

**VILLAGE OF ALGONQUIN
VILLAGE BOARD MEETING
October 19, 2021
7:30 p.m.
2200 Harnish Drive**

-AGENDA-

- 1. CALL TO ORDER**
- 2. ROLL CALL – ESTABLISH QUORUM**
- 3. PLEDGE TO FLAG**
- 4. ADOPT AGENDA**
- 5. AUDIENCE PARTICIPATION**
(Persons wishing to address the Board, if in person must register with the Village Clerk prior to call to order.)
- 6. CONSENT AGENDA/APPROVAL:**
All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved and/or accepted by one motion with a voice vote.
 - A. APPROVE MEETING MINUTES:**
 - (1) Liquor Commission Special Meeting Held October 5, 2021
 - (2) Village Board Meeting Held October 5, 2021
 - (3) Committee of the Whole Meeting Held October 12, 2021
 - B. APPROVE THE VILLAGE MANAGER'S REPORT FOR SEPTEMBER 2021**
- 7. OMNIBUS AGENDA/APPROVAL:**
The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote.
(Following approval, the Village Clerk will number all Ordinances and Resolutions in order.)
 - A. ADOPT RESOLUTIONS:**
 - (1) Adopt a Resolution Waiving the Bidding Process and Accepting and Approving an Agreement with Martam Construction for the Victoria Court Emergency Watermain Repair in the Amount of \$190,944.00
- 8. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA**
- 9. APPROVAL OF BILLS FOR PAYMENT AND PAYROLL EXPENSES AS RECOMMENDED BY THE VILLAGE MANAGER**
 - A.** List of Bills Dated October 19, 2021 totaling \$2,832,069.91
- 10. COMMITTEE OF THE WHOLE:**
 - A. COMMUNITY DEVELOPMENT**
 - (1) Pass and Approve a Seasonal Event Permit for the Algonquin Lions Club Christmas Tree Sales for November 11 through December 23, 2021 and for 2022, 2023, 2024 and 2025.
 - (2) Pass and Approve a Public Event/Entertainment License for the Algonquin Lions Club Thanksgiving 5K on November 25, 2021
 - B. GENERAL ADMINISTRATION**
 - C. PUBLIC WORKS & SAFETY**
- 11. VILLAGE CLERK'S REPORT**
- 12. STAFF COMMUNICATIONS/REPORTS, AS REQUIRED**
- 13. CORRESPONDENCE**
- 14. OLD BUSINESS**
- 15. EXECUTIVE SESSION**
 - A.** Land Acquisition
- 16. NEW BUSINESS**
 - A.** Presentation and Motion to Accept the Comprehensive Annual Financial Report, Auditor's Communication to the Board of Trustees, Management Letter, Single Audit Report, 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, 2021
 - B.** Pass a Resolution Authorizing the Acquisition of Real Property Located at 7 South Main Street
- 17. ADJOURNMENT**



Minutes of the Village of Algonquin
Special Liquor Commission Meeting
Held in Village Board Room on October 5, 2021

CALL TO ORDER: Liquor Commissioner Debby Sosine called the meeting to order at 7:25 pm and requested Village Clerk, Fred Martin to call the roll.

Commission Members Present: Brian Dianis, Jerrold Glogowski, Laura Brehmer, John Spella, Bob Smith and Maggie Auger. (Quorum established)

Staff in Attendance: Tim Schloneger, Village Manager; John Bucci, Police Chief; Robert Mitchard, Public Works Director; and Village Attorney Kelly Cahill was also present.

Approve the Following Liquor Licenses:

A. Approve a Class A Liquor License for Tap House Grill, 1508 S. Randall Road

Village Attorney Cahill informed the Commission that all paperwork submitted was proper and in order. The applicants gave a brief description of their background in business and experience. Commission Member Smith inquired about waitstaff training and experience. Commission Member Dianis asked if electronic ID checks would be in use, and was informed that it would not.

The consensus of Commission to issue the license.

ADJOURNMENT: There being no further business, Commissioner Sosine adjourned the meeting at 7:30 p.m.

Submitted: _____
Fred Martin, Village Clerk



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 5, 2021
HELD IN THE VILLAGE BOARD ROOM

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

Trustees Present: Brian Dianis, Jerry Glogowski, Laura Brehmer, Bob Smith, Maggie Auger, John Spella and Village President Debby Sosine
Staff in Attendance: Tim Schloneger, Village Manager; John Bucci, Police Chief; Robert Mitchard, Public Works Director; and Attorney, Kelly Cahill.

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

ADOPT AGENDA: Moved by Smith, seconded by Glogowski, to adopt tonight’s agenda. Trustee Smith asked that item #15, Executive Session, be deleted.

Roll call vote; voting aye – Trustees Dianis, Brehmer, Glogowski, Auger, Spella and Smith
Motion carried; 6-ayes, 0-nays.

AUDIENCE PARTICIPATION:

1. Robert Vandermeir, 1545 Seminole, asked about Algonquin’s residential development and stated there was too much expansion. He also expressed his opinions as to why the census showed a population decline.
2. Greg Buck, 1481 Westbourne Pkwy, thanked the Board for the recent improvements to Willoughby Farms Park. He asked for further more substantial improvements, citing survey information from the Park & Recreation Master Plan and comparing it to Hill Climb Park.

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.

APPROVE MEETING MINUTES:

- (1) Liquor Commission Special Meeting Held September 21, 2021
- (2) Village Board Meeting Held September 21, 2021
- (3) Committee of the Whole Meeting Held September 21, 2021

Moved by Spella, seconded by Glogowski, to approve the Consent Agenda of September 21, 2021.
Voice vote; ayes carried

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

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

A. PASS ORDINANCES:

- (1) Pass an Ordinance (**2021-O-32**) Amending Chapter 33, Liquor Control and Liquor Licensing, Increasing the Number of A Class License by one.

B. ADOPT RESOLUTIONS:

- (1) Pass a Resolution (**2021-R-78**) Accepting and Approving an Agreement with Kompan for the Purchase of Playground Equipment at Hill Climb Park in the Amount of \$72,244.03
- (2) Pass a Resolution (**2021-R-79**) Accepting and Approving an Agreement with Burke LLC for the Whitehall Lane Brick Paver Replacement Design Build in the Amount of \$162,718.00

Moved by Brehmer, seconded by Smith, to approve the Omnibus Agenda for September 21, 2021.
Roll call vote; voting aye – Trustees Dianis, Glogowski, Brehmer, Auger, Spella, and Smith
Motion carried; 6-ayes, 0-nays.

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

NONE

APPROVAL OF BILLS: Moved by Glogowski, seconded by Brehmer, to approve the List of Bills for payment including payroll expenses and insurance premiums in the amount of \$ 2,515,471.62

Roll call vote; voting aye – Trustees Dianis, Glogowski, Brehmer, Auger, Spella and Smith
Motion carried; 6-ayes, 0-nays

PAYMENT OF BILLS RECAP:

<u>Description</u>	<u>Disbursements</u>
General	131,572.72
MFT	9,435.43

Street Improvement	130,580.89
Swimming Pool	1,057.80
Park Improvement	24,813.66
Water & Sewer	76,649.18
Water & Sewer Improvement	1,320,312.84
Natural Area Drainage	8,275.00
Building Maint. Service	16,113.40
Vehicle Maint. Service	<u>19,556.97</u>
Total of All Funds	1,738,367.89

COMMITTEE REPORTS & CLERK'S REPORTS:

UNDER COMMITTEE OF THE WHOLE

- A. GENERAL ADMINISTRATION
- B. PUBLIC WORKS & SAFETY

VILLAGE CLERK'S REPORT

Village Clerk Martin announced future meetings.

STAFF REPORTS:

ADMINISTRATION:

Mr. Schloneger:

1. The TIF Joint Review Board approved the Proposed Redevelopment Plan and Project for Longmeadow and Randall Redevelopment Project Area at its September 30th meeting.
2. The Village will be registering to participate in the National Opioids Settlement against the three largest pharmaceutical distributors, McKesson, Cardinal Health and AmerisourceBergen, and one manufacturer, Janssen Pharmaceuticals, Inc., and its parent company Johnson & Johnson. We may be able to recoup funds to pay for some expenses related to public safety training and responses to the opioid epidemic.

COMMUNITY DEVELOPMENT:

None

PUBLIC WORKS:

Mr. Mitchard:

1. Scott Street Road Project
 - a. Behind schedule
 - b. Curb and Sidewalk replacement has been completed
 - c. Private driveway aprons and driveways to garages have been completed
 - d. All utility manhole structures have been adjusted to proper grade
 - e. Final Surface asphalt will be installed on Thursday of this week, weather permitting
2. Harnish Drive
 - a. Project is behind schedule. Village has extended contract completion date to October 29th
 - b. Binder is installed throughout the job
 - c. Concrete work is poor and requires some removal and replacement, which should be completed tomorrow, but definitely by the end of the week
 - d. Once concrete work is finished, landscape restoration will follow
 - e. Final surface installation should be completed by mid-October
3. WWTP Renovations
 - a. Contractor is moving along with little problems
 - b. Contract is under budget and ahead of schedule
 - c. Digester covers are installed and being tested
 - d. Paving of parking lot areas in October
 - e. Landscape restoration of turf grass and natural landscaping beds to be started soon. Natural landscaping throughout the plant will be an upcharge, but will save significantly on mowing fees and maintenance in the long run
4. Randall Road
 - a. Punch list items to be worked through with contractor
 - b. County will provide us with required as-built drawings so our GIS maps can be updated
 - c. \$100k for tree loss has been deposited in restricted account with the Village for reforestation purposes within McHenry County portions of the Village
 - d. Staff to begin working on plans for landscaping of Randall Road and Algonquin Road medians
5. Main Street Roundabout/N. Harrison Streetscape and Bike Path
 - a. Additional water main work in cemetery is completed and in service. This will allow contractor to begin water main and utility work in the area of the future roundabout at Cary-Algonquin Road and Main Street
 - b. Traffic on N. Harrison will be limited to one-way traffic southbound as of September 20th to facilitate staged pours of concrete roadway surface and brick subbases. Second concrete pours in

- the east lane of North Harrison Street will begin tomorrow. Saw-cutting will go late into the night again, completing around midnight.
- c. Businesses will all maintain full access during road surface construction, but detours will change as work progresses between Sunny and Algonquin Road. Signage will guide motorists during changes to a fluid worksite.
 - d. S. Harrison, south of Washington is essentially complete and looks great. A few areas near intersection of S. Harrison and Washington still requires restoration, and we have had a few concerns from residents there
6. Randall Road Wetland Complex
 - a. Tree removal has been completed
 - b. Creek work is completed
 - c. Pedestrian Bridge to overflow structure has been installed
 - d. Invasive species herbiciding completed on east section. Herbiciding on west portion, out to Randall Road will be forthcoming
 - e. The soil for the berm and dam has been placed and graded. Black dirt is stored temporarily on slopes of detentions for respreads later
 7. Ratt Creek Sewer Relocation Project
 - a. Final connections for sanitary sewer and last manholes are completed.
 - b. Once that is complete, restoration will continue and permanent fences will be installed at school and Jaycee Field. We are going to remove home run fence from Jaycee Field and use the money to repair the rusted and failed backstop and side fences, and dugout benches so this ballfield can be used for softball and neighborhood pick-up ballgames.
 8. Public Works staff has been working with Recreation Director to assess the condition of all maintenance issues at all park facilities. Assessments will be used to plan future upgrade projects and budgets to provide much needed aesthetic and safety improvements to our neglected park system.
 9. Concrete contractor is back in town to finish curb and sidewalk replacement work.
 10. Reclamite contractor will be back in town in the next two weeks to complete areas missed during earlier applications of asphalt rejuvenator.
 11. Hydrant flushing continues throughout town and should complete soon.
 12. Winter tree trimming in the center portions of town (Zones 4A and 4B) will begin with pending colder weather, following leaf drop.
 13. Public Works staff is preparing bidding documents for tree removal and tree planting, as our Cityworks data has indicated to us that contracted services for these activities will be more efficient in the hands of a qualified contractor and better serve our residents.

POLICE DEPARTMENT:

Chief Bucci:

1. We are hiring a community Service Officer, Sarah Peters, who will begin her employment this Thursday, October 7th. The CSO position is one that we had in the past and we are glad to have an individual to fill this position. CSO assists patrol and the PD in non-criminal calls for service such as traffic direction, found/lost property, processing of arrestees and numerous other duties.
2. APD received notification today that we are certified by the Illinois Uniform Crime Reporting to submit NIBRS Data. This is a statutory requirement that was put in place as a new program that started January 1, 2021 – I would like to publicly recognize Records Clerk Sheila Schuman for all of her work – attending classes to educate herself and others in the PD about the requirements of NIBRS and fulfilling the requirements for APD to receive this certification.
3. I would like to thank all of our officers for their continued efforts to stay involved in the community, making a point to have positive contacts with the public. I would like to thank Sgt. Sowizrol for his actions today, where he had an opportunity to interact with a little boy and his father – this interaction was put out on the “what’s happening…” facebook page, where the family thanked the “unknown” officer.
4. For the month of October – I have received and approved the request for APD to participate in Breast Cancer Awareness by allowing pink patches/Badges to be worn – the Algonquin Police Benevolent is conducting fundraisers to raise funds that will be donated to a charity at the end of the month.

CORRESPONDENCE & MISCELLANEOUS:

None

OLD BUSINESS:

None

EXECUTIVE SESSION:

None

NEW BUSINESS:

Trustee Glogowski had safety concerns regarding the Huntington Hills area chemical spraying and the slow burn plan. Bob Mitchard addressed the concerns stating the contractor is well experienced and has performed this activity many times in the past. Trustee Brehmer addressed concerns at the Willoughby Farms area after recent storms damaged trees, Bob Mitchard will investigate and respond at a later date.

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

Roll call vote; voting aye – Trustees Dianis, Glogowski, Brehmer, Auger, Spella and Smith
Motion carried; 6-ayes, 0-nays.

The meeting was adjourned at 7:58PM.

Submitted:

Approved this 5th day of October, 2021

Village Clerk, Fred Martin

Village President, Debby Sosine



**Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held On October 12, 2021
Village Board Room
2200 Harnish Dr. Algonquin, IL**

AGENDA ITEM 1: Roll Call to Establish a Quorum

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

Present: Trustees Maggie Auger, Laura Brehmer, Brian Dianis, Jerry Glogowski, Robert Smith, John Spella, President Debby Sosine, and Clerk Martin. A quorum was established

Staff Members Present: Village Manager, Tim Schloneger; Public Works Director Bob Mitchard; Community Development Director, Jason Shallcross; Police Chief, John Bucci; and Village Attorney, Kelly Cahill

AGENDA ITEM 2: Public Comment

Chris Kious, 340 Winding Canyon Way, updated the Committee on the following two items:

1. Kane County redistricting map.
2. American Recovery Plan Act totaling \$4 million, and how Kane County is distributing their share of the funds to combat hunger and mental health.

AGENDA ITEM 3: Community Development

Jason Shallcross Presented

A. Consider a Seasonal Event Permit for the Algonquin Lions Club Christmas Tree Sales for November 11 through December 23, 2021 and for 2022, 2023, 2024 and 2025.

A permit application for a Seasonal Event for the annual Algonquin Lions Club Christmas Tree Sales at the Algonquin State Bank lot at the corner of Huntington Drive and Randall Road was requested. Set up will begin on November 11, 2021, and the site will be cleaned up by December 30, 2021. Actual sales will begin on November 26, 2021, and run through December 23, 2021. In addition, the past couple of years the Lions Club has had fires in "burn barrels" for the warmth of their volunteers and the ambiance of the holiday season. Staff has closely monitored this with input from the Fire Department.

Staff recommends approval of this Seasonal Event and "burn barrels" subject to the following conditions of approval for consideration by the Committee of the Whole:

1. The applicant shall abide by all provisions of the Algonquin Municipal Code;
2. Police Officers and Village officials shall have free access to the event at all times to assure that the event is in compliance with the Municipal Code;
3. Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed;
4. Within the burn barrels, only natural dry seasoned wood shall be burned, no tree scraps or greenery;
5. Keep fires and barrels at least six feet away from all combustibles;
6. At least one fire extinguisher must be present at all times;
7. All fires are subject to the approval of the Fire Chief and are allowed only in compliance with Chapter 43.08 of the Algonquin Municipal Code, except for Paragraph A2 (which restricts fires to residential districts);
8. The Village or the Fire Department may order the fires extinguished if the fires become unsafe or if there are complaints about smoke or odors. Alcohol is not permitted;
9. The event coordinator is responsible for suspending the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.

This is an annual event with a well-respected coordinator, and Staff has not had any issues with this event. Concurrence to move this forward for Board approval is recommended. If the Committee concurs, the Board could approve this event for four additional forthcoming years without further Board action.

It was the consensus of the Committee of the Whole to move both requests to the Village Board for approval.

B. Consider a Public Event/Entertainment License for the Algonquin Lions Club Thanksgiving 5K on November 25, 2021

The Algonquin Lion's Club submitted a permit application for a Public Event/Entertainment License for the Algonquin Lions Club "Running with the Lions 5K" race planned for November 25, 2021. The event will begin set up at 6:00 am on November 25th with the event kicking off at 8:00 am. Parking will be provided in the Lifetime Fitness parking lot with 4 parking attendants staged to assist with the parking. This running event will begin at Lifetime Fitness at 451 Rolls Rd and proceed east on Huntington Drive, west on Harnish Drive, North on Stonegate Road, and then west to the finish on Huntington Drive. The left lane of the course will be marked off with cones and 2 Police Officers are being requested to assist with crossing Hanson Drive at both Huntington Drive and Harnish Drive. There will also be 2'x3' signs posted throughout the course indicating that there is a 5K race in progress. An ambulance is also being requested to assist in the event of injury or illness.

Below are the recommended conditions of approval for the event and the Public Event License for consideration by the Committee of the Whole:

1. The applicant shall abide by all provisions of the Algonquin Municipal Code;
2. The applicant shall meet with Police Officers before the event to discuss the roll the Officers will have in the event;
3. Police Officers and Village officials shall have free access to the event at all times to assure that the event is in compliance with the Municipal Code;
4. Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed;
5. Trash removal shall be coordinated with the Village Parks and Forestry Division of Public Works;
6. Parking is not permitted on grass or bike paths at any times, all parking shall be on paved surfaces approved for such use;
7. Temporary and directional signs are permitted and shall not be installed before November 25 at 6:00 am and must be removed by 12:00 pm on November 25;
8. Any on-site food trucks will need to apply for a separate permit through the Village of Algonquin.;
9. Alcohol is not permitted;
10. Any temporary tents or structures shall be properly weighted or tied down. In the event of unfavorable weather conditions, any temporary tents or structures shall be vacated and removed, and no temporary tent or structure shall be used for shelter;
11. The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.

This is an annual event with a well-respected coordinator, and Staff has not had any issues with this event. Concurrence to move this forward for Board approval is recommended.

It was the consensus of the Committee of the Whole to move both requests to the Village Board for approval.

AGENDA ITEM 4: General Administration
None

AGENDA ITEM 5: Public Works & Safety
Bob Mitchard presented

A. Consider an Agreement with Martam Construction for the Victoria Court Emergency Watermain Repair
Since 2017, Victoria Court had a total of four water main breaks. Date of main breaks were October 9, 2017; August 19, 2020; October 1, 2020; and September 1, 2021. Multiple cracks and holes in a four-hundred-foot span is rare

and will need immediate replacement before winter approaches. I am requesting that Martam Construction Inc. replace four hundred feet of main, on an emergency basis, with 8-inch C900 (PVC Pipe) to insure reliable infrastructure, dependable potable water service and fire flow. Currently, in the Capital Improvement Budgets within the Water and Sewer Improvement Fund, we saved over \$1M on the Ratt Creek Reach 5 Sewer Relocation bid, of which, \$190,944.00 of that savings would be transferred to this project since this is not a budgeted item for this fiscal year. Due to the late season date and the emergency need for this work to occur as soon as possible, the Public Works Department requests that the Board approve this contract, and circumvent the traditional bidding process.

Trustee Brehmer questioned how long to completion, and if the affected homeowners have been notified. Mr. Mitchard responded approximately 3 weeks and all affected homeowners have been kept in communication. Trustee Smith asked if the quoted price was competitive, and was assured that it was competitive.

It was the consensus of the Committee of the Whole to move this to the Village Board for approval.

AGENDA ITEM 6: Executive Session
None

AGENDA ITEM 7: Other Business
President Sosine displayed the charity pink t-shirt being sold by the Police Department to support October Breast Cancer Awareness Month.

AGENDA ITEM 8: Adjournment

There being no further business, Chairperson Dianis adjourned the meeting at 7:42 p.m.

Submitted: _____
Fred Martin, Village Clerk

MANAGER'S REPORT SEPTEMBER 2021

COLLECTIONS

Total collections for all funds September 2021 were \$8,396,992 (including transfers). Some of the larger revenue categories included in this report are as follows:

Real Estate Tax	\$2,724,207
Income Tax	\$334,934
Sales Tax	\$791,832
Water & Sewer Payments	\$903,050
Home Rule Sales Tax	\$430,021

INVESTMENTS

The total cash and investments for all funds as of September 30, 2021 is \$44,246,928. Currently, unrestricted cash in the General Fund is 80 percent (10 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 65.7 percent of the budget. The expenditures are at 40.2 percent of the budget. Revenues for the month were \$1,362,107 more than expenditures for the General Fund primarily due to receipt of the second installment of property tax distributions in September.

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

POLICE DEPARTMENT REPORT

Calls for service through September 30

2021 = 11,022 (▲ 2%)

2020 = 10,754

Citations (traffic, parking, ordinance) through September 30

2021 = 7,064 (▲ 18%)

2020 = 5,981

Crash incidents through September 30

2021 = 638 (▼ 3%)

2020 = 655

Frontline through September 30

	<u>2021</u>	<u>2020</u>
Vacation Watch	1,955 (▼ 5%)	2,829
Directed Patrols	13,410 (▲ 22%)	10,947

BUILDING STATISTICS REPORT

BUILDING STATISTICS REPORT (Fiscal YTD)

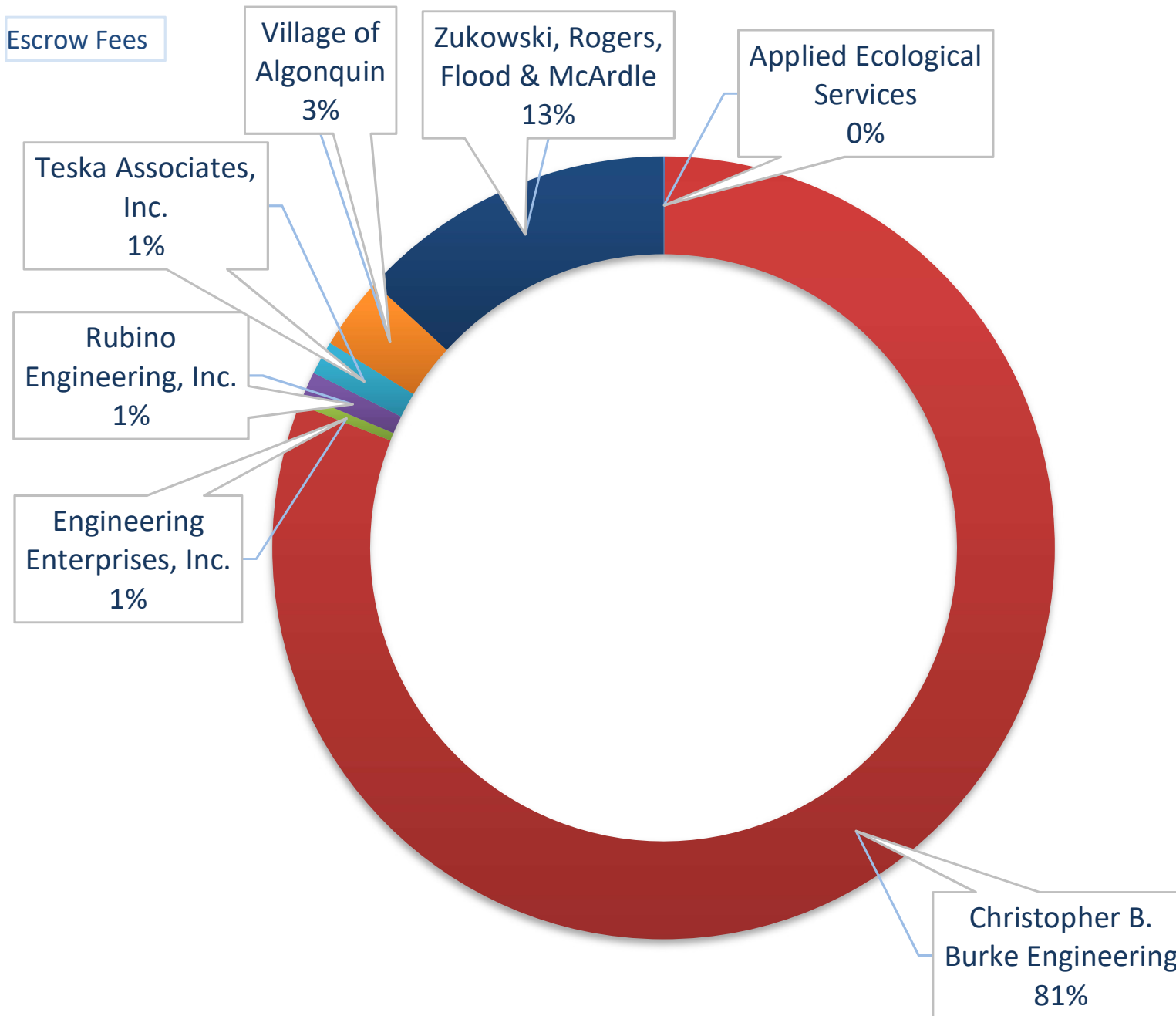
	<u>2021</u>	<u>2020</u>
Total Permits	2,598 (▲ 14%)	2,284
Permit Fees	\$410,469 (▼ 20%)	\$514,627
Single Family	58 (▲ 205%)	22

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

Development	Date	Check #	Amount	Legal	Engineering	Planning	Other	Invoices	Vendor
2075 Algonquin, LLC	02/17/21	112	\$ 4,579.22	\$ -	\$ 4,579.22	\$ -	\$ -	161650/163152/163881	Christopher B. Burke Engineering
2075 Algonquin, LLC	07/19/21	113	\$ 990.00	\$ -	\$ -	\$ -	\$ 990.00	11165	Teska Associates, Inc.
2075 Algonquin, LLC	07/19/21	114	\$ 8,248.22	\$ -	\$ 8,248.22	\$ -	\$ -	164430/162451/165006/165709	Christopher B. Burke Engineering
Aldi, Inc.	01/18/21	106	\$ 507.50	\$ -	\$ 507.50	\$ -	\$ -	163154	Christopher B. Burke Engineering
Aldi, Inc.	02/17/21	107	\$ 190.00	\$ -	\$ 190.00	\$ -	\$ -	163892	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	01/18/21	125	\$ 380.00	\$ -	\$ 380.00	\$ -	\$ -	163151	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	07/19/21	126	\$ 9,660.00	\$ -	\$ 9,660.00	\$ -	\$ -	29/165004/165706/166344/167073	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	08/16/21	127	\$ 1,877.50	\$ -	\$ 1,877.50	\$ -	\$ -	167798	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	09/16/21	128	\$ 1,037.50	\$ -	\$ 1,037.50	\$ -	\$ -	168631	Christopher B. Burke Engineering
Carole L. Linden	01/18/21	101	\$ 948.75	\$ 948.75	\$ -	\$ -	\$ -	147420	Zukowski, Rogers, Flood & McArdle
Carole L. Linden	03/16/21	102	\$ 172.50	\$ 172.50	\$ -	\$ -	\$ -	147949	Zukowski, Rogers, Flood & McArdle
Casey's Retail Company	04/15/21	101	\$ 9,668.75	\$ -	\$ 9,668.75	\$ -	\$ -	164435/165011	Christopher B. Burke Engineering
Casey's Retail Company	04/15/21	102	\$ 86.25	\$ 86.25	\$ -	\$ -	\$ -	148361	Zukowski, Rogers, Flood & McArdle
Casey's Retail Company	04/15/21	103	\$ 760.00	\$ -	\$ -	\$ -	\$ 760.00	10953	Teska Associates, Inc.
Casey's Retail Company	05/17/21	104	\$ 2,328.75	\$ 2,328.75	\$ -	\$ -	\$ -	148836	Zukowski, Rogers, Flood & McArdle
Casey's Retail Company	06/16/21	105	\$ 3,006.25	\$ 3,006.25	\$ -	\$ -	\$ -	149400	Zukowski, Rogers, Flood & McArdle
Casey's Retail Company	06/16/21	106	\$ 120.00	\$ -	\$ -	\$ -	\$ 120.00	11163	Teska Associates, Inc.
Casey's Retail Company	07/19/21	107	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	149770	Zukowski, Rogers, Flood & McArdle
Casey's Retail Company	07/19/21	108	\$ 12,335.38	\$ -	\$ 12,335.38	\$ -	\$ -	166349	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	06/16/21	101	\$ 2,112.50	\$ 2,112.50	\$ -	\$ -	\$ -	149762	Zukowski, Rogers, Flood & McArdle
Forestar Real Estate Group, Inc.	07/19/21	102	\$ 135.00	\$ -	\$ -	\$ -	\$ 135.00	8364	Applied Ecological Services
Forestar Real Estate Group, Inc.	07/19/21	103	\$ 232.50	\$ -	\$ -	\$ -	\$ 232.50	11168	Teska Associates, Inc.
Forestar Real Estate Group, Inc.	07/19/21	104	\$ 3,918.00	\$ -	\$ 3,918.00	\$ -	\$ -	167078	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	08/16/21	105	\$ 262.50	\$ -	\$ 262.50	\$ -	\$ -	167804	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	08/16/21	106	\$ 1,148.20	\$ -	\$ -	\$ -	\$ 1,148.20	Reimburse VOA	Village of Algonquin
Forestar Real Estate Group, Inc.	09/16/21	107	\$ 50.96	\$ -	\$ -	\$ -	\$ 50.96	Reimburse VOA	Village of Algonquin
Forestar Real Estate Group, Inc.	09/16/21	108	\$ 9,379.00	\$ 9,379.00	\$ -	\$ -	\$ -	150587/150960	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	04/15/21	101	\$ 258.75	\$ 258.75	\$ -	\$ -	\$ -	148360	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	04/15/21	102	\$ 760.00	\$ -	\$ -	\$ -	\$ 760.00	10954	Teska Associates, Inc.
HR Green Development, LLC	05/17/21	103	\$ 120.00	\$ -	\$ -	\$ -	\$ 120.00	11045	Teska Associates, Inc.
HR Green Development, LLC	05/17/21	104	\$ 1,121.25	\$ 1,121.25	\$ -	\$ -	\$ -	148835	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	05/17/21	105	\$ 8,355.12	\$ -	\$ 8,355.12	\$ -	\$ -	165010/164434	Christopher B. Burke Engineering
HR Green Development, LLC	06/16/21	106	\$ 812.50	\$ 812.50	\$ -	\$ -	\$ -	149399/149769	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	07/19/21	107	\$ 5,886.25	\$ -	\$ 5,886.25	\$ -	\$ -	167076/166348	Christopher B. Burke Engineering
HR Green Development, LLC	08/16/21	108	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	150592	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	08/16/21	109	\$ 1,116.25	\$ -	\$ 1,116.25	\$ -	\$ -	167801	Christopher B. Burke Engineering
HR Green Development, LLC	09/16/21	110	\$ 2,843.75	\$ -	\$ 2,843.75	\$ -	\$ -	168635	Christopher B. Burke Engineering
Kristan Carpenter	03/16/21	104	\$ 416.25	\$ -	\$ 416.25	\$ -	\$ -	164433	Christopher B. Burke Engineering
Kristan Carpenter	05/17/21	105	\$ 650.00	\$ 650.00	\$ -	\$ -	\$ -	148834	Zukowski, Rogers, Flood & McArdle
Light of Christ Church	05/17/21	125	\$ 161.00	\$ -	\$ -	\$ -	\$ 161.00	Recording Fees	Village of Algonquin
NorthPoint Development, LLC	03/16/21	101	\$ 1,226.50	\$ -	\$ -	\$ -	\$ 1,226.50	71025	Engineering Enterprises, Inc.
NorthPoint Development, LLC	06/16/21	102	\$ 7,030.00	\$ -	\$ -	\$ -	\$ 7,030.00	Reimbursement to VOA	Village of Algonquin
NorthPoint Development, LLC	07/19/21	103	\$ 43.75	\$ -	\$ 43.75	\$ -	\$ -	167077	Christopher B. Burke Engineering
NorthPoint Development, LLC	08/16/21	104	\$ 87.50	\$ -	\$ 87.50	\$ -	\$ -	167802	Christopher B. Burke Engineering
NorthPoint Development, LLC	08/16/21	105	\$ 3,087.50	\$ 3,087.50	\$ -	\$ -	\$ -	150594	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	09/16/21	106	\$ 2,762.50	\$ 2,762.50	\$ -	\$ -	\$ -	150963	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	09/16/21	107	\$ 13,266.99	\$ -	\$ 13,266.99	\$ -	\$ -	168636	Christopher B. Burke Engineering
PluteGroup, Inc.	01/18/21	131	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	146902	Zukowski, Rogers, Flood & McArdle
PluteGroup, Inc.	01/18/21	132	\$ 1,853.00	\$ -	\$ -	\$ -	\$ 1,853.00	6476	Rubino Engineering, Inc.
PluteGroup, Inc.	01/18/21	133	\$ 34,515.60	\$ -	\$ 34,515.60	\$ -	\$ -	163153	Christopher B. Burke Engineering
PluteGroup, Inc.	02/17/21	134	\$ 17,729.22	\$ -	\$ 17,729.22	\$ -	\$ -	163882	Christopher B. Burke Engineering
PluteGroup, Inc.	03/16/21	135	\$ 1,927.50	\$ -	\$ 1,927.50	\$ -	\$ -	164431	Christopher B. Burke Engineering

