY					
FUEL	2,113.45	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	21979517	29210009
FUEL	3,333.41	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	21979516	29210009
Vendor Total: \$5,446.86					
MARTAM CONSTRUCTION INC					
WATERMAIN BREAK	6,878.99	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	1247	70210168
WATERMAIN BREAK	14,123.45	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	13426	70210169
Vendor Total: \$21,002.44					
MARTELLE WATER TREATMENT					
SODIUM HYPOCHLORITE	4,476.00	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	20535	70210013
CITRIC ACID/AQUA MAG	8,654.20	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	20486	70210013
Vendor Total: \$13,130.20					
MCHENRY COUNTY RECORDER					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		CDD - EXPENSE GEN GOV			
RECORDING FEES SEPTEMBER 2020	344.00	PROFESSIONAL SERVICES	01300100-42234-	SEPTEMBER 2020	10210012
	Vendor Total: \$344.00				
MENARDS CARPENTERSVILLE					
		GENERAL SERVICES PW - EXPENSE			
LIQUID ANT	24.25	SMALL TOOLS & SUPPLIES	01500300-43320-	64049	50210083
		BUILDING MAINT. BALANCE SHEET			
MORTON CLEAN & PROTECT	466.37	INVENTORY	28-14220-	63444	28210013
	Vendor Total: \$490.62				
MENARDS CRYSTAL LAKE					
		GENERAL SERVICES PW - EXPENSE			
SEALER FOR BRICKS	144.00	MATERIALS	01500300-43309-	29064	50210078
	Vendor Total: \$144.00				
META MEG TOOL CORP					
		SEWER OPER - EXPENSE W&S BUSI			
MECHANICAL MAINT	1,645.00	MAINT - TREATMENT FACILITY	07800400-44412-	12338	70210180
	Vendor Total: \$1,645.00				
MICHAEL PHILPOT					
		GENERAL SERVICES PW - EXPENSE			
PLAYGROUND REPAIRS	160.00	SMALL TOOLS & SUPPLIES	01500300-43320-	0103291	50210081
	Vendor Total: \$160.00				
MID-TOWN PETROLEUM ACQUISITION LLC					
		VEHICLE MAINT. BALANCE SHEET			
OIL	379.50	INVENTORY	29-14220-	1305982-IN	29210026
	Vendor Total: \$379.50				
MOORE LANDSCAPES LLC					
		GENERAL SERVICES PW - EXPENSE			
DOWNTOWN FLOWERS	15,161.14	PROFESSIONAL SERVICES	01500300-42234-	19402	50210009
	Vendor Total: \$15,161.14				
MOTOROLA SOLUTIONS INC					
		POLICE - EXPENSE PUB SAFETY			
OCTOBER STARCOM AIRTIME	1,808.00	ALARM LINES	01200200-42215-	5264820200901	20210004
	Vendor Total: \$1,808.00				
MUNICIPAL COLLECTION SERVICES INC					
		WATER & SEWER BALANCE SHEET			
W/S COLLECTION FEES SEPTEMBER	38.14	AP - COLLECTION SERVICES	07-20115-	017576	10210040
		GEN FUND BALANCE SHEET			
COLLECTION FEES SEPTEMBER	1.40	AP - COLLECTION SERVICES	01-20115-	017573	10210039
		GEN FUND BALANCE SHEET			
COLLECTION FEES SEPTEMBER	43.50	AP - COLLECTION SERVICES	01-20115-	017574	10210039

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$83.04					
NAPA AUTO SUPPLY ALGONQUIN					
RETURNED SEAL	-28.46	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	092495	29210010
PURGE KIT	23.68	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	093391	29210010
U-JOINT	34.78	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	092498	29210010
HYDRAULIC FILTERS	99.96	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	092657	29210010
BATTERY	132.46	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	093226	29210010
Vendor Total: \$262.42					
NATIONAL POWER RODDING					
STORM SEWER CLEANING RIVER RD	2,734.38	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	51646	70210172
STORM SEWER CLEANING RIVER RD	2,734.37	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	51646	70210172
Vendor Total: \$5,468.75					
NATIONAL SEED COMPANY					
SWEEPER CHEMS & TURF SEED	2,398.00	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	599419SI	50210079
Vendor Total: \$2,398.00					
NICOR GAS					
9/4/20-10/6/20 5625 EDGEWOOD	27.60	GENERAL SERVICES PW - EXPENSE NATURAL GAS	01500300-42211-	66-19-57-6331 4	50210018
Vendor Total: \$27.60					
NORTHWEST HERALD					
2020-2021 SUBSCRIPTION	437.80	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	30048568 2020	10210202
Vendor Total: \$437.80					
ONE TIME PAY					
R LIBERIO/CANCELLED CLASS	45.00	GEN FUND REVENUE - GEN GOV RECREATION PROGRAMS	01000100-34410-	PIYO - OCTOBER	
5624 BRIGHTON PERMIT REFUNDS	150.00	GEN FUND REVENUE - GEN GOV BUILDING PERMITS	01000100-32100-	PERMIT REFUND	
PALMER W/C OVERPAYMENT REFUND	855.36	GEN FUND REVENUE - GEN REV INSURANCE CLAIMS	01000500-37110-	PALMER OVERPAYMENT	
Vendor Total: \$1,050.36					
PAHCS II					
POLICE - EXPENSE PUB SAFETY					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DRUG SCREENINGS - POLICE DEPARTMENT	200.00	PHYSICAL EXAMS	01200200-42260-	502124	10210201
Vendor Total: \$200.00					
PDC LABORATORIES INC					
LAB TESTING	674.75	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	19435471	70210015
Vendor Total: \$674.75					
POMPS TIRE SERVICE INC					
TIRES	865.72	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	410804706	29210018
TIRES	1,642.92	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	640084539	29210018
Vendor Total: \$2,508.64					
POWERDMS INC					
POWERDMS 1 YEAR RENEWAL POLICE	865.54	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-0025	10210169
POWERDMS 1 YEAR RENEWAL POLICE	108.19	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-0025	10210169
POWERDMS 1 YEAR RENEWAL POLICE	108.19	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-0025	10210169
POWERDMS 1 YEAR RENEWAL VILLAGE	910.20	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-0026	10210168
POWERDMS 1 YEAR RENEWAL VILLAGE	113.78	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-0026	10210168
POWERDMS 1 YEAR RENEWAL VILLAGE	113.78	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-0026	10210168
Vendor Total: \$2,219.68					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					
CEMETERY MAINTENANCE OCTOBER 2020	1,692.00	CEMETERY OPER -EXPENSE GEN GOV PROFESSIONAL SERVICES	02400100-42234-	3299	10210027
PRACHAR 9/22/2020 GRAVE OPENING	850.00	CEMETERY OPER -EXPENSE GEN GOV GRAVE OPENING	02400100-42290-	3299	10210028
Vendor Total: \$2,542.00					
RALPH HELM INC					
BAR AND CHAIN	131.69	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	117560	29210008
Vendor Total: \$131.69					
RED WING SHOE STORE					
SAFETY BOOTS - ROTH	197.37	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-44141	50210080
SAFETY BOOTS - HARMENING	99.65	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	955-1-44142	70210174

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		WATER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - HARMENING	99.65	UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-44142	70210174
		SEWER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - JONAS	96.40	UNIFORMS & SAFETY ITEMS	07800400-47760-	955-1-44737	40210212
		WATER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - JONAS	96.39	UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-44737	40210212
		WATER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - FEY KEANE	198.94	UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-44549	40210212
		GENERAL SERVICES PW - EXPENSE			
SAFETY BOOTS - COSTA	199.66	UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-44617	40210212
		VEHCL MAINT-REVENUE & EXPENSES			
SAFETY BOOTS - MARTINEZ	199.66	UNIFORMS & SAFETY ITEMS	29900000-47760-	955-1-44510	40210212
Vendor Total: \$1,187.72					
REX RADIATOR SALES & DIST CO					
		VEHICLE MAINT. BALANCE SHEET			
RADIATOR FOR PGEN19	2,445.00	INVENTORY	29-14220-	435331/4	29210086
Vendor Total: \$2,445.00					
ROCK 'N' KIDS INC					
		RECREATION - EXPENSE GEN GOV			
FALL SESSION 1	48.00	RECREATION PROGRAMS	01101100-47701-	ALGFI20	10210200
Vendor Total: \$48.00					
RUSH TRUCK CENTER					
		VEHICLE MAINT. BALANCE SHEET			
HEATER HOSE	49.90	INVENTORY	29-14220-	3020882369	29210072
		VEHICLE MAINT. BALANCE SHEET			
TRANSDUCER ASSEMBLY	87.90	INVENTORY	29-14220-	3020886292	29210072
		VEHICLE MAINT. BALANCE SHEET			
ARMORBLUE DEF	95.88	INVENTORY	29-14220-	3020909971	29210072
Vendor Total: \$233.68					
RYDIN DECAL					
		POLICE - EXPENSE PUB SAFETY			
2021 HANDICAP PLACARDS	115.21	PRINTING & ADVERTISING	01200200-42243-	373584	20210050
Vendor Total: \$115.21					
SEBERT LANDSCAPING CO					
		CDD - EXPENSE GEN GOV			
1551 SEMINOLE ROAD	200.00	PROFESSIONAL SERVICES	01300100-42234-	S525755	30210005
		CDD - EXPENSE GEN GOV			
1600 GLACIER PARKWAY	250.00	PROFESSIONAL SERVICES	01300100-42234-	S525754	30210005
		BUILDING MAINT. BALANCE SHEET			
LANDSCAPE MAINTENANCE PW, GMC	3,541.99	OUTSOURCED INVENTORY	28-14240-	207312	28210022
		GENERAL SERVICES PW - EXPENSE			
LANDSCAPE MAINTENANCE PW, GMC	39,977.13	PROFESSIONAL SERVICES	01500300-42234-	207312	28210022

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
LANDSCAPE MAINTENANCE PW, GMC	692.15	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	207312	28210022
LANDSCAPE MAINTENANCE PW, GMC	5,232.57	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	207312	28210022
Vendor Total: \$49,893.84					
SHAW SUBURBAN MEDIA GROUP					
SEPTEMBER BEST OF THE FOX	399.00	CDD - EXPENSE GEN GOV PRINTING & ADVERTISING	01300100-42243-	092010027001	30210016
Vendor Total: \$399.00					
SHERWIN WILLIAMS					
ROAD PAINT	109.82	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	3494-4	50210082
Vendor Total: \$109.82					
SIRCHIE ACQUISITION CO LLC					
EVIDENCE DRUG TESTS	82.50	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	0461573-IN	20210058
EVIDENCE SUPPLIES	157.70	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	0459561-IN	20210051
Vendor Total: \$240.20					
SKC CONSTRUCTION INC					
CRACK FILL	12,000.00	GENERAL SERVICES PW - EXPENSE MAINT - STREETS	01500300-44428-	9220	40210191
Vendor Total: \$12,000.00					
STANARD & ASSOCIATES INC					
SERGEANT PROMOTION ASSESSMENT	3,887.50	POLICE - EXPENSE PUB SAFETY BOARD OF POLICE COMMISSION	01200200-47720-	SA000044971	20210052
Vendor Total: \$3,887.50					
STANS OFFICE TECHNOLOGIES					
STANS TONER USER MFP WWTF	16.69	SEWER OPER - EXPENSE W&S BUSI MAINT - OFFICE EQUIPMENT	07800400-44426-	355774	10210204
STANS TONER USER MFP PD	129.58	POLICE - EXPENSE PUB SAFETY MAINT - OFFICE EQUIPMENT	01200200-44426-	355843	10210204
STANS TONER USER MFP CDD	153.61	CDD - EXPENSE GEN GOV MAINT - OFFICE EQUIPMENT	01300100-44426-	355822	10210204
STANS TONER USER MFP GSA	172.85	GS ADMIN - EXPENSE GEN GOV MAINT - OFFICE EQUIPMENT	01100100-44426-	355754	10210204
STANS TONER USER MFP PW	7.53	BLDG MAINT- REVENUE & EXPENSES MAINT - OFFICE EQUIPMENT	28900000-44426-	355823	10210204
STANS TONER USER MFP PW	14.99	GENERAL SERVICES PW - EXPENSE MAINT - OFFICE EQUIPMENT	01500300-44426-	355823	10210204
		PWA - EXPENSE PUB WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
STANS TONER USER MFP PW	7.53	MAINT - OFFICE EQUIPMENT	01400300-44426-	355823	10210204
		SEWER OPER - EXPENSE W&S BUSI			
STANS TONER USER MFP PW	7.53	MAINT - OFFICE EQUIPMENT	07800400-44426-	355823	10210204
		VEHCL MAINT-REVENUE & EXPENSES			
STANS TONER USER MFP PW	7.53	MAINT - OFFICE EQUIPMENT	29900000-44426-	355823	10210204
		WATER OPER - EXPENSE W&S BUSI			
STANS TONER USER MFP PW	7.53	MAINT - OFFICE EQUIPMENT	07700400-44426-	355823	10210204
Vendor Total: \$525.37					
STAPLES ADVANTAGE					
		GS ADMIN - EXPENSE GEN GOV			
2021 DESK CALENDAR	10.65	OFFICE SUPPLIES	01100100-43308-	3457894489	10210016
		GS ADMIN - EXPENSE GEN GOV			
ADDING TAPE/REGISTER TAPE	30.89	OFFICE SUPPLIES	01100100-43308-	3457894492	10210016
		GS ADMIN - EXPENSE GEN GOV			
SEALING LABELS	37.45	OFFICE SUPPLIES	01100100-43308-	3457894491	10210016
		GS ADMIN - EXPENSE GEN GOV			
PAPER/WRITING PADS	46.45	OFFICE SUPPLIES	01100100-43308-	3457894493	10210016
		POLICE - EXPENSE PUB SAFETY			
DISINFECTING SPRAY	23.90	OFFICE SUPPLIES	01200200-43308-	3457894494	20210016
		BUILDING MAINT. BALANCE SHEET			
GLOVES	5.43	INVENTORY	28-14220-	3458516209	28210008
		BUILDING MAINT. BALANCE SHEET			
GLOVES	14.20	INVENTORY	28-14220-	3458516216	28210008
		BUILDING MAINT. BALANCE SHEET			
GLOVES	14.64	INVENTORY	28-14220-	3458516215	28210008
		BUILDING MAINT. BALANCE SHEET			
HAND TOWELS/KLEENEX	65.09	INVENTORY	28-14220-	3458516221	28210008
		BUILDING MAINT. BALANCE SHEET			
TOLIET CLEANER	67.41	INVENTORY	28-14220-	3458516218	28210008
		BUILDING MAINT. BALANCE SHEET			
HAND TOWELS/KLEENEX/TP	178.86	INVENTORY	28-14220-	3458516222	28210008
		BUILDING MAINT. BALANCE SHEET			
SCRUBBING BUBBLES	179.64	INVENTORY	28-14220-	3458516214	28210008
		BUILDING MAINT. BALANCE SHEET			
WIPES	193.96	INVENTORY	28-14220-	3458516220	28210008
		BUILDING MAINT. BALANCE SHEET			
TOLIET PAPER/HAND TOWELS	195.89	INVENTORY	28-14220-	3458516219	28210008
		BUILDING MAINT. BALANCE SHEET			
CUPS/COFFEE/HAND TOWELS	449.34	INVENTORY	28-14220-	3458516212	28210008
		BUILDING MAINT. BALANCE SHEET			
COFFEE FILTERS/SOAP/KLEENEX	781.81	INVENTORY	28-14220-	3458516217	28210008
Vendor Total: \$2,295.61					
STEINER ELECTRIC COMPANY					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
VEHICLE MAINT. BALANCE SHEET					
HOSES	58.87	INVENTORY	29-14220-	S006729417.001	29210081
	Vendor Total: \$58.87				
SUPERIOR ROAD STRIPING INC					
20-00000-00-GM PAVEMENT MARKING	66,122.40	MAINT - STREETS	03900300-44428-	753320	40210215
	Vendor Total: \$66,122.40				
SYMBOLARTS LLC					
NEW OFFICER BADGES	334.50	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	0358752-IN	20210060
	Vendor Total: \$334.50				
THE BOARD OF TRUSTEES OF THE UNIVERSITY OF IL					
LAB TESTING	230.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	H0770	20210056
	Vendor Total: \$230.00				
TIM WILKIN					
FUEL	14.25	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/09/20 PURCHASE	20210048
PATCHES	48.85	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/15/20 PURCHASE	20210048
	Vendor Total: \$63.10				
TITAN SUPPLY					
GARBAGE CAN LINERS	135.20	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	27370	28210011
	Vendor Total: \$135.20				
TODAYS UNIFORMS					
MASKS	678.90	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	192616	20210054
	Vendor Total: \$678.90				
TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS INC					
INVESTIGATIVE SOFTWARE SEPTEMBER	160.00	POLICE - EXPENSE PUB SAFETY EQUIPMENT RENTAL	01200200-42270-	224039-2020009-1	20210029
	Vendor Total: \$160.00				
TROTTER & ASSOCIATES INC					
PHOSPHOROUS DISCHARGE OPTIMIZATION	9,951.50	SEWER OPER - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	07800400-42232-	17519	70210199
WWTP IMPROVEMENTS PHASE 6B	50,267.94	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-W1843	17518	40210210
DOWNTOWN STREETScape STAGE 3	45,571.85	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	12900400-42232-W1942	17521	40210218
DOWNTOWN STREETScape STAGE 3	5,632.48	ENGINEERING/DESIGN SERVICES	12900400-42232-W1952	17521	40210218

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$111,423.77					
TYLER TECHNOLOGIES INC					
SIGNATURE UPDATES BUCCI, MARKHAM	350.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	045-314661	20210049
MUNIS CSS IMPLEMENTATION	510.00	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	045-315943	10210194
MUNIS CSS IMPLEMENTATION	63.75	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	045-315943	10210194
MUNIS CSS IMPLEMENTATION	63.75	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	045-315943	10210194
Vendor Total: \$987.50					
US BANK EQUIPMENT FINANCE					
PD COPIER LEASE	153.13	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	425473097	10210191
PD COPIER LEASE	55.73	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	425473097	10210191
Vendor Total: \$208.86					
USIC LOCATING SERVICES LLC					
UTILITY LOCATING SEPTEMBER 2020	9,394.55	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	401352	70210021
UTILITY LOCATING SEPTEMBER 2020	9,394.56	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	401352	70210021
Vendor Total: \$18,789.11					
UTILITY DYNAMICS CORPORATION					
UTILITY CONDUIT UNDER CREEK	34,623.28	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-	0826-2625	40210209
Vendor Total: \$34,623.28					
VISU-SEWER OF ILLINOIS LLC					
COLLECTION SYSTEM MAINTENANCE	47,658.38	W & S IMPR. - EXPENSE W&S BUSI MAINT - COLLECTION SYSTEM	12900400-44416-	200731-11	40210205
Vendor Total: \$47,658.38					
WATER PRODUCTS CO AURORA					
BBOX LIDS	79.46	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298520	70210164
BBOX LIDS	132.44	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298379	70210163
HYDRANT PARTS	199.50	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298685	70210183
WATERMAIN CLAMPS	510.40	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298260	70210162
WATER OPER - EXPENSE W&S BUSI					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
REPAIR CLAMP	600.00	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298505	70210170
		WATER OPER - EXPENSE W&S BUSI			
WATER MAIN CLAMP	660.00	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298648	70210182
		WATER OPER - EXPENSE W&S BUSI			
REPAIR CLAMPS	878.66	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298726	70210201
		WATER OPER - EXPENSE W&S BUSI			
HYDRANT PARTS	986.00	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298686	70210184
		WATER OPER - EXPENSE W&S BUSI			
B-BOX & CAROL STREAM COUPLERS	1,220.00	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0298294	70210161
		WATER OPER - EXPENSE W&S BUSI			
	Vendor Total: \$5,266.46				
WHOLESALE DIRECT					
		VEHICLE MAINT. BALANCE SHEET			
RECEIVER	201.34	INVENTORY	29-14220-	000247327	29210082
		VEHICLE MAINT. BALANCE SHEET			
RECEIVER	232.50	INVENTORY	29-14220-	000247185	29210082
		VEHICLE MAINT. BALANCE SHEET			
	Vendor Total: \$433.84				
ZUKOWSKI ROGERS FLOOD & MCARDLE					
		POLICE - EXPENSE PUB SAFETY			
TRAFFIC CASES, ORDINANCE VIOLATIONS	5,937.50	LEGAL SERVICES	01200200-42230-	145426	
		POLICE - EXPENSE PUB SAFETY			
TRAFFIC CASES, ORD VIOL-COSTS ADVANCE	14.10	LEGAL SERVICES	01200200-42230-	145426	
		CDD - EXPENSE GEN GOV			
PLANNING, ZONING, BLDG COMMISSIONER	43.75	LEGAL SERVICES	01300100-42230-	145426	
		GS ADMIN - EXPENSE GEN GOV			
PERSONNEL MATTERS	612.50	LEGAL SERVICES	01100100-42230-	145426	
		PWA - EXPENSE PUB WORKS			
FREEDOM OF INFORMATION ACT	175.00	LEGAL SERVICES	01400300-42230-	145426	
		CDD - EXPENSE GEN GOV			
MISCELLANEOUS	87.50	LEGAL SERVICES	01300100-42230-	145426	
		GS ADMIN - EXPENSE GEN GOV			
MISCELLANEOUS	1,443.75	LEGAL SERVICES	01100100-42230-	145426	
		POLICE - EXPENSE PUB SAFETY			
MISCELLANEOUS	1,356.25	LEGAL SERVICES	01200200-42230-	145426	
		CDD - EXPENSE GEN GOV			
MUNICIPAL CODE	43.75	LEGAL SERVICES	01300100-42230-	145426	
		GS ADMIN - EXPENSE GEN GOV			
MUNICIPAL CODE	87.50	LEGAL SERVICES	01100100-42230-	145426	
		POLICE - EXPENSE PUB SAFETY			
POLICE DEPARTMENT	218.75	LEGAL SERVICES	01200200-42230-	145426	
		GS ADMIN - EXPENSE GEN GOV			
MEETINGS	1,575.00	LEGAL SERVICES	01100100-42230-	145426	
		SEWER OPER - EXPENSE W&S BUSI			
PUBLIC WORKS/ADMINISTRATION	175.00	LEGAL SERVICES	07800400-42230-	145426	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		STREET IMPROV- EXPENSE PUBWRKS			
PUBLIC WORKS/ADMINISTRATION	262.50	LEGAL SERVICES	04900300-42230-	145426	
		POLICE - EXPENSE PUB SAFETY			
TRAFFIC, ORD VIOLATIONS-MUN COURT	406.25	LEGAL SERVICES	01200200-42230-	145426	
		GS ADMIN - EXPENSE GEN GOV			
ADMINISTRATIVE ADJUDICATION	87.50	LEGAL SERVICES	01100100-42230-	145426	
		STREET IMPROV- EXPENSE PUBWRKS			
CREEKSIDE TAP	393.75	LAND ACQUISITION	04900300-45595-	145426	
		POLICE - EXPENSE PUB SAFETY			
COVID-19 LAWSUIT	1,410.63	LEGAL SERVICES	01200200-42230-	145138	10210209
		GS ADMIN - EXPENSE GEN GOV			
COVID ISSUES - AUGUST 2020	1,968.75	LEGAL SERVICES	01100100-42230-	145432	10210199
	Vendor Total: \$16,299.73				
REPORT TOTAL: \$999,124.12					

Village of Algonquin

List of Bills 10/20/2020

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	154,103.49
02	CEMETERY	2,542.00
03	MFT	73,488.68
04	STREET IMPROVEMENT	122,980.47
06	PARK IMPROVEMENT	36,931.43
07	WATER & SEWER	128,467.80
12	WATER & SEWER IMPROVEM	449,630.20
28	BUILDING MAINT. SERVICE	14,133.32
29	VEHICLE MAINT. SERVICE	16,846.73
TOTAL ALL FUNDS		<u><u>999,124.12</u></u>

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

DATE: _____

APPROVED BY: _____



Village of Algonquin

The Gem of the Fox River Valley

M E M O R A N D U M

TO: Tim Schloneger, Village Manager
FROM: Katie Gock, Recreation Superintendent
DATE: September 16, 2020
SUBJECT: Halloween Drive In Movie

The Recreation Department is seeking approval for the following event to be held this October:

Date	Family Entertainment	Time	Location
October 29 (Rain date: 10/30)	Drive In Movie – Hocus Pocus	7:00-10:00p	Presidential Park

Pursuant to Section 31.04 of the Municipal Code, the Village Board must approve any public events in the Village, including concerts and musical performances.

If you agree, please forward this to the Village Board for their consideration at their next meeting. Please do not hesitate to contact me with any questions.

CC: Michael Kumbera
John Bucci



VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

October 19, 2020

The following meetings are scheduled to be held by the Village Board or Village Commission. Due to COVID 19, some meetings may be held remotely. Meeting information, which includes meeting location, remote log in information, and meeting agendas can be found by visiting www.algonquin.org. Full agendas for meeting will also be posted at the Ganek Municipal Center, as required by law, not less than 48 hours in advance of the scheduled meeting. Each agenda will include the location of the meeting and/or the remote log in information for each meeting.

October 20, 2020	Tuesday	7:30 PM	Village Board Meeting	HYBRID
October 20, 2020	Tuesday	7:45 PM	Committee of the Whole Meeting	HYBRID
October 21, 2020	Wednesday	6:30 PM	Police Commission Meeting - Cancelled	N/A
October 24, 2020	Saturday	8:30 AM	Historic Commission Workshop	HVH
November 3, 2020	Tuesday	7:30 PM	Village Board Meeting	HYBRID

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

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



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

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

DATE: October 16, 2020

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager

SUBJECT: *Financial Resiliency Plan Update*

The Village recently received \$891,602 in COVID-19 relief funding from the Illinois Department of Commerce and Economic Opportunity's Local CURE program (Coronavirus Aid, Relief, and Economic Security Act pass-through funding). As such, it would be appropriate to restore certain one-time capital expenditures that were initially deferred as part of Stage 1 and 2 actions of the Financial Resiliency Plan.

The pandemic has fundamentally changed the way the Village operates with a greater emphasis than ever on technology. Staff has critically reviewed our technology delivery systems with particular focus on cyber security, redundancy, and scalability. It is recommended that we advance with purchases, not to exceed \$120,000, for high-availability server/infrastructure replacements and a managed endpoint remote access solution.

Additionally, a 5-yard dump truck for Public Works was originally budgeted in FY 20/21 using funds from the Vehicle Replacement Fund. It is recommended that this purchase also proceed.

Summary

The proposed restorative funding (\$772,700) is less than the funds received from the Local CURE program (\$891,602). These expenditures address multiple capital necessities for safe, reliable, and effective delivery of municipal services to the community.

Staff recommends the endorsement of the Village Board for the restorative funding to the FY 20/21 budget, pursuant to the Financial Resiliency Plan. Additionally, at the next Village Board meeting, staff will provide a brief presentation to discuss revenue performance through the period ending September 30, 2020.

<u>Item</u>	<u>Impact</u>	<u>Restored Funding</u>
Freeze Vacant Senior Planner Position	\$ 116,200.00	\$ -
Freeze Vacant Building Inspector Position	\$ 105,100.00	\$ -
Defer Comprehensive Plan Update Project	\$ 100,000.00	\$ -
Merit Compensation (5/1) Deferrment (Six Month Scenario)	\$ 90,600.00	Previously Restored
Defer Purchase of Telehandler	\$ 76,000.00	\$ 76,000.00
Freeze New FT Property Maintenance Inspector Position	\$ 75,900.00	\$ -
Eliminate Seasonal Worker (10) Positions	\$ 75,500.00	\$ -
Defer Squad 86 Replacement	\$ 71,000.00	\$ 71,000.00
Defer Squad 87 Replacment	\$ 71,000.00	\$ 71,000.00
Freeze Vacant Police Officer Position	\$ 70,600.00	\$ -
Insource Landscape Maintenance Contract	\$ 65,000.00	\$ -
Reduce Training/Travel Expenses	\$ 48,860.00	\$ -
Defer Laptop and PC Replacements	\$ 46,400.00	\$ 46,400.00
Critical Server Replacement + Security Enhancements (Deferred Budget Item)*	\$ -	\$ 120,000.00
Freeze Vacant PT Customer Service/Office Assistant Positions (2)	\$ 43,100.00	\$ -
Reduce Tree Trimming Contract	\$ 43,000.00	\$ -
Defer purchase of Bazos eCitation software	\$ 37,000.00	\$ 37,000.00
Defer purchase of Bazos eCrash software	\$ 27,000.00	\$ 27,000.00
Freeze PT Management Intern Position	\$ 26,100.00	\$ -
Defer replacement of Dugout Roofs at Holder and Presidential Parks	\$ 26,000.00	\$ 26,000.00
Defer Vehicle 91 Replacement	\$ 26,000.00	\$ 26,000.00
Defer engaging Public Relations/Communciations firm for Village-wide communications.	\$ 20,000.00	\$ -
Eliminate PT Management Intern Position (NIU)	\$ 20,000.00	\$ -
Defer purchase of Arbitrator 360 FTP (video storage)	\$ 17,800.00	\$ 17,800.00
Defer Replacement of Riverfront Park Gazebo Roof	\$ 16,500.00	\$ 16,500.00
Freeze New PT Property Maintenance Inspector Position	\$ 16,100.00	\$ -
Defer Purchase of two (2) Tipdeck Trailers	\$ 15,000.00	\$ 15,000.00
Insource Park Restroom Cleaning Services	\$ 15,000.00	\$ -
Reduce Uniform Expenses for new Officer(s)	\$ 12,500.00	\$ -
Defer Play Surface Mulch Installation	\$ 12,000.00	\$ -
Defer Purchase of Reflectometer	\$ 10,000.00	\$ -
Eliminated Purchase of GPS Rover (FY20 Purchase)	\$ 10,000.00	\$ -
Reduce Recreation Programming Expenses	\$ 10,000.00	\$ -
Defer CD Conference Room Technology Upgrades	\$ 8,800.00	\$ -
Defer PW Lunch Room Technology Upgrades	\$ 8,800.00	\$ -
Eliminate Scheduling Software Integration Costs	\$ 7,700.00	\$ -
Insource Monthly Accounting Services	\$ 5,600.00	\$ -
Defer Drinking Fountain Replacements (2)	\$ 5,500.00	\$ 5,500.00
Reduce expenses for community programs, including National Night Out and Special Olympics	\$ 5,000.00	\$ -
Eliminate Pre-Employment Items (Hiring Freeze)	\$ 3,600.00	\$ -
Defer Village Board Room Technology Upgrades	\$ 3,000.00	\$ -
Reduces Expenses for Drug Tests and Flu Shots	\$ 3,000.00	\$ -
Suspend Tuition Reimbursement for Non-Union Employees	\$ 3,000.00	\$ -
Cancel Storage Unit Rental (Old Town)	\$ 2,600.00	\$ -
Eliminate Nursery Supplies	\$ 2,200.00	\$ -
Defer Picnic Table Maintenance (Supplies)	\$ 2,000.00	\$ -
Reduce Street Light Knockdown Contingency	\$ 2,000.00	\$ -
Reduce Tools and Hardware Contingency	\$ 2,000.00	\$ -
Reduce Materials Expenses	\$ 1,500.00	\$ -
Reduce Office Supplies expenses	\$ 1,500.00	\$ -
Suspend Verizon Service for One iPad/iPhone	\$ 1,290.00	\$ -
Cancel Newspaper Subscriptions	\$ 1,000.00	\$ -
Defer orders replenishing forms, etc.	\$ 1,000.00	\$ -
Eliminate Office Furniture Replacement (Desks)	\$ 1,000.00	\$ -
Defer document shredder replacement	\$ 500.00	\$ -
Eliminate Uniforms & Apperal Expenses	\$ 500.00	\$ -
Reduce Environmental Programming Expenses	\$ 500.00	\$ -
Reduce Number of Clock Tower Replacement Motors (2)	\$ 500.00	\$ 500.00
Reduce Recreation Equipment Replacement	\$ 500.00	\$ -
Eliminate Employment Advertisement Expenses	\$ 350.00	\$ -
Reduce publications purchases	\$ 250.00	\$ -
SUBTOTAL:	\$ 1,490,450.00	\$ 555,700.00
Designated Fund Balance Reduction		
Vehicle Replacement (#521) - Vehicle Replacement Fund	\$ -	\$ 217,000.00
TOTAL		\$ 772,700.00



THE VILLAGE OF
ALGONQUIN
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

VILLAGE OF ALGONQUIN, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
April 30, 2020

Issued by the Finance Department

Michael Kumbera
Treasurer

Susan Skillman
Comptroller

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INTRODUCTORY SECTION

Village of Algonquin, Illinois
Principal Officials

April 30, 2020

Legislative

Village Board of Trustees

John Schmitt, Village President

Laura Brehmer

Debby Sosine

Jerry Glogowski

John Spella

Janis Jasper

Jim Steigert

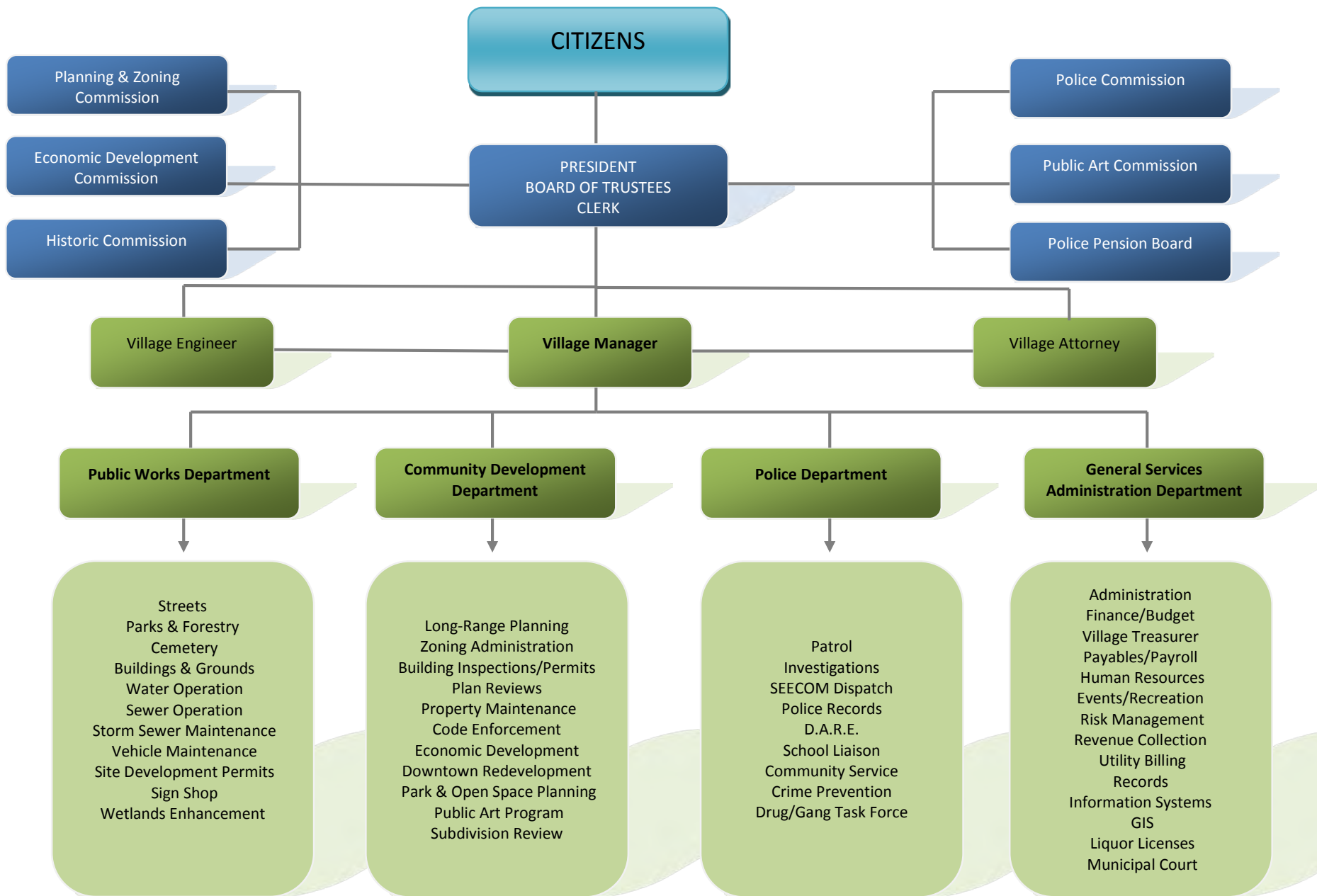
Gerald S. Kautz, Clerk

Appointed Officials

Tim Schloneger, Village Manager

Michael Kumbera, Treasurer

Village of Algonquin 2019 – 2020 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, 2019

Christopher P. Morrill

Executive Director/CEO



Village of Algonquin

The Gem of the Fox River Valley

October 5, 2020

The Honorable Acting 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, 2020, 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, 2020, 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, 2020, 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 2019 was 3.3 percent, which improved from the 2018 rate of 3.6 percent. Algonquin's unemployment rate compares favorably to the State of Illinois (4.0 percent) and the Chicago metropolitan area (3.8 percent).

Growth continued in the local sales tax base across many categories including drinking and eating places, furniture/household items, hardware, and automotive. Notable declines in categories such as general merchandise, food, apparel, drugs/miscellaneous retail, agriculture, and manufacturing correlate to business closings experienced during the period. General Fund sales tax revenues decreased by \$273,741 (or 3.6 percent) to \$7.34 million. Sales tax revenue represented 35 percent of total General Fund revenues for the year.

State-shared income/use tax revenue increased by \$489,756 (or 12.7 percent) to \$4.34 million compared to the prior year. The 2010 Census counts are used in the distribution formula for state-shared revenues. 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 3.3 percent in 2019 to \$982,740,828, which follows a 5.7 percent increase in 2018 and a 5.7 percent increase in 2017. 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 \$5,371 due to increased volume of residential housing starts in the village. Overall, during the fiscal year ended April 30, 2020, 2,681 permits were issued, down 17.6 percent from the previous year (3,154).

Overall, operating results in the General Fund were positive with actual revenues exceeding budget by 5.9 percent and expenditures were 5.4 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 the Village's participation in the Illinois Environmental Protection Agency's (IEPA) Low Interest Loan Program, 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 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 0 to 25 basis points as of April 30, 2020. 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, Illinois Trust, 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, 2020, were 1.8 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, 2020, in funding 68.9 percent of the actuarial accrued liabilities. The actuarial valuation as stated in this report, determined that the net contribution due from the Village is \$2,279,056. The remaining unfunded amount is being systematically funded over 13 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, 2020, the Village had one outstanding debt issue, which is a general obligation bond. Outstanding principal at year-end were \$3.89 million for general obligation bonds. Continuing its practice, the Village abated \$833,626 of the 2019 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, 2020, is \$14.3 million, which represents 68.2 percent of 2020 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, 2020, for the one active general obligation bond issue are \$3.89 million. Bond 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.

The COVID-19 pandemic is the most overarching factor to the Village's financial position, annual work plans, and future projects and initiatives. In FY20, the Village realized significant impacts to sales tax, motor fuel tax, video gaming terminal tax, and investment income. Management continues to monitor revenue trends and work towards eliminating structural deficits in our operation.

The Village is funding three projects through the Illinois Environmental Protection Agency (IEPA) low-interest loan program. These projects include improvements to the Wastewater Treatment Facility, sanitary sewer upgrades between the North Harrison Street Lift Station and the Riverfront Park Lift Station, and sanitary sewer upgrades between the Riverfront Park Lift Station to a new lift station site at Zimmerman Park (La Fox River Drive and Center Street). The total note amount for these three projects is \$24,385,926, with the annual loan service amount total being \$1,488,912.

The development of a Park and Recreation Master Plan for the next ten years is currently underway. This plan will outline projects and goals for parks and recreation services to complete over the next ten years. The planning process will consist of the following components: needs assessment, visioning, identifying, and evaluating community needs, priorities, and opportunities, and creating a phased implementation and financial plan. A draft report is expected to be complete by December 2020.

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 second and third phases of construction (Harrison Street, La Fox River Drive) were substantially completed during FY20 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, 2019. This was the sixteenth 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.

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, 2019 for the second year in a row. 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 2020 budget document. This was the sixteenth 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 2020 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 Acting Village President, Board of Trustees and Village Manager for their unfailing 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 Amanda Lichtenberger, 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

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

SIKICH.COM

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, 2020, 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 0.52%, 0.61%, and 0.58% 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, 2020, 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. 83, *Certain Asset Retirement Obligations*, which established standards for measuring and recognizing liabilities, deferred outflows of resources, and expenses for asset retirement obligations; and modified certain disclosures in the notes to financial statements. The Village also adopted GASB Statement No. 84, *Fiduciary Activities*, which modified certain disclosures in the notes to the financial statements. Our opinion is not modified with respect to these matters.

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 September 25, 2020, 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
September 25, 2020

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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, 2020, and the related notes to financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated September 25, 2020. 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
September 25, 2020

**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2020

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 \$2.6 million (or 1.0%) from FY19 to \$257.8 million.
- The governmental activities net position decreased by \$1.0 million (or 0.5%) from FY19 to \$196.7 million.
- The business type activities net position increased by \$3.6 million (or 5.8%) from FY19 to \$61.1 million.
- The total revenues of all governmental activity programs decreased by \$3.8 million and expenses decreased \$0.1 million from FY19.
- The total revenues of business-type activity programs increased by \$5.6 million and expenses increased \$1.1 million from FY19.
- Total Village expenses increased by \$1.0 million (or 2.6%).
- The Village's combined general fund balance decreased by \$0.8 million from FY19.
- The Village's combined general fund actual revenues were over the budgeted amounts by \$1.1 million and actual expenditures were under the budgeted amounts by \$1.4 million.
- The Village's capital assets increased by \$11.3 million to \$251.16 million from FY19.