Development	Date	Check #	Amount	Legal	Engineering	Planning	Other	Invoices	Vendor
PluteGroup, Inc.	04/15/21	136	\$ 243.75	\$ 243.75	\$ -	\$ -	\$ -	148357	Zukowski, Rogers, Flood & McArdle
PluteGroup, Inc.	04/15/21	137	\$ 2,657.50	\$ -	\$ 2,657.50	\$ -	\$ -	165007	Christopher B. Burke Engineering
PluteGroup, Inc.	05/17/21	138	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	148832	Zukowski, Rogers, Flood & McArdle
PluteGroup, Inc.	05/17/21	139	\$ 6,771.00	\$ -	\$ 6,771.00	\$ -	\$ -	165710	Christopher B. Burke Engineering
PluteGroup, Inc.	06/16/21	140	\$ 1,056.25	\$ 1,056.25	\$ -	\$ -	\$ -	149396	Zukowski, Rogers, Flood & McArdle
PluteGroup, Inc.	06/16/21	141	\$ 20,028.63	\$ -	\$ 20,028.63	\$ -	\$ -	166346	Christopher B. Burke Engineering
PluteGroup, Inc.	06/16/21	142	\$ 70.50	\$ -	\$ -	\$ -	\$ 70.50	Plat Recording	Village of Algonquin
PluteGroup, Inc.	07/19/21	143	\$ 211.00	\$ -	\$ -	\$ -	\$ 211.00	Plat Recording	Village of Algonquin
PluteGroup, Inc.	07/19/21	144	\$ 1,018.00	\$ -	\$ -	\$ -	\$ 1,018.00	6718	Rubino Engineering, Inc.
PluteGroup, Inc.	07/19/21	145	\$ 24,305.00	\$ -	\$ 24,305.00	\$ -	\$ -	167074	Christopher B. Burke Engineering
PluteGroup, Inc.	08/16/21	146	\$ 9,365.00	\$ -	\$ 9,365.00	\$ -	\$ -	167800	Christopher B. Burke Engineering
PluteGroup, Inc.	09/16/21	147	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	150966	Zukowski, Rogers, Flood & McArdle
PluteGroup, Inc.	09/16/21	148	\$ 4,760.00	\$ -	\$ 4,760.00	\$ -	\$ -	168633	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	01/18/21	143	\$ 518.00	\$ -	\$ 518.00	\$ -	\$ -	163157	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	02/17/21	144	\$ 181.50	\$ -	\$ 181.50	\$ -	\$ -	163885	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	03/16/21	145	\$ 563.50	\$ -	\$ 563.50	\$ -	\$ -	164438	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	04/15/21	146	\$ 849.50	\$ -	\$ 849.50	\$ -	\$ -	165014	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	05/17/21	147	\$ 987.50	\$ -	\$ 987.50	\$ -	\$ -	165713/165708	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	06/16/21	148	\$ 3,472.00	\$ -	\$ 3,472.00	\$ -	\$ -	166354	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin LLC	09/16/21	149	\$ 8,235.50	\$ -	\$ 8,235.50	\$ -	\$ -	167081/167806/168638	Christopher B. Burke Engineering
Square Barn, LLC	05/17/21	101	\$ 460.00	\$ -	\$ 460.00	\$ -	\$ -	165005	Christopher B. Burke Engineering
Square Barn, LLC	05/17/21	102	\$ 1,625.00	\$ 1,625.00	\$ -	\$ -	\$ -	148828	Zukowski, Rogers, Flood & McArdle
Square Barn, LLC	06/16/21	103	\$ 2,057.50	\$ -	\$ 2,057.50	\$ -	\$ -	166345	Christopher B. Burke Engineering
Square Barn, LLC	06/16/21	104	\$ 1,868.75	\$ 1,868.75	\$ -	\$ -	\$ -	149763	Zukowski, Rogers, Flood & McArdle
Square Barn, LLC	07/19/21	105	\$ 116.25	\$ -	\$ -	\$ -	\$ 116.25	11166	Teska Associates, Inc.
Square Barn, LLC	07/19/21	106	\$ 4,046.48	\$ -	\$ 4,046.48	\$ -	\$ -	165707	Christopher B. Burke Engineering
Square Barn, LLC	08/16/21	107	\$ 787.50	\$ -	\$ 787.50	\$ -	\$ -	167799	Christopher B. Burke Engineering
Square Barn, LLC	08/16/21	108	\$ 4,875.00	\$ 4,875.00	\$ -	\$ -	\$ -	150588	Zukowski, Rogers, Flood & McArdle
Square Barn, LLC	09/16/21	109	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	150959	Zukowski, Rogers, Flood & McArdle
Square Barn, LLC	09/16/21	110	\$ 831.25	\$ -	\$ 831.25	\$ -	\$ -	168632	Christopher B. Burke Engineering
Tri-Md, Inc.	03/16/21	114	\$ 503.75	\$ -	\$ 503.75	\$ -	\$ -	164432	Christopher B. Burke Engineering
Tri-Md, Inc.	04/15/21	115	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -	148356	Zukowski, Rogers, Flood & McArdle
Tri-Md, Inc.	05/17/21	116	\$ 406.25	\$ 406.25	\$ -	\$ -	\$ -	148831	Zukowski, Rogers, Flood & McArdle
Tri-Md, Inc.	05/17/21	117	\$ 2,375.68	\$ -	\$ 2,375.68	\$ -	\$ -	165008	Christopher B. Burke Engineering
Tri-Md, Inc.	06/16/21	118	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	149395	Zukowski, Rogers, Flood & McArdle
Tri-Md, Inc.	07/19/21	119	\$ 880.00	\$ -	\$ -	\$ -	\$ 880.00	11167	Teska Associates, Inc.

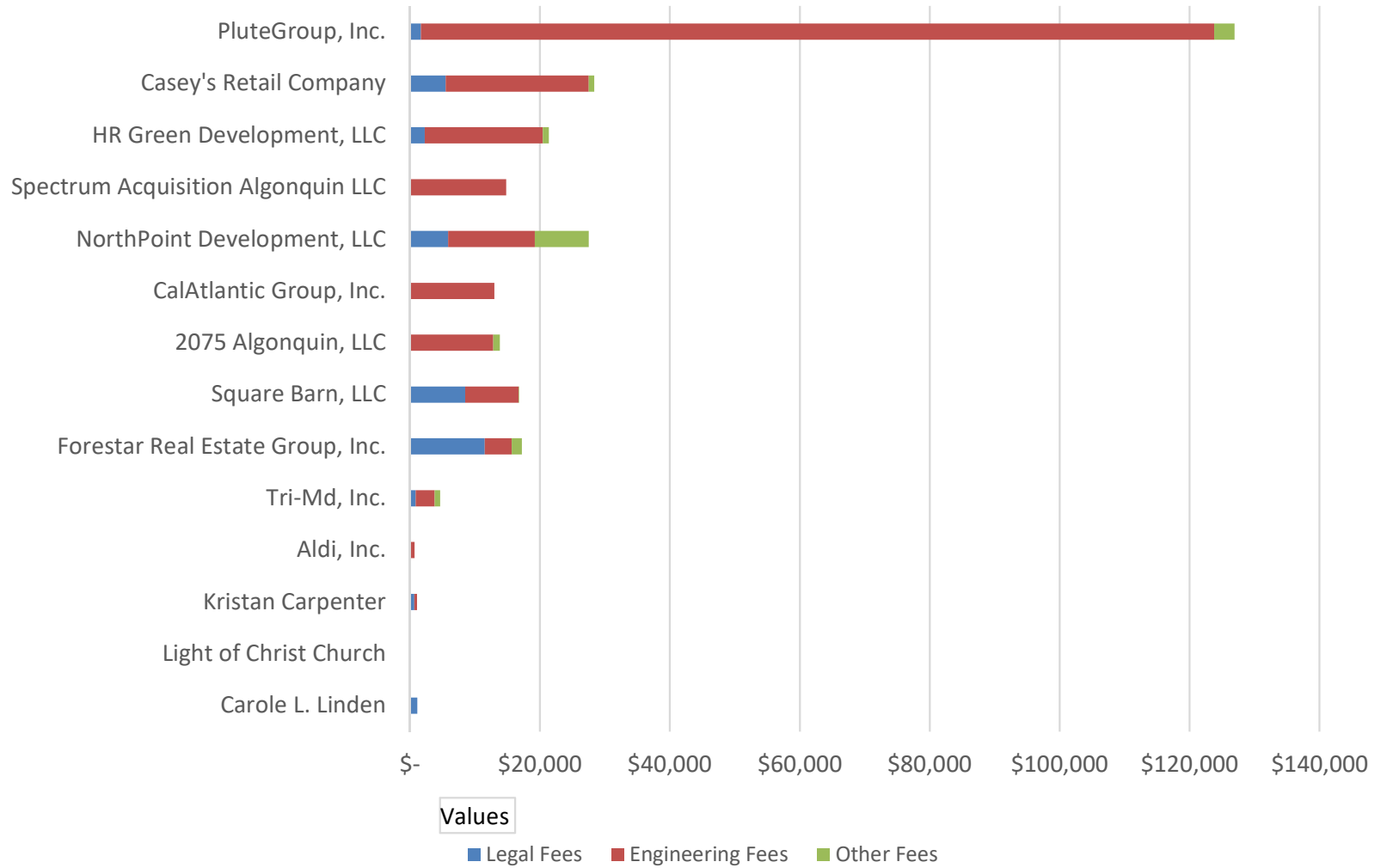
Invoices Paid by Vendor



Invoices Paid by Project

Legal Fees Engineering Fees Other Fees

Development

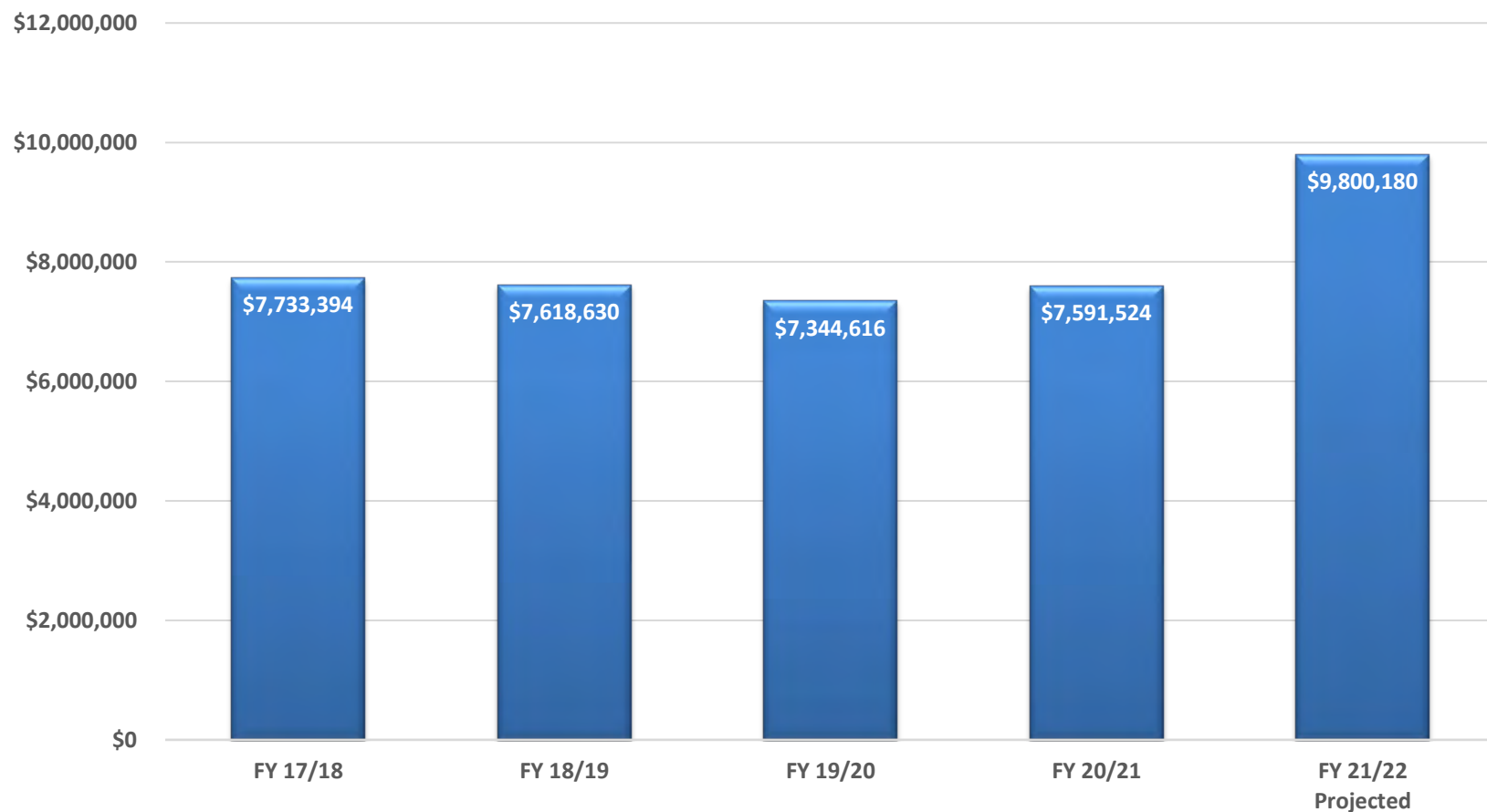


**VILLAGE OF ALGONQUIN
REVENUE REPORT
STATE SALES TAX**

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	June	August	\$661,059	\$682,997	\$658,248	\$502,617	\$765,281
June	July	September	\$670,382	\$676,666	\$665,056	\$636,517	\$791,832
July	August	October	\$628,130	\$628,313	\$636,158	\$626,928	\$722,762
August	September	November	\$643,505	\$642,886	\$635,211	\$611,569	
September	October	December	\$623,937	\$620,922	\$618,551	\$640,529	
October	November	January	\$627,847	\$610,614	\$657,872	\$612,424	
November	December	February	\$685,385	\$693,539	\$675,305	\$624,334	
December	January	March	\$852,807	\$814,007	\$793,148	\$790,700	
January	February	April	\$566,473	\$510,848	\$517,696	\$579,314	
February	March	May	\$528,130	\$515,428	\$501,983	\$538,116	
March	April	June	\$660,246	\$627,901	\$542,148	\$736,540	
April	May	July	\$585,493	\$594,510	\$443,238	\$691,936	
TOTAL			\$7,733,394	\$7,618,630	\$7,344,616	\$7,591,524	\$2,279,875

YEAR TO DATE LAST YEAR:	\$1,766,062	BUDGETED REVENUE:	\$7,500,000
YEAR TO DATE THIS YEAR:	\$2,279,875	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$513,813	PERCENTAGE OF REVENUE TO DATE :	30.40%
		PROJECTION OF ANNUAL REVENUE :	\$9,800,180
PERCENTAGE OF CHANGE:	29.09%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$2,300,180
		EST. PERCENT DIFF ACTUAL TO BUDGET	30.7%

5 Year Comparison with Current Year Projection

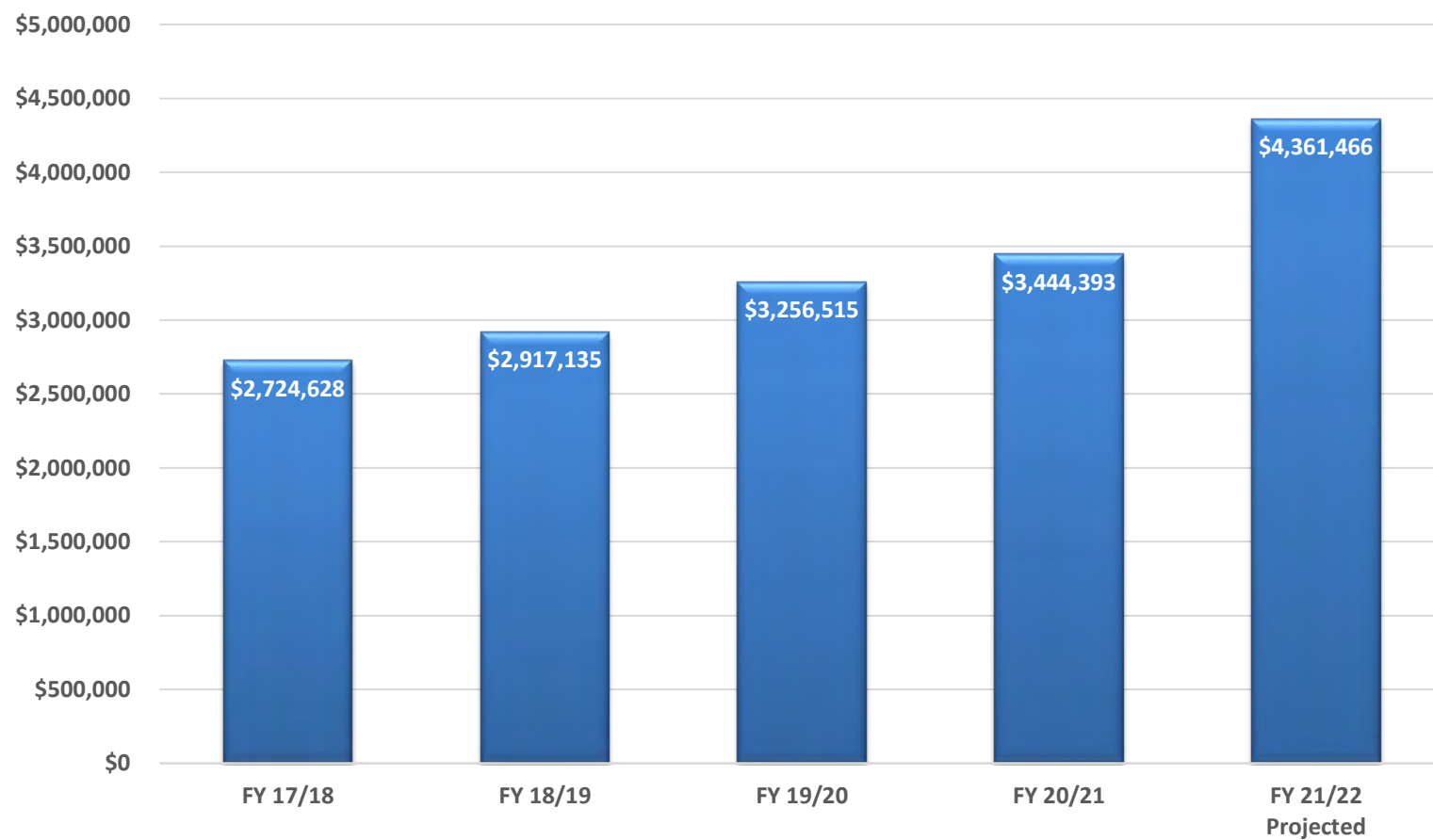


VILLAGE OF ALGONQUIN REVENUE REPORT INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
April	May	\$402,705	\$412,083	\$603,365	\$302,925	\$505,587
May	June	\$208,266	\$190,367	\$188,429	\$187,635	\$443,600
June	July	\$275,510	\$257,395	\$281,790	\$297,957	\$397,950
July	August	\$131,665	\$188,944	\$201,996	\$407,371	\$223,455
August	September	\$155,302	\$184,402	\$178,776	\$230,822	\$235,981
September	October	\$236,457	\$286,595	\$318,970	\$334,250	
October	November	\$177,955	\$206,414	\$208,177	\$225,856	
November	December	\$156,669	\$171,089	\$196,718	\$199,958	
December	January	\$228,324	\$249,288	\$274,962	\$318,573	
January	February	\$330,497	\$299,913	\$283,286	\$336,804	
February	March	\$166,149	\$180,586	\$210,651	\$232,124	
March	April	\$255,129	\$290,059	\$309,394	\$370,119	
TOTAL		\$2,724,628	\$2,917,135	\$3,256,515	\$3,444,393	\$1,806,573

YEAR TO DATE LAST YEAR:	\$1,426,710	BUDGETED REVENUE:	\$3,000,000
YEAR TO DATE THIS YEAR:	\$1,806,573	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$379,863	PERCENTAGE OF REVENUE TO DATE :	60.22%
		PROJECTION OF ANNUAL REVENUE :	\$4,361,466
PERCENTAGE OF CHANGE:	26.63%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,361,466
		EST. PERCENT DIFF ACTUAL TO BUDGET	45.4%

5 Year Comparison with Current Year Projection

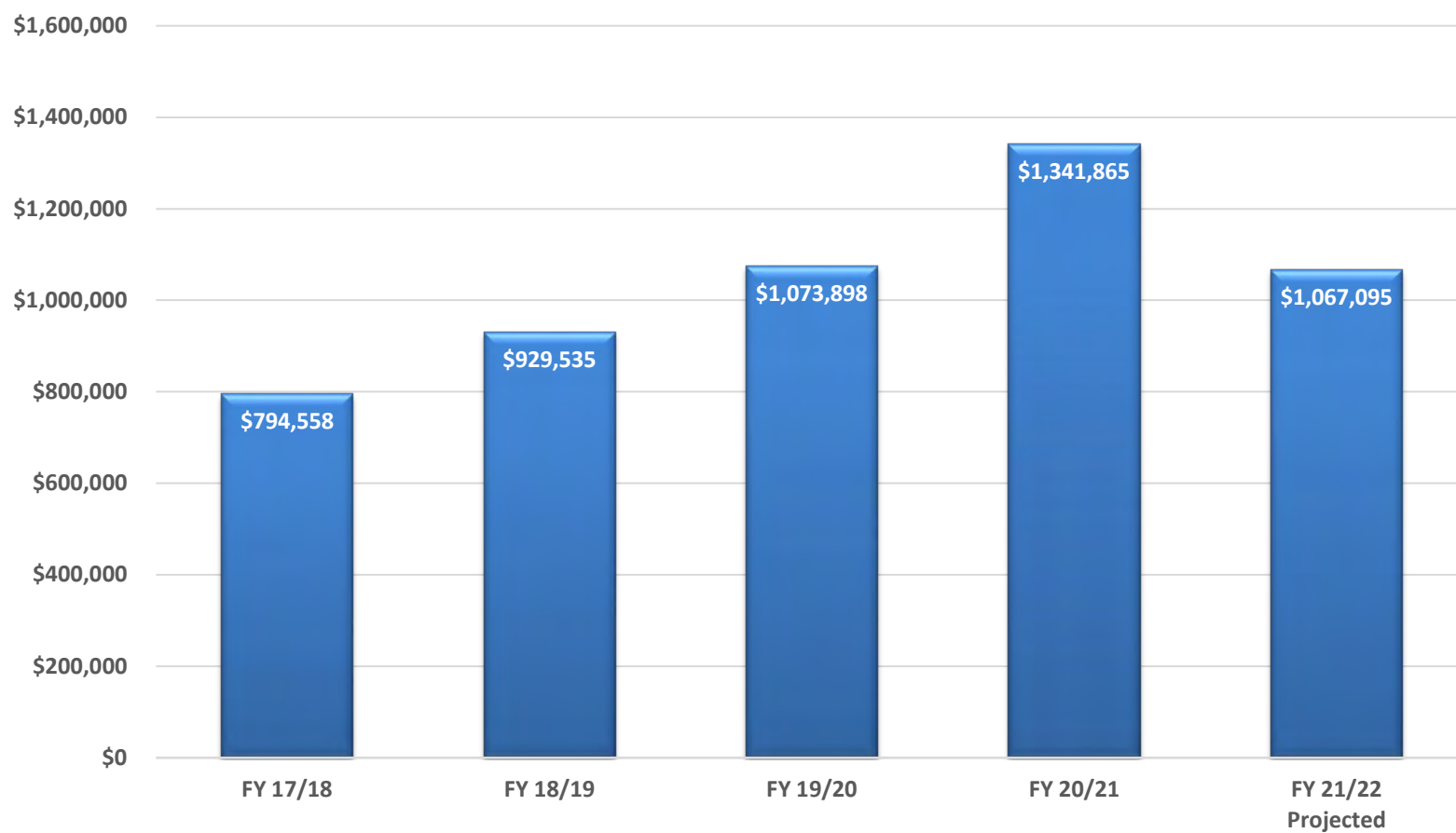


**VILLAGE OF ALGONQUIN
REVENUE REPORT
LOCAL USE TAX**

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	June	August	\$ 58,228	\$ 67,645	\$ 78,418	\$ 111,857	\$ 83,540
June	July	September	\$ 61,588	\$ 72,445	\$ 79,719	\$ 112,927	\$ 95,216
July	August	October	\$ 58,962	\$ 70,277	\$ 81,956	\$ 114,191	
August	September	November	\$ 62,705	\$ 66,836	\$ 78,518	\$ 108,737	
September	October	December	\$ 66,082	\$ 76,671	\$ 87,939	\$ 113,443	
October	November	January	\$ 65,623	\$ 81,155	\$ 96,553	\$ 118,866	
November	December	February	\$ 76,017	\$ 89,795	\$ 90,456	\$ 126,666	
December	January	March	\$ 96,148	\$ 108,585	\$ 124,118	\$ 178,742	
January	February	April	\$ 57,233	\$ 62,989	\$ 85,946	\$ 87,634	
February	March	May	\$ 58,857	\$ 72,564	\$ 74,688	\$ 78,141	
March	April	June	\$ 71,079	\$ 82,492	\$ 95,008	\$ 99,898	
April	May	July	\$ 62,036	\$ 78,080	\$ 100,579	\$ 90,762	
TOTAL			\$ 794,558	\$ 929,535	\$ 1,073,898	\$ 1,341,865	\$ 178,756

YEAR TO DATE LAST YEAR:	\$224,785	BUDGETED REVENUE:	\$983,000
YEAR TO DATE THIS YEAR:	\$178,756	PERCENTAGE OF YEAR COMPLETED :	16.67%
DIFFERENCE:	-\$46,029	PERCENTAGE OF REVENUE TO DATE :	18.18%
		PROJECTION OF ANNUAL REVENUE :	\$1,067,095
PERCENTAGE OF CHANGE:	-20.48%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$84,095
		EST. PERCENT DIFF ACTUAL TO BUDGET	8.6%

5 Year Comparison with Current Year Projection

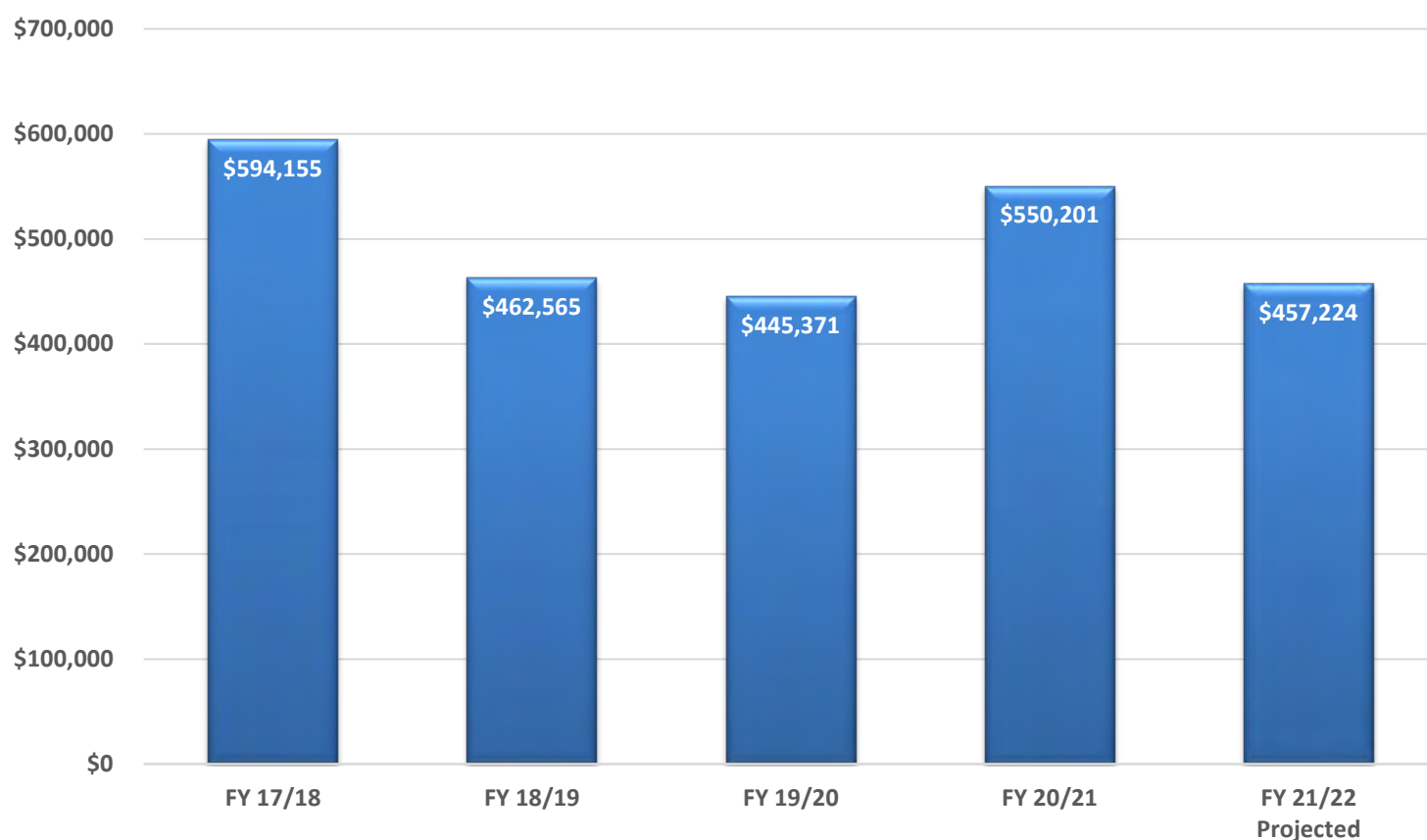


VILLAGE OF ALGONQUIN REVENUE REPORT ACTUAL BUILDING PERMITS

MONTH OF COLLECTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	\$43,903	\$40,659	\$41,465	\$287,941	\$40,318
June	\$33,287	\$41,265	\$43,805	\$28,941	\$59,450
July	\$24,802	\$42,990	\$52,945	\$52,336	\$89,964
August	\$53,687	\$47,588	\$63,613	\$16,083	\$77,168
September	\$48,895	\$46,533	\$36,646	\$16,755	\$67,214
October	\$46,734	\$67,365	\$18,483	\$21,452	
November	\$95,900	\$34,279	\$65,608	\$20,132	
December	\$60,441	\$36,134	\$11,401	\$25,891	
January	\$31,595	\$15,650	\$10,964	\$15,078	
February	\$42,856	\$34,788	\$12,410	\$12,067	
March	\$41,944	\$20,089	\$58,552	\$13,079	
April	\$70,112	\$35,225	\$29,480	\$40,446	
TOTAL	\$594,155	\$462,565	\$445,371	\$550,201	\$334,114