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.

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

Fund Financial Statements

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

The Governmental Major Funds (see pages 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 \$2.6 million from FY19 – increasing from \$255.2 million to \$257.8 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 decreased \$1.0 million from \$197.7 million to \$196.7 million. The business-type activities net position increased by \$3.6 million from \$57.5 million to \$61.1 million. Table 1 reflects the condensed Statement of Net Position compared to FY19. 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 pages 6 and 7.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 33.9	\$ 37.7	\$ 17.2	\$ 17.1	\$ 51.1	\$ 54.8
Capital Assets	194.7	191.5	56.5	48.4	251.2	239.9
Total Assets	228.6	229.2	73.7	65.5	302.3	294.7
Deferred Outflows of Resources	2.9	2.9	1.0	1.2	3.9	4.1
Total Assets & Deferred Outflows	231.5	232.1	74.7	66.7	306.2	298.8
Long-Term Liabilities	22.1	21.3	9.8	6.2	31.9	27.5
Other Liabilities	3.3	4.0	3.1	2.6	6.4	6.6
Total Liabilities	25.4	25.3	12.9	8.8	38.3	34.1
Deferred Inflows of Resources	9.4	9.1	0.6	0.4	10.0	9.5
Total Liabilities & Deferred Inflows	34.8	34.4	13.5	9.2	48.3	43.6
Net Position:						
Net Investment in Capital Assets	194.7	190.8	48.9	43.7	243.6	234.5
Restricted	4.0	4.0	0.8	0.8	4.8	4.8
Unrestricted	(2.0)	2.9	11.4	13.0	9.4	15.9
Total Net Position	\$ 196.7	\$ 197.7	\$ 61.1	\$ 57.5	\$ 257.8	\$ 255.2

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 \$2.6 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position decreasing by \$1.0 million and the business-type activities increasing by \$3.6 million.

The governmental activities total assets decreased by \$0.6 million and the governmental activities total liabilities increased by \$0.1 million. The total assets decrease of \$0.6 million was a result of an increase of \$3.2 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 \$6.9 million in improvements other than buildings and \$6.8 million in streets/storm sewers/bridges. This was offset with decreases of \$10.0 million in construction in progress, \$0.3 in buildings; and \$0.2 million in vehicles and equipment. The decrease in current and other assets was due mainly to decreases of \$2.2 million in cash and investment; \$1.8 million in internal balances; and \$0.4 million in other taxes. This was offset by increases of \$0.4 million in intergovernmental, grants and contributions; \$0.1 million in investment in joint venture; and \$0.1 million in property tax.

The governmental activities overall deferred outflows of resources remained unchanged at \$2.9 million. Changes within the category included an increase of \$1.2 million in police pension fund-pension items and a decrease of \$1.2 million decrease in IMRF-pension items. OPEB-pension items remained unchanged (See Note 10 - 11 in the Notes to Financial Statements for additional information).

The governmental activities total liabilities increased by \$0.1 million due to an increase of \$0.6 million in accounts payable which was offset by a decrease of \$0.5 million in noncurrent liabilities.

The governmental activities deferred inflows of resources increased \$0.3 million due to the increase of \$0.5 million in IMRF fund-pension items; and \$0.1 million in deferred property tax revenue. This was offset by a decrease of \$0.3 million in police pension fund-pension. (See Note 10 - 11).

Village of Algonquin, Illinois
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The net position of the business-type activities increased by \$3.6 million from \$57.5 million to \$61.1 million.

Total assets of the business-type activities increased by \$8.2 million from \$65.5 to \$73.7 million. The total assets increase of \$8.2 million was a result of an increase in capital assets of \$8.1 million and an increase in current and other assets of \$0.1 million. The capital asset increase of \$8.1 million in the business-type activities occurred as a result of increases in construction in progress of \$4.4 million; and water and sewer improvements of \$4.1 million. This was offset by decrease of \$0.3 in buildings. The increase in current assets of \$0.1 million was due to an increase of \$1.8 million in internal balances; \$1.1 million in intergovernmental, grants, and contributions; and \$0.3 million in accounts receivable. These were offset by a decrease of \$3.1 million in cash and investments. Revenues exceeded expenses during FY20, which resulted in a positive change in net position of \$3.6 million.

Total liabilities of the business-type activities increased by \$4.1 million from \$8.8 million to \$12.9 million. The noncurrent liabilities increased by \$2.7 million due to IEPA loans incurred during the year; and accounts payable increased \$1.4 million. The business-type activities deferred inflows of resources increased \$0.2 million due to the increase of \$0.2 million in IMRF fund-pension items. (See Note 10 - 11).

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	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Service	\$ 1.4	\$ 1.4	\$ 10.7	\$ 9.9	\$ 12.1	\$ 11.3
Operating Grants & Contributions	1.8	1.2	-	-	1.8	1.2
Capital Grants & Contributions	0.8	0.5	-	-	0.8	0.5
General Revenues						
Property Taxes	6.6	6.5	-	-	6.6	6.5
Other Taxes	17.1	17.4	-	-	17.1	17.4
Other	(3.3)	1.2	5.1	0.3	1.8	1.5
Total Revenue	24.4	28.2	15.8	10.2	40.2	38.4
Expenses						
Governmental Activities						
General Government	5.7	5.0	-	-	5.7	5.0
Public Safety	9.9	9.4	-	-	9.9	9.4
Public Works	9.8	11.1	-	-	9.8	11.1
Interest	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	12.2	11.1	12.2	11.1
Total Expenses	25.4	25.5	12.2	11.1	37.6	36.6
Change in Net Position	(1.0)	2.7	3.6	(0.9)	2.6	1.8
Net position - beginning (Restated)	197.7	195.0	57.5	58.4	255.2	253.4
Net position - ending	\$ 196.7	\$ 197.7	\$ 61.1	\$ 57.5	\$ 257.8	\$ 255.2

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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 55.8% 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 \$3.8 million from \$28.2 million to \$24.4 million. Decreases of \$4.5 million in other revenues, and \$0.3 million in other taxes were offset by increase of \$0.6 million in operating grants/contributions, \$0.3 million in capital grants/contributions, and \$0.1 million in property taxes. The decrease in other revenues of \$4.5 million were related to transfers of completed capital assets from the general fixed asset group (TIF Fund) to the Business-Type Activities. The decrease in other taxes of \$0.3 million were due to decreases of \$0.3 million in home rule sales tax; \$0.3 million in sales and use tax; \$0.1 million in utility taxes, and \$0.1 million in telecommunications tax. This was offset by a \$0.5 million increase in income tax.

**Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2020**

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 3.3% from levy year 2018 (\$951,587,793) to levy year 2019 (\$982,740,828). The Village's property tax rate was 0.5885 in 2018 and 0.5698 in 2019.

In the general government, state shared income tax increased 11.3% from FY19 to FY20. There was a slight increase in property tax receipts (1.1%). There were decreases in the sales/use tax (3.7%); home rule sales tax (8.2%); utility tax (6.7%); and telecommunication tax (15.0%). Sales/use tax and home rule sales tax decreased due to the COVID19 pandemic beginning in March 2020, which closed down many retail stores, restaurants, etc. Overall, total general revenues decreased 13.47% from FY19 to FY20; the majority of this was from transfers of capital assets rather than lost revenues.

Expenses:

The Village's governmental activities total expenses decreased \$0.1 million for FY20.

General Government expenses increased \$0.7 million from \$5.0 million to \$5.7 million. The General Government expenses increased mainly due to increases of \$0.1 million in salaries; \$0.2 in contractual services; and the remaining additional expenses were related to the government wide adjustments for capital assets during FY20.

Public Safety expenses increased \$0.5 million from \$9.4 million to \$9.9 million. The Public Safety expenses had increases of \$0.1 million in salaries; the remaining additional expenses being related to the increase in the government wide adjustment for the police pension expenses during FY 20.

Public Works expenses decreased \$1.3 million from \$11.1 million to \$9.8 million. The Public Works expense decreases were related to the government wide adjustments for capital asset during FY20.

Interest expenses remained unchanged.

Business-type Activities

Revenue:

Total revenues for Business-type Activities increased \$5.6 million from \$10.2 million to \$15.8 million. There was an increase of \$0.8 million in charges for service; and \$4.8 million in other revenues. The \$0.8 million increase in charges for services included an increase of \$1.2 million in water and sewer revenue, which was offset by decreases of \$0.3 million in connection fees and \$0.1 million in developer contributions. The \$4.8 million increase in other revenues includes an increase for a transfer of governmental (TIF Fund) for capital assets of \$4.7 million; and \$0.1 million in investment income. Water and sewer revenue increased due to annual rate increases. Connections fees decreased \$0.3 million due to slowdowns in new development in FY20.

Expenses:

The Village's Business-type Activities total expenses increased \$1.1 million from \$11.1 million to \$12.2 million. The increase in expenses was due to increase of \$0.6 million in infrastructure maintenance, \$0.3 million in engineering, \$0.2 million in salaries, \$0.1 in professional services; \$0.1 in maintenance-collection station; \$0.1 million in depreciation, and \$0.1 million in various other expenses. This was offset by decreases in expenses for the sewer maintenance-treatment facility of \$0.4 million.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2020, the governmental funds (as presented on the balance sheet on page 10-11) reported a combined fund balance of \$23.2 million or a decrease of 16.7% from \$27.8 million at the beginning of the year. Of the total fund balance, (\$3.8) million is unassigned due to the liabilities in the TIF Fund. The General Fund has an unassigned fund balance of \$15.4 million, which indicates availability for continuing Village services. Total assets increased \$2.5 million and total liabilities and deferred inflows of resources increased \$7.2 million for an overall decrease of \$4.7 million in fund balance.

The increase of \$2.5 million in total assets consisted of an increase of \$4.7 in advance to other funds (TIF), \$1.1 million in cash and equivalents, \$0.4 in intergovernmental, grants, contributions, and \$0.1 million in property tax receivables. These increases were offset by a decrease of \$3.3 million in investments; and \$0.5 million other taxes. The increase in total liabilities and deferred inflows of resources of \$7.2 million was due to increases of \$6.4 million in advances from other funds (TIF), \$0.7 million in accounts payable, and \$0.1 million in deferred inflows of resources for unavailable property tax revenue.

The general fund total fund balance decreased \$0.8 million from \$18.5 million in FY19 to \$17.7 million in FY20. General fund assets had a net decrease of \$1.2 million due to decreases of \$1.0 million in cash and investments and \$0.2 million in other taxes. General fund total liabilities decreased \$0.4 million due to a decrease in accounts payable. Deferred inflows of resources for property tax revenue remained unchanged from FY19 to FY20.

The street improvement fund total fund balance increased \$2.9 million to \$20.5 million from FY19 to FY20. Assets increased \$4.1 million from FY19 to FY20. This included an increase in advances to other funds of \$4.7 million (TIF fund expenses). This increase was offset by a decrease of \$0.4 million in cash and investments; and \$0.2 million in intergovernmental, grants, and contributions. Street improvement fund total liabilities increased \$1.2 million due to an increase in accounts payable from FY19 to FY20.

The downtown TIF district fund was a major fund in FY20 and total fund balance decreased \$5.9 million to a negative fund balance of (\$19.2) million from FY19 to FY20. Assets increased \$0.7 million due to an increase of \$0.6 million in cash and investments and \$0.1 million in property tax receivables. Total liabilities increased \$6.4 million due to an increase in advances from other funds. Deferred inflows of resources increased \$0.2 million due to an increase in unavailable property tax revenue from FY19 to FY20.

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 \$1.4 million less than the budget, which was due to actual expenses less than budget of \$0.2 million in general government, \$0.3 million in public safety, \$0.8 million in public works, and \$0.1 million in transfers and other financing sources (uses).

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

The \$0.3 million savings in public safety expenses was due to savings of \$0.2 million in personnel and \$0.1 million in contractual services.

Village of Algonquin, Illinois
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The \$0.8 million savings in public works was due to savings of \$0.5 million in contractual services, \$0.2 million in personnel, and \$0.1 million in overall general services division expenses.

	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.126	\$ 6.126	\$ 6.135
Intergovernmental, Grants & Contributions	11.771	11.771	12.470
Other	2.096	2.096	2.518
Total Revenues	\$ 19.993	\$ 19.993	\$ 21.123
Expenditures and Transfers			
Expenditures	\$ 19.476	\$ 19.690	\$ 18.355
Transfers and Other Financing Sources (Uses)	3.600	3.668	3.571
Total Expenditures and Transfers Out	23.076	23.358	21.926
Change in Fund Balance	\$ (3.083)	\$ (3.365)	\$ (0.803)

Capital Assets

At the end of FY20, the Village had a combined total of capital assets of \$251.16 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 \$11.34 million.

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

- Downtown Streetscape Improvements (TIF – streetscape/water/sewer) for \$4.9 million.
- Downtown Streetscape Utilities Improvements (IEPA Loan) for \$3.6 million.
- Water Treatment Plant Improvements for \$2.2 million.
- Sleepy Hollow Road Construction for \$3.0 million.
- Terrace Hill Road Construction for \$1.0 million.
- Crystal Creek Bridge Replacement for \$1.0 million.
- Wastewater Treatment Facility Improvements Phase 6B (IEPA Loan) for \$0.8 million.
- MCCD Trailhead and LaFox River Drive Bridge Improvements for \$0.5 million.
- Kelliher Park Parking Lot Replacement for \$0.4 million.
- Creek's Crossing Park Drainage & Improvements for \$0.3 million.
- Randall Road Watermain Relocation for \$0.3 million.
- Souwanas Creek Reach 2 Restoration for \$0.3 million.
- Woods Creek Reach 4 Improvements for \$0.1 million.
- PRV Replacement Program for \$0.1 million.

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	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
	Land & Right of Way	\$ 95.94	\$ 95.94	\$ 3.64	\$ 3.64	\$ 99.58
Construction in Progress	4.59	14.64	5.43	1.03	10.02	15.67
Buildings	9.31	9.62	10.90	11.25	20.21	20.87
Vehicles and Equipment	0.92	1.09	0.20	0.25	1.12	1.34
Improvements other than Building	16.38	9.49	-	-	16.38	9.49
Streets, Storm Sewers, Bridges	67.51	60.67	-	-	67.51	60.67
Water and Sewer	-	-	36.34	32.20	36.34	32.20
Total	\$ 194.65	\$ 191.45	\$ 56.51	\$ 48.37	\$ 251.16	\$ 239.82

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

	Governmental Activities	Business-Type Activities	Total
	Beginning Balance	\$ 191.45	\$ 48.37
Additions			
Depreciable	\$ 19.03	\$ 7.22	\$ 26.25
Non-Depreciation	-	-	-
Construction in Progress	12.09	6.68	18.77
Retirements			
Depreciable	(1.90)	(0.18)	(2.08)
Non-Depreciation	-	-	-
Construction in Progress	(22.14)	(2.28)	(24.42)
Depreciation			
Retirement	(3.88)	(3.30)	(7.18)
Ending Balance	\$ 194.65	\$ 56.51	\$ 251.16

The Governmental Activities net Capital Assets net increase of \$3.2 million was due to increases in improvements other than building (\$6.9 million); and streets/storm sewers/bridges (\$6.8 million). These were offset by decreases in construction in progress (\$10.0 million); buildings (\$0.3 million) and vehicles and equipment (\$0.2 million). The improvements other than building and streets/storm sewers/bridges increased substantially due to completion of a portion of the downtown streetscape improvement projects being constructed as part of the downtown TIF area. This accounts for the large decrease in construction in progress. The remaining various account decreases were due to normal depreciation expense.

The Business-type Activities net increase of \$8.1 million in net Capital Assets was due mainly to increases noted in construction in progress (\$4.4 million); and water and sewer improvements (\$4.1 million). Decreases were due mainly to normal depreciation expense.

Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2020

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 for the construction of Village Hall (Ganek Municipal Center). Bond Series 2014A was issued for \$2,885,000 to refund Series 2005B and the repayment of this bond series was completed in FY20. During FY20, the Village entered into a loan agreement with the Illinois Environmental Protection Agency for improvements to the Wastewater Treatment Facility and watermain/sewermain improvements to the Downtown TIF area. During FY20, the IEPA loan payable balance was \$3,686,408 and portions of the loan is expected to begin repayment during FY21.

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 FY20, 100% of the Home Rule Sales Tax is allocated to the Street Improvement Fund to provide funds for continued street infrastructure maintenance and improvements.

The Village currently has one general obligation bond series. A total of \$3.885 million of general obligation bonds were outstanding at April 30, 2020. The governmental activities have no general obligation bonds outstanding; business-type activities have \$3.885 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 2019 tax extension remained flat for property tax collections in FY20.

The COVID19 pandemic did have some effect on Village revenues relating to decreases in home rule sales tax (\$0.3 million) and sales/use tax (\$0.3 million) during FY20. However, these were offset by increases in income tax (\$0.5 millions) and property tax (\$0.1 million). The Village expects to see continued revenue declines during FY21 due to COVID19 as we have realized significant impacts to sales tax, motor fuel tax, video gaming terminal tax, and investment income. Management continues to monitor revenue trends and work towards eliminating structural deficits in operations.

Village of Algonquin, Illinois
Management's Discussion and Analysis
April 30, 2020

The FY20 state income and local use tax per capita combined decreased by 0.3% from FY19. This was primarily due to decreases in the income tax disbursements and per capita of 4.9%. Current estimates indicate that the 2020 per-capita allocations will trend downward in FY21, mainly due to the increase in unemployment due to the COVID19 pandemic. 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.

Construction in the local residential housing market decreased during FY20 (from 86 permits in 2018 to 49 in 2020). The number of new permits for commercial construction decreased (4 permits in 2018 to 3 in 2019). The Village's growth in EAV and property tax receipts continue to increase each year. The property tax receipts had a 1.2% increase from FY19 to FY20. Combined sales tax and home rule sales tax experienced a 5.3% decrease from FY19 to FY20.

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, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 18,534,050	\$ 7,662,308	\$ 26,196,358
Investments	9,162,864	993,905	10,156,769
Restricted investments	-	833,625	833,625
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,316,348	-	6,316,348
Other taxes	2,647,447	-	2,647,447
Intergovernmental, grants, and contributions	471,574	1,118,149	1,589,723
IPBC	141,609	-	141,609
Accrued interest	25,897	-	25,897
Accounts	10,973	1,473,185	1,484,158
Other	338,139	-	338,139
Internal balances	(5,123,443)	5,123,443	-
Prepaid items	85,171	24,641	109,812
Inventory	124,026	-	124,026
Investment in joint venture	1,191,821	-	1,191,821
Capital assets			
Nondepreciable	100,528,832	9,073,515	109,602,347
Depreciable, net of accumulated depreciation	94,122,074	47,433,151	141,555,225
 Total assets	 228,577,382	 73,735,922	 302,313,304
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	1,295,406	-	1,295,406
Pension items - IMRF	970,492	441,463	1,411,955
Pension items - OPEB	647,656	169,828	817,484
Asset retirement obligation	-	261,591	261,591
Deferred loss on refunding	-	88,502	88,502
 Total deferred outflows of resources	 2,913,554	 961,384	 3,874,938
 Total assets and deferred outflows of resources	 231,490,936	 74,697,306	 306,188,242

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 3,062,577	\$ 3,100,840	\$ 6,163,417
Accrued interest	-	9,886	9,886
Unearned revenue - other	124,628	-	124,628
Other liabilities	55,944	-	55,944
Noncurrent liabilities			
Due within one year	803,183	895,901	1,699,084
Due in more than one year	21,316,039	8,909,111	30,225,150
Total liabilities	25,362,371	12,915,738	38,278,109
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	1,667,950	-	1,667,950
Pension items - IMRF	1,325,572	602,984	1,928,556
Pension items - OPEB	131,231	34,411	165,642
Deferred property tax revenue	6,316,348	-	6,316,348
Total deferred inflows of resources	9,441,101	637,395	10,078,496
Total liabilities and deferred inflows of resources	34,803,472	13,553,133	48,356,605
NET POSITION			
Net investment in capital assets	194,650,906	48,875,410	243,526,316
Restricted for			
Donor programs	763,501	-	763,501
Insurance	390,936	-	390,936
Street maintenance	2,385,376	-	2,385,376
Capital projects	109,247	-	109,247
Cemetery	350,787	-	350,787
Debt service	-	833,625	833,625
Unrestricted	(1,963,289)	11,435,138	9,471,849
TOTAL NET POSITION	\$ 196,687,464	\$ 61,144,173	\$ 257,831,637

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2020

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 5,647,200	\$ 1,076,651	\$ 100,644	\$ 400
Public safety	9,897,004	287,109	470,519	31,818
Public works	9,834,769	6,968	1,186,176	804,218
Debt service - interest and fees	13,687	-	-	-
Total governmental activities	<u>25,392,660</u>	<u>1,370,728</u>	<u>1,757,339</u>	<u>836,436</u>
Business-Type Activities				
Waterworks and sewerage	12,153,331	10,722,645	-	-
Total business-type activities	<u>12,153,331</u>	<u>10,722,645</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u><u>\$ 37,545,991</u></u>	<u><u>\$ 12,093,373</u></u>	<u><u>\$ 1,757,339</u></u>	<u><u>\$ 836,436</u></u>

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
	\$ (4,469,505)	\$ -	\$ (4,469,505)
	(9,107,558)	-	(9,107,558)
	(7,837,407)	-	(7,837,407)
	(13,687)	-	(13,687)
	(21,428,157)	-	(21,428,157)
	-	(1,430,686)	(1,430,686)
	-	(1,430,686)	(1,430,686)
	(21,428,157)	(1,430,686)	(22,858,843)
General Revenues			
Taxes			
Property	6,565,496	-	6,565,496
Home rule sales tax	3,833,333	-	3,833,333
Utility	898,906	-	898,906
Telecommunications	507,495	-	507,495
Hotel	44,820	-	44,820
Video gaming tax	114,787	-	114,787
Intergovernmental, unrestricted			
Sales and use tax	7,344,889	-	7,344,889
Personal property replacement	77,921	-	77,921
Income tax	4,336,427	-	4,336,427
Franchise fees	498,795	-	498,795
Investment income	738,705	265,156	1,003,861
Miscellaneous	152,602	114,484	267,086
Transfers	(4,684,636)	4,684,636	-
Total	20,429,540	5,064,276	25,493,816
CHANGE IN NET POSITION	(998,617)	3,633,590	2,634,973
NET POSITION, MAY 1	197,686,081	57,510,583	255,196,664
NET POSITION, APRIL 30	\$ 196,687,464	\$ 61,144,173	\$ 257,831,637

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2020

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	\$ 7,791,679	\$ 5,370,646	\$ 1,629,912	\$ 3,741,813	\$ 18,534,050
Investments	7,486,418	1,550,351	-	126,095	9,162,864
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	5,600,011	-	716,337	-	6,316,348
Other taxes	1,780,706	816,940	-	49,801	2,647,447
Intergovernmental, grants, and contributions	1,363	-	-	470,211	471,574
IPBC	141,609	-	-	-	141,609
Accrued interest	25,897	-	-	-	25,897
Other	338,139	-	-	-	338,139
Due from other funds	75,218	-	-	-	75,218
Advance to other funds	654,966	15,037,526	-	-	15,692,492
Prepaid items	84,989	-	-	182	85,171
TOTAL ASSETS	\$ 23,980,995	\$ 22,775,463	\$ 2,346,249	\$ 4,388,102	\$ 53,490,809

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2020

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 469,457	\$ 2,273,731	\$ -	\$ 287,999	\$ 3,031,187
Unearned revenue	124,628	-	-	-	124,628
Advances from other funds	-	-	20,815,935	-	20,815,935
Other liabilities	55,944	-	-	-	55,944
Total liabilities	650,029	2,273,731	20,815,935	287,999	24,027,694
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	5,600,011	-	716,337	-	6,316,348
Total deferred inflows of resources	5,600,011	-	716,337	-	6,316,348
Total liabilities and deferred inflows of resources	6,250,040	2,273,731	21,532,272	287,999	30,344,042
FUND BALANCES					
Nonspendable					
Prepays	84,989	-	-	182	85,171
Advances	654,966	-	-	-	654,966
Restricted					
Donor programs	763,501	-	-	-	763,501
Insurance	390,936	-	-	-	390,936
Street maintenance	-	-	-	2,385,376	2,385,376
Capital projects	-	-	-	109,247	109,247
Cemetery	-	-	-	350,787	350,787
Unrestricted					
Assigned					
Capital projects	277,657	20,501,732	-	1,254,511	22,033,900
Debt service	-	-	-	-	-
Historic commission	10,108	-	-	-	10,108
Special purpose	164,619	-	-	-	164,619
Unassigned (deficit)	15,384,179	-	(19,186,023)	-	(3,801,844)
Total fund balances (deficit)	17,730,955	20,501,732	(19,186,023)	4,100,103	23,146,767
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
	\$ 23,980,995	\$ 22,775,463	\$ 2,346,249	\$ 4,388,102	\$ 53,490,809

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, 2020

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 23,146,767
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	194,650,906
Less internal service fund capital assets included below	(60,883)
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	1,191,821
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	89,274
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	(355,080)
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	(372,544)
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	516,425
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as in governmental funds	
Total OPEB liability	(1,951,255)
Compensated absences	(1,158,086)
Net pension liability - IMRF	(2,257,827)
Net pension liability - Police Pension Plan	(16,752,054)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 196,687,464</u></u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2020

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,135,032	\$ 4,960,612	\$ 561,559	\$ 307,635	\$ 11,964,838
Intergovernmental, grants, and contributions	12,470,414	230,149	-	1,707,605	14,408,168
Charges for services	280,690	-	-	17,300	297,990
Licenses and permits	642,865	-	-	-	642,865
Fines and forfeits	311,253	-	-	-	311,253
Investment income	591,942	78,192	729	67,844	738,707
Miscellaneous	690,787	-	-	24,071	714,858
Total revenues	21,122,983	5,268,953	562,288	2,124,455	29,078,679
EXPENDITURES					
Current					
General government	4,521,277	-	493,194	31,847	5,046,318
Public safety	9,574,851	-	-	-	9,574,851
Public works	4,123,703	1,440,022	-	1,653,964	7,217,689
Capital outlay	127,817	4,355,379	5,915,580	848,348	11,247,124
Debt service					
Principal retirement	-	-	-	615,000	615,000
Interest and fiscal charges	6,897	-	-	15,910	22,807
Total expenditures	18,354,545	5,795,401	6,408,774	3,165,069	33,723,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,768,438	(526,448)	(5,846,486)	(1,040,614)	(4,645,110)
OTHER FINANCING SOURCES (USES)					
Transfers in	41,563	3,470,000	-	142,500	3,654,063
Transfers (out)	(3,612,500)	-	-	(41,563)	(3,654,063)
Total other financing sources (uses)	(3,570,937)	3,470,000	-	100,937	-
NET CHANGE IN FUND BALANCES	(802,499)	2,943,552	(5,846,486)	(939,677)	(4,645,110)
FUND BALANCES (DEFICIT), MAY 1	18,533,454	17,558,180	(13,339,537)	5,039,780	27,791,877
FUND BALANCES (DEFICIT), APRIL 30	\$ 17,730,955	\$ 20,501,732	\$ (19,186,023)	\$ 4,100,103	\$ 23,146,767

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, 2020

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ (4,645,110)
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	13,689,281
The capital contribution to the enterprise fund are only reported in the statement of activities	(4,684,636)
The loss on the disposal of capital assets is reported as an expense in the statement of activities	(848,614)
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	615,000
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	(112,706)
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	(58,603)
The change in the total OPEB liability and related deferred inflows and outflows are only reported in the statement of activities	(74,646)
The change in net position of the internal service funds is reported only in the statement of activities	(22,219)
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	(4,930,693)
Change in investment in joint venture	136,547
Change in compensated absences	(71,338)
Change in accrued interest payable	1,281
Amortization of bond premium	17,747
Amortization of deferred loss on refunding	(9,908)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (998,617)

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2020

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,662,308	\$ -
Investments	993,905	-
Receivables		
Grants	1,118,149	-
Accounts	1,473,185	10,973
Prepaid items	24,641	-
Inventory	-	124,026
Restricted assets - investments	833,625	-
	12,105,813	134,999
NONCURRENT ASSETS		
Advances to other funds	5,123,443	-
Capital assets		
Nondepreciable	9,073,515	-
Depreciable, net of accumulated depreciation	47,433,151	60,883
	56,506,666	60,883
	61,630,109	60,883
	73,735,922	195,882
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	441,463	-
Pension items - OPEB	169,828	-
Asset retirement obligation	261,591	-
Deferred loss on refunding	88,502	-
	961,384	-
	74,697,306	195,882

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2020

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	\$ 3,100,840	\$ 31,390
Accrued interest	9,886	-
Due to other funds	-	75,218
Current portion of long-term debt	895,901	-
	4,006,627	106,608
LONG-TERM LIABILITIES		
Long-term liabilities	8,909,111	-
	8,909,111	-
	12,915,738	106,608
DEFERRED INFLOWS OF RESOURCES		
Pension items - IMRF	602,984	-
Pension items - OPEB	34,411	-
	637,395	-
	13,553,133	106,608
NET POSITION		
Net investment in capital assets	48,875,410	60,883
Restricted for debt service	833,625	-
Unrestricted	11,435,138	28,391
	\$ 61,144,173	\$ 89,274

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, 2020

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
OPERATING REVENUES		
Charges for services	\$ 9,290,907	\$ -
Administrative fee	98,962	-
Infrastructure fee	1,332,776	-
Maintenance billings	-	1,367,079
Fleet maintenance and fuel	-	304,662
Miscellaneous	114,484	1,733
	10,837,129	1,673,474
OPERATING EXPENSES		
Water operations	2,992,312	-
Sewer operations	2,768,859	-
Nondepartmental	2,787,728	-
Building services	-	741,443
Vehicle maintenance	-	950,408
Depreciation	3,474,204	16,047
	12,023,103	1,707,898
OPERATING INCOME (LOSS)	(1,185,974)	(34,424)
NON-OPERATING REVENUES (EXPENSES)		
Gain on sale of capital assets	-	12,205
Investment income	265,156	-
Interest expense and fiscal agent fees	(130,228)	-
	134,928	12,205
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(1,051,046)	(22,219)
CAPITAL CONTRIBUTIONS	4,684,636	-
CHANGE IN NET POSITION	3,633,590	(22,219)
NET POSITION, MAY 1	57,510,583	111,493
NET POSITION, APRIL 30	\$ 61,144,173	\$ 89,274

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2020

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 10,388,222	\$ 304,662
Cash received for interfund services provided	-	1,375,689
Cash paid to suppliers	(5,358,152)	(986,617)
Cash paid to employees	(3,062,348)	(752,546)
Other receipts (payments)	114,484	1,733
	2,082,206	(57,079)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	(1,749,129)	31,612
	(1,749,129)	31,612
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of fixed assets	-	24,549
Purchase of capital assets	(5,435,590)	-
Interest paid on bonds	(139,696)	-
Proceeds from issuance of notes payable	2,568,259	-
Principal paid on general obligation bond maturities	(695,000)	-
	(3,702,027)	24,549
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(1,175,665)	-
Sale of investment securities	3,704,475	-
Interest received	265,156	-
	2,793,966	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(574,984)	(918)
CASH AND CASH EQUIVALENTS, MAY 1	8,237,292	918
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 7,662,308	\$ -

(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, 2020

	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)	\$ (1,185,974)	\$ (34,424)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation and amortization	3,474,204	16,047
Changes in assets and liabilities		
Accounts receivable	(329,608)	6,940
Prepaid items	(4,815)	-
Inventory	-	(154)
Deferred outflow of resources - ARO	8,409	-
Accounts payable	(95,382)	(45,488)
Pension and OPEB related items	183,333	-
Compensated absences payable	32,039	-
NET CASH FROM OPERATING ACTIVITIES	\$ 2,082,206	\$ (57,079)
NONCASH TRANSACTIONS		
IEPA loan receivable and payable	\$ 1,118,149	\$ -
Capital asset additions included in accounts payable	2,715,525	-

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2020

	<u>Police Pension</u>
ASSETS	
Cash and short-term investments	\$ 580,553
Investments	
U.S. Treasury securities	3,570,988
U.S. agency securities	3,042,111
Equity mutual funds	17,855,440
Equities	1,919,187
The Illinois Funds	251,265
Money market mutual funds	562,104
Municipal bonds	290,808
Bond mutual fund	107,192
Corporate bonds	5,110,811
Receivables	
Accrued interest receivable	<u>91,642</u>
 Total assets	 <u>33,382,101</u>
LIABILITIES	
None	<u>-</u>
 Total liabilities	 <u>-</u>
 NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 33,382,101</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, 2020

ADDITIONS

Contributions	
Employer	\$ 1,985,000
Employee	468,893
	<hr/>
Total contributions	2,453,893
	<hr/>
Investment income	
Net depreciation in fair value of investments	(145,722)
Interest	808,232
	<hr/>
Total investment income	662,510
	<hr/>
Less investment expense	(90,347)
	<hr/>
Net investment income	572,163
	<hr/>
Total additions	3,026,056

DEDUCTIONS

Benefits and refunds	1,378,453
Administration	32,941
	<hr/>
Total deductions	1,411,394

NET INCREASE 1,614,662

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<hr/>
	31,767,439
	<hr/>
April 30	\$ 33,382,101
	<hr/> <hr/>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

b. Fund Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The Village reports the following major governmental funds:

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

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

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

The Village reports the following major proprietary fund:

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

The Village reports on the following internal service funds:

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

The Village reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet the measurable and available or year intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the deferred inflow for unavailable/deferred revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

f. Interfund Receivables/Payables

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items/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.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

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

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. It is the policy of the Village to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The amount of collateral provided will not be less than 105% of the fair value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third-party depository designated by the Village and evidenced by a safekeeping agreement in the Village's name. As of April 30, 2020, the Village was not exposed to custodial credit risk as all deposits were either insured or collateralized with securities held by the Village or its agent, in the Village's name.

Investments

The following table presents the investments and maturities of the Village's securities subject to interest rate risk as of April 30, 2020:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 391,788	\$ -	\$ 391,788	\$ -	\$ -
U.S. agency securities	941,318	67,565	621,963	150,263	101,527
Municipal bonds	391,593	151,973	239,620	-	-
Negotiable certificates of deposit	3,751,695	408,374	3,343,321	-	-
TOTAL	\$ 5,476,394	\$ 627,912	\$ 4,596,692	\$ 150,263	\$ 101,527

The Village has the following recurring fair value measurements as of April 30, 2020: The U.S. agency securities, U.S. Treasury securities, municipal bonds, and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above, diversifying the investment portfolio to the best of its abilities based on the type of funds invested and the cash flow needs of those funds, pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors, and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. 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.

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2019 levy year attach as an enforceable lien on January 1, 2019, 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, 2020 and August 1, 2020, and are payable in two installments, on or about June 1, 2020 and September 1, 2020. 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 2019 taxes are intended to finance the 2021 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2020 tax levy has not been recorded as a receivable at April 30, 2020, as the tax attached as a lien on property as of January 1, 2020; however, the tax will not be levied until December 2020 and, accordingly, is not measurable at April 30, 2020.

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2020 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 95,936,885	\$ -	\$ -	\$ 95,936,885
Construction in progress	14,641,897	12,093,373	22,143,323	4,591,947
Total capital assets not being depreciated	110,578,782	12,093,373	22,143,323	100,528,832
Capital assets being depreciated				
Buildings	15,976,573	-	-	15,976,573
Improvements other than buildings	20,959,399	8,273,936	-	29,233,335
Vehicles and equipment	6,861,477	127,517	416,018	6,572,976
Streets/storm sewers/bridges	112,598,066	10,624,751	1,488,330	121,734,487
Total capital assets being depreciated	156,395,515	19,026,204	1,904,348	173,517,371
Less accumulated depreciation for				
Buildings	6,347,155	319,008	-	6,666,163
Improvements other than buildings	11,474,014	1,379,467	-	12,853,481
Vehicles and equipment	5,771,520	283,055	403,674	5,650,901
Streets/storm sewers/bridges	51,927,649	2,949,163	652,060	54,224,752
Total accumulated depreciation	75,520,338	4,930,693	1,055,734	79,395,297
Total capital assets being depreciated, net	80,875,177	14,095,511	848,614	94,122,074
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 191,453,959	\$ 26,188,884	\$ 22,991,937	\$ 194,650,906
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	1,026,509	6,677,576	2,274,618	5,429,467
Total capital assets not being depreciated	4,670,557	6,677,576	2,274,618	9,073,515
Capital assets being depreciated				
Water and sewer system	93,676,626	7,223,513	105,907	100,794,232
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,291,398	-	81,258	1,210,140
Total capital assets being depreciated	112,371,330	7,223,513	187,165	119,407,678
Less accumulated depreciation for				
Water and sewer system	61,475,463	3,064,711	88,565	64,451,609
Buildings	6,152,171	348,066	-	6,500,237
Vehicles and equipment	1,042,512	61,427	81,258	1,022,681
Total accumulated depreciation	68,670,146	3,474,204	169,823	71,974,527
Total capital assets being depreciated, net	43,701,184	3,749,309	17,342	47,433,151
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 48,371,741	\$ 10,426,885	\$ 2,291,960	\$ 56,506,666

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	\$ 190,591
Public safety	80,869
Highways and streets	<u>4,659,233</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 4,930,693</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, 2019, 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 \$611,142 to SEECOM during fiscal year 2020. In addition, the Village’s equity interest in the joint venture’s net position of \$1,191,821 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	\$ 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	4,580,000	-	695,000	3,885,000	715,000
TOTAL GENERAL OBLIGATION BONDS		\$ 5,195,000	\$ -	\$ 1,310,000	\$ 3,885,000	\$ 715,000

b. IEPA loans payable

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$5,164,060 IEPA loan payable, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	\$ -	\$ 3,686,408	\$ -	\$ 3,686,408	\$ -
TOTAL GENERAL OBLIGATION BONDS		\$ -	\$ 3,686,408	\$ -	\$ 3,686,408	\$ -

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

7. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Business-Type Activities General Obligation Bonds	
	Principal	Interest
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	\$ 3,885,000	\$ 368,725

The repayment schedule for the IEPA loan payable is not determinable as the loan has not officially entered the repayment period.

d. 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	\$ 615,000	\$ -	\$ 615,000	\$ -	\$ -
Unamortized premium	17,747	-	17,747	-	-
Compensated absences*	1,086,755	1,395,134	1,323,802	1,158,087	712,638
Net pension liability (IMRF)*	3,854,145	-	1,596,318	2,257,827	-
Net pension liability (Police Pension)*	15,199,572	1,552,482	-	16,752,054	-
Total OPEB liability*	1,858,202	93,053	-	1,951,255	90,545
TOTAL	\$ 22,631,421	\$ 3,040,669	\$ 3,552,867	\$ 22,119,223	\$ 803,183

*These liabilities are generally retired by the General Fund.

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

7. LONG-TERM DEBT (Continued)

d. 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	\$ 4,580,000	\$ -	\$ 695,000	\$ 3,885,000	\$ 715,000
Unamortized premium	173,423	-	25,073	148,350	-
IEPA loan payable	-	3,686,408	-	3,686,408	-
Asset retirement obligation	-	270,000	-	270,000	-
Compensated absences payable	244,505	330,688	298,649	276,544	157,158
Net pension liability (IMRF)	1,624,790	-	597,738	1,027,052	-
Total OPEB liability	467,808	43,850	-	511,658	23,743
TOTAL	\$ 7,090,526	\$ 4,330,946	\$ 1,616,460	\$ 9,805,012	\$ 895,901

e. Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon nine water wells at the end of their estimated useful lives in accordance state requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year and engineering estimates. The estimated remaining useful lives of the water wells range from 18 to 46 years.

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Due from	Due to
General	\$ 75,218	\$ -
Internal Service Funds	-	75,218
TOTAL	\$ 75,218	\$ 75,218

The purposes of significant interfund balances are as follows:

- The balances between the General Fund and the Internal Service Funds were for short-term interfund loans. Repayment is expected within one year.

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	15,037,526	-
Downtown TIF District Fund	-	20,815,935
Water and Sewer	5,123,443	-
TOTAL	\$ 20,815,935	\$ 20,815,935

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	\$ 41,563	\$ 3,612,500
Street Improvement	3,470,000	-
Nonmajor governmental	142,500	41,563
TOTAL	\$ 3,654,063	\$ 3,654,063

The purposes of significant transfers are as follows:

- 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 \$2,927,270 for the year ended April 30, 2020.

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, 2019, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	56
Inactive employees entitled to but not yet receiving benefits	62
Active employees	<u>85</u>
 TOTAL	 <u>203</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, 2020 was 10.29% 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, 2019 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, 2019
Actuarial cost method	Entry-age Normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Asset valuation method	Fair 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%. 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, 2019	\$ 32,199,934	\$ 26,720,999	\$ 5,478,935
Changes for the period			
Service cost	674,525	-	674,525
Interest	2,327,014	-	2,327,014
Difference between expected and actual experience	221,880	-	221,880
Changes in assumptions	-	-	-
Employer contributions	-	601,151	(601,151)
Employee contributions	-	295,523	(295,523)
Net investment income	-	4,606,042	(4,606,042)
Benefit payments and refunds	(880,903)	(880,903)	-
Administrative expense	-	(85,241)	85,241
Net changes	2,342,516	4,536,572	(2,194,056)
BALANCES AT DECEMBER 31, 2019	\$ 34,542,450	\$ 31,257,571	\$ 3,284,879

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, 2019, the Village recognized pension expense of \$883,667.