YEAR TO DATE LAST YEAR:	\$402,056	BUDGETED REVENUE:	\$400,000
YEAR TO DATE THIS YEAR:	\$334,114	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$67,942)	PERCENTAGE OF REVENUE TO DATE :	83.53%
		PROJECTION OF ANNUAL REVENUE :	\$457,224
PERCENTAGE OF CHANGE:	-16.90%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$57,224
		EST. PERCENT DIFF ACTUAL TO BUDGET	14.3%

5 Year Comparison with Current Year Projection

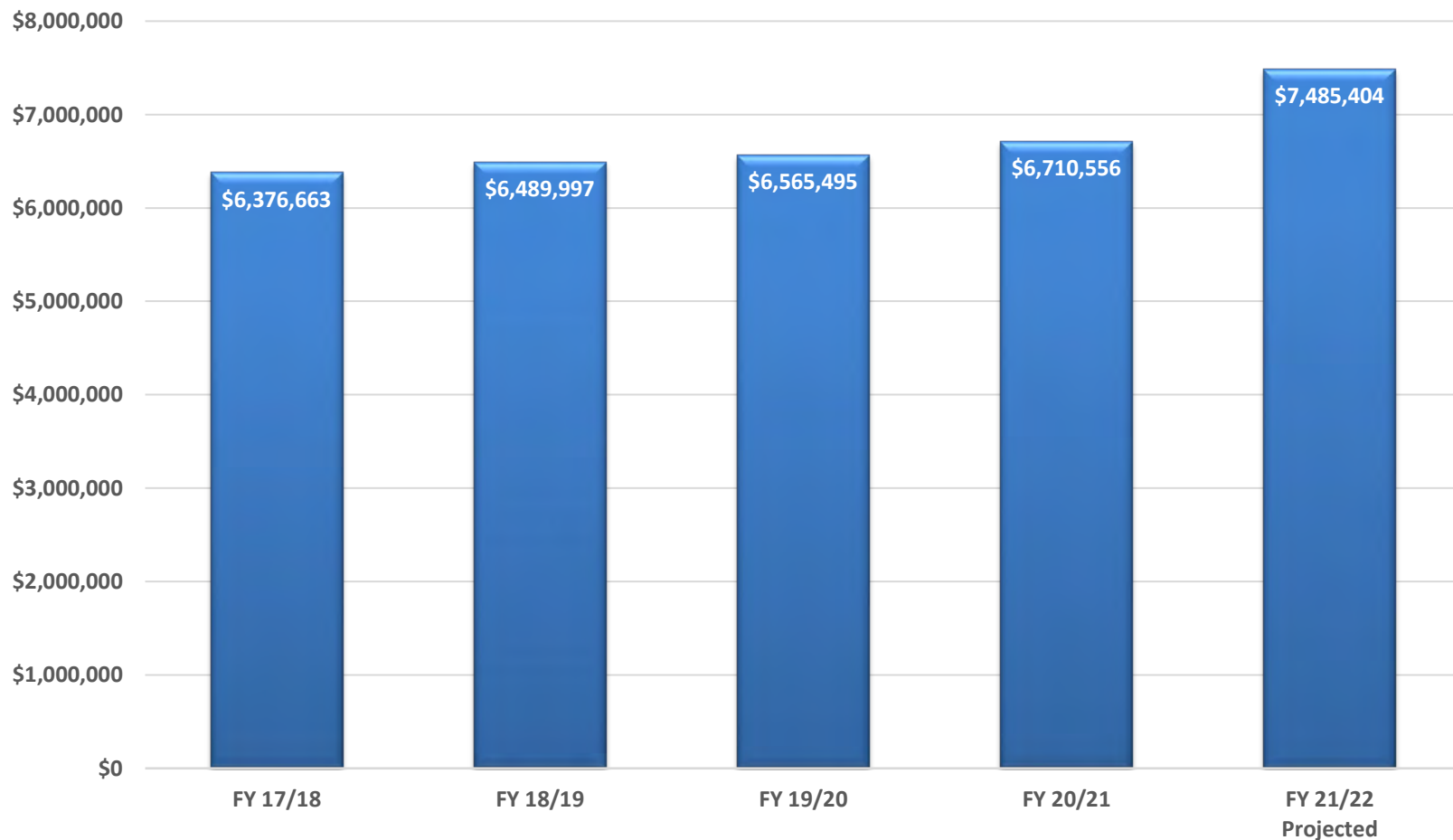


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL REAL ESTATE TAXES (ALL FUNDS & ACCOUNTS)**

MONTH OF DISTRIBUTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	\$317,494	\$340,106	\$246,854	\$345,141	\$266,357
June	\$2,873,148	\$3,039,485	\$2,950,208	\$2,756,585	\$3,303,770
July	\$75,952	\$234,573	\$221,675	\$243,215	\$212,663
August	\$133,748	\$320,085	\$332,986	\$171,401	\$260,539
September	\$2,654,725	\$2,132,792	\$2,431,847	\$2,550,657	\$2,724,207
October	\$262,771	\$354,223	\$317,443	\$498,025	
November	\$58,826	\$68,732	\$64,483	\$30,325	
December	\$0	\$0	\$0	\$29,987	
January	\$0	\$0	\$0	\$27,098	
February	\$0	\$0	\$0	\$58,121	
March	\$0	\$0	\$0	\$0	
April	\$0	\$0	\$0	\$0	
TOTAL RECV.	\$6,376,663	\$6,489,997	\$6,565,495	\$6,710,556	\$6,767,537

YEAR TO DATE LAST YEAR:	\$6,066,999	BUDGETED REVENUE:	\$6,740,643
YEAR TO DATE THIS YEAR:	\$6,767,537	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$700,538	PERCENTAGE OF REVENUE TO DATE :	100.40%
		PROJECTION OF ANNUAL REVENUE :	\$7,485,404
PERCENTAGE OF CHANGE:	11.55%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$744,761
		EST. PERCENT DIFF ACTUAL TO BUDGET	11.0%

5 Year Comparison with Current Year Projection

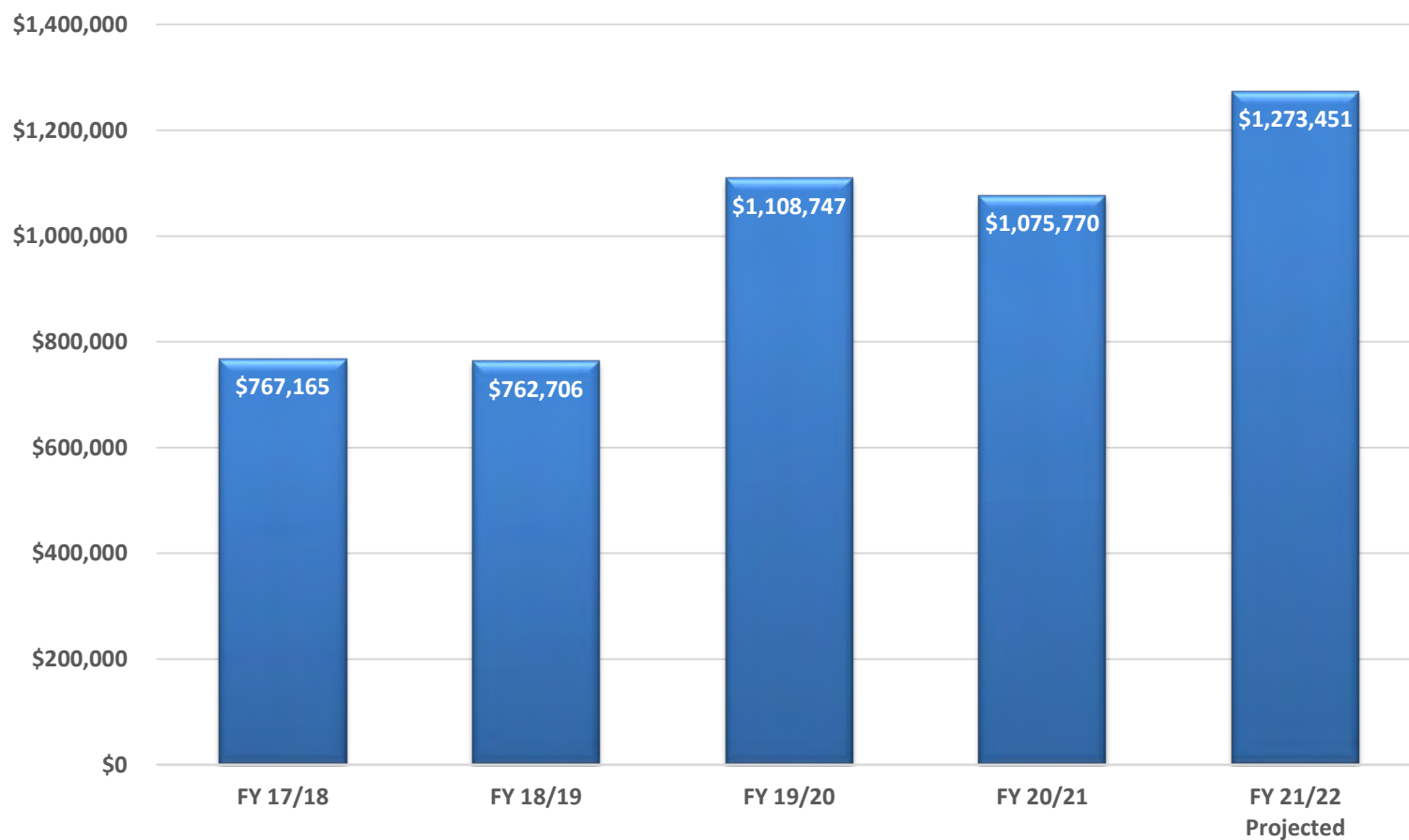


**VILLAGE OF ALGONQUIN
REVENUE REPORT
MOTOR FUEL TAX**

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	June	\$66,699	\$63,323	\$60,948	\$70,558	\$98,175
June	July	\$52,968	\$58,033	\$55,562	\$72,594	\$100,855
July	August	\$69,451	\$68,112	\$69,450	\$88,835	\$99,983
August	September	\$65,600	\$65,680	\$99,915	\$103,662	\$108,412
September	October	\$57,986	\$54,865	\$108,528	\$96,288	\$103,883
October	November	\$66,389	\$71,984	\$99,581	\$95,010	
November	December	\$67,661	\$67,773	\$112,132	\$95,988	
December	January	\$66,391	\$65,259	\$131,892	\$99,741	
January	February	\$67,972	\$65,187	\$93,460	\$86,941	
February	March	\$58,888	\$59,288	\$92,455	\$82,104	
March	April	\$58,376	\$56,698	\$95,712	\$85,070	
April	May	\$68,783	\$66,506	\$89,113	\$98,980	
TOTAL		\$767,165	\$762,706	\$1,108,747	\$1,075,770	\$511,308

YEAR TO DATE LAST YEAR:	\$431,936	BUDGETED REVENUE:	\$1,065,000
YEAR TO DATE THIS YEAR:	\$511,308	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$79,372	PERCENTAGE OF REVENUE TO DATE :	48.01%
		PROJECTION OF ANNUAL REVENUE :	\$1,273,451
PERCENTAGE OF CHANGE:	18.38%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$208,451
		EST. PERCENT DIFF ACTUAL TO BUDGET	19.6%

5 Year Comparison with Current Year Projection

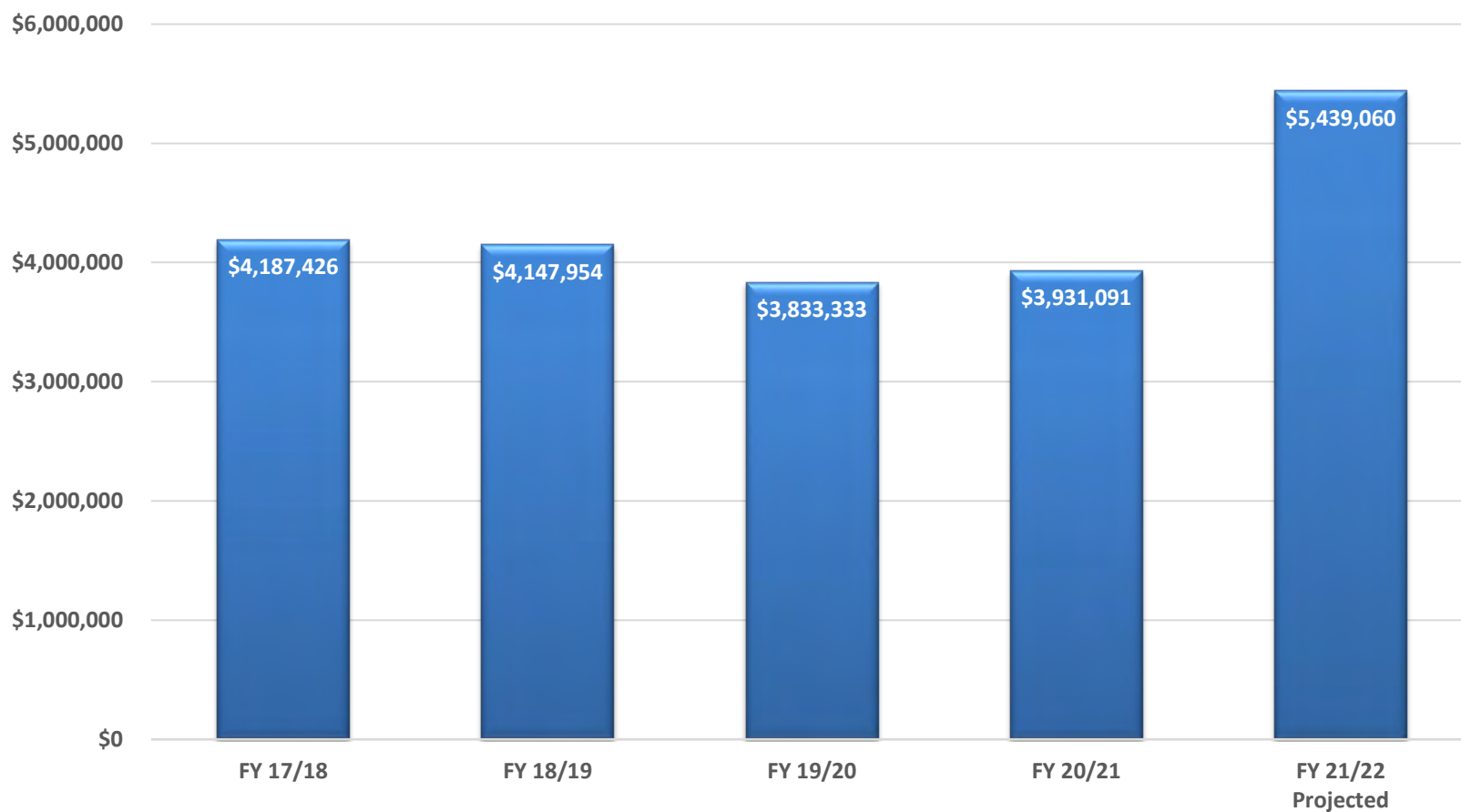


**VILLAGE OF ALGONQUIN
REVENUE REPORT
HOME RULE SALES TAX**

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	June	August	\$ 359,255	\$ 374,629	\$ 347,668	\$ 234,363	\$ 408,749
June	July	September	\$ 371,195	\$ 384,568	\$ 364,856	\$ 330,688	\$ 430,021
July	August	October	\$ 336,806	\$ 339,901	\$ 332,885	\$ 321,290	\$ 387,571
August	September	November	\$ 346,609	\$ 347,664	\$ 336,850	\$ 310,856	
September	October	December	\$ 333,204	\$ 338,658	\$ 326,816	\$ 337,057	
October	November	January	\$ 334,667	\$ 325,520	\$ 352,455	\$ 316,867	
November	December	February	\$ 381,143	\$ 388,935	\$ 365,659	\$ 325,066	
December	January	March	\$ 491,659	\$ 468,532	\$ 446,990	\$ 426,497	
January	February	April	\$ 290,698	\$ 258,655	\$ 260,742	\$ 289,833	
February	March	May	\$ 277,280	\$ 268,937	\$ 254,467	\$ 278,627	
March	April	June	\$ 351,185	\$ 333,241	\$ 253,549	\$ 393,375	
April	May	July	\$ 313,728	\$ 318,716	\$ 190,398	\$ 366,573	
TOTAL			\$ 4,187,426	\$ 4,147,954	\$ 3,833,333	\$ 3,931,091	\$ 1,226,341

YEAR TO DATE LAST YEAR:	\$886,340	BUDGETED REVENUE:	\$4,050,000
YEAR TO DATE THIS YEAR:	\$1,226,341	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$340,001	PERCENTAGE OF REVENUE TO DATE :	30.28%
		PROJECTION OF ANNUAL REVENUE :	\$5,439,060
PERCENTAGE OF CHANGE:	38.36%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,389,060
		EST. PERCENT DIFF ACTUAL TO BUDGET	34.3%

5 Year Comparison with Current Year Projection

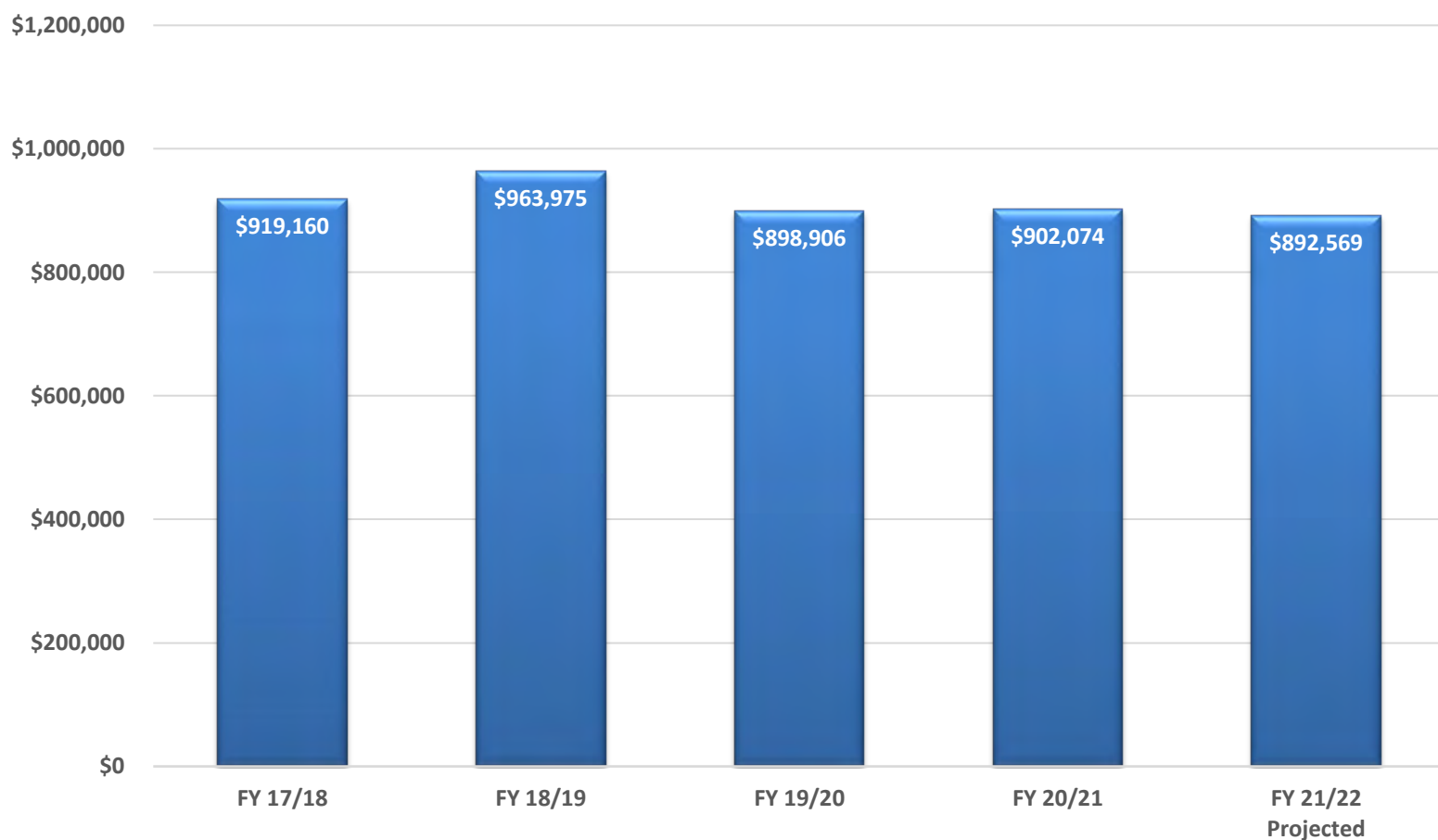


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL UTILITY TAXES**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
April	May	June	\$61,187	\$67,968	\$62,656	\$58,271	\$58,322
May	June	July	\$73,345	\$73,489	\$62,570	\$67,212	\$73,465
June	July	August	\$80,277	\$89,719	\$81,069	\$90,297	\$82,481
July	August	September	\$79,603	\$86,016	\$91,220	\$84,308	\$82,657
August	September	October	\$68,372	\$87,911	\$71,564	\$82,292	
September	October	November	\$71,762	\$61,464	\$65,066	\$56,573	
October	November	December	\$68,041	\$66,594	\$63,399	\$11,974	
November	December	January	\$80,334	\$86,642	\$83,351	\$127,482	
December	January	February	\$108,160	\$92,153	\$89,059	\$92,589	
January	February	March	\$81,153	\$96,043	\$84,209	\$86,434	
February	March	April	\$81,023	\$86,413	\$78,538	\$84,788	
March	April	May	\$65,903	\$69,564	\$66,203	\$59,854	
TOTAL			\$919,160	\$963,975	\$898,906	\$902,074	\$296,926

YEAR TO DATE LAST YEAR:	\$300,088	BUDGETED REVENUE:	\$920,000
YEAR TO DATE THIS YEAR:	\$296,926	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	(\$3,162)	PERCENTAGE OF REVENUE TO DATE :	32.27%
		PROJECTION OF ANNUAL REVENUE :	\$892,569
PERCENTAGE OF CHANGE:	-1.05%	EST. DOLLAR DIFF ACTUAL TO BUDGET	-\$27,431
		EST. PERCENT DIFF ACTUAL TO BUDGET	-2.98%

5 Year Comparison with Current Year Projection

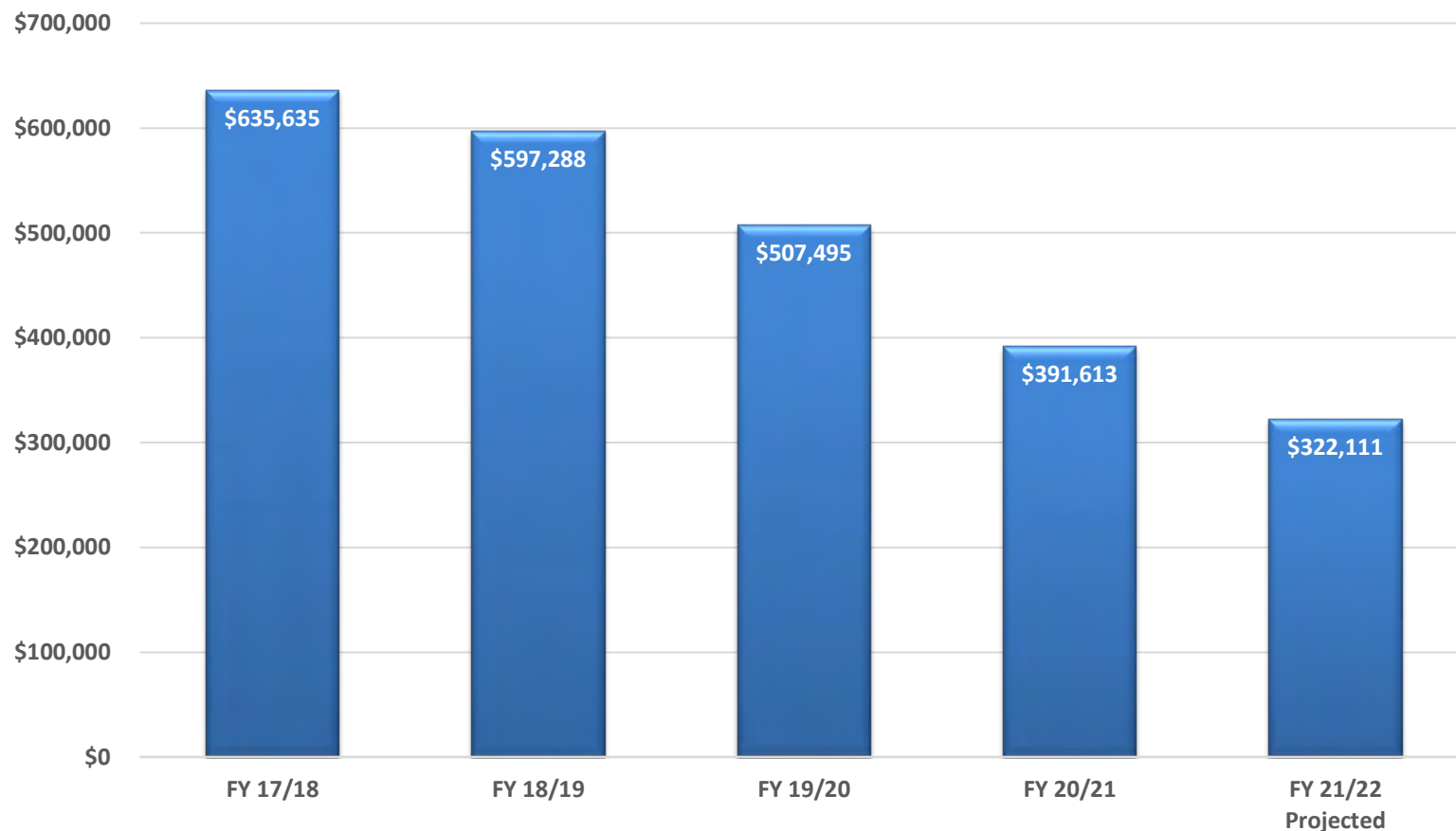


**VILLAGE OF ALGONQUIN
REVENUE REPORT
EXCISE (TELECOMMUNICATION) TAX**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	June	August	\$57,181	\$52,579	\$42,795	\$37,905	\$30,962
June	July	September	\$51,158	\$51,548	\$40,711	\$37,577	\$31,124
July	August	October	\$54,125	\$50,433	\$41,700	\$37,267	
August	September	November	\$53,943	\$51,431	\$39,711	\$33,354	
September	October	December	\$51,996	\$48,688	\$41,106	\$30,883	
October	November	January	\$52,141	\$49,548	\$44,118	\$31,302	
November	December	February	\$50,021	\$47,231	\$59,629	\$29,726	
December	January	March	\$52,573	\$49,711	\$43,050	\$31,680	
January	February	April	\$53,713	\$45,121	\$38,399	\$29,742	
February	March	May	\$54,214	\$63,927	\$37,904	\$32,154	
March	April	June	\$54,382	\$45,202	\$39,175	\$30,213	
April	May	July	\$50,189	\$41,869	\$39,197	\$29,810	
TOTAL			\$635,635	\$597,288	\$507,495	\$391,613	\$62,086

YEAR TO DATE LAST YEAR:	\$75,482	BUDGETED REVENUE:	\$451,500
YEAR TO DATE THIS YEAR:	\$62,086	PERCENTAGE OF YEAR COMPLETED :	16.67%
DIFFERENCE:	-\$13,396	PERCENTAGE OF REVENUE TO DATE :	13.75%
		PROJECTION OF ANNUAL REVENUE :	\$322,111
PERCENTAGE OF CHANGE:	-17.75%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$129,389)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-28.7%

5 Year Comparison with Current Year Projection

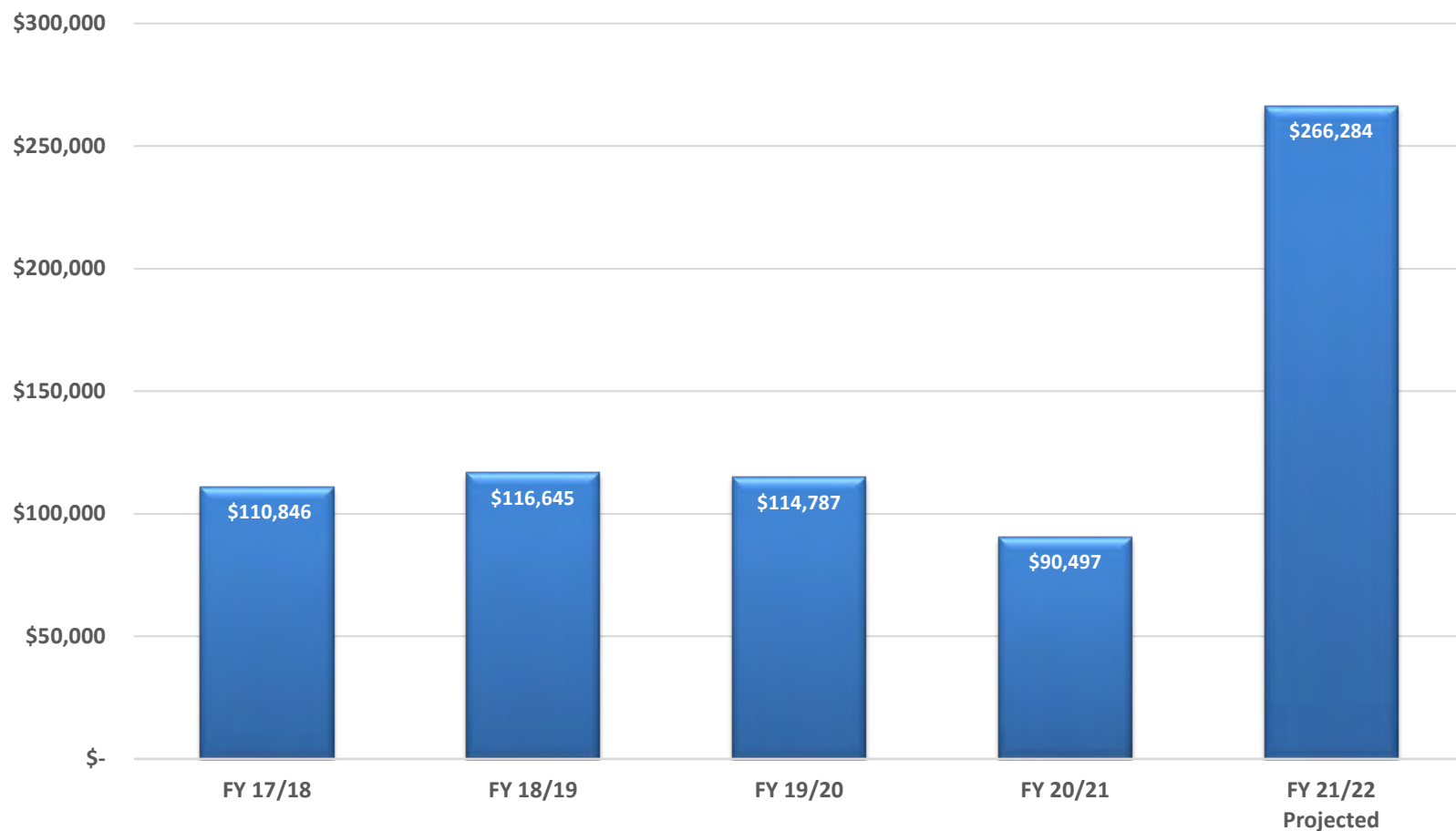


**VILLAGE OF ALGONQUIN
REVENUE REPORT
VIDEO GAMING TERMINAL TAX**

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	July	\$ 10,762	\$ 7,908	\$ 12,442	\$ -	\$ 15,457
June	August	\$ 9,611	\$ 7,700	\$ 11,115	\$ -	\$ 13,029
July	September	\$ 9,823	\$ 8,408	\$ 10,273	\$ 8,596	\$ 15,404
August	October	\$ 9,728	\$ 8,241	\$ 10,266	\$ 10,766	\$ 13,081
September	November	\$ 9,271	\$ 9,117	\$ 9,658	\$ 10,044	
October	December	\$ 8,276	\$ 9,891	\$ 10,522	\$ 10,639	
November	January	\$ 8,319	\$ 9,101	\$ 11,379	\$ 2,888	
December	February	\$ 8,899	\$ 10,811	\$ 11,401	\$ -	
January	March	\$ 7,908	\$ 9,500	\$ 10,443	\$ 5,306	
February	April	\$ 8,837	\$ 10,312	\$ 11,671	\$ 11,580	
March	May	\$ 9,913	\$ 14,407	\$ 5,617	\$ 14,848	
April	June	\$ 9,500	\$ 11,249	\$ -	\$ 15,830	
TOTAL		\$ 110,846	\$ 116,645	\$ 114,787	\$ 90,497	\$ 56,971