At April 30, 2020, 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	\$ 471,815	\$ 337,516
Changes in assumption	696,848	537,132
Contributions made between January 1, 2020 and April 30, 2020	243,292	-
Net difference between projected and actual earnings on pension plan investments	-	1,053,908
TOTAL	\$ 1,411,955	\$ 1,928,556

\$243,292 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, 2021. 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>	
2021	\$ (266,292)
2022	(287,151)
2023	177,704
2024	(389,524)
2025	5,370
Thereafter	-
TOTAL	\$ (759,893)

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 (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 8,427,536	\$ 3,284,879	\$ (833,640)

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, 2020, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	20
Inactive plan members entitled to but not yet receiving benefits	2
Active plan members	<u>47</u>
 TOTAL	 <u><u>69</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has elected to fund 100% of the past service cost by 2033. For the year ended April 30, 2020, the Village's contribution was 45.22% 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.

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, 2020.

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 1.70%.

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, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.79%. 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, 2020, 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, 2020:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 3,570,988	\$ 339,234	\$ 864,816	\$ 721,314	\$ 1,645,624
U.S. agency securities	3,042,111	60,577	395,265	665,934	1,920,335
Bond mutual fund	107,192	-	107,192	-	-
Corporate bonds	5,110,811	-	1,721,323	2,047,660	1,341,828
Municipal bonds	290,808	130,357	160,451	-	-
TOTAL	\$ 12,121,910	\$ 530,168	\$ 3,249,047	\$ 3,434,908	\$ 4,907,787

The Fund has the following recurring fair value measurements as of April 30, 2020: 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-AA3 by Standard and Poor's. The Illinois Funds and IMET are rated AAA. The bond mutual fund is not rated.

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 and bond 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, 2019	\$ 46,967,010	\$ 31,767,439	\$ 15,199,571
Changes for the period			
Service cost	1,086,951	-	1,086,951
Interest	3,123,750	-	3,123,750
Difference between expected and actual experience	154,826	-	154,826
Changes in assumptions	(32,162)	-	(32,162)
Changes of benefit terms	212,233	-	212,233
Employer contributions	-	1,985,000	(1,985,000)
Employee contributions	-	468,893	(468,893)
Net investment income	-	572,163	(572,163)
Benefit payments and refunds	(1,378,453)	(1,378,453)	-
Administrative expense	-	(32,941)	32,941
Net changes	3,167,145	1,614,662	1,552,483
BALANCES AT APRIL 30, 2020	\$ 50,134,155	\$ 33,382,101	\$ 16,752,054

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, 2020 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.75% to 21.26%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Fair 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	\$ 26,014,660	\$ 16,752,054	\$ 9,461,450

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, 2020, the Village recognized police pension expense of \$2,043,603. At April 30, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 191,943	\$ 516,009
Changes in assumption	-	1,151,941
Net difference between projected and actual earnings on pension plan investments	<u>1,103,463</u>	<u>-</u>
TOTAL	<u>\$ 1,295,406</u>	<u>\$ 1,667,950</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2021	\$ (74,175)
2022	36,790
2023	25,581
2024	56,859
2025	(264,602)
Thereafter	<u>(152,997)</u>
TOTAL	<u>\$ (372,544)</u>

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 until they are Medicare eligible. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, and employer contributions are governed by the Village Board of Trustees and can only be amended by the Village Board of Trustees. The Plan is not accounted for as a trust fund and an irrevocable trust has not been established.

All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. Eligibility in village-sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits.

c. Membership

At April 30, 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 was measured at April 30, 2020, as determined by an actuarial valuation as of April 30, 2019, 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, 2020.

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

The actuarial assumptions used in the April 30, 2020 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, 2019	<u>\$ 2,326,010</u>
Changes for the period	
Service cost	47,364
Interest	73,158
Difference between expected and actual experience	-
Changes in benefit terms	-
Changes in assumptions	110,280
Benefit payments	<u>(93,899)</u>
Net changes	<u>136,903</u>
BALANCES AT APRIL 30, 2020	<u>\$ 2,462,913</u>

There were changes in assumptions related to the discount rate.

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	\$ 2,790,172	\$ 2,462,913	\$ 2,195,431

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	\$ 2,164,687	\$ 2,462,913	\$ 2,828,185

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

For the year ended April 30, 2020, the Village recognized OPEB expense of \$202,354. At April 30, 2020, 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	\$ -	\$ 82,766
Changes in assumptions	817,484	82,876
TOTAL	\$ 817,484	\$ 165,642

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 April 30,	
2021	\$ 81,833
2022	81,833
2023	81,833
2024	81,833
2025	81,833
Thereafter	<u>242,677</u>
TOTAL	<u>\$ 651,842</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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 6,126,000	\$ 6,126,000	\$ 6,135,032
Intergovernmental, grants, and contributions	11,771,000	11,771,000	12,470,414
Charges for services	281,700	281,700	280,690
Licenses and permits	620,000	620,000	642,865
Fines and forfeits	376,100	376,100	311,253
Investment income	239,000	239,000	591,942
Miscellaneous	579,300	579,300	690,787
Total revenues	19,993,100	19,993,100	21,122,983
EXPENDITURES			
Current			
General government	4,653,950	4,713,950	4,521,277
Public safety	9,836,600	9,836,600	9,574,851
Public works	4,710,100	4,880,213	4,123,703
Debt service			
Capital lease principal	53,500	48,500	-
Interest and fiscal charges	1,250	1,250	6,897
Capital outlay	220,300	209,300	127,817
Total expenditures	19,475,700	19,689,813	18,354,545
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	517,400	303,287	2,768,438
OTHER FINANCING SOURCES (USES)			
Transfers in	176,500	176,500	259,031
Transfers (out)	(3,776,500)	(3,844,000)	(3,829,968)
Total other financing sources (uses)	(3,600,000)	(3,667,500)	(3,570,937)
NET CHANGE IN FUND BALANCE	\$ (3,082,600)	\$ (3,364,213)	(802,499)
FUND BALANCE, MAY 1			18,533,454
FUND BALANCE, APRIL 30			\$ 17,730,955

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Property taxes	\$ 540,000	\$ 540,000	\$ 561,559
Investment income	200	200	729
Total revenues	540,200	540,200	562,288
EXPENDITURES			
General government			
Engineering services	40,200	40,200	493,194
Capital outlay	500,000	500,000	5,915,580
Total expenditures	540,200	540,200	6,408,774
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(5,846,486)
FUND BALANCE (DEFICIT), MAY 1			(13,339,537)
FUND BALANCE (DEFICIT), APRIL 30			\$ (19,186,023)

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Five Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 753,644	\$ 745,068	\$ 750,471	\$ 669,837	\$ 636,395
Contributions in relation to the actuarially determined contribution	(753,644)	(745,068)	(750,471)	(669,837)	(636,395)
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,631,156	\$ 6,465,839	\$ 6,547,827	\$ 6,268,862	\$ 6,184,848
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%	10.29%

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 24 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 3.35% to 14.25% compounded annually, wage growth of 3.25%, 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,	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 916,506	\$ 933,392	\$ 987,225	\$ 1,010,427	\$ 1,178,898	\$ 1,239,425	\$ 1,836,961	\$ 1,899,008	\$ 1,983,552	\$ 1,984,537
Contributions in relation to the actuarially determined contribution	916,349	937,750	978,923	1,025,000	1,179,000	1,240,000	1,837,000	1,900,000	1,992,834	1,985,000
CONTRIBUTION DEFICIENCY (Excess)	\$ 157	\$ (4,358)	\$ 8,302	\$ (14,573)	\$ (102)	\$ (575)	\$ (39)	\$ (992)	\$ (9,282)	\$ (463)
Covered payroll	\$ 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	\$ 4,389,213
Contributions as a percentage of covered payroll	22.86%	22.62%	23.19%	24.44%	28.40%	30.41%	43.22%	46.39%	48.52%	45.22%

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 15 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, and projected salary increases assumption of 4.00% - 21.51%.

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Five Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019
TOTAL PENSION LIABILITY					
Service cost	\$ 756,829	\$ 727,336	\$ 716,835	\$ 642,958	\$ 674,525
Interest	1,819,378	1,956,191	2,069,862	2,142,009	2,327,014
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661	221,880
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)	(880,903)
Net change in total pension liability	1,905,277	1,445,180	1,059,392	3,602,697	2,342,516
Total pension liability - beginning	24,187,388	26,092,665	27,537,845	28,597,237	32,199,934
TOTAL PENSION LIABILITY - ENDING	\$26,092,665	\$27,537,845	\$28,597,237	\$32,199,934	\$34,542,450
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 773,192	\$ 745,680	\$ 755,526	\$ 704,046	\$ 601,151
Contributions - member	304,371	295,560	301,686	297,345	295,523
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)	4,606,042
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)
Administrative expense	(456,684)	54,700	(211,695)	391,002	(85,241)
Net change in plan fiduciary net position	176,812	1,972,103	4,007,815	(377,842)	4,536,572
Plan fiduciary net position - beginning	20,942,111	21,118,923	23,091,026	27,098,841	26,720,999
PLAN FIDUCIARY NET POSITION - ENDING	\$21,118,923	\$23,091,026	\$27,098,841	\$26,720,999	\$31,257,571
EMPLOYER'S NET PENSION LIABILITY	\$ 4,973,742	\$ 4,446,819	\$ 1,498,396	\$ 5,478,935	\$ 3,284,879
Plan fiduciary net position as a percentage of the total pension liability	80.94%	83.85%	94.76%	82.98%	90.49%
Covered payroll	\$ 6,631,156	\$ 6,484,170	\$ 6,530,052	\$ 6,263,753	\$ 6,242,492
Employer's net pension liability as a percentage of covered payroll	75.01%	68.58%	22.95%	87.47%	52.62%

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 Six Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677	\$ 987,120	\$ 1,053,751	\$ 1,086,951
Interest	2,306,932	2,602,515	2,704,064	2,778,626	2,936,198	3,123,750
Changes of benefit terms	-	-	-	-	-	212,233
Differences between expected and actual experience	481,935	(277,976)	(328,182)	(257,967)	65,822	154,826
Changes of assumptions	2,726,115	(744,218)	(1,238,868)	-	-	(32,162)
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,770)	(1,175,988)	(1,378,453)
Net change in total pension liability	5,781,847	1,538,208	1,204,320	2,337,009	2,879,783	3,167,145
Total pension liability - beginning	33,225,843	39,007,690	40,545,898	41,750,218	44,087,227	46,967,010
TOTAL PENSION LIABILITY - ENDING	\$ 39,007,690	\$ 40,545,898	\$ 41,750,218	\$ 44,087,227	\$ 46,967,010	\$ 50,134,155
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000	\$ 1,900,000	\$ 1,992,834	\$ 1,985,000
Contributions - member	415,618	450,578	423,716	409,143	415,056	468,893
Net investment income	1,125,257	(67,703)	2,101,867	1,712,063	2,117,431	572,163
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)	(1,175,988)	(1,378,453)
Administrative expense	(27,755)	(28,723)	(40,032)	(43,767)	(35,747)	(32,941)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180	2,806,668	3,313,586	1,614,662
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005	25,647,185	28,453,853	31,767,439
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,605,685	\$ 22,296,005	\$ 25,647,185	\$ 28,453,853	\$ 31,767,439	\$ 33,382,101
EMPLOYER'S NET PENSION LIABILITY	\$ 17,402,005	\$ 18,249,893	\$ 16,103,033	\$ 15,633,374	\$ 15,199,571	\$ 16,752,054
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%	64.54%	67.64%	66.59%
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186	\$ 4,389,213
Employer's net pension liability as a percentage of covered payroll	419.20%	447.61%	378.83%	381.70%	370.07%	381.66%

Notes to Required Supplementary Information

2014-2015: There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

2015-2016: The discount rate used in the determination of the total pension liability was changed from 7.00% to 6.75%. Additionally, there was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

2016-2017: There was a change with respect to actuarial assumptions from the prior year to include updated mortality assumptions from the MP-2016 table. Additionally, rates are being applied on a fully generational basis. These changes were made to better reflect the future anticipated experience in the fund.

2019-2020: There was a change with respect to the following assumptions: projected individual pay increases, inflation rate, mortality rate, mortality improvement rates, retirement rates, termination rates, disability rates and marital assumptions. There were changes in plan benefits required under PA-101-0610 (SB 1300).

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 Two Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020
TOTAL OPEB LIABILITY		
Service cost	\$ 43,171	\$ 47,364
Interest	57,199	73,158
Changes of benefit terms	-	-
Differences between expected and actual experience	(103,808)	-
Changes of assumptions	797,515	110,280
Benefit payments	(87,605)	(93,899)
Net change in total OPEB liability	706,472	136,903
Total OPEB liability - beginning	1,619,538	2,326,010
TOTAL OPEB LIABILITY - ENDING	\$ 2,326,010	\$ 2,462,913
Covered payroll	\$ 10,179,525	\$ 10,179,525
Employer's total OPEB liability as a percentage of covered payroll	22.85%	24.19%

Notes to Required Supplementary Information

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

Changes in assumptions:

2020 - There were changes in assumptions related to the discount rate.

2019 - There were changes in assumptions related to the discount rate and health care trend rate. In addition, there were changes to the per capita costs and decrements were changed to reflect the most recent IMRF and Police Pension Fund valuation reports.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Six Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%	7.42%	1.79%

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, 2020

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	\$ 540,200	\$ 6,408,774

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

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2020

	Operating	Public Swimming Pool	Special Revenue	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 7,071,223	\$ 6,243	\$ 714,213	\$ 7,791,679
Investments	7,221,355	-	265,063	7,486,418
Receivables				
Property tax	5,600,011	-	-	5,600,011
Other taxes	1,778,509	-	2,197	1,780,706
Intergovernmental, grants, and contributions	1,363	-	-	1,363
IPBC	141,609	-	-	141,609
Accrued interest	25,897	-	-	25,897
Other	338,139	-	-	338,139
Due from other funds	75,218	-	-	75,218
Advance to other funds	654,966	-	-	654,966
Prepaid items	83,896	1,093	-	84,989
	22,992,186	7,336	981,473	23,980,995
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	\$ 22,992,186	\$ 7,336	\$ 981,473	\$ 23,980,995
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 267,544	\$ 9,823	\$ 192,090	\$ 469,457
Unearned revenue	78,500	-	46,128	124,628
Other liabilities	55,944	-	-	55,944
	401,988	9,823	238,218	650,029
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	5,600,011	-	-	5,600,011
	6,001,999	9,823	238,218	6,250,040
FUND BALANCES				
Nonspendable				
Prepays	83,896	1,093	-	84,989
Advances	654,966	-	-	654,966
Restricted				
Insurance	390,936	-	-	390,936
Donor programs	368,502	-	394,999	763,501
Assigned				
Capital projects	277,657	-	-	277,657
Historic commission	10,108	-	-	10,108
Special purpose	-	-	164,619	164,619
Unassigned (deficit)	15,204,122	(3,580)	183,637	15,384,179
	16,990,187	(2,487)	743,255	17,730,955
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	\$ 22,992,186	\$ 7,336	\$ 981,473	\$ 23,980,995

(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, 2020

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	\$ 6,090,212	\$ -	\$ 44,820	\$ -	\$ 6,135,032
Intergovernmental, grants, and contributions	12,470,414	-	-	-	12,470,414
Charges for services	198,315	82,375	-	-	280,690
Licenses and permits	642,865	-	-	-	642,865
Fines and forfeits	305,253	-	6,000	-	311,253
Investment income	580,307	5	11,630	-	591,942
Miscellaneous	662,368	28,419	-	-	690,787
Total revenues	20,949,734	110,799	62,450	-	21,122,983
EXPENDITURES					
Current					
General government	4,214,112	295,395	11,770	-	4,521,277
Public safety	9,574,851	-	-	-	9,574,851
Public works	4,042,487	-	81,216	-	4,123,703
Debt service					
Interest and fiscal charges	6,897	-	-	-	6,897
Capital outlay	127,817	-	-	-	127,817
Total expenditures	17,966,164	295,395	92,986	-	18,354,545
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,983,570	(184,596)	(30,536)	-	2,768,438
OTHER FINANCING SOURCES (USES)					
Transfers in	76,563	182,468	-	(217,468)	41,563
Transfers (out)	(3,794,968)	-	(35,000)	217,468	(3,612,500)
Total other financing sources (uses)	(3,718,405)	182,468	(35,000)	-	(3,570,937)
NET CHANGE IN FUND BALANCES	(734,835)	(2,128)	(65,536)	-	(802,499)
FUND BALANCES (DEFICIT), MAY 1	17,725,022	(359)	808,791	-	18,533,454
FUND BALANCES (DEFICIT), APRIL 30	\$ 16,990,187	\$ (2,487)	\$ 743,255	\$ -	\$ 17,730,955

(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, 2020

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Road and bridge	\$ 380,000	\$ 380,000	\$ 408,895
Social Security	450,000	450,000	449,599
Insurance	450,000	450,000	449,599
IMRF	300,000	300,000	299,733
Police protection	2,415,000	2,415,000	2,412,863
Police pension	1,985,000	1,985,000	1,983,249
Telecommunications tax	100,000	100,000	86,274
Total taxes	6,080,000	6,080,000	6,090,212
LICENSES AND PERMITS			
Liquor licenses	115,000	115,000	131,638
Building permits	440,000	440,000	445,371
Miscellaneous licenses	65,000	65,000	65,856
Total licenses and permits	620,000	620,000	642,865
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	3,675,000	3,675,000	4,336,427
Sales tax	7,750,000	7,750,000	7,344,889
Personal property replacement tax	59,000	59,000	77,921
Intergovernmental agreements	155,000	155,000	439,733
Grants - operating, public safety, general	-	-	52,013
Contributions	132,000	132,000	219,431
Total intergovernmental, grants, and contributions	11,771,000	11,771,000	12,470,414
CHARGES FOR SERVICES			
Building and zoning	10,000	10,000	10,758
Park usage fees	8,000	8,000	5,220
Recreation programs	103,000	103,000	68,210
Site development fee	1,200	1,200	2,520
Public art impact fee	2,000	2,000	1,000

(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, 2020

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	\$ 2,000	\$ 2,000	\$ 10,600
Rental income	41,000	41,000	80,342
Outsourced service fees	25,000	25,000	19,545
Historical commission	500	500	120
Total charges for services	192,700	192,700	198,315
FINES AND FORFEITS			
County court and drug fines	175,000	175,000	146,037
County prosecution fines	15,000	15,000	3,572
Police fines	8,000	8,000	6,598
Restitution - court cases	15,500	15,500	7,635
Police accident reports	5,000	5,000	5,312
Reports, maps, and ordinance	500	500	456
Building permit fines	20,000	20,000	19,980
Towing and storage	35,000	35,000	40,827
Traffic light enforcement	-	-	8,546
Municipal fines	97,000	97,000	63,807
Maintenance fee	5,000	5,000	2,483
Administrative fees	100	100	-
Total fines and forfeits	376,100	376,100	305,253
INVESTMENT INCOME	227,000	227,000	580,307
MISCELLANEOUS			
Cable TV franchise fees	510,000	510,000	498,795
Other receipts	41,200	41,200	163,573
Total miscellaneous	551,200	551,200	662,368
TOTAL REVENUES	\$ 19,818,000	\$ 19,818,000	\$ 20,949,734

(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, 2020

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	\$ 1,445,000	\$ 1,445,000	\$ 1,423,754
Commodities	276,000	303,250	291,948
Contractual services	1,118,100	1,144,600	1,118,914
Other charges	237,250	188,500	108,913
Total administration	3,076,350	3,081,350	2,943,529
Community development			
Personnel	930,100	930,100	919,020
Commodities	33,500	33,500	27,275
Contractual services	302,400	308,400	298,884
Other charges	39,900	33,900	25,404
Total community development	1,305,900	1,305,900	1,270,583
Total general government	4,382,250	4,387,250	4,214,112
Public safety			
Police department			
Personnel	6,294,000	6,294,000	6,205,462
Commodities	221,400	224,700	183,899
Contractual services	1,201,200	1,197,900	1,094,611
Other charges	2,120,000	2,120,000	2,090,879
Total public safety	9,836,600	9,836,600	9,574,851
Public works			
Public works administration			
Personnel	284,700	284,700	260,078
Commodities	12,100	12,100	12,049
Contractual services	72,700	72,700	51,575
Other charges	9,100	9,100	8,129
Total public works administration	378,600	378,600	331,831