YEAR TO DATE LAST YEAR:	\$19,362	BUDGETED REVENUE:	\$110,000
YEAR TO DATE THIS YEAR:	\$56,971	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$37,609	PERCENTAGE OF REVENUE TO DATE :	51.79%
		PROJECTION OF ANNUAL REVENUE :	\$266,284
PERCENTAGE OF CHANGE:	194.24%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$156,284
		EST. PERCENT DIFF ACTUAL TO BUDGET	142.1%

5 Year Comparison With Current Year Projection

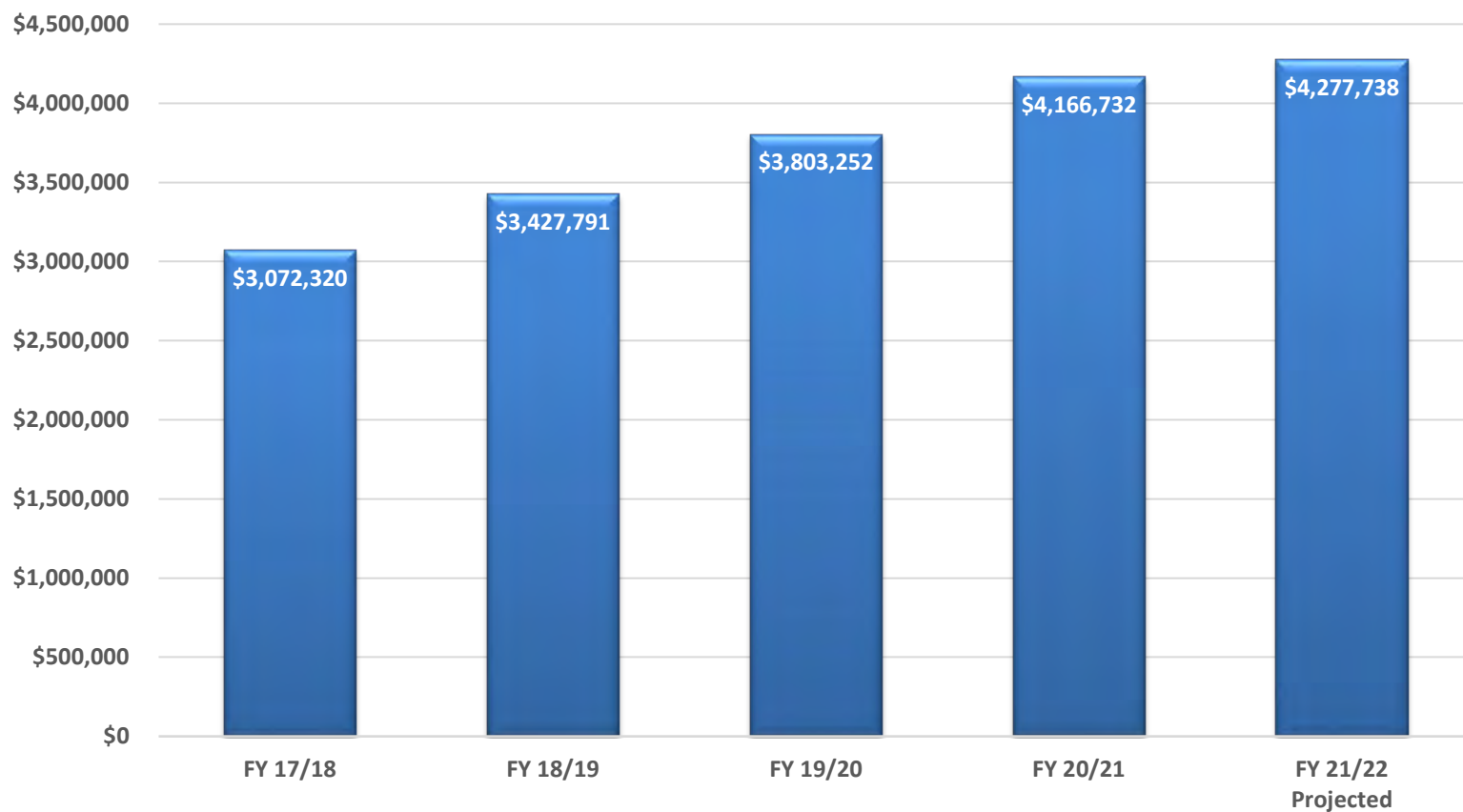


VILLAGE OF ALGONQUIN REVENUE REPORT WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
April	May	\$216,658	\$247,036	\$272,230	\$307,226	\$309,253
May	June	\$266,133	\$295,574	\$304,691	\$345,645	\$408,760
June	July	\$273,937	\$287,295	\$310,845	\$384,384	\$442,421
July	August	\$244,376	\$309,765	\$359,203	\$423,348	\$418,157
August	September	\$276,186	\$306,534	\$339,685	\$459,606	\$392,774
September	October	\$281,302	\$283,595	\$302,782	\$352,202	
October	November	\$258,348	\$285,424	\$320,373	\$332,274	
November	December	\$253,452	\$280,486	\$313,622	\$306,794	
December	January	\$268,773	\$298,028	\$325,757	\$322,995	
January	February	\$255,343	\$279,511	\$324,348	\$320,889	
February	March	\$220,892	\$270,320	\$302,773	\$295,407	
March	April	\$256,921	\$284,223	\$326,944	\$315,963	
TOTAL		\$3,072,320	\$3,427,791	\$3,803,252	\$4,166,732	\$1,971,365

YEAR TO DATE LAST YEAR:	\$1,920,209	BUDGETED REVENUE:	\$4,100,000
YEAR TO DATE THIS YEAR:	\$1,971,365	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$51,156	PERCENTAGE OF REVENUE TO DATE :	48.08%
PERCENTAGE OF CHANGE:	2.66%	PROJECTION OF ANNUAL REVENUE :	\$4,277,738
		EST. DOLLAR DIFF ACTUAL TO BUDGET	\$177,738
		EST. PERCENT DIFF ACTUAL TO BUDGET	4.3%

5 Year Comparison with Current Year Projection

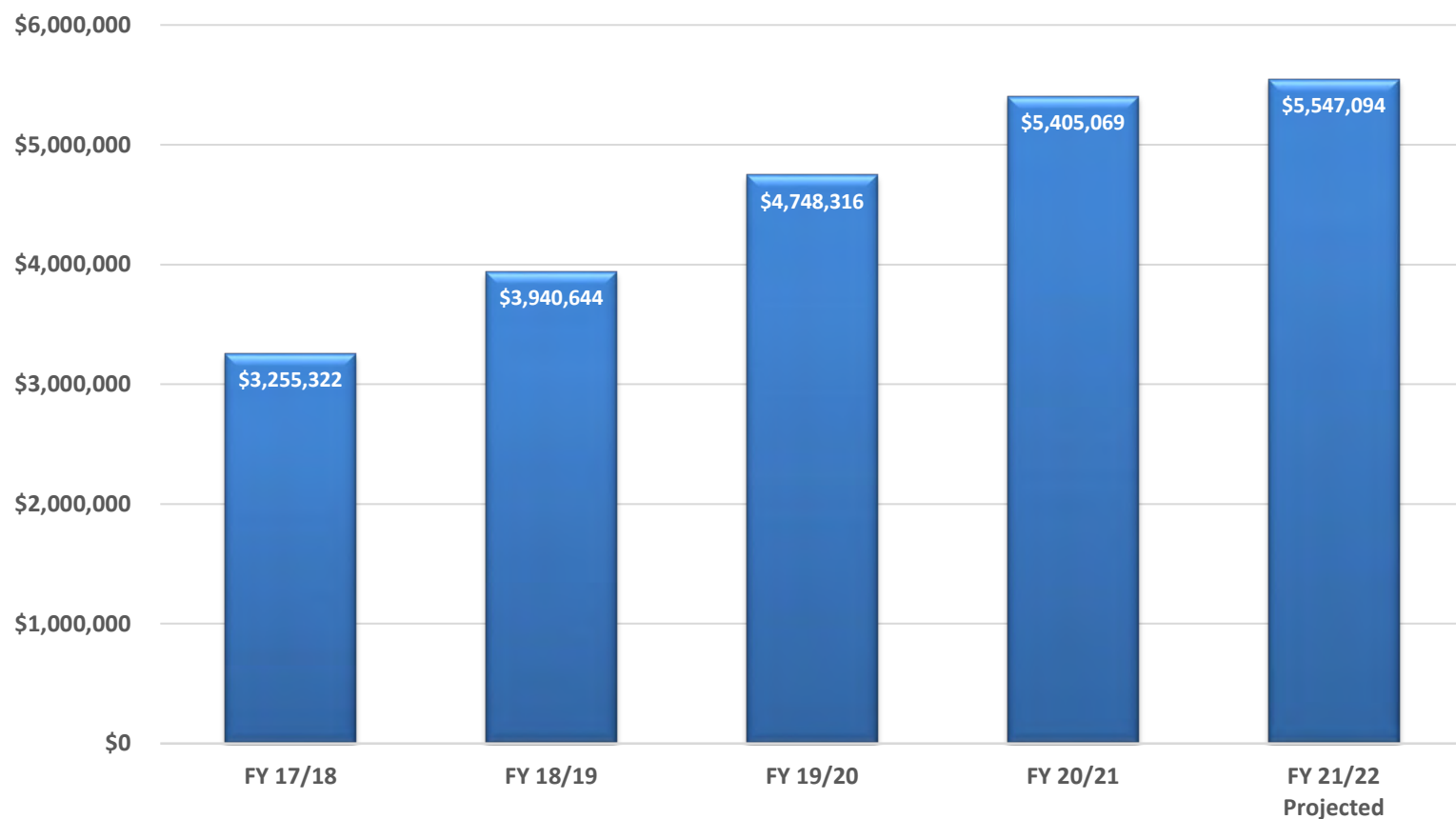


VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
April	May	\$219,504	\$271,356	\$324,448	\$401,133	\$402,661
May	June	\$268,148	\$325,941	\$363,283	\$450,580	\$530,503
June	July	\$279,704	\$315,497	\$369,986	\$501,082	\$571,663
July	August	\$249,531	\$341,825	\$427,861	\$549,968	\$545,349
August	September	\$282,373	\$339,226	\$405,818	\$592,132	\$510,276
September	October	\$287,084	\$313,665	\$361,635	\$454,500	
October	November	\$284,936	\$342,202	\$417,284	\$426,308	
November	December	\$280,193	\$335,973	\$409,780	\$400,031	
December	January	\$295,905	\$356,555	\$424,842	\$418,674	
January	February	\$282,523	\$333,811	\$422,010	\$417,729	
February	March	\$242,780	\$323,321	\$395,289	\$384,145	
March	April	\$282,640	\$341,273	\$426,080	\$408,788	
TOTAL		\$3,255,322	\$3,940,644	\$4,748,316	\$5,405,069	\$2,560,451

YEAR TO DATE LAST YEAR:	\$2,494,895	BUDGETED REVENUE:	\$5,500,000
YEAR TO DATE THIS YEAR:	\$2,560,451	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$65,556	PERCENTAGE OF REVENUE TO DATE :	46.55%
		PROJECTION OF ANNUAL REVENUE :	\$5,547,094
PERCENTAGE OF CHANGE:	2.63%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$47,094
		EST. PERCENT DIFF ACTUAL TO BUDGET	0.9%

5 Year Comparison with Current Year Projection

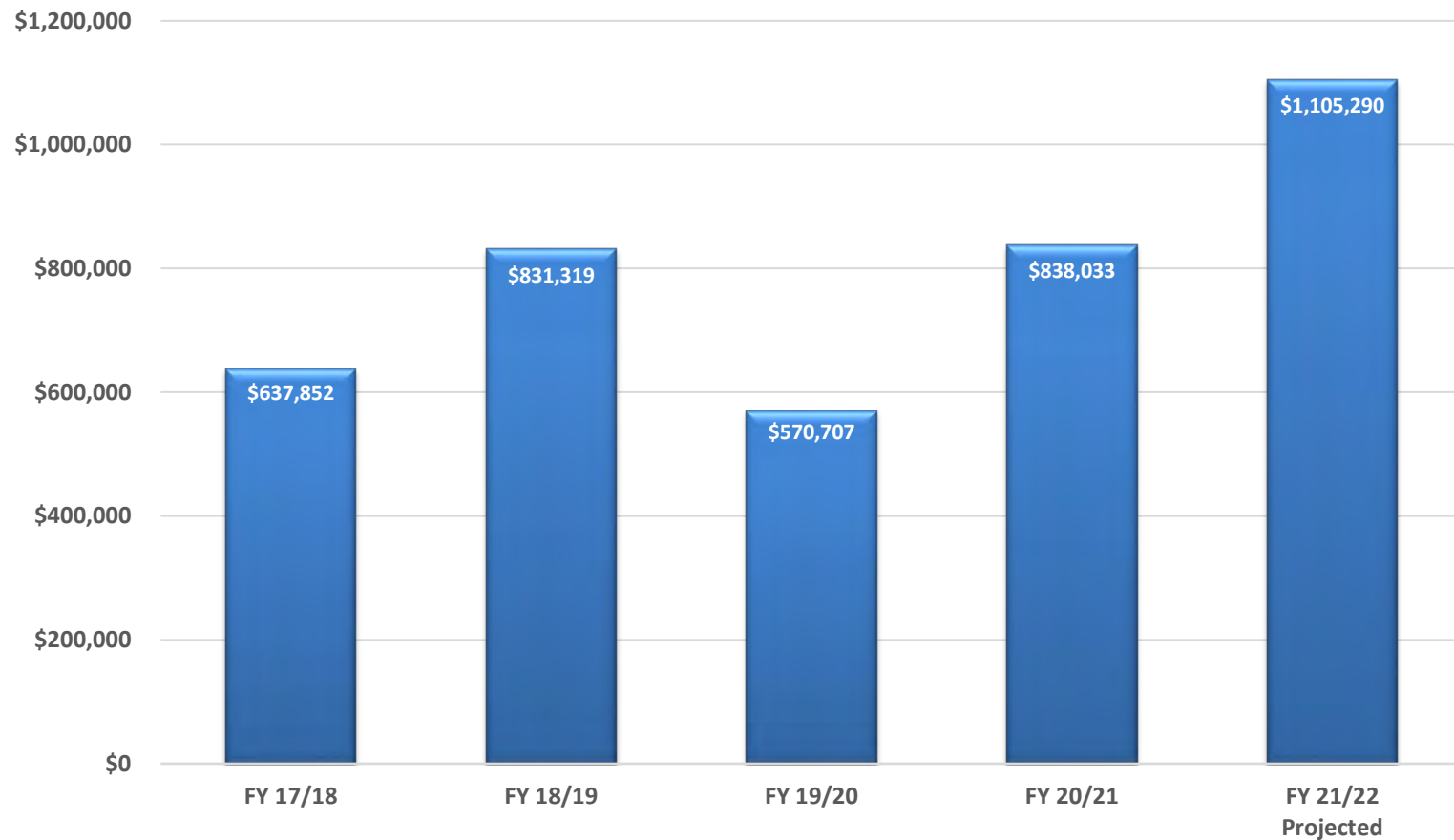


**VILLAGE OF ALGONQUIN
FINANCIAL REPORT
WATER & SEWER TAP-ON FEES**

MONTH OF COLLECTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
May	\$48,698	\$66,000	\$84,658	\$464,715	\$109,886
June	\$15,698	\$55,000	\$110,000	\$33,000	\$133,242
July	\$42,396	\$88,000	\$138,811	\$69,432	\$243,750
August	\$35,116	\$77,000	\$22,000	\$11,000	\$125,584
September	\$55,000	\$80,432	\$66,000	\$22,000	\$179,078
October	\$64,396	\$150,658	\$11,000	\$36,500	
November	\$68,140	\$61,229	\$28,238	\$33,000	
December	\$0	\$77,000	\$22,000	\$58,094	
January	\$59,408	\$22,000	\$22,000	\$22,000	
February	\$106,000	\$66,000	\$22,000	\$3,500	
March	\$121,000	\$44,000	\$44,000	\$11,000	
April	\$22,000	\$44,000	\$0	\$73,792	
TOTAL	\$637,852	\$831,319	\$570,707	\$838,033	\$791,540

YEAR TO DATE LAST YEAR:	\$600,147	BUDGETED REVENUE:	\$575,000
YEAR TO DATE THIS YEAR:	\$791,540	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$191,393	PERCENTAGE OF REVENUE TO DATE :	137.66%
		PROJECTION OF ANNUAL REVENUE :	\$1,105,290
PERCENTAGE OF CHANGE:	31.89%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$530,290
		EST. PERCENT DIFF ACTUAL TO BUDGET	92.2%

5 Year Comparison with Current Year Projection





Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2021

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FOR 2022 05

	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/>						
01000500 31010 SALES TAX	7,400,000	7,400,000	3,523,704.65	791,832.02	3,876,295.35	47.6%*
01000500 31020 INCOME TAX	4,200,000	4,200,000	2,271,966.81	334,933.50	1,928,033.19	54.1%*
01000500 31180 CABLE/VIDEO SERVICE	475,000	475,000	232,827.06	.00	242,172.94	49.0%*
01000500 31190 EXCISE TAX	72,000	72,000	26,224.78	5,291.11	45,775.22	36.4%*
01000500 31510 RET - POLICE	2,420,000	2,420,000	2,340,176.61	932,007.58	79,823.39	96.7%*
01000500 31520 RET - IMRF	300,000	300,000	290,100.59	115,536.56	9,899.41	96.7%*
01000500 31530 RET - ROAD & BRIDGE	390,000	390,000	399,554.47	165,143.18	-9,554.47	102.4%*
01000500 31560 RET - INSURANCE	400,000	400,000	386,800.85	154,048.77	13,199.15	96.7%*
01000500 31570 RET - FICA	412,000	412,000	398,411.94	158,673.05	13,588.06	96.7%*
01000500 31580 RET - POLICE PENSIO	2,280,000	2,280,000	2,204,792.35	878,088.94	75,207.65	96.7%*
01000500 31590 PERS PROPERTY REPL.	4,000	4,000	4,387.38	156.53	-387.38	109.7%*
01000500 31591 PERS PROPERTY REPL.	56,000	56,000	37,772.75	.00	18,227.25	67.5%*
TOTAL TAXES	18,409,000	18,409,000	12,116,720.24	3,535,711.24	6,292,279.76	65.8%
<hr/>						
32 LICENSES & PERMITS						
<hr/>						
01000100 32070 PLANNING / ZONING	10,000	10,000	9,314.46	1,127.86	685.54	93.1%*
01000100 32080 LIQUOR LICENSES	65,000	65,000	54,650.00	.00	10,350.00	84.1%*
01000100 32085 LICENSES	65,000	65,000	5,608.17	65.00	59,591.83	8.3%*
01000100 32100 BUILDING PERMITS	400,000	400,000	334,114.04	67,214.00	65,885.96	83.5%*
01000100 32101 SITE DEVELOPMENT FE	1,000	1,000	2,093.99	1,543.55	-1,093.99	209.4%*
01000100 32102 PUBLIC ART FEE	2,000	2,000	1,175.00	275.00	825.00	58.8%*
01000100 32110 OUTSOURCED SERVICES	25,000	25,000	4,382.47	2,967.47	20,617.53	17.5%*
TOTAL LICENSES & PERMITS	568,000	568,000	411,338.13	73,192.88	156,861.87	72.4%
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
01000100 33008 INTERGOVERNMENTAL A	50,000	50,000	14,268.00	3,683.00	35,732.00	28.5%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2021

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FOR 2022 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01000100 33030 DONATIONS-OPER-GEN	50,000	50,000	51,146.05	12,987.21	-1,146.05	102.3%*
01000100 33100 DONATIONS-MAKEUP TA	40,000	40,000	15,414.00	1,183.23	24,586.00	38.5%*
01000100 33230 GRANTS-OPERATING-GE	0	135,000	135,000.00	15,000.00	.00	100.0%*
01000200 33010 INTERGOVERNMENTAL A	110,000	110,000	59,862.28	9,807.48	50,137.72	54.4%*
01000200 33031 DONATIONS-OPER-PUB	30,000	30,000	23,049.90	3,465.56	6,950.10	76.8%*
01000200 33231 GRANTS-OPERATING-PU	0	0	7,466.42	.00	-7,466.42	100.0%*
01000300 33032 DONATIONS-OPER-PUB	20,000	20,000	853.46	227.26	19,146.54	4.3%*
TOTAL DONATIONS & GRANTS	300,000	435,000	307,060.11	46,353.74	127,939.89	70.6%
34 CHARGES FOR SERVICES						
01000100 34010 HISTORICAL COMMISSI	100	100	.00	.00	100.00	.0%*
01000100 34012 REPORTS/MAPS/ORDINA	400	400	266.00	77.00	134.00	66.5%*
01000100 34100 RENTAL INCOME	81,000	81,000	48,442.20	800.00	32,557.80	59.8%*
01000100 34101 MAINTENANCE FEE	2,500	2,500	938.00	376.00	1,562.00	37.5%*
01000100 34105 PLATTING FEES	10,000	10,000	22,800.00	.00	-12,800.00	228.0%*
01000100 34410 RECREATION PROGRAMS	90,000	90,000	16,831.01	3,611.01	73,168.99	18.7%*
01000200 34018 TRUCK WEIGHT PERMIT	10,000	10,000	3,800.00	625.00	6,200.00	38.0%*
01000200 34020 POLICE ACCIDENT REP	6,000	6,000	1,787.00	385.00	4,213.00	29.8%*
01000200 34025 POLICE TRAINING REI	0	0	12,040.00	12,040.00	-12,040.00	100.0%*
01000200 34720 ADMINISTRATIVE FEES	0	0	70.00	70.00	-70.00	100.0%*
01000300 34102 PARK USAGE FEES	5,000	5,000	9,044.75	525.00	-4,044.75	180.9%*
TOTAL CHARGES FOR SERVICES	205,000	205,000	116,018.96	18,509.01	88,981.04	56.6%
35 FINES & FORFEITURES						
01000100 35012 BUILDING PERMIT FIN	20,000	20,000	600.00	.00	19,400.00	3.0%*
01000100 35095 MUNICIPAL COURT	5,000	5,000	460.00	180.00	4,540.00	9.2%*
01000200 35050 POLICE FINES	6,000	6,000	192.00	2.00	5,808.00	3.2%*
01000200 35053 MUNICIPAL - POLICE	60,000	60,000	13,470.41	2,095.00	46,529.59	22.5%*
01000200 35060 COUNTY - DUI FINES	15,000	15,000	8,882.15	2,022.00	6,117.85	59.2%*
01000200 35062 COUNTY - COURT FINE	115,000	115,000	63,368.35	15,712.25	51,631.65	55.1%*
01000200 35063 COUNTY - DRUG FINES	500	500	124.10	.00	375.90	24.8%*
01000200 35064 COUNTY - PROSECUTIO	10,000	10,000	335.00	50.00	9,665.00	3.4%*
01000200 35065 COUNTY - VEHICLE FI	6,000	6,000	40.00	.00	5,960.00	.7%*
01000200 35066 COUNTY - ELECTRONIC	1,000	1,000	1,129.00	211.00	-129.00	112.9%*
01000200 35067 COUNTY - WARRANT EX	1,000	1,000	420.00	70.00	580.00	42.0%*
01000200 35085 ADMINISTRATIVE TOWI	40,000	40,000	14,787.89	3,000.00	25,212.11	37.0%*



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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2021

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FOR 2022 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000200 35090 TRAFFIC LIGHT ENFOR</u>	500	500	.00	.00	500.00	.0%*
TOTAL FINES & FORFEITURES	280,000	280,000	103,808.90	23,342.25	176,191.10	37.1%
<u>36 INVESTMENT INCOME</u>						
<u>01000500 36001 INTEREST</u>	500	500	303.71	68.67	196.29	60.7%*
<u>01000500 36002 INTEREST - INSURANC</u>	0	0	11.56	3.79	-11.56	100.0%*
<u>01000500 36020 INTEREST - INVESTME</u>	50,000	50,000	1,424.68	244.49	48,575.32	2.8%*
<u>01000500 36050 INVESTMENT INCOME -</u>	60,500	60,500	26,966.87	5,143.16	33,533.13	44.6%*
<u>01000500 36250 GAIN / LOSS ON INVE</u>	0	0	7,390.89	11,662.13	-7,390.89	100.0%*
TOTAL INVESTMENT INCOME	111,000	111,000	36,097.71	17,122.24	74,902.29	32.5%
<u>37 OTHER INCOME</u>						
<u>01000100 37905 SALE OF SURPLUS PRO</u>	20,000	162,974	171,597.96	8,603.74	-8,623.96	105.3%*
<u>01000200 37100 RESTITUTION-PUBLIC</u>	500	500	.00	.00	500.00	.0%*
<u>01000300 37100 RESTITUTION-PUBLIC</u>	10,000	10,000	-400.00	.00	10,400.00	-4.0%*
<u>01000500 37110 INSURANCE CLAIMS</u>	0	17,650	32,282.15	3,376.65	-14,632.15	182.9%*
<u>01000500 37900 MISCELLANEOUS REVEN</u>	500	500	.00	.00	500.00	.0%*
TOTAL OTHER INCOME	31,000	191,624	203,480.11	11,980.39	-11,856.11	106.2%
<u>38 OTHER FINANCING SOUR</u>						
<u>01000500 38016 TRANSFER FROM DEVEL</u>	30,000	30,000	.00	.00	30,000.00	.0%*
TOTAL OTHER FINANCING SOUR	30,000	30,000	.00	.00	30,000.00	.0%
TOTAL UNDESIGNATED	19,934,000	20,229,624	13,294,524.16	3,726,211.75	6,935,299.84	65.7%
<u>10 RECREATION</u>						
<u>33 DONATIONS & GRANTS</u>						
<u>01001100 33025 DONATIONS - RECREAT</u>	3,000	3,000	185.00	.00	2,815.00	6.2%*



Village of Algonquin

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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2021

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FOR 2022 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	3,000	3,000	185.00	.00	2,815.00	6.2%
TOTAL RECREATION	3,000	3,000	185.00	.00	2,815.00	6.2%
TOTAL UNDEFINED	19,937,000	20,232,624	13,294,709.16	3,726,211.75	6,938,114.84	65.7%
TOTAL GENERAL	19,937,000	20,232,624	13,294,709.16	3,726,211.75	6,938,114.84	65.7%
TOTAL REVENUES	19,937,000	20,232,624	13,294,709.16	3,726,211.75	6,938,114.84	
<hr/> 02 CEMETERY						
<hr/> 000 UNDEFINED						
<hr/> 00 UNDESIGNATED						
<hr/> 34 CHARGES FOR SERVICES						
02000100 34100 RENTAL INCOME	25,000	25,000	25,536.52	.00	-536.52	102.1%*
02000100 34300 LOTS & GRAVES	5,000	5,000	7,950.00	3,100.00	-2,950.00	159.0%*
02000100 34310 GRAVE OPENING	12,000	12,000	9,850.00	1,750.00	2,150.00	82.1%*
02000100 34320 PERPETUAL CARE	1,500	1,500	2,350.00	1,100.00	-850.00	156.7%*
TOTAL CHARGES FOR SERVICES	43,500	43,500	45,686.52	5,950.00	-2,186.52	105.0%
<hr/> 36 INVESTMENT INCOME						
02000500 36001 INTEREST	0	0	3.00	.77	-3.00	100.0%*
02000500 36020 INTEREST - INVESTME	500	500	105.47	18.19	394.53	21.1%*
02000500 36026 INTEREST - CEMETERY	0	0	8.30	1.66	-8.30	100.0%*
TOTAL INVESTMENT INCOME	500	500	116.77	20.62	383.23	23.4%
TOTAL UNDESIGNATED	44,000	44,000	45,803.29	5,970.62	-1,803.29	104.1%
TOTAL UNDEFINED	44,000	44,000	45,803.29	5,970.62	-1,803.29	104.1%
TOTAL CEMETERY	44,000	44,000	45,803.29	5,970.62	-1,803.29	104.1%
TOTAL REVENUES	44,000	44,000	45,803.29	5,970.62	-1,803.29	