(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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	\$ 2,193,000	\$ 2,083,000	\$ 1,917,177
Commodities	198,900	212,877	181,004
Contractual services	1,837,900	2,033,900	1,579,700
Other charges	41,700	41,836	32,775
	<u>4,271,500</u>	<u>4,371,613</u>	<u>3,710,656</u>
Total streets department			
	<u>4,271,500</u>	<u>4,371,613</u>	<u>3,710,656</u>
Total public works	<u>4,650,100</u>	<u>4,750,213</u>	<u>4,042,487</u>
Debt service			
Principal	53,500	48,500	-
Interest and fiscal charges	1,250	1,250	6,897
	<u>54,750</u>	<u>49,750</u>	<u>6,897</u>
Total debt service			
	<u>54,750</u>	<u>49,750</u>	<u>6,897</u>
Capital outlay			
General government	66,500	66,500	-
Public works	41,000	30,000	25,905
Public safety	112,800	112,800	101,912
	<u>220,300</u>	<u>209,300</u>	<u>127,817</u>
Total capital outlay			
	<u>220,300</u>	<u>209,300</u>	<u>127,817</u>
TOTAL EXPENDITURES	<u>\$ 19,144,000</u>	<u>\$ 19,233,113</u>	<u>\$ 17,966,164</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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	\$ 35,000	\$ 35,000	\$ 32,195
Swimming daily fees	28,000	28,000	25,800
Swimming lessons	16,500	16,500	15,181
Concessions	9,500	9,500	9,199
Investment income	100	100	5
Miscellaneous	28,100	28,100	28,419
Total revenues	117,200	117,200	110,799
EXPENDITURES			
General government			
Personnel	95,400	95,400	80,149
Commodities	15,400	15,400	13,272
Contractual services	142,600	197,600	198,567
Other	5,300	5,300	3,407
Total expenditures	258,700	313,700	295,395
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(141,500)	(196,500)	(184,596)
OTHER FINANCING SOURCES (USES)			
Transfers in	141,500	141,500	182,468
Total other financing sources (uses)	141,500	141,500	182,468
NET CHANGE IN FUND BALANCE	\$ -	\$ (55,000)	(2,128)
FUND BALANCE (DEFICIT), MAY 1			(359)
FUND BALANCE (DEFICIT), APRIL 30			\$ (2,487)

(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, 2020

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	\$ 88,000	\$ 88,000	\$ 73,921
FICA	6,700	6,700	5,655
SUI	700	700	573
Total personnel	95,400	95,400	80,149
Commodities			
Office supplies	1,300	1,300	752
Bank processing fee	-	-	594
Concessions	7,200	7,200	5,388
Small tools and equipment	6,900	6,900	6,538
Total commodities	15,400	15,400	13,272
Contractual services			
Telephone	2,250	2,250	1,605
Gas - heat	4,800	4,800	4,549
Electricity	6,000	6,000	5,826
Water	5,500	5,500	5,585
Professional services	1,550	1,550	525
Maintenance	66,000	66,000	80,868
Insurance	7,500	7,500	6,681
Maintenance - outsourced building	49,000	49,000	38,753
Infrastructure maintenance	-	55,000	54,175
Total contractual services	142,600	197,600	198,567
Other			
Recreation programs	1,400	1,400	504
Travel, training, dues	2,100	2,100	1,710
Uniforms and safety items	1,800	1,800	1,193
Total other	5,300	5,300	3,407
TOTAL EXPENDITURES	\$ 258,700	\$ 313,700	\$ 295,395

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	\$ 46,000	\$ 46,000	\$ 44,820
Fines and forfeits	-	-	6,000
Investment income	12,000	12,000	11,630
	<hr/>		
Total revenues	58,000	58,000	62,450
	<hr/>		
EXPENDITURES			
General government			
Regional marketing	13,000	13,000	11,770
Public works			
Contractual services - snow removal	60,000	130,000	81,216
	<hr/>		
Total expenditures	73,000	143,000	92,986
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,000)	(85,000)	(30,536)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(35,000)	(35,000)	(35,000)
	<hr/>		
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (50,000)	\$ (120,000)	(65,536)
	<hr/>		
FUND BALANCE, MAY 1			808,791
	<hr/>		
FUND BALANCE, APRIL 30			\$ 743,255
	<hr/>		

(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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Home rule sales tax	\$ 4,240,000	\$ 4,240,000	\$ 3,833,333
Utility taxes	925,000	925,000	898,906
Telecommunication taxes	265,000	265,000	228,373
Intergovernmental	-	-	230,149
Investment income	145,000	145,000	78,192
Total revenues	<u>5,575,000</u>	<u>5,575,000</u>	<u>5,268,953</u>
EXPENDITURES			
Public works			
Contractual services			
Legal services	10,000	10,000	14,621
Engineering services	2,095,000	2,224,000	876,079
Infrastructure maintenance	1,040,000	990,000	549,322
Capital outlay	12,110,000	12,031,000	4,355,379
Total expenditures	<u>15,255,000</u>	<u>15,255,000</u>	<u>5,795,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(9,680,000)	(9,680,000)	(526,448)
OTHER FINANCING SOURCES (USES)			
Transfers in	3,600,000	3,600,000	3,470,000
Total other financing sources (uses)	<u>3,600,000</u>	<u>3,600,000</u>	<u>3,470,000</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ (6,080,000)</u>	<u>\$ (6,080,000)</u>	2,943,552
FUND BALANCE, MAY 1			
			<u>17,558,180</u>
FUND BALANCE, APRIL 30			
			<u><u>\$ 20,501,732</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund - to account for maintenance and various street improvements in the Village. Financing is provided by the Village's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets.

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.

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, 2020

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 3,658,442	\$ -	\$ 83,371	\$ 3,741,813
Investments	115,062	-	11,033	126,095
Receivables				
Other taxes	49,801	-	-	49,801
Intergovernmental, grants, and contributions	470,211	-	-	470,211
Prepaid items	182	-	-	182
 Total assets	 4,293,698	 -	 94,404	 4,388,102
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 4,293,698	 \$ -	 \$ 94,404	 \$ 4,388,102
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 246,199	\$ -	\$ 41,800	\$ 287,999
 Total liabilities	 246,199	 -	 41,800	 287,999
DEFERRED INFLOWS OF RESOURCES				
None	-	-	-	-
 Total liabilities and deferred inflows of resources	 246,199	 -	 41,800	 287,999
FUND BALANCES				
Nonspendable				
Prepays	182	-	-	182
Restricted				
Street maintenance	2,385,376	-	-	2,385,376
Capital projects	109,247	-	-	109,247
Cemetery	350,787	-	-	350,787
Assigned				
Capital projects	1,201,907	-	52,604	1,254,511
Debt service	-	-	-	-
 Total fund balances	 4,047,499	 -	 52,604	 4,100,103
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 \$ 4,293,698	 \$ -	 \$ 94,404	 \$ 4,388,102

(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, 2020

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Taxes	\$ 307,635	\$ -	\$ -	\$ 307,635
Intergovernmental, grants, and contributions	1,707,205	-	400	1,707,605
Charges for services	17,300	-	-	17,300
Investment income	56,685	10,706	453	67,844
Miscellaneous	24,071	-	-	24,071
Total revenues	2,112,896	10,706	853	2,124,455
EXPENDITURES				
Current				
General government	31,847	-	-	31,847
Public works	1,653,964	-	-	1,653,964
Capital outlay	744,368	-	103,980	848,348
Debt service				
Principal	-	615,000	-	615,000
Interest and fiscal charges	-	15,910	-	15,910
Total expenditures	2,430,179	630,910	103,980	3,165,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(317,283)	(620,204)	(103,127)	(1,040,614)
OTHER FINANCING SOURCES (USES)				
Transfers in	142,500	-	-	142,500
Transfers (out)	-	(41,563)	-	(41,563)
Total other financing sources (uses)	142,500	(41,563)	-	100,937
NET CHANGE IN FUND BALANCES	(174,783)	(661,767)	(103,127)	(939,677)
FUND BALANCES, MAY 1	4,222,282	661,767	155,731	5,039,780
FUND BALANCES, APRIL 30	\$ 4,047,499	\$ -	\$ 52,604	\$ 4,100,103

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2020

	<u>Special Revenue</u>			
	<u>Motor Fuel Tax</u>	<u>Parks</u>	<u>Cemetery</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 1,986,716	\$ 1,436,001	\$ 235,725	\$ 3,658,442
Investments	-	-	115,062	115,062
Receivables				
Other taxes	-	49,801	-	49,801
Intergovernmental, grants, and contributions	442,041	28,170	-	470,211
Prepaid items	-	-	182	182
	<hr/>			
Total assets	2,428,757	1,513,972	350,969	4,293,698
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
	<hr/>			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 2,428,757</u>	<u>\$ 1,513,972</u>	<u>\$ 350,969</u>	<u>\$ 4,293,698</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 43,381	\$ 202,818	\$ -	\$ 246,199
	<hr/>			
Total liabilities	43,381	202,818	-	246,199
DEFERRED INFLOWS OF RESOURCES				
None	-	-	-	-
	<hr/>			
Total liabilities and deferred inflows of resources	43,381	202,818	-	246,199
FUND BALANCES				
Nonspendable				
Prepays	-	-	182	182
Restricted				
Street maintenance	2,385,376	-	-	2,385,376
Capital projects	-	109,247	-	109,247
Cemetery	-	-	350,787	350,787
Assigned				
Capital projects	-	1,201,907	-	1,201,907
	<hr/>			
Total fund balances	2,385,376	1,311,154	350,969	4,047,499
	<hr/>			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 2,428,757</u>	<u>\$ 1,513,972</u>	<u>\$ 350,969</u>	<u>\$ 4,293,698</u>

(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, 2020

	Special Revenue			
	Motor Fuel			
	Tax	Parks	Cemetery	Total
REVENUES				
Taxes	\$ -	\$ 307,635	\$ -	\$ 307,635
Intergovernmental, grants, and contributions	1,470,837	236,368	-	1,707,205
Charges for services	-	-	17,300	17,300
Investment income	38,478	13,518	4,689	56,685
Miscellaneous	-	-	24,071	24,071
Total revenues	1,509,315	557,521	46,060	2,112,896
EXPENDITURES				
Current				
General government	-	-	31,847	31,847
Public works	1,393,854	260,110	-	1,653,964
Capital outlay	-	744,368	-	744,368
Total expenditures	1,393,854	1,004,478	31,847	2,430,179
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	115,461	(446,957)	14,213	(317,283)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	142,500	-	142,500
Total other financing sources (uses)	-	142,500	-	142,500
NET CHANGE IN FUND BALANCES	115,461	(304,457)	14,213	(174,783)
FUND BALANCES, MAY 1	2,269,915	1,615,611	336,756	4,222,282
FUND BALANCES, APRIL 30	\$ 2,385,376	\$ 1,311,154	\$ 350,969	\$ 4,047,499

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 794,000	\$ 794,000	\$ 1,470,837
Investment income	51,000	51,000	38,478
	<hr/>		
Total revenues	845,000	845,000	1,509,315
	<hr/>		
EXPENDITURES			
Public works			
Materials	450,000	353,400	330,552
Maintenance	765,000	1,087,300	1,063,302
Capital outlay	70,000	44,300	-
	<hr/>		
Total expenditures	1,285,000	1,485,000	1,393,854
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (440,000)</u>	<u>\$ (640,000)</u>	115,461
FUND BALANCE, MAY 1			<u>2,269,915</u>
FUND BALANCE, APRIL 30			<u><u>\$ 2,385,376</u></u>

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	\$ 105,000	\$ 105,000	\$ 114,787
Telecommunications tax	220,000	220,000	192,848
Intergovernmental	20,000	20,000	236,368
Investment income	15,000	15,000	13,518
Total revenues	360,000	360,000	557,521
EXPENDITURES			
Public works			
Wetland mitigation	15,000	15,000	4,303
Infrastructure maintenance	105,000	145,000	97,500
Ecosystem maintenance	85,000	85,000	45,069
Engineering services	280,000	205,000	113,238
Capital outlay	810,000	975,000	744,368
Total expenditures	1,295,000	1,425,000	1,004,478
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(935,000)	(1,065,000)	(446,957)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	142,500	142,500
Total other financing sources (uses)	-	142,500	142,500
NET CHANGE IN FUND BALANCE			
	\$ (935,000)	\$ (922,500)	(304,457)
FUND BALANCE, MAY 1			
			1,615,611
FUND BALANCE, APRIL 30			
			\$ 1,311,154

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	\$ 12,000	\$ 12,000	\$ 10,400
Perpetual care	1,500	1,500	1,500
Sale of lots	5,000	5,000	5,400
Investment income	4,500	4,500	4,689
Miscellaneous	24,000	24,000	24,071
Total revenues	47,000	47,000	46,060
EXPENDITURES			
General government			
Professional services	31,000	31,000	21,204
Grave openings	10,000	10,000	9,250
Insurance	1,100	1,100	1,281
Building supplies	500	500	-
Bank processing fees	-	-	112
Total expenditures	42,600	42,600	31,847
NET CHANGE IN FUND BALANCE	\$ 4,400	\$ 4,400	14,213
FUND BALANCE, MAY 1			336,756
FUND BALANCE, APRIL 30			\$ 350,969

(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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 10,706
Total revenues	10,000	10,000	10,706
EXPENDITURES			
Current			
Debt service			
Principal	615,000	615,000	615,000
Interest and fiscal charges	17,400	17,400	15,910
Total expenditures	632,400	632,400	630,910
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(622,400)	(622,400)	(620,204)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	(41,563)
NET CHANGE IN FUND BALANCE	\$ (622,400)	\$ (622,400)	(661,767)
FUND BALANCE, MAY 1			661,767
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
VILLAGE EXPANSION FUND**

For the Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions	\$ 6,400	\$ 6,400	\$ 400
Investment income	400	400	453
Total revenues	<u>6,800</u>	<u>6,800</u>	<u>853</u>
EXPENDITURES			
Capital outlay	<u>162,000</u>	<u>162,000</u>	<u>103,980</u>
Total expenditures	<u>162,000</u>	<u>162,000</u>	<u>103,980</u>
NET CHANGE IN FUND BALANCE	<u>\$ (155,200)</u>	<u>\$ (155,200)</u>	(103,127)
FUND BALANCE, MAY 1			<u>155,731</u>
FUND BALANCE, APRIL 30			<u>\$ 52,604</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2020

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 3,236,579	\$ 4,425,729	\$ 7,662,308
Investments	980,635	13,270	993,905
Receivables			
Grants	-	1,118,149	1,118,149
Accounts	1,467,366	5,819	1,473,185
Prepaid expenses	24,641	-	24,641
Restricted assets - investments	833,625	-	833,625
Total current assets	6,542,846	5,562,967	12,105,813
NONCURRENT ASSETS			
Advances to other funds	-	5,123,443	5,123,443
Capital assets			
Nondepreciable	9,073,515	-	9,073,515
Depreciable, net of accumulated depreciation	47,433,151	-	47,433,151
Net capital assets	56,506,666	-	56,506,666
Total noncurrent assets	56,506,666	5,123,443	61,630,109
Total assets	63,049,512	10,686,410	73,735,922
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	441,463	-	441,463
OPEB items	169,828	-	169,828
Asset retirement obligation	261,591	-	261,591
Deferred loss on refunding	88,502	-	88,502
Total deferred outflows of resources	961,384	-	961,384
Total assets and deferred outflows of resources	64,010,896	10,686,410	74,697,306

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2020

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	\$ 329,773	\$ 2,771,067	\$ 3,100,840
Accrued interest	9,886	-	9,886
Compensated absences payable - current	157,158	-	157,158
Total OPEB liability	23,743	-	23,743
Bonds payable - current	715,000	-	715,000
Total current liabilities	1,235,560	2,771,067	4,006,627
LONG-TERM LIABILITIES			
Compensated absences payable - long-term	119,385	-	119,385
IMRF net pension liability	1,027,053	-	1,027,053
Total OPEB liability	487,915	-	487,915
IEPA loan payable	-	3,686,408	3,686,408
Asset retirement obligation	270,000	-	270,000
Bonds payable - long-term	3,318,350	-	3,318,350
Total long-term liabilities	5,222,703	3,686,408	8,909,111
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	602,984	-	602,984
OPEB items	34,411	-	34,411
Total deferred inflows of resources	637,395	-	637,395
Total liabilities and deferred inflows of resources	7,095,658	6,457,475	13,553,133
NET POSITION			
Net investment in capital assets	52,561,818	(3,686,408)	48,875,410
Restricted for debt service	833,625	-	833,625
Unrestricted	3,519,795	7,915,343	11,435,138
TOTAL NET POSITION	\$ 56,915,238	\$ 4,228,935	\$ 61,144,173

(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, 2020

	Operations and Maintenance	Improvements and Extension	Total
OPERATING REVENUES			
Charges for services			
Water and sewer revenue	\$ 8,680,944	\$ -	\$ 8,680,944
Meter sales	39,256	-	39,256
Connection fees	-	570,707	570,707
Infrastructure fees	1,332,776	-	1,332,776
Administration fee	98,962	-	98,962
Miscellaneous	114,484	-	114,484
	<hr/>		
Total operating revenues	10,266,422	570,707	10,837,129
	<hr/>		
OPERATING EXPENSES			
Water operations	2,992,312	-	2,992,312
Sewer operations	2,768,859	-	2,768,859
Non departmental	-	2,787,728	2,787,728
Depreciation	3,474,204	-	3,474,204
	<hr/>		
Total operating expenses	9,235,375	2,787,728	12,023,103
	<hr/>		
OPERATING INCOME (LOSS)	1,031,047	(2,217,021)	(1,185,974)
	<hr/>		
NON-OPERATING REVENUES (EXPENSES)			
Investment income	240,343	24,813	265,156
Interest expense and fiscal agent fees	(130,228)	-	(130,228)
	<hr/>		
Total non-operating revenues (expenses)	110,115	24,813	134,928
	<hr/>		
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	1,141,162	(2,192,208)	(1,051,046)
	<hr/>		
TRANSFERS			
Transfers in	6,941,834	6,012,776	12,954,610
Transfers (out)	(6,012,776)	(6,941,834)	(12,954,610)
	<hr/>		
Total transfers	929,058	(929,058)	-
	<hr/>		
CAPITAL CONTRIBUTIONS	4,684,636	-	4,684,636
	<hr/>		
CHANGE IN NET POSITION	6,754,856	(3,121,266)	3,633,590
	<hr/>		
NET POSITION, MAY 1	50,160,382	7,350,201	57,510,583
	<hr/>		
NET POSITION, APRIL 30	\$ 56,915,238	\$ 4,228,935	\$ 61,144,173
	<hr/>		

(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, 2020

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	\$ 110,000	\$ 110,000	\$ 111,098
FICA	85,000	85,000	82,424
Unemployment tax	2,000	2,000	1,363
Health insurance	186,000	186,000	171,489
Salaries	1,070,000	1,070,000	1,097,162
Overtime	30,000	30,000	46,966
Commodities			
Meters	15,150	15,150	13,602
Office supplies	500	500	320
Materials	18,050	18,050	16,881
Chemicals	187,000	178,952	151,515
Postage	26,000	26,000	25,870
Small tools and equipment	9,000	19,000	17,211
Fuel	17,000	17,000	17,744
Lab supplies	10,400	10,400	9,957
Vehicles and equipment	15,000	15,000	6,025
Office furniture and equipment	1,500	1,500	760
IT equipment and supplies	56,000	61,000	54,546
Contractual services			
Utilities	293,050	304,650	276,086
Legal services	4,000	4,000	1,110
Audit services	5,100	5,100	5,166
Engineering/design services	30,000	32,968	33,093
Professional services	217,475	250,243	251,364
Insurance	86,000	86,000	74,304
Publications	1,125	1,125	543
Printing	3,650	3,650	897
Physical exams	1,600	1,600	452
Travel, training, dues	11,500	11,500	9,607
Bank processing fees	27,000	27,000	25,386
Equipment rental	1,000	1,000	6,309
ACH rebates	23,000	23,000	24,413
Uniforms	10,200	10,200	8,771
Maintenance			
Wells	168,600	100,937	96,636
Booster station	17,200	17,200	9,323
Maintenance storage facility	8,500	532	-
Treatment facility	34,400	34,400	22,582
Distribution system	55,500	76,754	65,478
Vehicle maintenance	20,000	20,000	29,401
Building maintenance	104,000	104,000	81,632
Maintenance - other	800	800	485
Equipment maintenance	20,000	20,000	45,395
Total water department	2,982,300	2,982,211	2,893,366

(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, 2020

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	\$ 100,000	\$ 100,000	\$ 100,760
FICA	78,000	78,000	75,112
Unemployment tax	2,000	2,000	1,290
Health insurance	142,000	142,000	131,409
Salaries	966,000	966,000	991,401
Overtime	30,000	30,000	36,498
Commodities			
Meters	15,200	6,377	9,222
Office supplies	500	500	97
Materials	18,800	13,300	4,271
Chemicals	114,500	84,500	61,063
Postage	26,000	26,000	25,870
Vehicles and equipment	15,000	15,000	6,025
Small tools and equipment	19,500	29,500	27,606
Fuel	14,500	14,500	18,743
Lab supplies	7,500	7,500	6,820
Office furniture and equipment	3,000	3,000	2,500
IT equipment and supplies	55,000	60,000	53,481
Contractual services			
Utilities	353,075	353,075	318,345
Legal services	4,000	4,000	592
Audit services	5,100	5,100	5,166
Engineering services	4,000	66,000	57,316
Professional services	166,700	166,700	157,808
Insurance	78,000	78,000	69,025
Publications	1,125	1,125	543
Printing	1,000	1,000	897
Physical exams	1,600	1,600	430
Sludge removal	123,500	103,500	90,056
Travel, training, dues	7,700	2,700	2,560
Bank processing fees	27,000	27,000	25,386
ACH rebates	23,000	23,000	24,516
Equipment rental	-	-	5,689
Uniforms	12,700	13,212	11,719
Maintenance			
Treatment facility	84,100	84,100	70,689
Lift station	58,950	58,950	43,181
Collection station	77,350	91,250	93,214
Vehicle maintenance	30,000	30,000	37,616
Building maintenance	102,000	102,000	81,820
Equipment maintenance	28,000	28,000	41,735
Other	1,100	1,100	549
 Total sewer department	 2,797,500	 2,819,589	 2,691,020