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
03 MFT						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
03000300 33015 MFT ALLOTMENTS	615,000	615,000	295,903.00	63,653.16	319,097.00	48.1%*
03000300 33016 MFT CAPITAL PROGRAM	0	0	330,024.94	.00	-330,024.94	100.0%*
03000300 33017 MFT HIGH GROWTH ALL	36,000	36,000	.00	.00	36,000.00	.0%*
03000300 33018 MFT TRANSPORTATION	450,000	450,000	210,502.57	44,758.72	239,497.43	46.8%*
TOTAL DONATIONS & GRANTS	1,101,000	1,101,000	836,430.51	108,411.88	264,569.49	76.0%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
03000500 36020 INTEREST - INVESTME	4,000	4,000	300.89	48.78	3,699.11	7.5%*
TOTAL INVESTMENT INCOME	4,000	4,000	300.89	48.78	3,699.11	7.5%
TOTAL UNDESIGNATED	1,105,000	1,105,000	836,731.40	108,460.66	268,268.60	75.7%
TOTAL UNDEFINED	1,105,000	1,105,000	836,731.40	108,460.66	268,268.60	75.7%
TOTAL MFT	1,105,000	1,105,000	836,731.40	108,460.66	268,268.60	75.7%
TOTAL REVENUES	1,105,000	1,105,000	836,731.40	108,460.66	268,268.60	
<hr/>						
04 STREET IMPROVEMENT						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
31 TAXES						
<hr/>						
04000500 31011 HOME RULE SALES TAX	3,900,000	3,900,000	1,877,345.08	430,020.88	2,022,654.92	48.1%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>04000500 31190 EXCISE TAX</u>	185,000	185,000	69,418.48	14,005.89	115,581.52	37.5%*
<u>04000500 31495 UTILITY TAX RECEIPT</u>	905,000	905,000	356,780.04	82,657.30	548,219.96	39.4%*
TOTAL TAXES	4,990,000	4,990,000	2,303,543.60	526,684.07	2,686,456.40	46.2%
<hr/> 36 INVESTMENT INCOME						
<u>04000500 36001 INTEREST</u>	200	200	101.11	21.28	98.89	50.6%*
<u>04000500 36020 INTEREST - INVESTME</u>	9,800	9,800	768.35	118.76	9,031.65	7.8%*
TOTAL INVESTMENT INCOME	10,000	10,000	869.46	140.04	9,130.54	8.7%
<hr/> 38 OTHER FINANCING SOUR						
<u>04000500 38001 TRANSFER FROM GENER</u>	5,500,000	5,500,000	1,000,000.00	.00	4,500,000.00	18.2%*
TOTAL OTHER FINANCING SOUR	5,500,000	5,500,000	1,000,000.00	.00	4,500,000.00	18.2%
TOTAL UNDESIGNATED	10,500,000	10,500,000	3,304,413.06	526,824.11	7,195,586.94	31.5%
TOTAL UNDEFINED	10,500,000	10,500,000	3,304,413.06	526,824.11	7,195,586.94	31.5%
TOTAL STREET IMPROVEMENT	10,500,000	10,500,000	3,304,413.06	526,824.11	7,195,586.94	31.5%
TOTAL REVENUES	10,500,000	10,500,000	3,304,413.06	526,824.11	7,195,586.94	
<hr/> 05 SWIMMING POOL						
<hr/> 000 UNDEFINED						
<hr/> 00 UNDESIGNATED						
<hr/> 33 DONATIONS & GRANTS						
<u>05000100 33030 DONATIONS-OPER-GEN</u>	100	100	36.00	.00	64.00	36.0%*
TOTAL DONATIONS & GRANTS	100	100	36.00	.00	64.00	36.0%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>34 CHARGES FOR SERVICES</u>						
05000100 34100 RENTAL INCOME	8,500	8,500	9,075.00	.00	-575.00	106.8%*
05000100 34500 SWIMMING FEES - ANN	0	0	2,400.00	.00	-2,400.00	100.0%*
05000100 34510 SWIMMING FEES - DAI	15,000	15,000	25,312.00	369.75	-10,312.00	168.7%*
05000100 34520 SWIMMING LESSONS	4,000	4,000	2,560.00	.00	1,440.00	64.0%*
05000100 34560 CONCESSIONS	200	200	761.49	.00	-561.49	380.7%*
TOTAL CHARGES FOR SERVICES	27,700	27,700	40,108.49	369.75	-12,408.49	144.8%
<u>36 INVESTMENT INCOME</u>						
05000500 36001 INTEREST	25	25	.20	.03	24.80	.8%*
TOTAL INVESTMENT INCOME	25	25	.20	.03	24.80	.8%
<u>38 OTHER FINANCING SOUR</u>						
05000500 38001 TRANSFER FROM GENER	192,175	192,175	114,161.10	7,432.16	78,013.90	59.4%*
TOTAL OTHER FINANCING SOUR	192,175	192,175	114,161.10	7,432.16	78,013.90	59.4%
TOTAL UNDESIGNATED	220,000	220,000	154,305.79	7,801.94	65,694.21	70.1%
TOTAL UNDEFINED	220,000	220,000	154,305.79	7,801.94	65,694.21	70.1%
TOTAL SWIMMING POOL	220,000	220,000	154,305.79	7,801.94	65,694.21	70.1%
TOTAL REVENUES	220,000	220,000	154,305.79	7,801.94	65,694.21	
<u>06 PARK IMPROVEMENT</u>						
<u>000 UNDEFINED</u>						
<u>00 UNDESIGNATED</u>						
<u>31 TAXES</u>						
06000500 31175 VIDEO GAMING TERMIN	110,000	110,000	74,568.09	15,404.15	35,431.91	67.8%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>06000500 31190 EXCISE TAX</u>	155,000	155,000	58,620.06	11,827.20	96,379.94	37.8%*
TOTAL TAXES	265,000	265,000	133,188.15	27,231.35	131,811.85	50.3%
<u>33 DONATIONS & GRANTS</u>						
<u>06000300 33052 DONATIONS-CAPITAL-P</u>	0	0	5,928.00	.00	-5,928.00	100.0%*
<u>06000300 33152 DONATIONS-REFORESTA</u>	5,000	5,000	106,700.00	100,150.00	-101,700.00	2134.0%*
<u>06000300 33153 DONATIONS - WATERSH</u>	5,000	5,000	450.00	200.00	4,550.00	9.0%*
TOTAL DONATIONS & GRANTS	10,000	10,000	113,078.00	100,350.00	-103,078.00	1130.8%
<u>36 INVESTMENT INCOME</u>						
<u>06000500 36001 INTEREST</u>	100	100	13.90	2.75	86.10	13.9%*
<u>06000500 36020 INTEREST - INVESTME</u>	900	900	5.87	1.31	894.13	.7%*
TOTAL INVESTMENT INCOME	1,000	1,000	19.77	4.06	980.23	2.0%
TOTAL UNDESIGNATED	276,000	276,000	246,285.92	127,585.41	29,714.08	89.2%
TOTAL UNDEFINED	276,000	276,000	246,285.92	127,585.41	29,714.08	89.2%
TOTAL PARK IMPROVEMENT	276,000	276,000	246,285.92	127,585.41	29,714.08	89.2%
TOTAL REVENUES	276,000	276,000	246,285.92	127,585.41	29,714.08	
<u>07 WATER & SEWER</u>						
<u>000 UNDEFINED</u>						
<u>00 UNDESIGNATED</u>						
<u>33 DONATIONS & GRANTS</u>						
<u>07000400 33035 DONATIONS-OPERATING</u>	2,000	2,000	7,167.85	61.44	-5,167.85	358.4%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	2,000	2,000	7,167.85	61.44	-5,167.85	358.4%
34 CHARGES FOR SERVICES						
<u>07000400 34100 RENTAL INCOME</u>	85,000	85,000	410.00	410.00	84,590.00	.5%*
<u>07000400 34700 WATER FEES</u>	4,100,000	4,100,000	1,971,365.39	392,773.83	2,128,634.61	48.1%*
<u>07000400 34710 SEWER FEES</u>	5,500,000	5,500,000	2,560,451.46	510,276.17	2,939,548.54	46.6%*
<u>07000400 34715 INFRASTRUCTURE FEE</u>	1,320,000	1,320,000	558,408.22	111,698.67	761,591.78	42.3%*
<u>07000400 34720 ADMINISTRATIVE FEES</u>	2,000	2,000	1,049.08	350.00	950.92	52.5%*
<u>07000400 34730 W & S LATE CHARGES</u>	75,000	75,000	37,786.72	7,618.41	37,213.28	50.4%*
<u>07000400 34740 WATER TURN ON CHARG</u>	14,000	14,000	9,645.27	2,066.70	4,354.73	68.9%*
<u>07000400 34820 METER SALES</u>	40,000	40,000	39,587.00	9,412.00	413.00	99.0%*
TOTAL CHARGES FOR SERVICES	11,136,000	11,136,000	5,178,703.14	1,034,605.78	5,957,296.86	46.5%
36 INVESTMENT INCOME						
<u>07000500 36001 INTEREST</u>	2,000	2,000	521.73	114.96	1,478.27	26.1%*
<u>07000500 36020 INTEREST - INVESTME</u>	10,000	10,000	2,248.12	443.55	7,751.88	22.5%*
<u>07000500 36250 GAIN / LOSS ON INVE</u>	0	0	13,019.19	13,019.19	-13,019.19	100.0%*
TOTAL INVESTMENT INCOME	12,000	12,000	15,789.04	13,577.70	-3,789.04	131.6%
37 OTHER INCOME						
<u>07000400 37100 RESTITUTION</u>	0	0	-1,439.47	.00	1,439.47	100.0%
<u>07000400 37905 SALE OF SURPLUS PRO</u>	20,000	20,000	27,210.29	.00	-7,210.29	136.1%*
TOTAL OTHER INCOME	20,000	20,000	25,770.82	.00	-5,770.82	128.9%
38 OTHER FINANCING SOUR						
<u>07000500 38012 TRANSFER FROM W&S I</u>	0	0	873,447.16	.00	-873,447.16	100.0%*
TOTAL OTHER FINANCING SOUR	0	0	873,447.16	.00	-873,447.16	100.0%
TOTAL UNDESIGNATED	11,170,000	11,170,000	6,100,878.01	1,048,244.92	5,069,121.99	54.6%
TOTAL UNDEFINED	11,170,000	11,170,000	6,100,878.01	1,048,244.92	5,069,121.99	54.6%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER	11,170,000	11,170,000	6,100,878.01	1,048,244.92	5,069,121.99	54.6%
TOTAL REVENUES	11,170,000	11,170,000	6,100,878.01	1,048,244.92	5,069,121.99	
<hr/> 12 WATER & SEWER IMPROVEMENT <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
33 DONATIONS & GRANTS <hr/>						
12000400 33252 GRANTS-CAPITAL-PUB	0	0	2,100,134.12	2,100,134.12	-2,100,134.12	100.0%*
TOTAL DONATIONS & GRANTS	0	0	2,100,134.12	2,100,134.12	-2,100,134.12	100.0%
<hr/> 34 CHARGES FOR SERVICES <hr/>						
12000400 34800 WATER TAP-ONS	310,000	310,000	402,638.00	91,640.00	-92,638.00	129.9%*
12000400 34810 SEWER TAP-ONS	265,000	265,000	388,902.00	87,438.00	-123,902.00	146.8%*
TOTAL CHARGES FOR SERVICES	575,000	575,000	791,540.00	179,078.00	-216,540.00	137.7%
<hr/> 36 INVESTMENT INCOME <hr/>						
12000500 36001 INTEREST	100	100	56.20	11.62	43.80	56.2%*
12000500 36020 INTEREST - INVESTME	2,900	2,900	332.92	123.87	2,567.08	11.5%*
TOTAL INVESTMENT INCOME	3,000	3,000	389.12	135.49	2,610.88	13.0%
<hr/> 38 OTHER FINANCING SOUR <hr/>						
12000500 38007 TRANSFER FROM W&S O	1,320,000	1,320,000	558,408.22	111,698.67	761,591.78	42.3%*
TOTAL OTHER FINANCING SOUR	1,320,000	1,320,000	558,408.22	111,698.67	761,591.78	42.3%
TOTAL UNDESIGNATED	1,898,000	1,898,000	3,450,471.46	2,391,046.28	-1,552,471.46	181.8%
TOTAL UNDEFINED	1,898,000	1,898,000	3,450,471.46	2,391,046.28	-1,552,471.46	181.8%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER IMPROVEMENT	1,898,000	1,898,000	3,450,471.46	2,391,046.28	-1,552,471.46	181.8%
TOTAL REVENUES	1,898,000	1,898,000	3,450,471.46	2,391,046.28	-1,552,471.46	
<hr/> 16 DEVELOPMENT FUND <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
31 TAXES <hr/>						
<u>16000500 31496 HOTEL TAX RECEIPTS</u>	43,000	43,000	11,881.54	.00	31,118.46	27.6%*
TOTAL TAXES	43,000	43,000	11,881.54	.00	31,118.46	27.6%
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>16000500 36015 INTEREST - CUL DE S</u>	1,000	1,000	2.32	.40	997.68	.2%*
<u>16000500 36016 INTEREST - HOTEL TA</u>	500	500	17.66	2.74	482.34	3.5%*
<u>16000500 36017 INTEREST - INV POOL</u>	0	0	123.97	21.56	-123.97	100.0%*
<u>16000500 36018 INTEREST - INV POOL</u>	0	0	72.70	12.68	-72.70	100.0%*
TOTAL INVESTMENT INCOME	1,500	1,500	216.65	37.38	1,283.35	14.4%
TOTAL UNDESIGNATED	44,500	44,500	12,098.19	37.38	32,401.81	27.2%
TOTAL UNDEFINED	44,500	44,500	12,098.19	37.38	32,401.81	27.2%
TOTAL DEVELOPMENT FUND	44,500	44,500	12,098.19	37.38	32,401.81	27.2%
TOTAL REVENUES	44,500	44,500	12,098.19	37.38	32,401.81	
<hr/> 24 VILLAGE CONSTRUCTION <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
24000100 33050 DONATIONS-CAPITAL-G	4,000	4,000	600.00	200.00	3,400.00	15.0%*
TOTAL DONATIONS & GRANTS	4,000	4,000	600.00	200.00	3,400.00	15.0%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
24000500 36001 INTEREST	25	25	2.30	.51	22.70	9.2%*
24000500 36020 INTEREST - INVESTME	175	175	36.94	6.47	138.06	21.1%*
TOTAL INVESTMENT INCOME	200	200	39.24	6.98	160.76	19.6%
TOTAL UNDESIGNATED	4,200	4,200	639.24	206.98	3,560.76	15.2%
TOTAL UNDEFINED	4,200	4,200	639.24	206.98	3,560.76	15.2%
TOTAL VILLAGE CONSTRUCTION	4,200	4,200	639.24	206.98	3,560.76	15.2%
TOTAL REVENUES	4,200	4,200	639.24	206.98	3,560.76	
<hr/>						
26 NATURAL AREA & DRAINAGE IMPROV						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
26000300 33032 DONATIONS-OPER-PUB	0	0	73.13	73.13	-73.13	100.0%*
TOTAL DONATIONS & GRANTS	0	0	73.13	73.13	-73.13	100.0%
<hr/>						
36 INVESTMENT INCOME						
<hr/>						
26000500 36001 INTEREST	0	0	11.33	3.30	-11.33	100.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL INVESTMENT INCOME	0	0	11.33	3.30	-11.33	100.0%
<hr/>						
38 OTHER FINANCING SOUR	<hr/>					
26000500 38004 TRANSFER FROM STREE	345,000	345,000	345,000.00	.00	.00	100.0%*
26000500 38006 TRANSFER FROM PARK	135,000	135,000	135,000.00	.00	.00	100.0%*
TOTAL OTHER FINANCING SOUR	480,000	480,000	480,000.00	.00	.00	100.0%
TOTAL UNDESIGNATED	480,000	480,000	480,084.46	76.43	-84.46	100.0%
TOTAL UNDEFINED	480,000	480,000	480,084.46	76.43	-84.46	100.0%
TOTAL NATURAL AREA & DRAINAGE IMP	480,000	480,000	480,084.46	76.43	-84.46	100.0%
TOTAL REVENUES	480,000	480,000	480,084.46	76.43	-84.46	
<hr/>						
28 BUILDING MAINT. SERVICE	<hr/>					
<hr/>						
000 UNDEFINED	<hr/>					
<hr/>						
00 UNDESIGNATED	<hr/>					
<hr/>						
33 DONATIONS & GRANTS	<hr/>					
28 33160 DONATIONS	0	0	1,025.00	5.00	-1,025.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	1,025.00	5.00	-1,025.00	100.0%
<hr/>						
34 CHARGES FOR SERVICES	<hr/>					
28 34900 SERVICE FUND BILLINGS	924,000	924,000	344,765.16	68,543.24	579,234.84	37.3%*
TOTAL CHARGES FOR SERVICES	924,000	924,000	344,765.16	68,543.24	579,234.84	37.3%
<hr/>						
37 OTHER INCOME	<hr/>					
28 37905 SALE OF SURPLUS PROPERTY	0	0	10,429.15	.00	-10,429.15	100.0%*



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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
TOTAL OTHER INCOME	0	0	10,429.15	.00	-10,429.15	100.0%
TOTAL UNDESIGNATED	924,000	924,000	356,219.31	68,548.24	567,780.69	38.6%
TOTAL UNDEFINED	924,000	924,000	356,219.31	68,548.24	567,780.69	38.6%
TOTAL BUILDING MAINT. SERVICE	924,000	924,000	356,219.31	68,548.24	567,780.69	38.6%
TOTAL REVENUES	924,000	924,000	356,219.31	68,548.24	567,780.69	
<hr/>						
29 VEHICLE MAINT. SERVICE						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
<hr/>						
33 DONATIONS & GRANTS						
<hr/>						
<u>29 33160 DONATIONS</u>	0	0	50.00	10.00	-50.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	50.00	10.00	-50.00	100.0%
<hr/>						
34 CHARGES FOR SERVICES						
<hr/>						
<u>29 34900 SERVICE FUND BILLINGS</u>	815,000	815,000	234,077.32	46,358.31	580,922.68	28.7%*
<u>29 34920 FUEL BILLINGS</u>	188,000	188,000	68,295.85	14,375.63	119,704.15	36.3%*
<u>29 34921 FIRE DISTRICT FUEL BILLIN</u>	50,000	50,000	16,578.21	.00	33,421.79	33.2%*
<u>29 34922 FLEET MAINT. BILLINGS</u>	110,000	110,000	44,496.99	4,319.88	65,503.01	40.5%*
TOTAL CHARGES FOR SERVICES	1,163,000	1,163,000	363,448.37	65,053.82	799,551.63	31.3%
<hr/>						
37 OTHER INCOME						
<hr/>						
<u>29 37905 SALE OF SURPLUS PROPERTY</u>	0	0	10,429.16	.00	-10,429.16	100.0%*
TOTAL OTHER INCOME	0	0	10,429.16	.00	-10,429.16	100.0%
TOTAL UNDESIGNATED	1,163,000	1,163,000	373,927.53	65,063.82	789,072.47	32.2%
TOTAL UNDEFINED	1,163,000	1,163,000	373,927.53	65,063.82	789,072.47	32.2%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL VEHICLE MAINT. SERVICE	1,163,000	1,163,000	373,927.53	65,063.82	789,072.47	32.2%
TOTAL REVENUES	1,163,000	1,163,000	373,927.53	65,063.82	789,072.47	
<hr/> 32 DOWNTOWN TIF DISTRICT <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
31 TAXES <hr/>						
<u>32000500 31565 RET - DOWNTOWN TIF</u>	805,000	805,000	747,700.08	320,709.24	57,299.92	92.9%*
TOTAL TAXES	805,000	805,000	747,700.08	320,709.24	57,299.92	92.9%
<hr/> 36 INVESTMENT INCOME <hr/>						
<u>32000500 36001 INTEREST</u>	1,000	1,000	114.29	23.89	885.71	11.4%*
<u>32000500 36020 INTEREST - INVESTME</u>	0	0	1,026.93	180.76	-1,026.93	100.0%*
TOTAL INVESTMENT INCOME	1,000	1,000	1,141.22	204.65	-141.22	114.1%
TOTAL UNDESIGNATED	806,000	806,000	748,841.30	320,913.89	57,158.70	92.9%
TOTAL UNDEFINED	806,000	806,000	748,841.30	320,913.89	57,158.70	92.9%
TOTAL DOWNTOWN TIF DISTRICT	806,000	806,000	748,841.30	320,913.89	57,158.70	92.9%
TOTAL REVENUES	806,000	806,000	748,841.30	320,913.89	57,158.70	
<hr/> 53 POLICE PENSION <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
36 INVESTMENT INCOME <hr/>						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>53 36145 INVESTMENT INCOME - PP</u>	2,416,500	2,416,500	323,049.40	.00	2,093,450.60	13.4%*
<u>53 36250 GAIN / LOSS ON INVESTMENT</u>	0	0	2,179,467.23	.00	-2,179,467.23	100.0%*
TOTAL INVESTMENT INCOME	2,416,500	2,416,500	2,502,516.63	.00	-86,016.63	103.6%
 37 OTHER INCOME						
<u>53 37010 EMPLOYEE CONTRIBUTIONS</u>	467,000	467,000	152,119.07	.00	314,880.93	32.6%*
<u>53 37020 EMPLOYER CONTRIBUTIONS</u>	2,280,000	2,280,000	1,326,703.41	.00	953,296.59	58.2%*
<u>53 37030 PENSION PRIOR YEAR CONTRI</u>	0	0	10,841.91	.00	-10,841.91	100.0%*
<u>53 37032 PENSION INTEREST FROM MEM</u>	0	0	25,861.52	.00	-25,861.52	100.0%*
TOTAL OTHER INCOME	2,747,000	2,747,000	1,515,525.91	.00	1,231,474.09	55.2%
TOTAL UNDESIGNATED	5,163,500	5,163,500	4,018,042.54	.00	1,145,457.46	77.8%
TOTAL UNDEFINED	5,163,500	5,163,500	4,018,042.54	.00	1,145,457.46	77.8%
TOTAL POLICE PENSION	5,163,500	5,163,500	4,018,042.54	.00	1,145,457.46	77.8%
TOTAL REVENUES	5,163,500	5,163,500	4,018,042.54	.00	1,145,457.46	
GRAND TOTAL	53,735,200	54,030,824	33,423,450.66	8,396,992.43	20,607,573.34	61.9%

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



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YTD EXPENSE BUDGET REPORT - SEP 2021

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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/>							
01100100 41103 IMRF	143,000	127,000	50,248.70	10,030.07	.00	76,751.30	39.6%
01100100 41104 FICA	92,500	82,000	32,690.07	6,082.59	.00	49,309.93	39.9%
01100100 41105 SUI	2,100	1,700	76.20	14.37	.00	1,623.80	4.5%
01100100 41106 INSURANCE	152,000	137,500	56,334.98	11,787.32	.00	81,165.02	41.0%
01100100 41110 SALARIES	1,134,000	1,006,000	418,083.24	83,779.30	.00	587,916.76	41.6%
01100100 41130 SALARY ELECTED	57,000	57,000	22,250.00	4,750.00	.00	34,750.00	39.0%
01100100 41140 OVERTIME	3,500	3,000	1,737.99	228.46	.00	1,262.01	57.9%
TOTAL PERSONNEL	1,584,100	1,414,200	581,421.18	116,672.11	.00	832,778.82	41.1%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
01100100 42210 TELEPHONE	23,600	23,600	9,600.48	1,969.74	1,312.46	12,687.06	46.2%
01100100 42225 BANK PROCESSING FEE	800	800	88.04	8.42	.00	711.96	11.0%
01100100 42228 INVESTMENT MANAGEME	6,200	6,200	1,425.00	.00	.00	4,775.00	23.0%
01100100 42230 LEGAL SERVICES	55,000	55,000	8,569.38	3,538.13	10,000.00	36,430.62	33.8%
01100100 42231 AUDIT SERVICES	30,000	30,000	20,481.56	.00	8,318.44	1,200.00	96.0%
01100100 42234 PROFESSIONAL SERVIC	134,000	132,000	45,322.90	10,937.50	54,012.00	32,665.10	75.3%
01100100 42242 PUBLICATIONS	2,600	2,600	330.00	.00	.00	2,270.00	12.7%
01100100 42243 PRINTING & ADVERTIS	5,000	5,000	1,253.37	290.37	.00	3,746.63	25.1%
01100100 42245 VILLAGE COMMUNICATI	17,000	17,000	5,197.43	.00	77.88	11,724.69	31.0%
01100100 42272 LEASES - NON CAPITA	10,800	10,800	3,972.28	585.04	1,247.61	5,580.11	48.3%
01100100 42305 MUNICIPAL COURT	7,000	7,000	1,676.34	384.25	200.00	5,123.66	26.8%
TOTAL CONTRACTUAL SERVICES	292,000	290,000	97,916.78	17,713.45	75,168.39	116,914.83	59.7%
<hr/>							
43 COMMODITIES							
<hr/>							
01100100 43308 OFFICE SUPPLIES	7,500	7,500	3,377.12	765.06	3,487.20	635.68	91.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01100100 43317 POSTAGE</u>	9,000	9,000	4,756.14	2,174.63	430.44	3,813.42	57.6%
<u>01100100 43320 SMALL TOOLS & SUPPL</u>	500	500	368.97	.00	10.00	121.03	75.8%
<u>01100100 43332 OFFICE FURNITURE &</u>	1,000	2,000	1,903.67	.00	.00	96.33	95.2%
<u>01100100 43333 IT EQUIPMENT & SUPP</u>	9,000	16,595	12,620.84	.00	94.34	3,880.04	76.6%
<u>01100100 43340 FUEL</u>	400	400	1,536.61	302.90	.00	-1,136.61	384.2%*
TOTAL COMMODITIES	27,400	35,995	24,563.35	3,242.59	4,021.98	7,409.89	79.4%
<u>44 MAINTENANCE</u>							
<u>01100100 44420 MAINT - VEHICLES</u>	4,000	4,000	1,626.93	.00	.00	2,373.07	40.7%
<u>01100100 44423 MAINT - BUILDING</u>	122,000	122,000	48,335.62	9,965.16	.00	73,664.38	39.6%
<u>01100100 44426 MAINT - OFFICE EQUI</u>	4,000	4,000	1,592.49	260.32	.00	2,407.51	39.8%
TOTAL MAINTENANCE	130,000	130,000	51,555.04	10,225.48	.00	78,444.96	39.7%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>01100100 45590 CAPITAL PURCHASE</u>	50,000	14,000	.00	.00	.00	14,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	50,000	14,000	.00	.00	.00	14,000.00	.0%
<u>47 OTHER EXPENSES</u>							
<u>01100100 47701 RECREATION PROGRAMS</u>	126,000	0	.00	.00	.00	.00	.0%
<u>01100100 47740 TRAVEL/TRAINING/DUE</u>	34,000	34,000	11,483.66	1,933.07	.00	22,516.34	33.8%
<u>01100100 47741 ELECTED OFFICIALS E</u>	1,500	1,500	647.15	8.00	20.00	832.85	44.5%
<u>01100100 47743 ENVIRONMENTAL PROGR</u>	500	500	.00	.00	.00	500.00	.0%
<u>01100100 47745 PRESIDENTS EXPENSES</u>	1,000	1,000	167.82	30.00	.00	832.18	16.8%
<u>01100100 47750 HISTORIC COMMISSION</u>	3,000	3,000	707.02	.00	.00	2,292.98	23.6%
<u>01100100 47760 UNIFORMS & SAFETY I</u>	500	1,700	1,303.49	.00	.00	396.51	76.7%
<u>01100100 47765 SALES TAX REBATE EX</u>	15,000	15,000	8,632.35	.00	.00	6,367.65	57.5%
<u>01100600 47790 INTEREST EXPENSE</u>	2,000	2,000	563.13	112.48	.00	1,436.87	28.2%
TOTAL OTHER EXPENSES	183,500	58,700	23,504.62	2,083.55	20.00	35,175.38	40.1%
TOTAL UNDESIGNATED	2,267,000	1,942,895	778,960.97	149,937.18	79,210.37	1,084,723.88	44.2%

10 RECREATION

41 PERSONNEL



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
01101100 41103 IMRF	0	16,000	5,433.39	1,096.45	.00	10,566.61	34.0%
01101100 41104 FICA	0	10,500	3,487.41	721.12	.00	7,012.59	33.2%
01101100 41105 SUI	0	400	59.25	2.21	.00	340.75	14.8%
01101100 41106 INSURANCE	0	14,500	5,666.17	1,142.87	.00	8,833.83	39.1%
01101100 41110 SALARIES	0	128,000	47,519.07	9,728.40	.00	80,480.93	37.1%
01101100 41113 SALARY RECREATION I	6,000	6,000	105.56	105.56	.00	5,894.44	1.8%
01101100 41140 OVERTIME	0	500	.00	.00	.00	500.00	.0%
TOTAL PERSONNEL	6,000	175,900	62,270.85	12,796.61	.00	113,629.15	35.4%
42 CONTRACTUAL SERVICES							
<hr/>							
01101100 42210 TELEPHONE	0	1,450	349.84	99.16	99.06	1,001.10	31.0%
01101100 42225 BANK PROCESSING FEE	0	1,500	267.79	89.40	.00	1,232.21	17.9%
01101100 42234 PROFESSIONAL SERVIC	0	7,750	1,391.00	212.00	.00	6,359.00	17.9%
01101100 42243 PRINTING & ADVERTIS	0	16,000	6,757.81	3,464.80	.00	9,242.19	42.2%
TOTAL CONTRACTUAL SERVICES	0	26,700	8,766.44	3,865.36	99.06	17,834.50	33.2%
43 COMMODITIES							
<hr/>							
01101100 43308 OFFICE SUPPLIES	0	200	60.76	60.76	139.24	.00	100.0%
01101100 43317 POSTAGE	0	6,300	3,997.41	6.56	.00	2,302.59	63.5%
01101100 43332 OFFICE FURNITURE &	0	500	.00	.00	.00	500.00	.0%
01101100 43333 IT EQUIPMENT & SUPP	0	5,900	3,100.00	.00	.00	2,800.00	52.5%
TOTAL COMMODITIES	0	12,900	7,158.17	67.32	139.24	5,602.59	56.6%
47 OTHER EXPENSES							
<hr/>							
01101100 47701 RECREATION PROGRAMS	0	82,500	19,630.19	5,755.19	.00	62,869.81	23.8%
01101100 47740 TRAVEL/TRAINING/DUE	0	3,400	579.00	579.00	.00	2,821.00	17.0%
01101100 47760 UNIFORMS & SAFETY I	0	500	175.00	.00	.00	325.00	35.0%
TOTAL OTHER EXPENSES	0	86,400	20,384.19	6,334.19	.00	66,015.81	23.6%
TOTAL RECREATION	6,000	301,900	98,579.65	23,063.48	238.30	203,082.05	32.7%
TOTAL GENERAL SVCS. ADMINISTRATIO	2,273,000	2,244,795	877,540.62	173,000.66	79,448.67	1,287,805.93	42.6%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
200 POLICE							
<hr/>							
00 UNDESIGNATED							
<hr/>							
41 PERSONNEL							
<hr/>							
01200200 41102 PENSION CONTRIBUTIO	2,280,000	2,280,000	2,204,792.35	878,088.94	.00	75,207.65	96.7%
01200200 41103 IMRF	54,000	54,000	18,805.86	4,027.76	.00	35,194.14	34.8%
01200200 41104 FICA	419,000	419,000	164,092.71	32,908.52	.00	254,907.29	39.2%
01200200 41105 SUI	6,500	6,500	485.09	129.34	.00	6,014.91	7.5%
01200200 41106 INSURANCE	723,000	723,000	277,431.72	57,697.76	.00	445,568.28	38.4%
01200200 41110 SALARIES	427,000	427,000	156,291.05	33,477.82	.00	270,708.95	36.6%
01200200 41120 SALARY SWORN OFFICE	4,748,000	4,748,000	1,943,975.92	384,045.39	.00	2,804,024.08	40.9%
01200200 41122 SALARY CROSSING GUA	22,500	22,500	6,956.25	2,756.25	.00	15,543.75	30.9%
01200200 41140 OVERTIME	270,000	233,520	114,014.89	27,381.54	.00	119,505.11	48.8%
TOTAL PERSONNEL	8,950,000	8,913,520	4,886,845.84	1,420,513.32	.00	4,026,674.16	54.8%
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
01200200 42210 TELEPHONE	41,100	41,100	13,594.40	2,760.93	593.74	26,911.86	34.5%
01200200 42212 ELECTRIC	500	500	93.27	27.49	356.73	50.00	90.0%
01200200 42215 ALARM LINES	30,600	30,600	13,079.22	2,553.79	13,976.00	3,544.78	88.4%
01200200 42225 BANK PROCESSING FEE	800	800	221.44	52.00	.00	578.56	27.7%
01200200 42230 LEGAL SERVICES	117,000	117,000	23,431.69	8,380.31	.00	93,568.31	20.0%
01200200 42234 PROFESSIONAL SERVIC	33,200	33,200	7,356.72	1,009.95	171.75	25,671.53	22.7%
01200200 42242 PUBLICATIONS	500	500	.00	.00	.00	500.00	.0%
01200200 42243 PRINTING & ADVERTIS	2,300	2,300	.00	.00	269.11	2,030.89	11.7%
01200200 42250 SEECOM	580,000	580,000	278,753.84	.00	.00	301,246.16	48.1%
01200200 42260 PHYSICAL EXAMS	1,000	1,000	590.00	40.00	.00	410.00	59.0%
01200200 42270 EQUIPMENT RENTAL	2,600	2,600	503.00	165.20	34.00	2,063.00	20.7%
01200200 42272 LEASES - NON CAPITA	13,200	13,200	3,651.60	733.32	1,183.61	8,364.79	36.6%
TOTAL CONTRACTUAL SERVICES	822,800	822,800	341,275.18	15,722.99	16,584.94	464,939.88	43.5%
<hr/>							
43 COMMODITIES							
<hr/>							
01200200 43308 OFFICE SUPPLIES	6,200	6,200	1,327.66	175.08	126.97	4,745.37	23.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01200200 43309 MATERIALS</u>	27,000	27,000	4,751.05	276.16	.00	22,248.95	17.6%
<u>01200200 43317 POSTAGE</u>	3,000	3,000	1,083.91	189.97	186.76	1,729.33	42.4%
<u>01200200 43320 SMALL TOOLS & SUPPL</u>	38,300	38,300	238.71	27.75	.00	38,061.29	.6%
<u>01200200 43332 OFFICE FURNITURE &</u>	1,500	1,500	610.00	.00	.00	890.00	40.7%
<u>01200200 43333 IT EQUIPMENT & SUPP</u>	51,900	59,891	19,573.92	5,086.88	238.30	40,079.22	33.1%
<u>01200200 43340 FUEL</u>	68,000	68,000	28,962.37	6,316.13	522.88	38,514.75	43.4%
<u>01200200 43364 D.A.R.E. / COMMUNIT</u>	7,500	7,500	2,920.43	1,216.70	.00	4,579.57	38.9%
TOTAL COMMODITIES	203,400	211,391	59,468.05	13,288.67	1,074.91	150,848.48	28.6%
<u>44 MAINTENANCE</u>							
<u>01200200 44420 MAINT - VEHICLES</u>	123,000	123,000	45,924.93	5,925.38	.00	77,075.07	37.3%
<u>01200200 44421 MAINT - EQUIPMENT</u>	16,000	16,000	3,948.91	3.94	.00	12,051.09	24.7%
<u>01200200 44422 MAINT - RADIOS</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>01200200 44423 MAINT - BUILDING</u>	165,000	165,000	69,162.67	21,403.72	.00	95,837.33	41.9%
<u>01200200 44426 MAINT - OFFICE EQUI</u>	3,300	3,300	1,859.82	250.00	.00	1,440.18	56.4%
TOTAL MAINTENANCE	308,800	308,800	120,896.33	27,583.04	.00	187,903.67	39.2%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>01200200 45590 CAPITAL PURCHASE</u>	0	75,643	42,639.00	38,089.17	7,987.35	25,016.65	66.9%
TOTAL CAPITAL IMPROVEMENT	0	75,643	42,639.00	38,089.17	7,987.35	25,016.65	66.9%
<u>47 OTHER EXPENSES</u>							
<u>01200200 47720 BOARD OF POLICE COM</u>	5,700	5,700	300.00	300.00	.00	5,400.00	5.3%
<u>01200200 47730 EMERGENCY SERVICE D</u>	1,100	1,100	.00	.00	.00	1,100.00	.0%
<u>01200200 47740 TRAVEL/TRAINING/DUE</u>	49,000	49,000	26,264.62	16,286.17	4,750.00	17,985.38	63.3%
<u>01200200 47760 UNIFORMS & SAFETY I</u>	65,000	65,000	15,976.17	4,595.95	3,394.15	45,629.68	29.8%
<u>01200200 47770 INVESTIGATIONS</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>01200600 47790 INTEREST EXPENSE</u>	2,200	2,200	881.73	174.27	278.41	1,039.86	52.7%
TOTAL OTHER EXPENSES	125,000	125,000	43,422.52	21,356.39	8,422.56	73,154.92	41.5%
TOTAL UNDESIGNATED	10,410,000	10,457,154	5,494,546.92	1,536,553.58	34,069.76	4,928,537.76	52.9%
TOTAL POLICE	10,410,000	10,457,154	5,494,546.92	1,536,553.58	34,069.76	4,928,537.76	52.9%