(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, 2020

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	\$ 10,000	\$ 10,000	\$ 1,706
Engineering services	1,410,000	374,400	235,333
Infrastructure maintenance	2,920,000	2,626,600	2,550,689
Capital outlay	5,470,000	5,064,200	6,941,835
Total nondepartmental	9,810,000	8,075,200	9,729,563
TOTAL WATER AND SEWER OPERATIONS	\$ 15,589,800	\$ 13,877,000	15,313,949
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Asset retirement obligation amortization			8,409
Pension and OPEB expense			90,537
Total water department			98,946
Sewer Department			
Pension and OPEB expense			77,839
Total sewer department			77,839
Capitalized assets			(6,941,835)
Depreciation			3,474,204
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			\$ 12,023,103

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

April 30, 2020

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables			
Accounts	1,669	9,304	10,973
Inventory	37,808	86,218	124,026
	<hr/>		
Total current assets	39,477	95,522	134,999
	<hr/>		
CAPITAL ASSETS			
Depreciable, net of accumulated depreciation	-	60,883	60,883
	<hr/>		
Net capital assets	-	60,883	60,883
	<hr/>		
Total assets	39,477	156,405	195,882
	<hr/>		
CURRENT LIABILITIES			
Accounts payable	13,961	17,429	31,390
Due to other funds	13,172	62,046	75,218
	<hr/>		
Total current liabilities	27,133	79,475	106,608
	<hr/>		
NET POSITION			
Net investment in capital assets	-	60,883	60,883
Unrestricted	12,344	16,047	28,391
	<hr/>		
TOTAL NET POSITION	\$ 12,344	\$ 76,930	\$ 89,274
	<hr/> <hr/>		

(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, 2020

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 722,944	\$ 644,135	\$ 1,367,079
Fire district fuel	-	45,773	45,773
Fuel billings	-	168,611	168,611
Fleet maintenance	-	90,278	90,278
Miscellaneous	121	1,612	1,733
	<hr/>		
Total operating revenues	723,065	950,409	1,673,474
<hr/>			
OPERATING EXPENSES			
Personnel	377,773	374,773	752,546
Contractual services	8,935	16,253	25,188
Supplies and materials	113,540	456,369	569,909
Maintenance	229,494	90,783	320,277
Other charges	11,701	12,230	23,931
Depreciation	-	16,047	16,047
	<hr/>		
Total operating expenses	741,443	966,455	1,707,898
<hr/>			
OPERATING INCOME (LOSS)	(18,378)	(16,046)	(34,424)
<hr/>			
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	12,205	-	12,205
	<hr/>		
Total non-operating revenues (expenses)	12,205	-	12,205
<hr/>			
CHANGE IN NET POSITION	(6,173)	(16,046)	(22,219)
<hr/>			
NET POSITION, MAY 1	18,517	92,976	111,493
<hr/>			
NET POSITION, APRIL 30	\$ 12,344	\$ 76,930	\$ 89,274
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(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2020

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 304,662	\$ 304,662
Cash received for interfund services provided	722,944	652,745	1,375,689
Payments to suppliers	(383,931)	(602,686)	(986,617)
Payments to employees	(377,773)	(374,773)	(752,546)
Other receipts (payments)	121	1,612	1,733
Net cash from operating activities	(38,639)	(18,440)	(57,079)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	13,172	18,440	31,612
Net cash from noncapital financing activities	13,172	18,440	31,612
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	24,549	-	24,549
Net cash from capital and related financing activities	24,549	-	24,549
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net cash from investing activities	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	(918)	-	(918)
CASH AND CASH EQUIVALENTS, MAY 1			
	918	-	918
CASH AND CASH EQUIVALENTS, APRIL 30			
	\$ -	\$ -	\$ -

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS**

For the Year Ended April 30, 2020

	Building Service Fund	Vehicle Maintenance Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (18,378)	\$ (16,046)	\$ (34,424)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	-	16,047	16,047
Increase (decrease) in			
Accounts receivable	(1,669)	8,609	6,940
Inventory	1,917	(2,071)	(154)
Accounts payable	(20,509)	(24,979)	(45,488)
Total adjustments	(20,261)	(2,394)	(22,655)
NET CASH FROM OPERATING ACTIVITIES	\$ (38,639)	\$ (18,440)	\$ (57,079)

(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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 862,000	\$ 862,000	\$ 722,944
Miscellaneous	-	-	121
Total operating revenues	862,000	862,000	723,065
OPERATING EXPENSES			
Personnel	417,700	417,700	377,773
Contractual services	9,700	9,406	8,935
Supplies and materials	151,300	151,300	113,540
Maintenance	268,000	268,000	229,494
Other charges	15,300	15,594	11,701
Total operating expenses	862,000	862,000	741,443
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	-	-	12,205
Total non-operating revenues (expenses)	-	-	12,205
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	(6,173)
ADJUSTMENTS TO GAAP BASIS			
None			-
Total adjustments to GAAP basis			-
CHANGE IN NET POSITION (GAAP BASIS)			(6,173)
NET POSITION, MAY 1			18,517
NET POSITION, APRIL 30			\$ 12,344

(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, 2020

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 30,000	\$ 30,000	\$ 26,756
FICA	25,000	25,000	20,857
SUI	700	700	459
Health insurance	52,000	52,000	46,934
Salaries	298,000	298,000	275,638
Overtime	12,000	12,000	7,129
Total personnel	417,700	417,700	377,773
Contractual services			
Telephone	5,500	5,500	4,597
Professional services	2,750	2,728	126
Publications	250	250	-
Printing and advertising	550	550	-
Physical exams	150	150	35
Equipment rental	500	228	4,177
Total contractual services	9,700	9,406	8,935
Supplies and materials			
Office supplies	225	225	-
Postage	500	500	158
Building supplies	142,525	142,525	101,142
Tools, equipment, and supplies	5,050	5,050	10,872
Fuel	3,000	3,000	1,368
Total supplies and materials	151,300	151,300	113,540
Maintenance			
Vehicle maintenance	6,000	6,000	2,846
Equipment maintenance	5,000	5,000	4,253
Outsourced building maintenance	255,250	255,250	221,737
Office equipment maintenance	1,750	1,750	658
Total maintenance	268,000	268,000	229,494
Other charges			
Travel, training, and dues	10,850	10,585	5,955
Uniforms and safety items	4,450	5,009	4,964
Interest	-	-	782
Total other charges	15,300	15,594	11,701
TOTAL OPERATING EXPENSES	\$ 862,000	\$ 862,000	\$ 741,443

(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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 822,000	\$ 822,000	\$ 644,135
Fire district fuel	43,500	43,500	45,773
Fuel billings	194,500	194,500	168,611
Fleet maintenance	100,000	100,000	90,278
Miscellaneous	-	-	1,612
	<hr/>	<hr/>	<hr/>
Total operating revenues	1,160,000	1,160,000	950,409
	<hr/>	<hr/>	<hr/>
OPERATING EXPENSES			
Personnel	406,000	406,000	374,773
Contractual services	22,750	22,247	16,253
Supplies and materials	577,700	577,700	456,369
Maintenance	138,250	138,250	90,783
Other charges	15,300	15,803	12,230
	<hr/>	<hr/>	<hr/>
Total operating expenses	1,160,000	1,160,000	950,408
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	1
	<hr/>	<hr/>	<hr/>
ADJUSTMENTS TO GAAP BASIS			
Depreciation			<hr/> 16,047
Total adjustments to GAAP basis			<hr/> 16,047
			<hr/>
CHANGE IN NET POSITION (GAAP BASIS)			(16,046)
			<hr/>
NET POSITION, MAY 1			92,976
			<hr/>
NET POSITION, APRIL 30			<u><u>\$ 76,930</u></u>

(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, 2020

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 30,000	\$ 30,000	\$ 27,037
FICA	24,500	24,500	20,664
SUI	600	600	419
Health insurance	51,000	51,000	46,844
Salaries	292,000	292,000	277,740
Overtime	7,900	7,900	2,069
Total personnel	406,000	406,000	374,773
Contractual services			
Telephone	4,600	4,600	4,834
Natural gas	-	-	260
Professional services	10,150	10,150	7,227
Publications	4,300	4,300	2,349
Printing and advertising	550	428	26
Physical exams	150	150	-
Equipment rental	3,000	2,619	1,557
Total contractual services	22,750	22,247	16,253
Supplies and materials			
Office supplies	475	475	245
Postage	425	425	65
Tools, equipment, and supplies	6,300	6,300	367
Fuel	240,500	240,500	216,991
Oil, lubricants, and fluids	330,000	330,000	238,701
Total supplies and materials	577,700	577,700	456,369
Maintenance			
Vehicle maintenance	4,000	4,000	3,772
Equipment maintenance	2,500	2,500	395
Building maintenance	60,000	60,000	46,801
Outsourced vehicle and equipment maintenance	1,750	1,750	658
Office equipment maintenance	70,000	70,000	39,157
Total maintenance	138,250	138,250	90,783
Other charges			
Travel, training, and dues	6,200	5,603	3,348
Uniforms and safety items	9,100	10,200	8,602
Interest	-	-	280
Total other charges	15,300	15,803	12,230
TOTAL OPERATING EXPENSES	\$ 1,160,000	\$ 1,160,000	\$ 950,408

(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, 2020

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 1,985,000	\$ 1,985,000	\$ 1,985,000
Employee	445,500	445,500	468,893
Total contributions	2,430,500	2,430,500	2,453,893
Investment income			
Net appreciation (depreciation) in fair value of investments	-	-	(145,722)
Interest	1,940,000	1,940,000	808,232
Total investment income	1,940,000	1,940,000	662,510
Less investment expense	(90,000)	(90,000)	(90,347)
Net investment income	1,850,000	1,850,000	572,163
Total additions	4,280,500	4,280,500	3,026,056
DEDUCTIONS			
Pension benefits	1,424,000	1,424,000	1,378,453
Administrative expenses	54,400	54,400	32,941
Total deductions	1,478,400	1,478,400	1,411,394
CHANGE IN NET POSITION	<u>\$ 2,802,100</u>	<u>\$ 2,802,100</u>	1,614,662
NET POSITION RESTRICTED FOR PENSIONS			
May 1			<u>31,767,439</u>
April 30			<u>\$ 33,382,101</u>

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

VILLAGE OF ALGONQUIN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2013 WATER AND SEWER**

April 30, 2020

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		
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>\$ 184,365</u>	<u>\$ 3,885,000</u>	<u>\$ 184,365</u>	<u>\$ 4,253,730</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.	104-113
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	114-119
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.	120-123
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.	124-125
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.	126-128

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	2011	2012	2013	2014
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 175,520,012	\$ 177,068,931	\$ 181,677,850	\$ 179,276,332
Restricted	7,503,441	2,266,916	1,860,785	2,309,292
Unrestricted	8,606,808	15,271,626	17,932,292	21,967,034
TOTAL GOVERNMENTAL ACTIVITIES	\$ 191,630,261	\$ 194,607,473	\$ 201,470,927	\$ 203,552,658
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 60,837,070	\$ 57,848,186	\$ 55,074,145	\$ 54,136,285
Restricted	817,000	1,523,000	872,688	866,338
Unrestricted	7,274,331	8,938,628	13,150,719	13,024,609
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 68,928,401	\$ 68,309,814	\$ 69,097,552	\$ 68,027,232
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 236,357,082	\$ 234,917,117	\$ 236,751,995	\$ 233,412,617
Restricted	8,320,441	3,789,916	2,733,473	3,175,630
Unrestricted	15,881,139	24,210,254	31,083,011	34,991,643
TOTAL PRIMARY GOVERNMENT	\$ 260,558,662	\$ 262,917,287	\$ 270,568,479	\$ 271,579,890

*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

2015	2016*	2017	2018	2019**	2020
\$ 181,340,289	\$ 179,194,896	\$ 181,389,998	\$ 183,768,380	\$ 190,831,120	\$ 194,650,906
3,055,239	3,114,451	6,534,289	4,548,278	3,955,860	3,999,847
24,222,228	8,095,190	2,549,697	7,516,172	2,899,101	(1,963,289)
\$ 208,617,756	\$ 190,404,537	\$ 190,473,984	\$ 195,832,830	\$ 197,686,081	\$ 196,687,464
\$ 52,805,499	\$ 49,930,507	\$ 47,453,693	\$ 45,841,568	\$ 43,721,778	\$ 48,875,410
830,426	806,625	808,325	824,426	834,476	833,625
11,375,018	10,973,454	11,540,473	12,119,933	12,954,329	11,435,138
\$ 65,010,943	\$ 61,710,586	\$ 59,802,491	\$ 58,785,927	\$ 57,510,583	\$ 61,144,173
\$ 234,145,788	\$ 229,125,403	\$ 228,843,691	\$ 229,609,948	\$ 234,552,898	\$ 243,526,316
3,885,665	3,921,076	7,342,614	5,372,704	4,790,336	4,833,472
35,597,246	19,068,644	14,090,170	19,636,105	15,853,430	9,471,849
\$ 273,628,699	\$ 252,115,123	\$ 250,276,475	\$ 254,618,757	\$ 255,196,664	\$ 257,831,637

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
EXPENSES				
Governmental activities				
General government	\$ 4,538,951	\$ 4,742,261	\$ 4,682,238	\$ 4,538,905
Public safety	8,086,707	8,267,862	8,668,334	8,842,616
Public works	8,930,380	8,872,523	8,059,774	10,521,914
Interest	344,884	345,353	190,092	160,780
Total governmental activities expenses	21,900,922	22,227,999	21,600,438	24,064,215
BUSINESS-TYPE ACTIVITIES				
Water and sewer	8,578,470	8,551,752	8,738,058	8,487,380
Total business-type activities expenses	8,578,470	8,551,752	8,738,058	8,487,380
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 30,479,392	\$ 30,779,751	\$ 30,338,496	\$ 32,551,595
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 718,779	\$ 883,440	\$ 1,470,286	\$ 886,332
Public safety	977,767	1,003,544	1,022,031	1,062,432
Public works	14,989	26,448	52,023	27,637
Operating grants and contributions	1,191,828	1,278,892	1,288,203	1,218,237
Capital grants and contributions	368,995	1,783,794	4,130,903	1,616,727
Total governmental activities program revenues	3,272,358	4,976,118	7,963,446	4,811,365
Business-type activities				
Charges for services				
Water/sewer	5,450,665	5,596,381	7,858,350	6,073,440
Operating grants and contributions	54,112	112,067	-	687,145
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	5,504,777	5,708,448	7,858,350	6,760,585
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 8,777,135	\$ 10,684,566	\$ 15,821,796	\$ 11,571,950
NET (EXPENSE) REVENUE				
Governmental activities	\$ (18,628,564)	\$ (17,251,881)	\$ (13,636,992)	\$ (19,252,850)
Business-type activities	(3,073,693)	(2,843,304)	(879,708)	(1,726,795)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (21,702,257)	\$ (20,095,185)	\$ (14,516,700)	\$ (20,979,645)

	2015	2016*	2017	2018	2019	2020
\$	5,218,534	\$ 5,526,982	\$ 4,950,693	\$ 4,117,420	\$ 5,000,206	\$ 5,647,200
	9,089,370	9,516,306	9,649,552	9,111,816	9,439,213	9,897,004
	11,339,697	10,339,204	12,779,514	10,361,180	11,110,272	9,834,769
	93,117	58,580	46,848	34,363	21,478	13,687
	25,740,718	25,441,072	27,426,607	23,624,779	25,571,169	25,392,660
	9,580,289	9,514,803	9,066,657	9,731,632	11,112,382	12,153,331
	9,580,289	9,514,803	9,066,657	9,731,632	11,112,382	12,153,331
\$	35,321,007	\$ 34,955,875	\$ 36,493,264	\$ 33,356,411	\$ 36,683,551	\$ 37,545,991
\$	821,200	\$ 1,282,209	\$ 1,058,488	\$ 1,286,862	\$ 1,165,023	\$ 1,076,651
	932,375	498,868	409,390	364,744	283,432	287,109
	7,157	-	18,103	-	-	6,968
	1,942,714	1,218,006	1,144,420	1,117,302	1,232,259	1,757,339
	3,851,095	425,781	394,426	1,700,083	490,530	836,436
	7,554,541	3,424,864	3,024,827	4,468,991	3,171,244	3,964,503
	6,079,733	6,909,153	7,032,664	8,480,944	9,889,295	10,722,645
	2,681	-	-	-	-	-
	390,177	-	-	-	-	-
	6,472,591	6,909,153	7,032,664	8,480,944	9,889,295	10,722,645
\$	14,027,132	\$ 10,334,017	\$ 10,057,491	\$ 12,949,935	\$ 13,060,539	\$ 14,687,148
\$	(18,186,177)	\$ (22,016,208)	\$ (24,401,780)	\$ (19,155,788)	\$ (22,399,925)	\$ (21,428,157)
	(3,107,698)	(2,605,650)	(2,033,993)	(1,250,688)	(1,223,087)	(1,430,686)
\$	(21,293,875)	\$ (24,621,858)	\$ (26,435,773)	\$ (20,406,476)	\$ (23,623,012)	\$ (22,858,843)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 5,960,733	\$ 6,000,829	\$ 5,904,067	\$ 5,874,845
Home rule sales tax	-	-	-	-
Utility	1,015,552	963,634	999,135	998,361
Other	1,189,334	1,438,886	1,220,371	1,150,583
Intergovernmental - unrestricted				
Sales and use tax	8,030,266	8,630,053	9,023,020	10,129,119
Income tax	2,817,443	3,003,337	3,294,417	3,393,115
Franchise fees	-	-	-	-
Investment income	192,446	177,276	74,537	(219,130)
Miscellaneous	13,767	15,078	17,146	7,688
Transfers	-	-	-	-
Total governmental activities	19,219,541	20,229,093	20,532,693	21,334,581
Business-type activities				
Sales	2,140,901	2,189,131	1,665,803	742,925
Investment income	30,000	35,586	45,222	(205,050)
Miscellaneous	-	-	-	118,600
Transfers	-	-	-	-
Total business-type activities	2,170,901	2,224,717	1,711,025	656,475
TOTAL PRIMARY GOVERNMENT	\$ 21,390,442	\$ 22,453,810	\$ 22,243,718	\$ 21,991,056
CHANGE IN NET POSITION				
Governmental activities	\$ 590,977	\$ 2,977,212	\$ 6,895,701	\$ 2,081,731
Business-type activities	(902,792)	(618,587)	831,317	(1,070,320)
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ (311,815)	\$ 2,358,625	\$ 7,727,018	\$ 1,011,411

*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

	2015	2016*	2017	2018	2019	2020
\$	5,844,048	\$ 5,937,891	\$ 6,266,415	\$ 6,376,663	\$ 6,489,997	\$ 6,565,496
	-	4,120,849	4,227,205	4,187,426	4,147,954	3,833,333
	951,723	899,377	923,668	919,160	963,975	898,906
	1,219,631	869,147	870,321	792,159	762,167	667,102
	11,459,955	7,635,490	7,704,133	7,733,394	7,618,630	7,344,889
	3,699,105	3,899,246	3,645,402	3,576,767	3,898,163	4,414,348
	-	546,474	547,683	531,436	513,038	498,795
	69,180	111,774	139,744	276,459	626,353	738,705
	7,633	293,938	146,656	121,170	58,342	152,602
	-	-	-	-	-	(4,684,636)
	23,251,275	24,314,186	24,471,227	24,514,634	25,078,619	20,429,540
	-	-	-	-	-	-
	72,105	24,551	55,540	147,987	189,136	265,156
	19,304	80,427	70,358	86,137	84,330	114,484
	-	-	-	-	-	4,684,636
	91,409	104,978	125,898	234,124	273,466	5,064,276
\$	23,342,684	\$ 24,419,164	\$ 24,597,125	\$ 24,748,758	\$ 25,352,085	\$ 25,493,816
\$	5,065,098	\$ 2,297,978	\$ 69,447	\$ 5,358,846	\$ 2,678,694	\$ (998,617)
	(3,016,289)	(2,500,672)	(1,908,095)	(1,016,564)	(949,621)	3,633,590
\$	2,048,809	\$ (202,694)	\$ (1,838,648)	\$ 4,342,282	\$ 1,729,073	\$ 2,634,973