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT - SEP 2021

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/> 300 COMMUNITY DEVELOPMENT <hr/>							
00 UNDESIGNATED <hr/>							
41 PERSONNEL <hr/>							
01300100 41103 IMRF	90,000	97,400	34,927.55	7,520.15	.00	62,472.45	35.9%
01300100 41104 FICA	57,000	61,355	23,374.48	4,922.35	.00	37,980.52	38.1%
01300100 41105 SUI	1,400	1,400	429.03	24.09	.00	970.97	30.6%
01300100 41106 INSURANCE	88,000	93,560	31,798.45	7,149.81	.00	61,761.55	34.0%
01300100 41110 SALARIES	726,000	782,875	305,698.33	64,129.59	.00	477,176.67	39.0%
01300100 41132 SALARY PLANNING/ZON	2,000	2,000	1,110.00	465.00	.00	890.00	55.5%
01300100 41140 OVERTIME	8,000	8,000	962.40	167.50	.00	7,037.60	12.0%
TOTAL PERSONNEL	972,400	1,046,590	398,300.24	84,378.49	.00	648,289.76	38.1%
<hr/> 42 CONTRACTUAL SERVICES <hr/>							
01300100 42210 TELEPHONE	19,300	19,300	8,728.82	1,344.28	636.13	9,935.05	48.5%
01300100 42225 BANK PROCESSING FEE	7,000	7,000	1,210.65	313.96	.00	5,789.35	17.3%
01300100 42230 LEGAL SERVICES	25,000	22,000	10,787.50	4,381.25	243.75	10,968.75	50.1%
01300100 42234 PROFESSIONAL SERVIC	136,900	358,900	148,772.07	34,666.19	127,607.00	82,520.93	77.0%
01300100 42242 PUBLICATIONS	1,000	1,000	31.00	15.00	.00	969.00	3.1%
01300100 42243 PRINTING & ADVERTIS	15,800	9,900	1,994.80	1,794.80	179.01	7,726.19	22.0%
01300100 42260 PHYSICALS & SCREENI	200	200	.00	.00	.00	200.00	.0%
01300100 42272 LEASES - NON CAPITA	19,800	19,800	8,030.57	1,605.06	1,251.16	10,518.27	46.9%
TOTAL CONTRACTUAL SERVICES	225,000	438,100	179,555.41	44,120.54	129,917.05	128,627.54	70.6%
<hr/> 43 COMMODITIES <hr/>							
01300100 43308 OFFICE SUPPLIES	5,200	4,100	673.09	114.31	1,714.95	1,711.96	58.2%
01300100 43317 POSTAGE	4,500	4,500	722.45	128.70	.00	3,777.55	16.1%
01300100 43320 SMALL TOOLS & SUPPL	1,000	1,000	.00	.00	.00	1,000.00	.0%
01300100 43332 OFFICE FURNITURE &	500	500	.00	.00	.00	500.00	.0%
01300100 43333 IT EQUIPMENT & SUPP	9,000	18,849	7,988.51	.00	5,730.07	5,130.31	72.8%



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YTD EXPENSE BUDGET REPORT - SEP 2021

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01300100 43340 FUEL</u>	6,000	6,000	2,303.27	454.49	.00	3,696.73	38.4%
<u>01300100 43362 PUBLIC ART</u>	8,900	15,122	12,335.00	12,335.00	2,243.50	543.50	96.4%
TOTAL COMMODITIES	35,100	50,071	24,022.32	13,032.50	9,688.52	16,360.05	67.3%
44 MAINTENANCE							
<u>01300100 44420 MAINT - VEHICLES</u>	14,000	14,000	1,398.82	9.00	.00	12,601.18	10.0%
<u>01300100 44423 MAINT - BUILDING</u>	38,000	38,000	14,656.78	3,078.33	.00	23,343.22	38.6%
<u>01300100 44426 MAINT - OFFICE EQUI</u>	3,400	3,400	940.65	188.49	.00	2,459.35	27.7%
TOTAL MAINTENANCE	55,400	55,400	16,996.25	3,275.82	.00	38,403.75	30.7%
47 OTHER EXPENSES							
<u>01300100 47710 ECONOMIC DEVELOPMEN</u>	22,300	157,300	136,014.76	.00	13,100.00	8,185.24	94.8%
<u>01300100 47740 TRAVEL/TRAINING/DUE</u>	15,600	12,378	2,951.98	642.00	.00	9,426.02	23.8%
<u>01300100 47760 UNIFORMS & SAFETY I</u>	2,000	2,000	75.54	.00	.00	1,924.46	3.8%
<u>01300600 47790 INTEREST EXPENSE</u>	3,600	3,600	1,451.58	295.04	199.91	1,948.51	45.9%
TOTAL OTHER EXPENSES	43,500	175,278	140,493.86	937.04	13,299.91	21,484.23	87.7%
TOTAL UNDESIGNATED	1,331,400	1,765,439	759,368.08	145,744.39	152,905.48	853,165.33	51.7%
TOTAL COMMUNITY DEVELOPMENT	1,331,400	1,765,439	759,368.08	145,744.39	152,905.48	853,165.33	51.7%
400 PUBLIC WORKS ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
<u>01400300 41103 IMRF</u>	25,000	25,000	9,501.78	1,899.90	.00	15,498.22	38.0%
<u>01400300 41104 FICA</u>	16,000	16,000	5,955.63	1,190.85	.00	10,044.37	37.2%
<u>01400300 41105 SUI</u>	200	200	.00	.00	.00	200.00	.0%
<u>01400300 41106 INSURANCE</u>	13,000	13,000	5,097.39	1,093.21	.00	7,902.61	39.2%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 41110 SALARIES</u>	190,000	190,000	78,883.58	15,776.70	.00	111,116.42	41.5%
<u>01400300 41140 OVERTIME</u>	300	300	18.11	.00	.00	281.89	6.0%
TOTAL PERSONNEL	244,500	244,500	99,456.49	19,960.66	.00	145,043.51	40.7%
<hr/> 42 CONTRACTUAL SERVICES							
<u>01400300 42210 TELEPHONE</u>	6,500	6,500	2,285.65	457.61	137.30	4,077.05	37.3%
<u>01400300 42215 ALARM LINES</u>	8,800	8,800	3,985.30	729.00	.00	4,814.70	45.3%
<u>01400300 42230 LEGAL SERVICES</u>	5,000	5,000	666.25	185.00	.00	4,333.75	13.3%
<u>01400300 42234 PROFESSIONAL SERVIC</u>	0	0	41.00	.00	.00	-41.00	100.0%*
<u>01400300 42242 PUBLICATIONS</u>	600	600	.00	.00	.00	600.00	.0%
<u>01400300 42243 PRINTING & ADVERTIS</u>	50	50	.00	.00	30.00	20.00	60.0%
<u>01400300 42260 PHYSICAL EXAMS</u>	300	300	2.34	.00	.00	297.66	.8%
<u>01400300 42270 EQUIPMENT RENTAL</u>	700	700	87.56	16.84	212.44	400.00	42.9%
<u>01400300 42272 LEASES - NON CAPITA</u>	5,000	5,000	2,022.66	405.81	1,251.15	1,726.19	65.5%
TOTAL CONTRACTUAL SERVICES	26,950	26,950	9,090.76	1,794.26	1,630.89	16,228.35	39.8%
<hr/> 43 COMMODITIES							
<u>01400300 43308 OFFICE SUPPLIES</u>	1,500	1,500	365.22	141.04	846.36	288.42	80.8%
<u>01400300 43317 POSTAGE</u>	1,000	1,000	558.84	90.85	378.59	62.57	93.7%
<u>01400300 43320 SMALL TOOLS & SUPPL</u>	0	0	120.00	120.00	.00	-120.00	100.0%*
<u>01400300 43333 IT EQUIPMENT & SUPP</u>	11,800	17,923	12,165.17	3.00	160.83	5,597.22	68.8%
<u>01400300 43340 FUEL</u>	1,600	1,600	163.02	47.13	.00	1,436.98	10.2%
TOTAL COMMODITIES	15,900	22,023	13,372.25	402.02	1,385.78	7,265.19	67.0%
<hr/> 44 MAINTENANCE							
<u>01400300 44420 MAINT - VEHICLES</u>	6,000	6,000	268.21	.00	.00	5,731.79	4.5%
<u>01400300 44423 MAINT - BUILDING</u>	50,000	50,000	13,917.08	2,875.81	.00	36,082.92	27.8%
<u>01400300 44426 MAINT - OFFICE EQUI</u>	450	450	53.92	8.76	.00	396.08	12.0%
TOTAL MAINTENANCE	56,450	56,450	14,239.21	2,884.57	.00	42,210.79	25.2%
<hr/> 47 OTHER EXPENSES							
<u>01400300 47740 TRAVEL/TRAINING/DUE</u>	8,600	8,600	2,297.40	883.30	.00	6,302.60	26.7%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01400300 47760 UNIFORMS & SAFETY I	600	600	.00	.00	.00	600.00	.0%
01400600 47790 INTEREST EXPENSE	1,000	1,000	385.42	75.80	199.91	414.67	58.5%
TOTAL OTHER EXPENSES	10,200	10,200	2,682.82	959.10	199.91	7,317.27	28.3%
TOTAL UNDESIGNATED	354,000	360,123	138,841.53	26,000.61	3,216.58	218,065.11	39.4%
TOTAL PUBLIC WORKS ADMINISTRATION	354,000	360,123	138,841.53	26,000.61	3,216.58	218,065.11	39.4%
500 GENERAL SERVICES PUBLIC WORKS							
00 UNDESIGNATED							
41 PERSONNEL							
01500300 41103 IMRF	196,000	196,000	67,163.67	12,837.74	.00	128,836.33	34.3%
01500300 41104 FICA	127,000	127,000	47,702.25	8,276.33	.00	79,297.75	37.6%
01500300 41105 SUI	3,000	3,000	771.37	56.42	.00	2,228.63	25.7%
01500300 41106 INSURANCE	294,000	294,000	116,570.79	23,222.54	.00	177,429.21	39.6%
01500300 41110 SALARIES	1,579,000	1,579,000	633,401.38	108,983.59	.00	945,598.62	40.1%
01500300 41140 OVERTIME	65,000	65,000	14,573.40	4,186.03	.00	50,426.60	22.4%
TOTAL PERSONNEL	2,264,000	2,264,000	880,182.86	157,562.65	.00	1,383,817.14	38.9%
42 CONTRACTUAL SERVICES							
01500300 42210 TELEPHONE	32,900	33,900	8,953.59	1,821.83	981.15	23,965.26	29.3%
01500300 42211 NATURAL GAS	1,200	1,200	.00	.00	.00	1,200.00	.0%
01500300 42212 ELECTRIC	225,500	225,500	68,815.98	17,076.37	155,911.25	772.77	99.7%
01500300 42215 ALARM LINES	8,800	8,800	3,985.30	729.00	.00	4,814.70	45.3%
01500300 42230 LEGAL SERVICES	1,500	1,500	1,054.50	46.25	.00	445.50	70.3%
01500300 42232 ENGINEERING/DESIGN	7,000	7,000	5,368.56	1,400.00	.00	1,631.44	76.7%
01500300 42234 PROFESSIONAL SERVIC	835,700	835,700	247,626.89	.00	213,364.59	374,708.52	55.2%
01500300 42243 PRINTING & ADVERTIS	500	500	.00	.00	60.00	440.00	12.0%
01500300 42253 COMMUNITY EVENTS	1,500	1,500	.00	.00	.00	1,500.00	.0%
01500300 42260 PHYSICAL EXAMS	1,600	1,600	172.00	.00	.00	1,428.00	10.8%
01500300 42264 SNOW REMOVAL	1,700	1,700	45.00	.00	.00	1,655.00	2.6%
01500300 42270 EQUIPMENT RENTAL	2,000	2,000	.00	.00	.00	2,000.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 42272 LEASES - NON CAPITA</u>	8,800	8,800	3,560.22	710.58	.00	5,239.78	40.5%
TOTAL CONTRACTUAL SERVICES	1,128,700	1,129,700	339,582.04	21,784.03	370,316.99	419,800.97	62.8%
<u>43 COMMODITIES</u>							
<u>01500300 43308 OFFICE SUPPLIES</u>	400	400	.00	.00	.00	400.00	.0%
<u>01500300 43309 MATERIALS</u>	22,750	20,950	3,761.47	.00	1,468.00	15,720.53	25.0%
<u>01500300 43317 POSTAGE</u>	500	500	.00	.00	.00	500.00	.0%
<u>01500300 43320 SMALL TOOLS & SUPPL</u>	41,150	41,150	18,334.00	14,875.49	2,154.89	20,661.11	49.8%
<u>01500300 43332 OFFICE FURNITURE &</u>	3,000	3,000	.00	.00	.00	3,000.00	.0%
<u>01500300 43333 IT EQUIPMENT & SUPP</u>	19,425	24,674	15,301.32	.00	840.55	8,532.02	65.4%
<u>01500300 43335 VEHICLES & EQUIP (N</u>	30,000	53,000	.00	.00	.00	53,000.00	.0%
<u>01500300 43340 FUEL</u>	71,000	71,000	22,669.52	4,888.05	.00	48,330.48	31.9%
<u>01500300 43366 SIGN PROGRAM</u>	50,500	50,500	27,794.30	11,404.18	1,077.85	21,627.85	57.2%
TOTAL COMMODITIES	238,725	265,174	87,860.61	31,167.72	5,541.29	171,771.99	35.2%
<u>44 MAINTENANCE</u>							
<u>01500300 44402 MAINT - TREE PLANTI</u>	9,300	9,300	2,852.50	.00	.00	6,447.50	30.7%
<u>01500300 44420 MAINT - VEHICLES</u>	301,000	301,000	87,680.65	28,887.83	.00	213,319.35	29.1%
<u>01500300 44421 MAINT - EQUIPMENT</u>	192,500	192,500	19,056.46	1,661.87	.00	173,443.54	9.9%
<u>01500300 44423 MAINT - BUILDING</u>	200,000	200,000	51,945.60	9,436.17	.00	148,054.40	26.0%
<u>01500300 44426 MAINT - OFFICE EQUI</u>	1,600	1,600	480.11	17.47	.00	1,119.89	30.0%
<u>01500300 44427 MAINT - CURB & SIDE</u>	4,000	4,000	3,999.00	.00	.00	1.00	100.0%
<u>01500300 44428 MAINT - STREETS</u>	12,000	12,000	.00	.00	.00	12,000.00	.0%
<u>01500300 44430 MAINT - TRAFFIC SIG</u>	26,500	26,500	11,221.09	.00	.00	15,278.91	42.3%
<u>01500300 44431 MAINT - STORM SEWER</u>	12,000	12,000	1,058.75	.00	1,868.76	9,072.49	24.4%
TOTAL MAINTENANCE	758,900	758,900	178,294.16	40,003.34	1,868.76	578,737.08	23.7%
<u>45 CAPITAL IMPROVEMENT</u>							
<u>01500300 45590 CAPITAL PURCHASE</u>	0	303,350	195,926.00	195,926.00	107,424.00	.00	100.0%
TOTAL CAPITAL IMPROVEMENT	0	303,350	195,926.00	195,926.00	107,424.00	.00	100.0%
<u>47 OTHER EXPENSES</u>							
<u>01500300 47740 TRAVEL/TRAINING/DUE</u>	21,400	21,400	4,520.33	3,024.74	.00	16,879.67	21.1%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01500300 47760 UNIFORMS & SAFETY I</u>	21,200	21,200	2,159.27	923.16	573.98	18,466.75	12.9%
<u>01500600 47790 INTEREST EXPENSE</u>	1,600	1,600	662.62	135.82	.00	937.38	41.4%
TOTAL OTHER EXPENSES	44,200	44,200	7,342.22	4,083.72	573.98	36,283.80	17.9%
<hr/> 48 TRANSFERS <hr/>							
<u>01500500 48005 TRANSFER TO SWIMMIN</u>	192,175	192,175	114,161.10	7,432.16	.00	78,013.90	59.4%
TOTAL TRANSFERS	192,175	192,175	114,161.10	7,432.16	.00	78,013.90	59.4%
TOTAL UNDESIGNATED	4,626,700	4,957,499	1,803,348.99	457,959.62	485,725.02	2,668,424.88	46.2%
TOTAL GENERAL SERVICES PUBLIC WOR	4,626,700	4,957,499	1,803,348.99	457,959.62	485,725.02	2,668,424.88	46.2%
<hr/> 900 NONDEPARTMENTAL <hr/>							
<hr/> 00 UNDESIGNATED <hr/>							
<hr/> 42 CONTRACTUAL SERVICES <hr/>							
<u>01900100 42234 PROFESSIONAL SERVIC</u>	29,400	28,200	3,349.00	3,250.00	9,781.00	15,070.00	46.6%
<u>01900100 42236 INSURANCE</u>	636,000	636,000	314,972.20	200.00	.00	321,027.80	49.5%
TOTAL CONTRACTUAL SERVICES	665,400	664,200	318,321.20	3,450.00	9,781.00	336,097.80	49.4%
<hr/> 43 COMMODITIES <hr/>							
<u>01900100 43333 IT EQUIP. & SUPPLIE</u>	266,000	302,000	159,741.18	21,395.98	53,138.09	89,120.73	70.5%
TOTAL COMMODITIES	266,000	302,000	159,741.18	21,395.98	53,138.09	89,120.73	70.5%
<hr/> 47 OTHER EXPENSES <hr/>							
<u>01900100 47740 TRAVEL/TRAINING/DUE</u>	10,500	10,500	.00	.00	400.00	10,100.00	3.8%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL OTHER EXPENSES	10,500	10,500	.00	.00	400.00	10,100.00	3.8%
<u>48 TRANSFERS</u>							
01900500 48004 TRANSFER TO STREET	5,500,000	5,500,000	1,000,000.00	.00	.00	4,500,000.00	18.2%
TOTAL TRANSFERS	5,500,000	5,500,000	1,000,000.00	.00	.00	4,500,000.00	18.2%
TOTAL UNDESIGNATED	6,441,900	6,476,700	1,478,062.38	24,845.98	63,319.09	4,935,318.53	23.8%
TOTAL NONDEPARTMENTAL	6,441,900	6,476,700	1,478,062.38	24,845.98	63,319.09	4,935,318.53	23.8%
TOTAL GENERAL	25,437,000	26,261,711	10,551,708.52	2,364,104.84	818,684.60	14,891,317.54	43.3%
TOTAL EXPENSES	25,437,000	26,261,711	10,551,708.52	2,364,104.84	818,684.60	14,891,317.54	
<u>02 CEMETERY</u>							
<u>940 CEMETERY OPERATING</u>							
<u>00 UNDESIGNATED</u>							
<u>42 CONTRACTUAL SERVICES</u>							
02400100 42225 BANK PROCESSING FEE	300	300	85.62	26.15	.00	214.38	28.5%
02400100 42234 PROFESSIONAL SERVIC	31,200	31,200	8,460.00	1,692.00	12,540.00	10,200.00	67.3%
02400100 42236 INSURANCE	1,500	1,500	779.68	100.00	.00	720.32	52.0%
02400100 42290 GRAVE OPENING	10,000	10,000	6,900.00	1,150.00	1,100.00	2,000.00	80.0%
TOTAL CONTRACTUAL SERVICES	43,000	43,000	16,225.30	2,968.15	13,640.00	13,134.70	69.5%
<u>43 COMMODITIES</u>							
02400100 43319 BUILDING SUPPLIES	500	500	.00	.00	.00	500.00	.0%
TOTAL COMMODITIES	500	500	.00	.00	.00	500.00	.0%
TOTAL UNDESIGNATED	43,500	43,500	16,225.30	2,968.15	13,640.00	13,634.70	68.7%
TOTAL CEMETERY OPERATING	43,500	43,500	16,225.30	2,968.15	13,640.00	13,634.70	68.7%



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02	CEMETERY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL CEMETERY	43,500	43,500	16,225.30	2,968.15	13,640.00	13,634.70	68.7%
	TOTAL EXPENSES	43,500	43,500	16,225.30	2,968.15	13,640.00	13,634.70	
03	MFT							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
43	COMMODITIES							
	03900300 43309 MATERIALS	380,000	380,000	9,697.24	6,173.60	1,861.93	368,440.83	3.0%
	03900300 43370 INFRASTRUCTURE MAIN	350,000	350,000	.00	.00	156,854.21	193,145.79	44.8%
	TOTAL COMMODITIES	730,000	730,000	9,697.24	6,173.60	158,716.14	561,586.62	23.1%
44	MAINTENANCE							
	03900300 44427 MAINT - CURB & SIDE	700,000	700,000	516,347.00	.00	.00	183,653.00	73.8%
	03900300 44428 MAINT - STREETS	240,000	240,000	56,982.40	20,671.40	46,622.09	136,395.51	43.2%
	03900300 44429 MAINT - STREET LIGH	220,000	220,000	38,297.88	10,519.01	7,573.50	174,128.62	20.9%
	03900300 44431 MAINT - STORM SEWER	200,000	200,000	.00	.00	.00	200,000.00	.0%
	TOTAL MAINTENANCE	1,360,000	1,360,000	611,627.28	31,190.41	54,195.59	694,177.13	49.0%
	TOTAL UNDESIGNATED	2,090,000	2,090,000	621,324.52	37,364.01	212,911.73	1,255,763.75	39.9%
	TOTAL NONDEPARTMENTAL	2,090,000	2,090,000	621,324.52	37,364.01	212,911.73	1,255,763.75	39.9%
	TOTAL MFT	2,090,000	2,090,000	621,324.52	37,364.01	212,911.73	1,255,763.75	39.9%
	TOTAL EXPENSES	2,090,000	2,090,000	621,324.52	37,364.01	212,911.73	1,255,763.75	
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 SERVICES	10,000	10,000	3,343.00	1,855.50	.00	6,657.00	33.4%
	04900300 42232 ENGINEERING/DESIGN	2,455,000	465,900	14,390.50	4,450.00	44,000.00	407,509.50	12.5%
	04900300 42232 S1633 ENGINEERING/DE	0	50,000	29,537.41	3,146.00	.00	20,462.59	59.1%
	04900300 42232 S1743 ENGINEERING/DE	0	80,000	.00	.00	.00	80,000.00	.0%
	04900300 42232 S1751 ENGINEERING/DE	0	111,000	.00	.00	.00	111,000.00	.0%
	04900300 42232 S1761 ENGINEERING/DE	0	111,000	.00	.00	.00	111,000.00	.0%
	04900300 42232 S1813 ENGINEERING/DE	0	60,000	34,278.10	15,678.98	3,395.72	22,326.18	62.8%
	04900300 42232 S1823 ENGINEERING/DE	0	90,000	54,402.33	28,777.64	9,118.41	26,479.26	70.6%
	04900300 42232 S1833 ENGINEERING/DE	0	250,000	35,207.50	.00	1,300.00	213,492.50	14.6%
	04900300 42232 S1912 ENGINEERING/DE	0	70,000	56,648.24	8,457.20	.00	13,351.76	80.9%
	04900300 42232 S1922 ENGINEERING/DE	0	195,000	.00	.00	.00	195,000.00	.0%
	04900300 42232 S1933 ENGINEERING/DE	0	70,000	26,246.22	12,155.97	.00	43,753.78	37.5%
	04900300 42232 S2022 ENGINEERING/DE	0	310,000	46,706.96	14,223.00	.00	263,293.04	15.1%
	04900300 42232 S2053 ENGINEERING/DE	0	400,000	159,731.44	106,505.84	.00	240,268.56	39.9%
	04900300 42232 S2202 ENGINEERING/DE	0	26,000	12,583.50	9,341.00	.00	13,416.50	48.4%
	04900300 42232 S2203 ENGINEERING/DE	0	15,000	.00	.00	.00	15,000.00	.0%
	04900300 42232 S2212 ENGINEERING/DE	0	125,000	66,653.71	14,115.00	.00	58,346.29	53.3%
	04900300 42232 S2221 ENGINEERING/DE	0	200,000	7,067.50	.00	6,100.00	186,832.50	6.6%
	04900300 42232 S2233 ENGINEERING/DE	0	100,000	28,281.62	4,316.05	.00	71,718.38	28.3%
	04900300 42232 S2242 ENGINEERING/DE	0	390,000	98,457.63	14,711.34	.00	291,542.37	25.2%
	TOTAL CONTRACTUAL SERVICES	2,465,000	3,128,900	673,535.66	237,733.52	63,914.13	2,391,450.21	23.6%
43 COMMODITIES								
	04900300 43370 INFRASTRUCTURE MAIN	6,500,000	320,000	.00	.00	107,164.33	212,835.67	33.5%
	04900300 43370 S1814 INFRASTRUCTURE	0	700,000	422,741.54	42,966.69	.00	277,258.46	60.4%
	04900300 43370 S1824 INFRASTRUCTURE	0	1,234,100	843,497.27	436,403.44	.00	390,602.73	68.3%
	04900300 43370 S1834 INFRASTRUCTURE	0	3,410,000	325,237.78	318,185.28	.00	3,084,762.22	9.5%
	04900300 43370 S2204 INFRASTRUCTURE	0	150,000	.00	.00	.00	150,000.00	.0%
	TOTAL COMMODITIES	6,500,000	5,814,100	1,591,476.59	797,555.41	107,164.33	4,115,459.08	29.2%
45 CAPITAL IMPROVEMENT								
	04900300 45593 CAPITAL IMPROVEMENT	7,650,000	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 CAPITAL IMPROV	0	500,000	.00	.00	.00	500,000.00	.0%
04900300	45593 S1264 CAPITAL IMPROV	0	50,000	25,760.00	.00	548.60	23,691.40	52.6%
04900300	45593 S1634 CAPITAL IMPROV	0	556,000	347,195.01	151,926.35	110,732.51	98,072.48	82.4%
04900300	45593 S1744 CAPITAL IMPROV	0	1,300,000	.00	.00	.00	1,300,000.00	.0%
04900300	45593 S1934 CAPITAL IMPROV	0	700,000	91,203.72	46,576.10	.00	608,796.28	13.0%
04900300	45593 S1961 CAPITAL IMPROV	0	500,000	.00	.00	.00	500,000.00	.0%
04900300	45593 S2052 CAPITAL IMPROV	0	3,350,000	5,002.18	.00	.00	3,344,997.82	.1%
04900300	45593 S2234 CAPITAL IMPROV	0	716,000	418,189.95	.00	.00	297,810.05	58.4%
04900300	45595 LAND ACQUISITION	0	0	10,955.14	1,620.75	.00	-10,955.14	100.0%*
	TOTAL CAPITAL IMPROVEMENT	7,650,000	7,672,000	898,306.00	200,123.20	111,281.11	6,662,412.89	13.2%
48 TRANSFERS								
04900500	48026 TRANSFER TO NAT & D	345,000	345,000	345,000.00	.00	.00	.00	100.0%
	TOTAL TRANSFERS	345,000	345,000	345,000.00	.00	.00	.00	100.0%
	TOTAL UNDESIGNATED	16,960,000	16,960,000	3,508,318.25	1,235,412.13	282,359.57	13,169,322.18	22.4%
	TOTAL NONDEPARTMENTAL	16,960,000	16,960,000	3,508,318.25	1,235,412.13	282,359.57	13,169,322.18	22.4%
	TOTAL STREET IMPROVEMENT	16,960,000	16,960,000	3,508,318.25	1,235,412.13	282,359.57	13,169,322.18	22.4%
	TOTAL EXPENSES	16,960,000	16,960,000	3,508,318.25	1,235,412.13	282,359.57	13,169,322.18	
05 SWIMMING POOL								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
05900100	41104 FICA	5,750	5,750	3,470.14	145.72	.00	2,279.86	60.4%
05900100	41105 SUI	650	650	396.87	16.66	.00	253.13	61.1%
05900100	41110 SALARIES	75,000	58,700	44,680.92	1,904.50	.00	14,019.08	76.1%
05900100	41140 OVERTIME	1,000	1,000	678.96	.00	.00	321.04	67.9%



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05		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL PERSONNEL	82,400	66,100	49,226.89	2,066.88	.00	16,873.11	74.5%
42 CONTRACTUAL SERVICES								
	05900100 42210 TELEPHONE	2,400	2,400	713.41	148.21	869.64	816.95	66.0%
	05900100 42211 NATURAL GAS	4,800	4,800	3,650.26	821.57	1,049.74	100.00	97.9%
	05900100 42212 ELECTRIC	6,000	6,000	3,791.26	1,160.22	2,208.74	.00	100.0%
	05900100 42213 WATER	6,500	6,500	7,547.46	1,409.52	.00	-1,047.46	116.1%*
	05900100 42225 BANK PROCESSING FEE	800	800	159.00	8.02	.00	641.00	19.9%
	05900100 42234 PROFESSIONAL SERVIC	200	200	120.00	.00	.00	80.00	60.0%
	05900100 42236 INSURANCE	9,000	9,000	3,437.46	.00	.00	5,562.54	38.2%
	TOTAL CONTRACTUAL SERVICES	29,700	29,700	19,418.85	3,547.54	4,128.12	6,153.03	79.3%
43 COMMODITIES								
	05900100 43308 OFFICE SUPPLIES	200	200	32.71	.00	.00	167.29	16.4%
	05900100 43320 SMALL TOOLS & SUPPL	6,000	7,100	6,711.15	.00	.00	388.85	94.5%
	05900100 43333 IT EQUIPMENT & SUPP	0	2,915	2,470.05	.00	73.73	371.00	87.3%
	05900100 43370 INFRASTRUCTURE MAIN	0	575	575.00	.00	.00	.00	100.0%
	TOTAL COMMODITIES	6,200	10,790	9,788.91	.00	73.73	927.14	91.4%
44 MAINTENANCE								
	05900100 44423 MAINT - BUILDING	87,000	87,000	52,408.92	6,084.77	.00	34,591.08	60.2%
	05900100 44445 MAINT - OUTSOURCED	5,000	19,200	15,191.25	.00	.00	4,008.75	79.1%
	TOTAL MAINTENANCE	92,000	106,200	67,600.17	6,084.77	.00	38,599.83	63.7%
47 OTHER EXPENSES								
	05900100 47701 RECREATION PROGRAMS	1,000	300	.00	.00	.00	300.00	.0%
	05900100 47740 TRAVEL/TRAINING/DUE	5,800	5,800	4,480.73	.00	.00	1,319.27	77.3%
	05900100 47760 UNIFORMS & SAFETY I	2,600	2,600	2,844.72	.00	.00	-244.72	109.4%*



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
05900100	47800 CONCESSIONS	300	1,000	535.37	.00	.00	464.63	53.5%
	TOTAL OTHER EXPENSES	9,700	9,700	7,860.82	.00	.00	1,839.18	81.0%
	TOTAL UNDESIGNATED	220,000	222,490	153,895.64	11,699.19	4,201.85	64,392.29	71.1%
	TOTAL NONDEPARTMENTAL	220,000	222,490	153,895.64	11,699.19	4,201.85	64,392.29	71.1%
	TOTAL SWIMMING POOL	220,000	222,490	153,895.64	11,699.19	4,201.85	64,392.29	71.1%
	TOTAL EXPENSES	220,000	222,490	153,895.64	11,699.19	4,201.85	64,392.29	
<hr/>								
06	PARK IMPROVEMENT							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
42	CONTRACTUAL SERVICES							
<hr/>								
06900300	42232 ENGINEERING/DESIGN	170,000	15,000	.00	.00	21,103.66	-6,103.66	140.7%*
06900300	42232 P2103 ENGINEERING/DE	0	15,000	10,262.91	.00	.00	4,737.09	68.4%
06900300	42232 P2112 ENGINEERING/DE	0	60,000	25,737.73	5,634.48	2,800.00	31,462.27	47.6%
06900300	42232 P2123 ENGINEERING/DE	0	25,000	16,350.00	6,200.00	.00	8,650.00	65.4%
06900300	42232 P2201 ENGINEERING/DE	0	55,000	.00	.00	.00	55,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	170,000	170,000	52,350.64	11,834.48	23,903.66	93,745.70	44.9%
<hr/>								
43	COMMODITIES							
<hr/>								
06900300	43370 INFRASTRUCTURE MAIN	100,000	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL COMMODITIES	100,000	100,000	.00	.00	.00	100,000.00	.0%
<hr/>								
44	MAINTENANCE							
<hr/>								
06900300	44402 MAINT - TREE PLANTI	55,000	55,000	590.00	.00	.00	54,410.00	1.1%



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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL MAINTENANCE	55,000	55,000	590.00	.00	.00	54,410.00	1.1%
45	CAPITAL IMPROVEMENT							
	06900300 45593 CAPITAL IMPROVEMENT	550,000	38,075	38,074.17	38,074.17	.00	.83	100.0%
	06900300 45593 P2104 CAPITAL IMPROV	0	300,000	11,424.00	.00	2,517.60	286,058.40	4.6%
	06900300 45593 P2124 CAPITAL IMPROV	0	250,000	.00	.00	.00	250,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	550,000	588,075	49,498.17	38,074.17	2,517.60	536,059.23	8.8%
48	TRANSFERS							
	06900500 48026 TRANSFER TO NAT & D	135,000	135,000	135,000.00	.00	.00	.00	100.0%
	TOTAL TRANSFERS	135,000	135,000	135,000.00	.00	.00	.00	100.0%
	TOTAL UNDESIGNATED	1,010,000	1,048,075	237,438.81	49,908.65	26,421.26	784,214.93	25.2%
	TOTAL NONDEPARTMENTAL	1,010,000	1,048,075	237,438.81	49,908.65	26,421.26	784,214.93	25.2%
	TOTAL PARK IMPROVEMENT	1,010,000	1,048,075	237,438.81	49,908.65	26,421.26	784,214.93	25.2%
	TOTAL EXPENSES	1,010,000	1,048,075	237,438.81	49,908.65	26,421.26	784,214.93	
07	WATER & SEWER							
700	WATER OPERATING							
00	UNDESIGNATED							
41	PERSONNEL							
	07700400 41103 IMRF	154,000	154,000	57,665.44	11,546.53	.00	96,334.56	37.4%
	07700400 41104 FICA	95,000	95,000	36,297.36	7,166.71	.00	58,702.64	38.2%
	07700400 41105 SUI	2,000	2,000	61.82	9.25	.00	1,938.18	3.1%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
<u>07700400</u>	<u>41106</u>	<u>INSURANCE</u>	185,000	185,000	75,925.90	16,029.47	.00	109,074.10	41.0%
<u>07700400</u>	<u>41110</u>	<u>SALARIES</u>	1,173,000	1,173,000	473,995.79	93,274.91	.00	699,004.21	40.4%
<u>07700400</u>	<u>41140</u>	<u>OVERTIME</u>	55,000	55,000	18,375.73	5,404.53	.00	36,624.27	33.4%
	TOTAL PERSONNEL		1,664,000	1,664,000	662,322.04	133,431.40	.00	1,001,677.96	39.8%
42 CONTRACTUAL SERVICES									
<u>07700400</u>	<u>42210</u>	<u>TELEPHONE</u>	24,000	25,000	6,638.42	1,618.34	3,789.54	14,572.04	41.7%
<u>07700400</u>	<u>42211</u>	<u>NATURAL GAS</u>	20,400	20,400	4,754.10	1,701.16	10,045.90	5,600.00	72.5%
<u>07700400</u>	<u>42212</u>	<u>ELECTRIC</u>	253,000	253,000	82,063.73	26,948.24	170,510.85	425.42	99.8%
<u>07700400</u>	<u>42215</u>	<u>ALARM LINES</u>	8,800	8,800	3,985.30	729.00	.00	4,814.70	45.3%
<u>07700400</u>	<u>42225</u>	<u>BANK PROCESSING FEE</u>	27,000	27,000	15,750.89	3,296.97	.00	11,249.11	58.3%
<u>07700400</u>	<u>42226</u>	<u>ACH REBATE</u>	25,000	25,000	11,285.50	2,281.50	.00	13,714.50	45.1%
<u>07700400</u>	<u>42230</u>	<u>LEGAL SERVICES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>07700400</u>	<u>42231</u>	<u>AUDIT SERVICES</u>	6,500	6,500	4,409.22	.00	1,790.78	300.00	95.4%
<u>07700400</u>	<u>42232</u>	<u>ENGINEERING/DESIGN</u>	30,000	30,000	.00	.00	.00	30,000.00	.0%
<u>07700400</u>	<u>42234</u>	<u>PROFESSIONAL SERVIC</u>	325,100	325,100	109,091.25	19,755.61	59,121.59	156,887.16	51.7%
<u>07700400</u>	<u>42236</u>	<u>INSURANCE</u>	117,000	117,000	55,289.96	62.50	.00	61,710.04	47.3%
<u>07700400</u>	<u>42242</u>	<u>PUBLICATIONS</u>	1,200	1,200	.00	.00	444.50	755.50	37.0%
<u>07700400</u>	<u>42243</u>	<u>PRINTING & ADVERTIS</u>	3,900	3,900	2,964.12	98.12	.00	935.88	76.0%
<u>07700400</u>	<u>42260</u>	<u>PHYSICAL EXAMS</u>	1,600	1,600	2.33	.00	.00	1,597.67	.1%
<u>07700400</u>	<u>42270</u>	<u>EQUIPMENT RENTAL</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>07700400</u>	<u>42272</u>	<u>LEASES - NON CAPITA</u>	19,400	19,400	5,757.45	1,158.60	.00	13,642.55	29.7%
	TOTAL CONTRACTUAL SERVICES		867,900	868,900	301,992.27	57,650.04	245,703.16	321,204.57	63.0%
43 COMMODITIES									
<u>07700400</u>	<u>43308</u>	<u>OFFICE SUPPLIES</u>	500	500	.00	.00	.00	500.00	.0%
<u>07700400</u>	<u>43309</u>	<u>MATERIALS</u>	23,500	21,700	1,551.70	.00	525.00	19,623.30	9.6%
<u>07700400</u>	<u>43317</u>	<u>POSTAGE</u>	28,400	28,400	11,300.74	2,393.63	.00	17,099.26	39.8%
<u>07700400</u>	<u>43320</u>	<u>SMALL TOOLS & SUPPL</u>	11,000	11,000	2,200.56	259.60	2,414.99	6,384.45	42.0%
<u>07700400</u>	<u>43332</u>	<u>OFFICE FURNITURE &</u>	3,500	3,500	.00	.00	.00	3,500.00	.0%
<u>07700400</u>	<u>43333</u>	<u>IT EQUIPMENT & SUPP</u>	90,400	91,200	28,045.97	2,299.29	7,327.24	55,826.79	38.8%
<u>07700400</u>	<u>43340</u>	<u>FUEL</u>	18,000	18,000	4,577.54	931.97	.00	13,422.46	25.4%
<u>07700400</u>	<u>43342</u>	<u>CHEMICALS</u>	186,200	186,200	78,561.24	21,779.86	105,507.92	2,130.84	98.9%
<u>07700400</u>	<u>43345</u>	<u>LAB SUPPLIES</u>	10,900	10,900	2,495.47	2,454.97	77.50	8,327.03	23.6%
<u>07700400</u>	<u>43348</u>	<u>METERS & METER SUPP</u>	80,600	80,600	18,253.71	2,864.47	29,646.49	32,699.80	59.4%
	TOTAL COMMODITIES		453,000	452,000	146,986.93	32,983.79	145,499.14	159,513.93	64.7%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
44 MAINTENANCE								
	07700400 44410 MAINT - BOOSTER STA	16,600	16,600	.00	.00	38.27	16,561.73	.2%
	07700400 44411 MAINT - STORAGE FAC	28,300	28,300	19,906.02	.00	.00	8,393.98	70.3%
	07700400 44412 MAINT - TREATMENT F	133,000	133,000	18,549.44	140.71	3,961.54	110,489.02	16.9%
	07700400 44415 MAINT - DISTRIBUTIO	87,500	87,500	12,615.74	1,661.19	481.03	74,403.23	15.0%
	07700400 44418 MAINT - WELLS	93,400	221,400	132,590.94	.00	591.67	88,217.39	60.2%
	07700400 44420 MAINT - VEHICLES	28,000	28,000	23,878.40	490.63	.00	4,121.60	85.3%
	07700400 44421 MAINT - EQUIPMENT	36,000	36,000	11,304.02	4,515.91	.00	24,695.98	31.4%
	07700400 44423 MAINT - BUILDING	101,000	101,000	34,595.85	4,907.27	.00	66,404.15	34.3%
	07700400 44426 MAINT - OFFICE EQUI	800	800	240.24	8.76	.00	559.76	30.0%
	TOTAL MAINTENANCE	524,600	652,600	253,680.65	11,724.47	5,072.51	393,846.84	39.6%
45 CAPITAL IMPROVEMENT								
	07700400 45590 CAPITAL PURCHASE	0	80,000	43,852.00	.00	.00	36,148.00	54.8%
	TOTAL CAPITAL IMPROVEMENT	0	80,000	43,852.00	.00	.00	36,148.00	54.8%
47 OTHER EXPENSES								
	07700400 47740 TRAVEL/TRAINING/DUE	10,900	10,900	2,182.00	266.67	432.00	8,286.00	24.0%
	07700400 47760 UNIFORMS & SAFETY I	10,900	10,900	728.17	297.02	573.98	9,597.85	11.9%
	07700600 47790 INTEREST EXPENSE	3,300	3,300	809.08	155.17	.00	2,490.92	24.5%
	TOTAL OTHER EXPENSES	25,100	25,100	3,719.25	718.86	1,005.98	20,374.77	18.8%
	TOTAL UNDESIGNATED	3,534,600	3,742,600	1,412,553.14	236,508.56	397,280.79	1,932,766.07	48.4%
	TOTAL WATER OPERATING	3,534,600	3,742,600	1,412,553.14	236,508.56	397,280.79	1,932,766.07	48.4%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
	07800400 41103 IMRF	138,000	138,000	52,129.38	10,350.60	.00	85,870.62	37.8%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 41104 FICA</u>	85,000	85,000	32,840.62	6,419.85	.00	52,159.38	38.6%
<u>07800400 41105 SUI</u>	2,000	2,000	175.31	32.94	.00	1,824.69	8.8%
<u>07800400 41106 INSURANCE</u>	141,000	141,000	59,818.17	12,635.75	.00	81,181.83	42.4%
<u>07800400 41110 SALARIES</u>	1,068,000	1,068,000	423,012.67	84,061.21	.00	644,987.33	39.6%
<u>07800400 41140 OVERTIME</u>	32,000	32,000	19,167.89	3,913.81	.00	12,832.11	59.9%
TOTAL PERSONNEL	1,466,000	1,466,000	587,144.04	117,414.16	.00	878,855.96	40.1%
 42 CONTRACTUAL SERVICES							
<u>07800400 42210 TELEPHONE</u>	22,800	23,800	7,795.47	1,720.05	642.77	15,361.76	35.5%
<u>07800400 42211 NATURAL GAS</u>	15,100	15,100	6,790.29	967.52	8,309.71	.00	100.0%
<u>07800400 42212 ELECTRIC</u>	322,100	322,100	73,406.94	20,251.41	248,693.06	.00	100.0%
<u>07800400 42215 ALARM LINES</u>	8,800	8,800	3,985.30	729.00	.00	4,814.70	45.3%
<u>07800400 42225 BANK PROCESSING FEE</u>	27,000	27,000	15,750.90	3,296.97	.00	11,249.10	58.3%
<u>07800400 42226 ACH REBATE</u>	25,000	25,000	11,332.50	2,291.00	.00	13,667.50	45.3%
<u>07800400 42230 LEGAL SERVICES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>07800400 42231 AUDIT SERVICES</u>	6,500	6,500	4,409.22	.00	1,790.78	300.00	95.4%
<u>07800400 42232 ENGINEERING/DESIGN</u>	94,000	94,000	.00	.00	.00	94,000.00	.0%
<u>07800400 42234 PROFESSIONAL SERVIC</u>	214,100	214,100	103,334.69	11,420.51	34,902.13	75,863.18	64.6%
<u>07800400 42236 INSURANCE</u>	103,000	103,000	50,819.70	62.50	.00	52,180.30	49.3%
<u>07800400 42242 PUBLICATIONS</u>	1,100	1,100	.00	.00	444.50	655.50	40.4%
<u>07800400 42243 PRINTING & ADVERTIS</u>	1,000	1,000	98.12	98.12	.00	901.88	9.8%
<u>07800400 42260 PHYSICAL EXAMS</u>	1,600	1,600	174.33	.00	.00	1,425.67	10.9%
<u>07800400 42262 SLUDGE REMOVAL</u>	126,000	126,000	32,848.50	16,908.90	67,151.50	26,000.00	79.4%
<u>07800400 42270 EQUIPMENT RENTAL</u>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<u>07800400 42272 LEASES - NON CAPITA</u>	14,500	14,500	3,781.06	760.33	.00	10,718.94	26.1%
TOTAL CONTRACTUAL SERVICES	988,100	989,100	314,527.02	58,506.31	361,934.45	312,638.53	68.4%
 43 COMMODITIES							
<u>07800400 43308 OFFICE SUPPLIES</u>	500	500	129.49	.00	.00	370.51	25.9%
<u>07800400 43309 MATERIALS</u>	14,000	12,200	.00	.00	.00	12,200.00	.0%
<u>07800400 43317 POSTAGE</u>	28,400	28,400	11,512.74	2,393.61	.00	16,887.26	40.5%
<u>07800400 43320 SMALL TOOLS & SUPPL</u>	18,000	18,000	3,388.95	969.31	1,454.50	13,156.55	26.9%
<u>07800400 43332 OFFICE FURNITURE &</u>	1,000	1,000	163.11	.00	.00	836.89	16.3%
<u>07800400 43333 IT EQUIPMENT & SUPP</u>	91,100	92,881	29,476.67	2,299.29	7,365.00	56,039.02	39.7%
<u>07800400 43340 FUEL</u>	18,000	18,000	7,763.08	1,640.76	.00	10,236.92	43.1%
<u>07800400 43342 CHEMICALS</u>	118,000	118,000	15,019.18	198.00	56,673.50	46,307.32	60.8%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>07800400 43345 LAB SUPPLIES</u>	7,500	7,500	4,135.75	.00	1,710.72	1,653.53	78.0%
<u>07800400 43348 METERS & METER SUPP</u>	80,600	80,600	3,425.00	.00	27,105.00	50,070.00	37.9%
TOTAL COMMODITIES	377,100	377,081	75,013.97	7,500.97	94,308.72	207,758.00	44.9%
<hr/>							
44 MAINTENANCE							
<u>07800400 44412 MAINT - TREATMENT F</u>	97,500	97,500	47,517.75	21,545.24	211.30	49,770.95	49.0%
<u>07800400 44414 MAINT - LIFT STATIO</u>	56,200	56,200	5,711.57	.00	12,864.00	37,624.43	33.1%
<u>07800400 44416 MAINT - COLLECTION</u>	64,100	64,100	.00	.00	.00	64,100.00	.0%
<u>07800400 44420 MAINT - VEHICLES</u>	37,000	37,000	26,604.49	2,644.91	.00	10,395.51	71.9%
<u>07800400 44421 MAINT - EQUIPMENT</u>	43,000	43,000	7,350.14	1,794.76	.00	35,649.86	17.1%
<u>07800400 44423 MAINT - BUILDING</u>	101,000	101,000	39,683.31	5,722.07	.00	61,316.69	39.3%
<u>07800400 44426 MAINT - OFFICE EQUI</u>	1,200	1,200	256.72	8.76	.00	943.28	21.4%
TOTAL MAINTENANCE	400,000	400,000	127,123.98	31,715.74	13,075.30	259,800.72	35.0%
<hr/>							
47 OTHER EXPENSES							
<u>07800400 47740 TRAVEL/TRAINING/DUE</u>	7,800	7,800	1,797.99	841.66	.00	6,002.01	23.1%
<u>07800400 47760 UNIFORMS & SAFETY I</u>	6,600	6,600	917.15	110.07	400.00	5,282.85	20.0%
<u>07800400 47790 INTEREST EXPENSE</u>	2,900	2,900	.00	.00	.00	2,900.00	.0%
<u>07800600 47790 INTEREST EXPENSE</u>	0	0	629.93	122.32	.00	-629.93	100.0%*
TOTAL OTHER EXPENSES	17,300	17,300	3,345.07	1,074.05	400.00	13,554.93	21.6%
<hr/>							
48 TRANSFERS							
<u>07800500 48012 TRANSFER TO W&S IMP</u>	1,320,000	1,320,000	558,408.22	111,698.67	.00	761,591.78	42.3%
TOTAL TRANSFERS	1,320,000	1,320,000	558,408.22	111,698.67	.00	761,591.78	42.3%
TOTAL UNDESIGNATED	4,568,500	4,569,481	1,665,562.30	327,909.90	469,718.47	2,434,199.92	46.7%
TOTAL SEWER OPERATING	4,568,500	4,569,481	1,665,562.30	327,909.90	469,718.47	2,434,199.92	46.7%

908 WATER & SEWER BOND INTEREST

00 UNDESIGNATED



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/> 46 DEBT SERVICES <hr/>							
07080400 46680 BOND PAYMENT	755,000	755,000	.00	.00	.00	755,000.00	.0%
07080400 46681 BOND INTEREST EXPEN	97,200	97,200	48,587.50	48,587.50	.00	48,612.50	50.0%
07080400 46682 BOND FEES	500	500	.00	.00	.00	500.00	.0%
07080400 46700 W1750 IEPA LOAN PRIN	1,005,000	1,005,000	.00	.00	60,739.46	944,260.54	6.0%
07080400 46700 W1950 IEPA LOAN PRIN	0	0	58,000.71	.00	.00	-58,000.71	100.0%*
07080400 46701 W1750 IEPA LOAN INTE	480,000	480,000	.00	.00	25,281.87	454,718.13	5.3%
07080400 46701 W1950 IEPA LOAN INTE	0	0	28,354.44	.00	.00	-28,354.44	100.0%*
TOTAL DEBT SERVICES	2,337,700	2,337,700	134,942.65	48,587.50	86,021.33	2,116,736.02	9.5%
TOTAL UNDESIGNATED	2,337,700	2,337,700	134,942.65	48,587.50	86,021.33	2,116,736.02	9.5%
TOTAL WATER & SEWER BOND INTEREST	2,337,700	2,337,700	134,942.65	48,587.50	86,021.33	2,116,736.02	9.5%
TOTAL WATER & SEWER	10,440,800	10,649,781	3,213,058.09	613,005.96	953,020.59	6,483,702.01	39.1%
TOTAL EXPENSES	10,440,800	10,649,781	3,213,058.09	613,005.96	953,020.59	6,483,702.01	
<hr/> 12 WATER & SEWER IMPROVEMENT <hr/>							
<hr/> 900 NONDEPARTMENTAL <hr/>							
<hr/> 00 UNDESIGNATED <hr/>							
<hr/> 42 CONTRACTUAL SERVICES <hr/>							
12900400 42230 LEGAL SERVICES	10,000	10,000	4,781.25	1,850.00	.00	5,218.75	47.8%
12900400 42232 ENGINEERING/DESIGN	1,605,000	235,000	92,660.50	31,003.50	.00	142,339.50	39.4%
12900400 42232 W1843 ENGINEERING/DE	0	570,000	181,376.57	50,560.63	.00	388,623.43	31.8%
12900400 42232 W1942 ENGINEERING/DE	0	17,500	12,289.76	.00	.00	5,210.24	70.2%
12900400 42232 W1952 ENGINEERING/DE	0	7,500	1,518.96	.00	.00	5,981.04	20.3%
12900400 42232 W1971 ENGINEERING/DE	0	125,000	.00	.00	.00	125,000.00	.0%
12900400 42232 W2002 ENGINEERING/DE	0	5,000	.00	.00	.00	5,000.00	.0%
12900400 42232 W2013 ENGINEERING/DE	0	60,000	2,064.75	.00	.00	57,935.25	3.4%
12900400 42232 W2112 ENGINEERING/DE	0	80,000	.00	.00	.00	80,000.00	.0%
12900400 42232 W2123 ENGINEERING/DE	0	35,000	3,354.50	1,916.25	.00	31,645.50	9.6%
12900400 42232 W2202 ENGINEERING/DE	0	10,000	22,854.50	.00	.00	-12,854.50	228.5%*



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12900400	42232 W2203 ENGINEERING/DE	0	200,000	29,468.00	16,657.50	.00	170,532.00	14.7%
12900400	42232 W2211 ENGINEERING/DE	0	70,000	.00	.00	.00	70,000.00	.0%
12900400	42232 W2222 ENGINEERING/DE	0	140,000	.00	.00	.00	140,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	1,615,000	1,565,000	350,368.79	101,987.88	.00	1,214,631.21	22.4%
43 COMMODITIES								
12900400	43370 INFRASTRUCTURE MAIN	500,000	300,000	201,043.60	201,043.60	.00	98,956.40	67.0%
12900400	43370 W2102 INFRASTRUCTURE	0	565,000	.00	.00	.00	565,000.00	.0%
	TOTAL COMMODITIES	500,000	865,000	201,043.60	201,043.60	.00	663,956.40	23.2%
44 MAINTENANCE								
12900400	44416 MAINT - COLLECTION	600,000	600,000	.00	.00	.00	600,000.00	.0%
	TOTAL MAINTENANCE	600,000	600,000	.00	.00	.00	600,000.00	.0%
45 CAPITAL IMPROVEMENT								
12900400	45526 WASTEWATER COLLECTI	3,285,000	0	.00	.00	.00	.00	.0%
12900400	45526 W1943 WASTEWATER COL	0	450,000	158,036.38	.00	.00	291,963.62	35.1%
12900400	45526 W2124 WASTEWATER COL	0	485,000	.00	.00	.00	485,000.00	.0%
12900400	45526 W2204 WASTEWATER COL	0	1,535,000	519,960.46	162,475.15	438,421.23	576,618.31	62.4%
12900400	45565 WATER MAIN	820,000	150,000	84,701.82	84,701.82	1,965.05	63,333.13	57.8%
12900400	45565 W1953 WATER MAIN	0	200,000	19,532.59	.00	.00	180,467.41	9.8%
12900400	45565 W2003 WATER MAIN	0	20,000	.00	.00	.00	20,000.00	.0%
12900400	45565 W2014 WATER MAIN	0	600,000	.00	.00	.00	600,000.00	.0%
12900400	45565 W2231 WATER MAIN	0	350,000	.00	.00	.00	350,000.00	.0%
12900400	45570 WASTEWATER TREATMEN	6,900,000	0	.00	.00	.00	.00	.0%
12900400	45570 W1844 WASTEWATER TRE	0	6,900,000	1,128,155.93	.00	879,926.56	4,891,917.51	29.1%
	TOTAL CAPITAL IMPROVEMENT	11,005,000	10,690,000	1,910,387.18	247,176.97	1,320,312.84	7,459,299.98	30.2%
48 TRANSFERS								
12900500	48007 TRANSFER TO W&S OPE	0	0	873,447.16	.00	.00	-873,447.16	100.0%*



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL TRANSFERS	0	0	873,447.16	.00	.00	-873,447.16	100.0%
	TOTAL UNDESIGNATED	13,720,000	13,720,000	3,335,246.73	550,208.45	1,320,312.84	9,064,440.43	33.9%
	TOTAL NONDEPARTMENTAL	13,720,000	13,720,000	3,335,246.73	550,208.45	1,320,312.84	9,064,440.43	33.9%
	TOTAL WATER & SEWER IMPROVEMENT	13,720,000	13,720,000	3,335,246.73	550,208.45	1,320,312.84	9,064,440.43	33.9%
	TOTAL EXPENSES	13,720,000	13,720,000	3,335,246.73	550,208.45	1,320,312.84	9,064,440.43	
<hr/>								
16 DEVELOPMENT FUND								
<hr/>								
918 SCHOOL DONATIONS								
<hr/>								
00 UNDESIGNATED								
<hr/>								
48 TRANSFERS								
<hr/>								
	16180500 48001 TRANSFER TO GENERAL	30,000	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL TRANSFERS	30,000	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL UNDESIGNATED	30,000	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL SCHOOL DONATIONS	30,000	30,000	.00	.00	.00	30,000.00	.0%
<hr/>								
923 CUL DE SAC FUND								
<hr/>								
00 UNDESIGNATED								
<hr/>								
42 CONTRACTUAL SERVICES								
<hr/>								
	16230300 42264 SNOW REMOVAL	70,000	70,000	.00	.00	.00	70,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	70,000	70,000	.00	.00	.00	70,000.00	.0%
	TOTAL UNDESIGNATED	70,000	70,000	.00	.00	.00	70,000.00	.0%
	TOTAL CUL DE SAC FUND	70,000	70,000	.00	.00	.00	70,000.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
926 HOTEL TAX FUND							
<hr/>							
00 UNDESIGNATED							
<hr/>							
42 CONTRACTUAL SERVICES							
<hr/>							
16260100 42252 REGIONAL / MARKETIN	13,000	13,000	3,500.00	.00	.00	9,500.00	26.9%
TOTAL CONTRACTUAL SERVICES	13,000	13,000	3,500.00	.00	.00	9,500.00	26.9%
<hr/>							
47 OTHER EXPENSES							
<hr/>							
16260100 47710 ECONOMIC DEVELOPMEN	50,000	110,000	84,093.90	.00	.00	25,906.10	76.4%
TOTAL OTHER EXPENSES	50,000	110,000	84,093.90	.00	.00	25,906.10	76.4%
TOTAL UNDESIGNATED	63,000	123,000	87,593.90	.00	.00	35,406.10	71.2%
TOTAL HOTEL TAX FUND	63,000	123,000	87,593.90	.00	.00	35,406.10	71.2%
TOTAL DEVELOPMENT FUND	163,000	223,000	87,593.90	.00	.00	135,406.10	39.3%
TOTAL EXPENSES	163,000	223,000	87,593.90	.00	.00	135,406.10	
<hr/>							
24 VILLAGE CONSTRUCTION							
<hr/>							
900 NONDEPARTMENTAL							
<hr/>							
00 UNDESIGNATED							
<hr/>							
44 MAINTENANCE							
<hr/>							
24900300 44445 MAINT - OUTSOURCED	4,500	4,500	.00	.00	.00	4,500.00	.0%
TOTAL MAINTENANCE	4,500	4,500	.00	.00	.00	4,500.00	.0%



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24	VILLAGE CONSTRUCTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
45	CAPITAL IMPROVEMENT							
<hr/>								
	24900100 45593 CAPITAL IMPROVEMENT	100,000	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	100,000	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL UNDESIGNATED	104,500	104,500	.00	.00	.00	104,500.00	.0%
	TOTAL NONDEPARTMENTAL	104,500	104,500	.00	.00	.00	104,500.00	.0%
	TOTAL VILLAGE CONSTRUCTION	104,500	104,500	.00	.00	.00	104,500.00	.0%
	TOTAL EXPENSES	104,500	104,500	.00	.00	.00	104,500.00	
<hr/>								
26	NATURAL AREA & DRAINAGE IMPROV							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
42	CONTRACTUAL SERVICES							
<hr/>								
	26900300 42232 ENGINEERING/DESIGN	210,000	5,000	.00	.00	.00	5,000.00	.0%
	26900300 42232 N2202 ENGINEERING/DE	0	100,000	27,965.25	767.50	2,800.00	69,234.75	30.8%
	26900300 42232 N2211 ENGINEERING/DE	0	105,000	.00	.00	.00	105,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	210,000	210,000	27,965.25	767.50	2,800.00	179,234.75	14.7%
<hr/>								
43	COMMODITIES							
<hr/>								
	26900300 43370 INFRASTRUCTURE MAIN	270,000	270,000	96,737.34	8,563.26	5,475.00	167,787.66	37.9%
	TOTAL COMMODITIES	270,000	270,000	96,737.34	8,563.26	5,475.00	167,787.66	37.9%
	TOTAL UNDESIGNATED	480,000	480,000	124,702.59	9,330.76	8,275.00	347,022.41	27.7%
	TOTAL NONDEPARTMENTAL	480,000	480,000	124,702.59	9,330.76	8,275.00	347,022.41	27.7%