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
GENERAL FUND				
Reserved	\$ 1,087,729	N/A	N/A	N/A
Unreserved - designated	631,745	N/A	N/A	N/A
Unreserved - undesignated	8,981,623	N/A	N/A	N/A
Nonspendable	N/A	\$ 104,327	\$ 128,636	\$ 87,013
Restricted	N/A	-	-	-
Committed	N/A	-	-	-
Assigned	N/A	-	-	-
Unassigned	N/A	13,237,235	14,576,319	14,953,584
TOTAL GENERAL FUND	\$ 10,701,097	\$ 13,341,562	\$ 14,704,955	\$ 15,040,597
ALL OTHER GOVERNMENTAL FUNDS				
Reserved	\$ 6,506,815	N/A	N/A	N/A
Unreserved, reported in				
Special Revenue Fund	3,001,419	N/A	N/A	N/A
Capital Projects Fund	130,320	N/A	N/A	N/A
Debt Service Fund	-	N/A	N/A	N/A
Nonspendable	N/A	\$ 225	\$ 235	\$ 167
Restricted	N/A	2,266,916	1,860,785	2,309,292
Committed	N/A	-	-	-
Assigned	N/A	5,247,710	6,098,107	7,180,275
Unassigned	N/A	(94,471)	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 9,638,554	\$ 7,420,380	\$ 7,959,127	\$ 9,489,734
TOTAL FUND BALANCES	\$ 20,339,651	\$ 20,761,942	\$ 22,664,082	\$ 24,530,331

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

	2015	2016	2017	2018	2019	2020
	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
\$	86,209	\$ 706,122	\$ 735,904	\$ 737,981	\$ 741,954	\$ 739,955
	578,255	395,843	1,440,207	1,261,957	1,157,306	1,154,437
	-	-	-	-	-	-
	-	-	271,471	276,168	446,466	452,384
	15,176,721	16,469,895	14,551,378	16,165,039	16,187,728	15,384,179
\$	15,841,185	\$ 17,571,860	\$ 16,998,960	\$ 18,441,145	\$ 18,533,454	\$ 17,730,955
	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
\$	166	\$ 135	\$ 169	\$ 151	\$ 179	\$ 182
	2,476,984	3,114,451	4,475,414	3,286,321	2,798,554	2,845,410
	-	-	-	-	-	-
	8,236,873	12,921,405	10,291,077	15,374,279	19,799,227	21,756,243
	(279,467)	(834,949)	(1,672,058)	(4,342,140)	(13,339,537)	(19,186,023)
\$	10,434,556	\$ 15,201,042	\$ 13,094,602	\$ 14,318,611	\$ 9,258,423	\$ 5,415,812
\$	26,275,741	\$ 32,772,902	\$ 30,093,562	\$ 32,759,756	\$ 27,791,877	\$ 23,146,767

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
REVENUES				
Taxes	\$ 19,016,084	\$ 19,922,146	\$ 20,385,852	\$ 21,452,273
Licenses and permits	358,788	397,652	705,734	407,800
Intergovernmental, grants, and contributions	1,277,185	1,553,508	2,378,726	1,438,538
Charges for services	301,319	338,722	340,063	333,652
Fines and forfeits	907,896	864,061	798,921	749,287
Investment income (loss)	192,446	177,277	74,537	(219,130)
Miscellaneous	58,564	135,304	128,322	263,402
Total revenues	22,112,282	23,388,670	24,812,155	24,425,822
EXPENDITURES				
General government	4,109,045	4,138,167	4,343,983	4,279,256
Public safety	7,980,376	8,328,490	8,570,284	8,787,750
Public works	6,064,344	5,685,056	7,485,932	7,066,611
Capital outlay	1,512,055	1,217,825	1,754,682	2,054,583
Debt service				
Principal	500,000	3,420,695	590,000	634,615
Interest	187,454	176,146	165,134	153,287
Total expenditures	20,353,274	22,966,379	22,910,015	22,976,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,759,008	422,291	1,902,140	1,449,720
OTHER FINANCING SOURCES (USES)				
Transfers in	852,355	852,355	852,355	850,000
Transfers (out)	(852,355)	(852,355)	(852,355)	(850,000)
Proceeds from capital lease	-	-	-	106,265
Proceeds from bonds/issuance of refunding bonds	-	-	-	2,885,000
Premium on general obligation bonds	-	-	-	119,392
Transfer to refunded bond escrow	-	-	-	(2,992,328)
Total other financing sources (uses)	-	-	-	118,329
NET CHANGE IN FUND BALANCES	\$ 1,759,008	\$ 422,291	\$ 1,902,140	\$ 1,568,049
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.65%	16.54%	3.57%	3.77%

*Beginning in fiscal year 2016, state sales tax, use tax, and income tax are reported as intergovernmental revenue.

Data Source

Audited Financial Statements

	2015	2016*	2017	2018	2019	2020
\$	23,141,444	\$ 11,770,767	\$ 12,287,609	\$ 12,275,407	\$ 12,364,092	\$ 11,964,838
	589,957	823,414	612,193	774,553	651,171	642,865
	2,436,940	12,809,274	12,876,044	12,767,070	13,307,351	14,408,168
	343,116	778,570	368,237	351,454	347,722	297,990
	687,897	551,438	459,464	414,078	322,254	311,253
	69,180	119,847	206,719	301,119	626,353	738,707
	218,533	885,770	685,788	689,944	630,920	714,858
	27,487,067	27,739,080	27,496,054	27,573,625	28,249,863	29,078,679
	4,531,249	4,740,911	5,263,774	4,992,141	4,969,495	5,046,318
	9,114,836	8,864,640	9,285,421	9,391,707	9,809,188	9,574,851
	8,060,229	6,207,114	10,521,050	7,067,477	8,071,952	7,217,689
	2,957,881	2,084,527	3,858,214	3,442,779	9,729,848	11,247,124
	689,757	565,825	571,951	588,138	605,979	615,000
	89,505	68,040	56,316	43,857	31,280	22,807
	25,443,457	22,531,057	29,556,726	25,526,099	33,217,742	33,723,789
	2,043,610	5,208,023	(2,060,672)	2,047,526	(4,967,879)	(4,645,110)
	596,147	599,829	1,909,801	625,000	1,860,230	3,654,063
	(596,147)	(599,829)	(1,909,801)	(625,000)	(1,860,230)	(3,654,063)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	2,043,610	\$ 5,208,023	\$ (2,060,672)	\$ 2,047,526	\$ (4,967,879)	\$ (4,645,110)
	3.47%	3.04%	2.70%	3.05%	2.84%	3.18%

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)
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	-	-
2012	701,596,262	170,572,789	12,346,224	2,685,421	887,200,696	0.6208	2,661,602,088	33.333%	-	-	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
2019	799,471,194	170,917,770	9,992,552	2,359,312	982,740,828	0.5698	2,948,222,484	33.333%	3	10,900,000	49	6,469,974

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
DIRECT TAX RATES										
General Corporate	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885	0.5698
Total direct rates	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885	0.5698
OVERLAPPING TAX RATES										
Fire District(s)	2.3469	2.4758	3.5099	3.8524	4.0108	3.9311	3.8735	3.7550	3.6610	3.6700
Kane County	0.3730	0.3990	0.4336	0.4623	0.4684	0.4479	0.4201	0.4025	0.3877	0.3739
Kane County Forest Preserve	0.2201	0.2609	0.2710	0.3039	0.3126	0.2944	0.2253	0.1658	0.1607	0.1549
McHenry County	0.7927	0.8879	0.9958	1.0960	1.1412	1.0781	1.0539	0.9019	0.8317	0.7868
McHenry County Conservation	0.1956	0.2191	0.2481	0.2748	0.2840	0.2766	0.2588	0.2449	0.2380	0.2286
Park districts (3)	0.8241	0.8665	0.7645	1.0765	1.1276	1.0618	0.8914	0.8136	0.7956	0.7627
Public libraries (4)	0.9916	1.0266	1.1517	1.2313	1.3632	1.3227	1.2601	1.2351	1.1307	1.1827
Road and bridge (4)	0.2552	0.2794	0.3942	0.4387	0.4548	0.4374	0.3999	0.3689	0.3473	0.7238
Schools (4)	9.9611	10.4509	12.0424	13.1491	14.0008	13.4877	12.5931	12.3311	12.1154	11.7426
Townships (4)	0.2984	0.3230	0.4165	0.4316	0.4468	0.4283	0.3792	0.2406	0.2248	0.6822
Algonquin SSA #1	-	-	-	-	-	5.6066	23.0860	3.6278	-	-
Total overlapping rates	16.2587	17.1891	20.2277	22.3166	23.6102	28.3726	44.4413	24.0872	19.8929	20.3082
TOTAL TAX RATES	16.7820	17.7533	20.8485	22.9941	24.3149	29.0885	45.0983	24.7090	20.4814	20.8780

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	2020			2011		
	2019 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2010 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Equalized Assessed Valuation
In Retail Fund Algonquin Commons LLC	\$ 15,331,799	1	1.56%	\$ 29,160,373	1	2.71%
Marquette EJP Algonquin LLC	9,789,957	2	1.00%			0.00%
HSRE Algonquin LLC	6,420,623	3	0.65%			0.00%
B33 Woodscreek Commons LLC	6,103,297	4	0.62%			0.00%
Oakridget Ct LLC	4,777,940	5	0.49%			0.00%
Meijer Stores LTD Partnership	3,700,000	6	0.38%	3,976,726	7	0.37%
Wal-Mart Stores Inc	3,606,262	7	0.37%	5,905,718	3	0.55%
LTF USA Real Estate LLC	3,366,115	8	0.34%	4,086,415	6	0.38%
Target Corporation	3,153,015	9	0.32%	4,835,791	5	0.45%
Algonquin Galleria TIC Rollup LLC	3,151,912	10	0.32%			0.00%
Rubloff Oakridge Algonquin LLC				9,412,240	2	0.87%
Algonquin Randall LLC				5,365,055	4	0.50%
HD Development of MD Inc				3,651,457	8	0.34%
Jewel Food Stores Inc				3,249,726	9	0.30%
RPA Shopping Center Ph. 1 LLC				3,246,540	10	0.30%
TOTAL	<u>\$ 59,400,920</u>		<u>6.05%</u>	<u>\$ 72,890,041</u>		<u>6.77%</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*			
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	5,468,468	99.77%	817	5,469,285	99.79%
2015	5,893,481	5,870,423	99.61%	767	5,871,190	99.62%
2016	5,991,475	5,981,894	99.84%	5,706	5,981,894	99.94%
2017	6,102,372	6,102,657	100.00%	107	6,102,657	100.00%
2018	6,181,877	6,155,750	99.58%	-	6,155,750	99.58%
2019	6,316,337	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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General merchandise	\$ 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	\$ 1,979,138
Food	957,066	989,997	975,961	989,451	1,072,713	1,069,547	946,826	903,442	931,727	909,178
Drinking and eating places	592,419	667,728	717,117	732,747	754,333	776,846	832,807	857,156	875,504	888,365
Apparel	519,440	685,012	588,495	593,205	607,179	586,989	644,790	671,557	662,548	622,395
Furniture and H.H. and radio	510,346	491,866	523,162	549,625	590,672	628,199	760,486	627,696	607,712	618,027
Lumber, building hardware	303,779	304,682	301,486	346,042	356,151	368,429	330,374	346,174	352,379	368,749
Automobile and filling stations	1,070,284	1,223,019	1,254,027	1,258,100	557,652	511,290	605,334	671,991	695,963	746,345
Drugs and miscellaneous retail	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	1,019,417
Agriculture and all others	110,353	103,667	94,845	106,527	129,176	333,903	156,600	280,459	338,873	269,689
Manufacturers	83,071	117,709	75,772	81,124	103,111	157,401	151,712	186,256	178,181	166,265
TOTAL	\$ 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	\$ 7,587,566
Total number of payers	766	1,128	807	794	810	815	848	822	822	837
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
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%
2020	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	IEPA Loans			
2011	\$ 8,081,752	\$ -	\$ 9,220,000	\$ -	\$ 17,301,752	1.49%	\$ 576
2012	4,791,375	-	8,751,165	-	13,542,540	1.26%	451
2013	4,199,853	-	8,233,893	-	12,433,746	1.27%	414
2014	3,665,621	91,650	7,943,788	-	11,701,059	1.32%	389
2015	2,970,191	71,893	7,348,715	-	10,390,799	1.29%	346
2016	2,405,830	51,068	6,733,642	-	9,190,540	1.18%	306
2017	1,836,469	29,117	6,098,569	-	7,964,155	0.99%	265
2018	1,252,108	5,979	5,443,496	-	6,701,583	0.79%	223
2019	632,747	-	4,753,423	-	5,386,170	0.60%	179
2020	-	-	4,033,350	3,686,408	7,719,758	0.81%	257

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
2011	\$ 17,301,752	\$ 3,550,824	\$ 13,750,928	1.19%	457.66
2012	13,542,540	885,085	12,657,455	1.17%	421.27
2013	12,433,746	675,164	11,758,582	1.20%	391.35
2014	11,609,409	767,180	10,842,229	1.22%	360.85
2015	10,318,906	-	10,318,906	1.28%	323.07
2016	9,139,472	-	9,139,472	1.18%	304.18
2017	7,935,038	-	7,935,038	0.99%	264.10
2018	6,695,604	-	6,695,604	0.79%	222.85
2019	5,386,170	-	5,386,170	0.60%	179.26
2020	4,033,350	-	4,033,350	0.42%	134.24

*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, 2020

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	\$ 19,040,000	1.80%	\$ 342,720
McHenry County Conservation District	75,985,000	8.08%	6,139,588
Kane County Forest Preserve	133,215,000	1.80%	2,397,870
Huntley Area Public Library District	12,245,000	3.37%	412,657
Dundee Township Park District	15,581,000	14.23%	2,217,176
Huntley Park District	3,205,000	8.92%	285,886
Schools			
District No. 300	236,816,782	22.69%	53,733,728
District No. 158	84,180,516	9.38%	7,896,132
District No. 509	<u>162,125,146</u>	6.68%	<u>10,829,960</u>
Subtotal overlapping debt	742,393,444		84,255,717
Village of Algonquin direct debt	<u>-</u>		<u>-</u>
	<u><u>\$ 742,393,444</u></u>		<u><u>\$ 84,255,717</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, 2020

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
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	4.85%
2020	30,046	**	951,587,593	31,671	N/A

**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	2020			2011		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	412	1.37%	1	368	1.22%
Jewel Osco	2	258	0.86%	-	-	0.00%
Walmart	3	219	0.73%	-	-	0.00%
LifeTime Fitness	4	177	0.59%	-	-	0.00%
Meijer	5	169	0.56%	-	-	0.00%
School District Number 158*	6	165	0.55%	-	-	0.00%
Kenmode Tool and Engineering, Inc.	7	150	0.50%	3	135	0.45%
Home Depot	7	150	0.50%	-	-	0.00%
Village of Algonquin	8	139	0.46%	2	159	0.53%
Super Target	9	120	0.40%	-	-	0.00%
Clarendale of Algonquin	10	102	0.34%	-	-	0.00%
PEP Wauconda LLC (formerly Wauconda Tool and Engineering)	-	-	0.00%	4	120	0.40%
Meyer Material Co.	-	-	0.00%	5	100	0.33%
Duro-Life Corp	-	-	0.00%	6	62	0.21%
Target Manufacturing Inc.	-	-	0.00%	7	50	0.17%
Coldwell Banker Primus	-	-	0.00%	7	50	0.17%
Algonquin State Bank	-	-	0.00%	8	40	0.13%
Hanson Material Service Corp.	-	-	0.00%	9	30	0.10%
SubCon Mfg. Corp.	-	-	0.00%	9	30	0.10%
G.W. Thiel, Inc	-	-	0.00%	9	30	0.10%
RE/MAX Unlimited Northwest	-	-	0.00%	10	28	0.09%

*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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL GOVERNMENT										
Administration	19	19	20	19	19	18	19	17	19	18
Community development	12	12	12	12	12	12	11	8	8	9
PUBLIC SAFETY										
Police										
Officers	49	49	48	46	46	44	46	44	46	47
Civilians	11	11	11	11	10	8	9	8	8	7
PUBLIC WORKS										
Public works administration	6	6	6	6	4	4	4	4	4	3
Public works general services	30	29	30	29	25	26	25	23	23	23
Internal services	9	9	9	8	9	8	9	9	9	9
WATER										
Water and sewer	19	20	20	21	23	21	20	20	20	20
POOL										
	5	4	3	4	4	4	4	4	3	3
TOTAL	160	159	159	156	152	145	147	137	140	139

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL GOVERNMENT										
Community Development										
Building permits issued	1,854	2,170	2,354	2,467	4,107	3,122	3,050	2,864	3,123	2,681
Building inspections conducted	2,756	4,096	4,023	4,562	8,589	6,229	6,239	5,611	6,721	6,246
Property maintenance inspections conducted	3,552	4,330	4,605	3,982	4,292	4,737	4,105	3,169	2,668	7,339
PUBLIC SAFETY										
Police										
Physical arrests	660	724	555	511	488	520	640	460	435	351
Parking violations	1,375	1,271	1,302	1,287	1,040	839	879	932	447	800
Traffic violations	4,311	4,818	3,708	3,305	2,233	4,937	6,359	2,326	4,582	4,417
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	2.77	1.76	2.00	4.90	5.10	-	4.80	4.80	1.20	3.34
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	-	13	7	22	2	38	28	78	43
Average daily consumption*	2,590	2,679	2,864	2,682	2,725	2,478	2,401	2,535	2,078	2,741
Peak daily consumption*	3,924	3,382	5,151	4,253	3,231	4,097	3,200	2,893	2,641	2,975
Wastewater										
Average daily sewage treatment**	3.0	2.9	2.8	3.0	2.9	3.1	3.3	3.5	3.8	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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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)	286	286	267	256	256	256	130	130	130	130
Streetlights	228	228	189	189	211	211	319	319	319	381
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)	170	165	165	165	168	168	168	168	168	168
Fire hydrants	2,176	2,208	2,213	2,213	2,214	2,224	2,276	2,264	2,260	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)	140	138	135	137	144	145	144	139	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

**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, 2020

The background of the lower half of the page is a grayscale image of a modern building's interior, showing a grid of lines and geometric shapes that create a sense of depth and perspective. The image is overlaid with a semi-transparent teal band at the top and a semi-transparent orange band at the bottom right.

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VILLAGE OF ALGONQUIN, ILLINOIS
DOWNTOWN TIF DISTRICT FUND
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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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, 2020, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 25, 2020, 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
September 25, 2020

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630.566.8400

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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 September 25, 2020, 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, 2020. 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, 2020, 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
September 25, 2020

VILLAGE OF ALGONQUIN, ILLINOIS

**BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND**

April 30, 2020

ASSETS	
ASSETS	
Cash and cash equivalents	\$ 1,629,912
Property tax receivable	716,337
Due from other governments	<u>-</u>
TOTAL ASSETS	<u><u>\$ 2,346,249</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Advance from other funds	<u>\$ 20,815,935</u>
Total liabilities	<u>20,815,935</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	<u>716,337</u>
Total deferred inflows of resources	<u>716,337</u>
Total liabilities and deferred inflows of resources	<u>21,532,272</u>
FUND BALANCE	
Unassigned (deficit)	<u>(19,186,023)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 2,346,249</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, 2020

REVENUES

Taxes	
Incremental property taxes	\$ 561,559
Investment income	729
	<hr/>
Total revenues	562,288
	<hr/>

EXPENDITURES

Current	
General government	493,194
Capital outlay	5,915,580
	<hr/>
Total expenditures	6,408,774
	<hr/>

NET CHANGE IN FUND BALANCE (5,846,486)

FUND BALANCE (DEFICIT), MAY 1

 (13,339,537)

FUND BALANCE (DEFICIT), APRIL 30

 \$ (19,186,023)

(See independent auditor's report.)



VILLAGE OF ALGONQUIN, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT**

For the year ended April 30, 2020

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Trustees
Village of Algonquin, Illinois
Algonquin, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 25, 2020, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying Consolidated Year-End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
September 25, 2020

VILLAGE OF ALGONQUIN, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended April 30, 2020

CSFA Number	Program Name	State	Federal	Other	Total
406-46-2347	Steambank Stabilization & Restoration Program	\$ 22,500	\$ -	\$ -	\$ 22,500
420-00-1823	Park & Drainage Site Improvements	28,170	-	-	28,170
444-26-1565	Tobacco Enforcement Grant	1,320	-	-	1,320
494-00-0967	High-Growth Cities Program	9,162	-	-	9,162
494-00-1488	Motor Fuel Tax Program	1,384,692	-	-	1,384,692
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	14,255	-	14,255
494-42-0495	Local STP	33,075	-	-	33,075
532-60-0377	USEPA Capitalization Grants for Clean Water Revolving Loans	3,564,577	121,831	-	3,686,408
546-00-2094	North Central Narcotics Task Force	-	1,241	-	1,241
	Other grant program and activities	-	3,554	36,743	40,297
	All other costs not allocated	-	-	36,011,279	36,011,279
TOTALS		<u>\$ 5,043,496</u>	<u>\$ 140,881</u>	<u>\$ 36,048,022</u>	<u>\$ 41,232,399</u>

Note: The expenses listed above for the USEPA Capitalization Grant consists of all loan drawdowns for the current year on the accrual basis. All loan drawdowns were capitalized by the Village. As such, all other expenditures included on the schedule above agree to the total expenses on the Village's Statement of Activities.

(See independent auditor's report on supplementary information.)