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26	NATURAL AREA & DRAINAGE IMPROV	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL NATURAL AREA & DRAINAGE IMP	480,000	480,000	124,702.59	9,330.76	8,275.00	347,022.41	27.7%
	TOTAL EXPENSES	480,000	480,000	124,702.59	9,330.76	8,275.00	347,022.41	
28 BUILDING MAINT. SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
	<u>28900000 41103 IMRF</u>	40,000	40,000	11,358.19	2,300.65	.00	28,641.81	28.4%
	<u>28900000 41104 FICA</u>	27,600	27,600	7,703.64	1,575.51	.00	19,896.36	27.9%
	<u>28900000 41105 SUI</u>	600	600	63.02	10.67	.00	536.98	10.5%
	<u>28900000 41106 INSURANCE</u>	55,000	55,000	16,500.70	3,473.74	.00	38,499.30	30.0%
	<u>28900000 41110 SALARIES</u>	326,500	326,500	99,726.97	20,278.34	.00	226,773.03	30.5%
	<u>28900000 41140 OVERTIME</u>	12,000	12,000	3,783.54	886.40	.00	8,216.46	31.5%
	TOTAL PERSONNEL	461,700	461,700	139,136.06	28,525.31	.00	322,563.94	30.1%
42 CONTRACTUAL SERVICES								
	<u>28900000 42210 TELEPHONE</u>	6,000	6,000	1,739.62	349.89	59.53	4,200.85	30.0%
	<u>28900000 42215 ALARM LINES</u>	8,800	8,800	3,985.30	729.00	.00	4,814.70	45.3%
	<u>28900000 42234 PROFESSIONAL SERVIC</u>	1,350	1,350	204.00	.00	.00	1,146.00	15.1%
	<u>28900000 42242 PUBLICATIONS</u>	250	250	.00	.00	.00	250.00	.0%
	<u>28900000 42243 PRINTING & ADVERTIS</u>	550	550	.00	.00	.00	550.00	.0%
	<u>28900000 42260 PHYSICAL EXAMS</u>	150	150	35.00	.00	.00	115.00	23.3%
	<u>28900000 42270 EQUIPMENT RENTAL</u>	500	500	.00	.00	.00	500.00	.0%
	<u>28900000 42272 LEASES - NON CAPITA</u>	19,400	19,400	4,135.14	831.65	.00	15,264.86	21.3%
	TOTAL CONTRACTUAL SERVICES	37,000	37,000	10,099.06	1,910.54	59.53	26,841.41	27.5%
43 COMMODITIES								
	<u>28900000 43308 OFFICE SUPPLIES</u>	300	300	.00	.00	.00	300.00	.0%



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<u>28900000 43317 POSTAGE</u>	500	500	.00	.00	.00	500.00	.0%
	<u>28900000 43319 BUILDING SUPPLIES</u>	130,900	130,900	57,369.24	10,161.05	.00	73,530.76	43.8%
	<u>28900000 43320 SMALL TOOLS & SUPPL</u>	2,900	2,900	3.47	3.47	194.88	2,701.65	6.8%
	<u>28900000 43333 IT EQUIPMENT & SUPP</u>	4,300	8,148	3,729.23	.00	118.50	4,300.00	47.2%
	<u>28900000 43340 FUEL</u>	2,500	2,500	833.01	72.27	.00	1,666.99	33.3%
	TOTAL COMMODITIES	141,400	145,248	61,934.95	10,236.79	313.38	82,999.40	42.9%
44	MAINTENANCE							
	<u>28900000 44420 MAINT - VEHICLES</u>	4,000	4,000	1,291.33	.00	.00	2,708.67	32.3%
	<u>28900000 44421 MAINT - EQUIPMENT</u>	3,000	3,000	644.50	.00	.00	2,355.50	21.5%
	<u>28900000 44426 MAINT - OFFICE EQUI</u>	550	550	412.74	8.76	.00	137.26	75.0%
	<u>28900000 44445 MAINT - OUTSOURCED</u>	263,650	263,650	146,283.11	21,882.19	.00	117,366.89	55.5%
	TOTAL MAINTENANCE	271,200	271,200	148,631.68	21,890.95	.00	122,568.32	54.8%
47	OTHER EXPENSES							
	<u>28900000 47740 TRAVEL/TRAINING/DUE</u>	4,450	4,450	107.50	.00	.00	4,342.50	2.4%
	<u>28900000 47760 UNIFORMS & SAFETY I</u>	5,150	5,150	286.36	.00	.00	4,863.64	5.6%
	<u>28900000 47776 PARTS/FLUID INVENT</u>	0	0	-14,256.36	4,718.39	.00	14,256.36	100.0%
	<u>28900000 47790 INTEREST EXPENSE</u>	3,100	3,100	594.44	114.73	.00	2,505.56	19.2%
	TOTAL OTHER EXPENSES	12,700	12,700	-13,268.06	4,833.12	.00	25,968.06	-104.5%
	TOTAL UNDESIGNATED	924,000	927,848	346,533.69	67,396.71	372.91	580,941.13	37.4%
	TOTAL NONDEPARTMENTAL	924,000	927,848	346,533.69	67,396.71	372.91	580,941.13	37.4%
	TOTAL BUILDING MAINT. SERVICE	924,000	927,848	346,533.69	67,396.71	372.91	580,941.13	37.4%
	TOTAL EXPENSES	924,000	927,848	346,533.69	67,396.71	372.91	580,941.13	

29 VEHICLE MAINT. SERVICE

900 NONDEPARTMENTAL

00 UNDESIGNATED

41 PERSONNEL



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	29900000 41103 IMRF	40,000	40,000	14,361.70	2,872.15	.00	25,638.30	35.9%
	29900000 41104 FICA	24,500	24,500	9,221.07	1,796.79	.00	15,278.93	37.6%
	29900000 41105 SUI	500	500	26.70	.00	.00	473.30	5.3%
	29900000 41106 INSURANCE	61,000	61,000	23,701.50	4,954.74	.00	37,298.50	38.9%
	29900000 41110 SALARIES	309,000	309,000	126,264.55	24,602.57	.00	182,735.45	40.9%
	29900000 41140 OVERTIME	8,000	8,000	539.95	146.36	.00	7,460.05	6.7%
	TOTAL PERSONNEL	443,000	443,000	174,115.47	34,372.61	.00	268,884.53	39.3%
42	CONTRACTUAL SERVICES							
	29900000 42210 TELEPHONE	5,500	5,500	1,971.17	408.18	100.55	3,428.28	37.7%
	29900000 42215 ALARM LINES	8,800	8,800	3,985.32	729.00	.00	4,814.68	45.3%
	29900000 42234 PROFESSIONAL SERVIC	10,150	10,150	3,625.71	.00	6,473.29	51.00	99.5%
	29900000 42242 PUBLICATIONS	5,750	5,750	2,824.00	.00	.00	2,926.00	49.1%
	29900000 42243 PRINTING & ADVERTIS	550	550	.00	.00	.00	550.00	.0%
	29900000 42260 PHYSICAL EXAMS	150	150	.00	.00	.00	150.00	.0%
	29900000 42270 EQUIPMENT RENTAL	3,000	3,000	1,051.88	949.44	448.12	1,500.00	50.0%
	29900000 42272 LEASES - NON CAPITA	2,400	2,400	890.05	177.64	.00	1,509.95	37.1%
	TOTAL CONTRACTUAL SERVICES	36,300	36,300	14,348.13	2,264.26	7,021.96	14,929.91	58.9%
43	COMMODITIES							
	29900000 43308 OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
	29900000 43317 POSTAGE	400	400	.00	.00	.00	400.00	.0%
	29900000 43320 SMALL TOOLS & SUPPL	8,800	8,800	1,079.76	895.00	.00	7,720.24	12.3%
	29900000 43333 IT EQUIPMENT & SUPP	0	1,314	1,262.99	.00	50.63	.00	100.0%
	29900000 43340 FUEL	2,500	2,500	444.55	169.26	.00	2,055.45	17.8%
	29900000 43350 PARTS / FLUIDS - FL	290,700	290,700	80,778.00	20,698.66	.00	209,922.00	27.8%
	29900000 43351 FUEL - COST OF SALE	238,000	238,000	89,327.75	19,222.13	.00	148,672.25	37.5%
	TOTAL COMMODITIES	540,700	542,014	172,893.05	40,985.05	50.63	369,069.94	31.9%
44	MAINTENANCE							
	29900000 44420 MAINT - VEHICLES	5,000	5,000	2,732.74	130.90	.00	2,267.26	54.7%



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
29900000	44421 MAINT - EQUIPMENT	2,500	2,500	366.79	293.18	.00	2,133.21	14.7%
29900000	44423 MAINT - BUILDING	60,000	60,000	18,933.78	3,944.39	.00	41,066.22	31.6%
29900000	44426 MAINT - OFFICE EQUI	600	600	412.72	8.76	.00	187.28	68.8%
29900000	44440 MAINT - OUTSOURCED	60,000	60,000	11,642.43	3,900.50	.00	48,357.57	19.4%
	TOTAL MAINTENANCE	128,100	128,100	34,088.46	8,277.73	.00	94,011.54	26.6%
<hr/>								
47	OTHER EXPENSES							
29900000	47740 TRAVEL/TRAINING/DUE	7,100	7,100	3,092.50	2,920.00	990.00	3,017.50	57.5%
29900000	47760 UNIFORMS & SAFETY I	7,200	7,200	2,416.46	468.30	2,720.46	2,063.08	71.3%
29900000	47776 PARTS/FLUID INVENT	0	0	8,013.11	5,265.70	.00	-8,013.11	100.0%*
29900000	47790 INTEREST EXPENSE	600	600	165.64	33.95	.00	434.36	27.6%
	TOTAL OTHER EXPENSES	14,900	14,900	13,687.71	8,687.95	3,710.46	-2,498.17	116.8%
	TOTAL UNDESIGNATED	1,163,000	1,164,314	409,132.82	94,587.60	10,783.05	744,397.75	36.1%
	TOTAL NONDEPARTMENTAL	1,163,000	1,164,314	409,132.82	94,587.60	10,783.05	744,397.75	36.1%
	TOTAL VEHICLE MAINT. SERVICE	1,163,000	1,164,314	409,132.82	94,587.60	10,783.05	744,397.75	36.1%
	TOTAL EXPENSES	1,163,000	1,164,314	409,132.82	94,587.60	10,783.05	744,397.75	
<hr/>								
32	DOWNTOWN TIF DISTRICT							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
42	CONTRACTUAL SERVICES							
32900100	42232 ENGINEERING/DESIGN	106,000	106,000	.00	.00	.00	106,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	106,000	106,000	.00	.00	.00	106,000.00	.0%
<hr/>								
45	CAPITAL IMPROVEMENT							
32900100	45593 CAPITAL IMPROVEMENT	700,000	700,000	.00	.00	.00	700,000.00	.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	700,000	700,000	.00	.00	.00	700,000.00	.0%
	TOTAL UNDESIGNATED	806,000	806,000	.00	.00	.00	806,000.00	.0%
	TOTAL NONDEPARTMENTAL	806,000	806,000	.00	.00	.00	806,000.00	.0%
	TOTAL DOWNTOWN TIF DISTRICT	806,000	806,000	.00	.00	.00	806,000.00	.0%
	TOTAL EXPENSES	806,000	806,000	.00	.00	.00	806,000.00	
<hr/>								
53	POLICE PENSION							
<hr/>								
900	NONDEPARTMENTAL							
<hr/>								
00	UNDESIGNATED							
<hr/>								
41	PERSONNEL							
<hr/>								
	53900000 41195 DISABILITY/RETIREME	1,747,000	1,747,000	631,830.42	.00	.00	1,115,169.58	36.2%
	TOTAL PERSONNEL	1,747,000	1,747,000	631,830.42	.00	.00	1,115,169.58	36.2%
<hr/>								
42	CONTRACTUAL SERVICES							
<hr/>								
	53900000 42222 STENO FEES	1,200	1,200	280.00	.00	.00	920.00	23.3%
	53900000 42228 INVESTMENT MANAGEME	125,000	125,000	35,748.10	.00	.00	89,251.90	28.6%
	53900000 42230 LEGAL SERVICES	10,000	10,000	112.50	.00	.00	9,887.50	1.1%
	53900000 42234 PROFESSIONAL SERVIC	27,700	27,700	4,935.00	.00	.00	22,765.00	17.8%
	53900000 42260 PHYSICAL EXAMS	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	164,900	164,900	41,075.60	.00	.00	123,824.40	24.9%
<hr/>								
43	COMMODITIES							
<hr/>								
	53900000 43308 OFFICE SUPPLIES	200	200	.00	.00	.00	200.00	.0%



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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								
	53900000 47740 TRAVEL/TRAINING/DUE	12,000	12,000	6,677.01	.00	.00	5,322.99	55.6%
	TOTAL OTHER EXPENSES	12,000	12,000	6,677.01	.00	.00	5,322.99	55.6%
	TOTAL UNDESIGNATED	1,924,100	1,924,100	679,583.03	.00	.00	1,244,516.97	35.3%
	TOTAL NONDEPARTMENTAL	1,924,100	1,924,100	679,583.03	.00	.00	1,244,516.97	35.3%
	TOTAL POLICE PENSION	1,924,100	1,924,100	679,583.03	.00	.00	1,244,516.97	35.3%
	TOTAL EXPENSES	1,924,100	1,924,100	679,583.03	.00	.00	1,244,516.97	
	GRAND TOTAL	75,485,900	76,625,317	23,284,761.89	5,035,986.45	3,650,983.40	49,689,572.19	35.2%

** 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 12, 2021

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2021 Cash and Investments Report*

The report of Village Cash and Investments is attached as Exhibit A. Cash in all funds is \$17,862,953 with investments of \$26,383,975. Total cash and investments are \$44,246,928.

Fixed Income Investments

Additionally, there is also \$5,718,014 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 \$20,665,961. The average daily investment rate in the Illinois Funds Money Market Fund was 0.020 percent with the IMET Convenience Fund at 0.161 percent.

The current Federal Funds Rate was last adjusted in March 2020 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, 2021

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS TRUST	ILLINOIS FUNDS	IMET FUNDS	TOTAL
GENERAL FUND	\$ 6,579,861		\$ 5,718,014	\$ 100,880	\$ 2,353,043	\$ 1,372,633	\$ 16,124,431
GENERAL - (D)		630,676			\$ 10,745	18,229	659,650
GENERAL - VR (D)					\$ 230,215	48,121	278,336
GENERAL - INSURANCE - (D)		222,561			\$ 117,851	237,833	578,245
CEMETERY	85,386						85,386
CEMETERY TRUST- (D)		51,367			\$ 122,516	135,543	309,427
MOTOR FUEL - (D)					\$ 2,914,066		2,914,066
STREET IMPROVEMENT	2,321,560				\$ 1,716,149	767,822	4,805,532
SWIMMING POOL	2,050						2,050
PARK	135,175				\$ 84,825		220,000
PARK - (D)		108,321					108,321
W&S OPERATING	3,202,390				\$ 3,459,590	1,176,127	7,838,107
W&S BOND & INT. - (D)						2,069,887	2,069,887
W&S IMPR	2,302,862				\$ 824,496	924,621	4,051,979
SCHOOL DONATION - (D)		232,823					232,823
CUL DE SAC - (D)		12,167			\$ 100,652	166,437	279,256
HOTEL TAX		83,327			\$ 45,913	99,591	228,830
VILLAGE CONSTRUCTION	56,105				\$ 12,368	52,238	120,711
NATURAL AREA & DRAINAGE IMP	355,382						355,382
DOWNTOWN TIF DISTRICT	1,594,631					1,503,570	3,098,201
SSA #1 - RIVERSIDE PLAZA	-						-
DEBT SERVICE	-						-
VEHICLE MAINTENANCE	(93,939)						(93,939)
BUILDING MAINTENANCE	(19,753)						(19,753)
TOTAL	\$ 16,521,710	\$ 1,341,243	\$ 5,718,014	\$ 100,880	\$ 11,992,429	\$ 8,572,652	\$ 44,246,928
% OF INVESTMENTS HELD	37.34%	3.03%	12.92%	0.23%	27.10%	19.37%	100.00%

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

VILLAGE OF ALGONQUIN
 INVESTMENTS BY FUND
 AS OF SEPTEMBER 30, 2021

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	MMF	IMET CONV	1,676,815.77
GENERAL FUND	MMF	IL FUNDS	2,711,854.10
GENERAL FUND	SCHWAB	FIXED INCOME	5,718,014.39
GENERAL FUND	IIIT	FIXED INCOME	100,879.56
GENERAL FUND		<i>MMF/SCHWAB TOTAL</i>	<u>10,207,563.82</u>
GENERAL FUND		TOTAL	<u>10,207,563.82</u>
CEMETERY FUND	MMF	IMET CONV	135,543.22
CEMETERY FUND	MMF	IL FUNDS	122,515.99
CEMETERY FUND		<i>MMF TOTAL</i>	<u>258,059.21</u>
CEMETERY FUND		TOTAL	<u>258,059.21</u>
MFT FUND	MMF	IL FUNDS	2,914,066.44
MFT FUND		TOTAL	<u>2,914,066.44</u>
STREET FUND	MMF	IMET CONV	767,822.11
STREET FUND	MMF	IL FUNDS	1,716,149.13
STREET FUND		<i>MMF TOTAL</i>	<u>2,483,971.24</u>
STREET FUND		TOTAL	<u>2,483,971.24</u>
POOL FUND	MMF	IL FUNDS	0.00
POOL FUND		TOTAL	<u>0.00</u>
PARK FUND	MMF	IL FUNDS	84,825.08
PARK FUND		TOTAL	<u>84,825.08</u>
W/S OPERATING FUND	MMF	IMET CONV	3,246,014.68
W/S OPERATING FUND	MMF	IL FUNDS	3,459,590.37
W/S OPERATING FUND		<i>MMF TOTAL</i>	<u>6,705,605.05</u>
W/S OPERATING FUND		TOTAL	<u>6,705,605.05</u>
W/S IMPROVEMENT FUND	MMF	IMET CONV	924,621.30
W/S IMPROVEMENT FUND	MMF	IL FUNDS	824,496.02
W/S IMPROVEMENT FUND		<i>MMF TOTAL</i>	<u>1,749,117.32</u>
W/S IMPROVEMENT FUND		TOTAL	<u>1,749,117.32</u>
CUL DE SAC	MMF	IMET CONV	166,437.12
CUL DE SAC	MMF	IL FUNDS	100,651.63
HOTEL TAX	MMF	IMET CONV	99,590.56
HOTEL TAX	MMF	IL FUNDS	45,912.69
CUL DE SAC & HOTEL TAX		<i>MMF TOTAL</i>	<u>412,592.00</u>
SPECIAL REVENUE FUND		TOTAL	<u>412,592.00</u>
VILLAGE CONST FUND	MMF	IMET CONV	52,237.61
VILLAGE CONST FUND	MMF	IL FUNDS	12,367.74
VILLAGE CONST FUND		<i>MMF TOTAL</i>	<u>64,605.35</u>
VILLAGE CONST FUND		TOTAL	<u>64,605.35</u>
DOWNTOWN TIF DISTRICT	MMF	IMET CONV	1,503,569.93
DOWNTOWN TIF DISTRICT		TOTAL	<u>1,503,569.93</u>
DEBT SERVICE FUND	MMF	IMET CONV	0.00
DEBT SERVICE FUND		<i>MMF TOTAL</i>	<u>0.00</u>
DEBT SERVICE FUND		TOTAL	<u>0.00</u>
		TOTAL	<u>26,383,975.44</u>

Legend:
 IMET CONV - IMET Convience MMF
 IL FUNDS - Illinois Funds MMF
 ILLINOIS TRUST - Fixed Income Investments
 FIXED INCOME - Schwab Investments

IMET CONV	8,572,652.30
IL FUNDS	11,992,429.19
ILLINOIS TRUST	100,879.56
FIXED INCOME	5,718,014.39
TOTAL	<u>26,383,975.44</u>

VILLAGE OF ALGONQUIN
FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
AS OF SEPTEMBER 30, 2021

EXHIBIT C

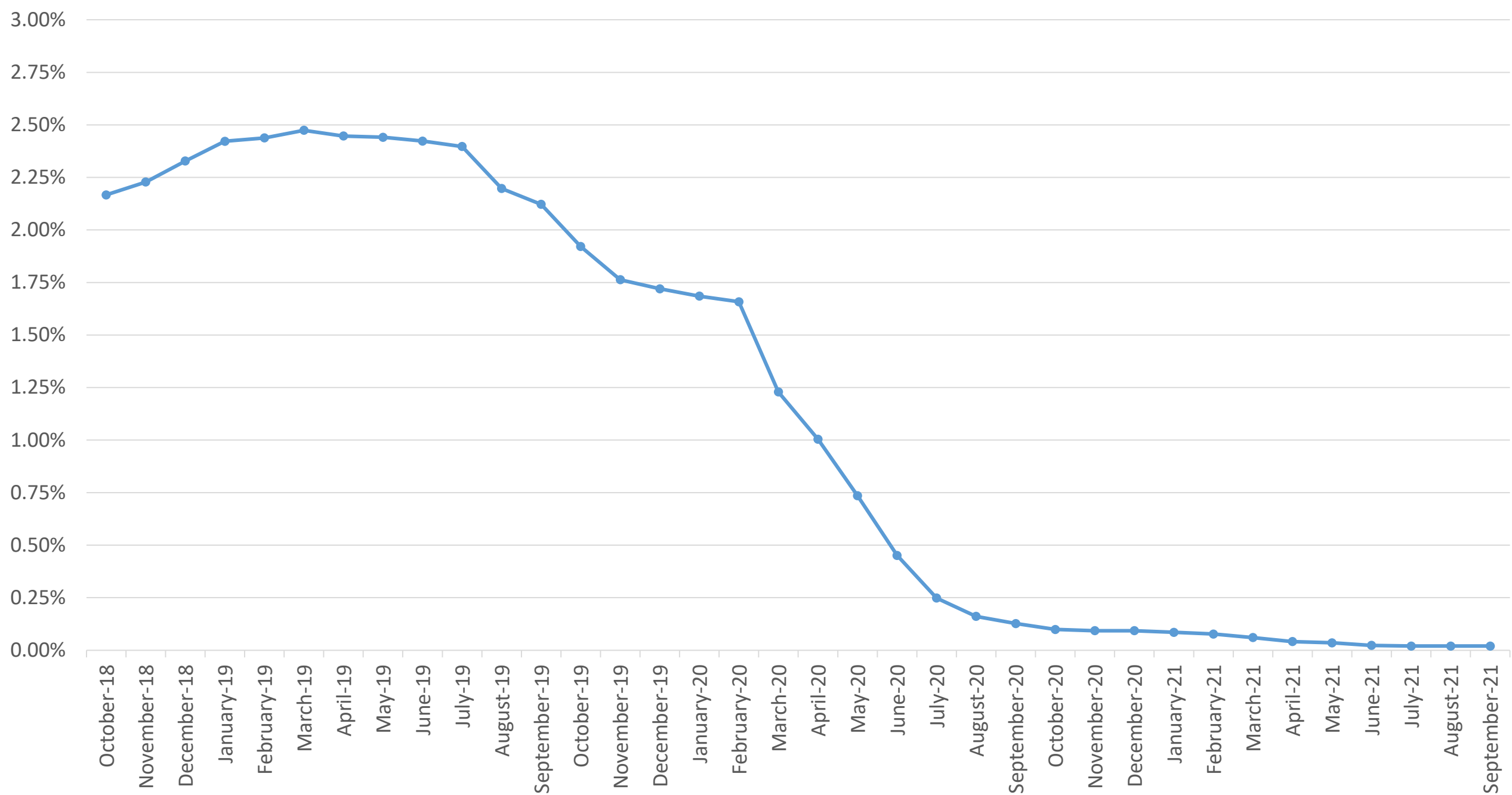
<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		27,118.32		27,118.32		
TOTAL CASH ACCOUNTS		\$ 27,118.32	0.5%	\$ 27,118.32	0.5%	
FIRST NTNL BANK 9/8/25 0.65%	32110YUD5	40,000.00		40,014.16		
SALLIE MAE BANK 6/30/26 0.9%	7954506X8	124,607.39		125,538.38		
UBS BANK USA 08/25/26 0.95%	90348JS50	99,756.00		100,539.60		
GOLDMAN SACHS BANK 08/18/26 1%	38149MYHO	149,635.50		151,174.35		
SYNCHRONY BANK 08/13/26 0.9%	87165GD66	75,000.00		75,234.30		
BMW BANK NORTH AM 08/13/25 0.8%	05580AC44	99,850.00		100,639.90		
TOYOTA FINL SAVINGS 07/15/26 0.95%	89235MLC3	99,756.00		100,625.90		
SALLIE MAE BANK CD 04/27/26 0.95%	856283S64	49,878.00		50,437.90		
STATE BANK IOF INDA 04/27/26 0.95%	856283S64	50,342.95		50,402.45		
HSBC BANK USA NTNL 05/07/25 1.3%	44329ME33	100,623.40		100,121.50		
TEXAS EXCHANGE BA 5/13/25 1.1%	88241THD5	200,242.00		200,236.00		
AXOS BANK 3/26/25 1.6%	05465DAQ1	104,601.00		103,106.00		
MERRICK BANK CD 1/17/25 1.75%	59013KEY8	104,611.40		103,917.40		
STATE BANK OF INDIA 1/22/25 2%	856285SK8	158,310.45		157,097.70		
WELLS FARGO NTNL 12/30/22 1.85%	949495AF2	102,710.30		102,002.80		
LIVE OAK BANKING CD 9/13/23 1.80%	538036HH0	155,326.80		154,252.95		
BMW BANK NORTH AM 10/11/23 1.85%	05580ASV7	129,704.63		128,774.13		
CAPITAL ONE, N.A. CD 8/21/24 2%	14042RNE7	157,794.00		156,478.20		
ENERBANK USA INC CD 8/15/24 2%	29278TKN9	262,944.25		260,782.75		
GOLDMANS SACHS CD 7/3/23 2.20%	38149MCP6	104,174.30		103,277.70		
MORGAN STANLEY CD 7/5/24 2.30%	61690UHQ6	106,023.50		105,007.40		
MORGAN STANLEY CD 6/6/24 2.70%	61690UHB9	107,148.70		105,965.30		
BANK HAPOALIM BM CD 01/23/24 3.20%	06251AV80	161,694.00		159,647.55		
BANK BARODA NEW YORK 12/28/23 3.60%	06063HBJ1	108,672.20		107,161.50		
CITIBANK NA CD 12/21/22 3.40%	17312QX79	105,218.90		103,857.20		
MORGAN STANLEY CD 12/6/23 3.55%	61760ASZ3	270,909.25		267,207.75		
MERRICK BANK CD 11/29/22 3.40%	59013J5C9	105,032.80		103,688.90		
SALLIE MAE BANK CD 08/9/22 2.35%	795450C37	51,391.85		50,950.60		
STATE BK OF INDI 05/31/22 2.45%	856285AW1	51,245.70		50,781.85		
CAPITAL ONE BANK CD 04/12/22 2.40%	1404202A7	170,616.39		169,063.45		
CAPITAL ONE BANK USA CD 04/05/22 2.40%	140420Z86	76,591.35		75,893.33		
SUBTOTAL CD'S		\$ 3,684,413.01	64.4%	\$ 3,663,878.90	0.6445	\$ (20,534.11)
SERIES 09/30/22 USTN 1.75%	912828L57	35,803.90		35,574.22		
SERIES 03/31/23 USTN 2.50%	9128284D9	156,703.13		155,179.68		
SERIES 01/31/24 USTN 2.25%	912828V80	52,687.50		52,195.31		
SERIES 04/30/22 USTN 1.875%	912828X47	35,623.44		35,366.40		
SERIES 07/31/24 USTN 1.75%	912828Y87	104,359.37		103,593.75		
SERIES 05/31/26 USTN 0.75%	91282CCF6	49,666.00		49,578.13		
SUBTOTAL USTN/USTB		\$ 434,843.34	7.6%	\$ 431,487.49	7.6%	\$ (3,355.85)
SERIES 08/04/25 FFCB 0.67%	3133EL2S2	99,480.40		99,392.70		
SUBTOTAL FFCB		\$ 99,480.40	1.7%	\$ 99,392.70	1.7%	\$ (87.70)
SERIES 2/14/25 FHLB 1.63%	3130AJ2Q1	101,169.90		100,569.30		
SUBTOTAL FHLB		\$ 101,169.90	1.8%	\$ 100,569.30	1.8%	\$ (600.60)
SERIES 12/01/22 FHLMC 5.00%	3128MBM46	6,578.15		6,423.92		
SERIES 07/01/21 FHLMC 6.50%	3128PEJ74	0.25				
SERIES 12/01/21 FHLMC 6.00%	31335HRY1	658.43		570.03		
SERIES 12/01/21 FHLMC 5.50%	3128MCCS2	130.28		124.18		
SERIES 12/01/23 FHLMC 6.00%	31335HZ89	21,554.03		21,313.83		
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	16,205.79		15,774.40		
SERIES 05/01/23 FHLMC 5.50%	3128PKXB5	3,811.76		3,674.95		
SERIES 09/15/24 FHLMC 4.50%	31395FNK6	7,631.97		7,473.83		
SUBTOTAL FHLM / FHLMC		\$ 56,570.66	1.0%	\$ 55,355.14	1.0%	\$ (1,215.52)

<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
SERIES 01/01/26 FNMA 4.00%	31419HCW0	10,317.75		10,091.86		
SERIES 05/01/23 FNMA 6.00%	3138EHBZ4	70.55		65.66		
SERIES 11/01/22 FNMA 6.00%	31413YV73	264.45		259.64		
SERIES 11/01/22 FNMA 6.50%	31410GPP2	106.17		104.01		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	14,623.17		14,441.81		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	26,125.56		25,842.65		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	15,280.56		15,024.12		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	25,504.85		24,974.86		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	12,299.00		12,098.06		
SERIES 10/05/22 FNMA 2.00%	3135G0T78	51,317.75		50,934.60		
SERIES 02/05/24 FNMA 2.50%	3135G0V34	159,081.15		157,399.20		
SERIES 12/30/25 FNMA 0.64%	3135G06Q1	197,847.20		197,779.40		
SUBTOTAL FNMA		\$ 512,838.16	\$ 0.09	\$ 509,015.87	9.0%	\$ (3,822.29)
SERIES 10/20/34 GNMA 6.50%	36202EA33	27,359.90		27,103.84		
SUBTOTAL GNMA		\$ 27,359.90	0.5%	\$ 27,103.84	0.5%	\$ (256.06)
GENEVA IL 12/15/21 3.00%	372064LP8	25,276.25		25,088.50		
COOK COUNTY IL CD 12/01/21 2.82%	216129EU6	45,427.95		45,117.45		
SOUTHERN DOOR CO 03/01/23 2.85%	842795DN3	25,324.50		25,160.00		
DECATUR IL 12/15/23 2.405%	243127XH5	51,757.50		51,406.00		
GURDON ARKANSAS 04/01/22 2.25%	403283HZ0	35,433.30		35,295.75		
MCHENRY IL CSD 0.895% 2/15/24	580773LL1	50,268.00		50,254.50		
SANGAMON CASS ETC 12/15/23 1%	800709EP8	50,403.00		50,266.00		
WILL CN IL CSD #161 01/01/23 1%	968871JU8	40,422.80		40,315.60		
WILL COLUNTY ILLINOIS 02/01/25 1%	968696BT0	30,054.60		29,955.60		
BLOOMINGDALE IL 10/30/25 0.95%	094333KY6	24,761.00		24,721.00		
ADAMS CN CO SD 12/1/24 0.64%	005662NP2	29,971.20		29,884.50		
STERLING IL 11/1/23 1%	859332GG7	25,305.25		25,223.75		
ADDISON ILLINOIS 12/30/22 0.279%	006541CY0	35,011.20		35,007.35		
MANHATTAN IL 1/1/24 1%	562859EE4	30,311.10		30,215.70		
BRADLEY IL 12/15/25 0.85%	104575BS3	49,565.00		49,467.00		
DE WITT PIATT 12/1/23 .45%	242172DW1	34,945.75		34,905.85		
ORLAND PARK IL 12/1/23 .35%	686356SR8	29,922.60		29,893.50		
DUPAGE ETC IL S 01/01/26 1.067%	262588LH7	30,000.00		29,871.90		
LANE CMNTY CLG 6/15/25 0.851%	515182EJ8	30,059.70		30,040.20		
WILL ETC CN IL CCD 06/01/26 1%	969080JB7	100,000.00		98,821.00		
SUBTOTAL MUNICIPAL BONDS		\$ 774,220.70	13.5%	\$ 770,911.15	13.6%	\$ (3,309.55)
TOTAL FIXED INCOME		\$ 5,690,896.07	99.5%	\$ 5,657,714.39	99.5%	\$ (27,455.57)
GRAND TOTAL ALL INVESTMENTS		\$ 5,718,014.39	86.5%	\$ 5,684,832.71	86.6%	\$ (27,455.57)

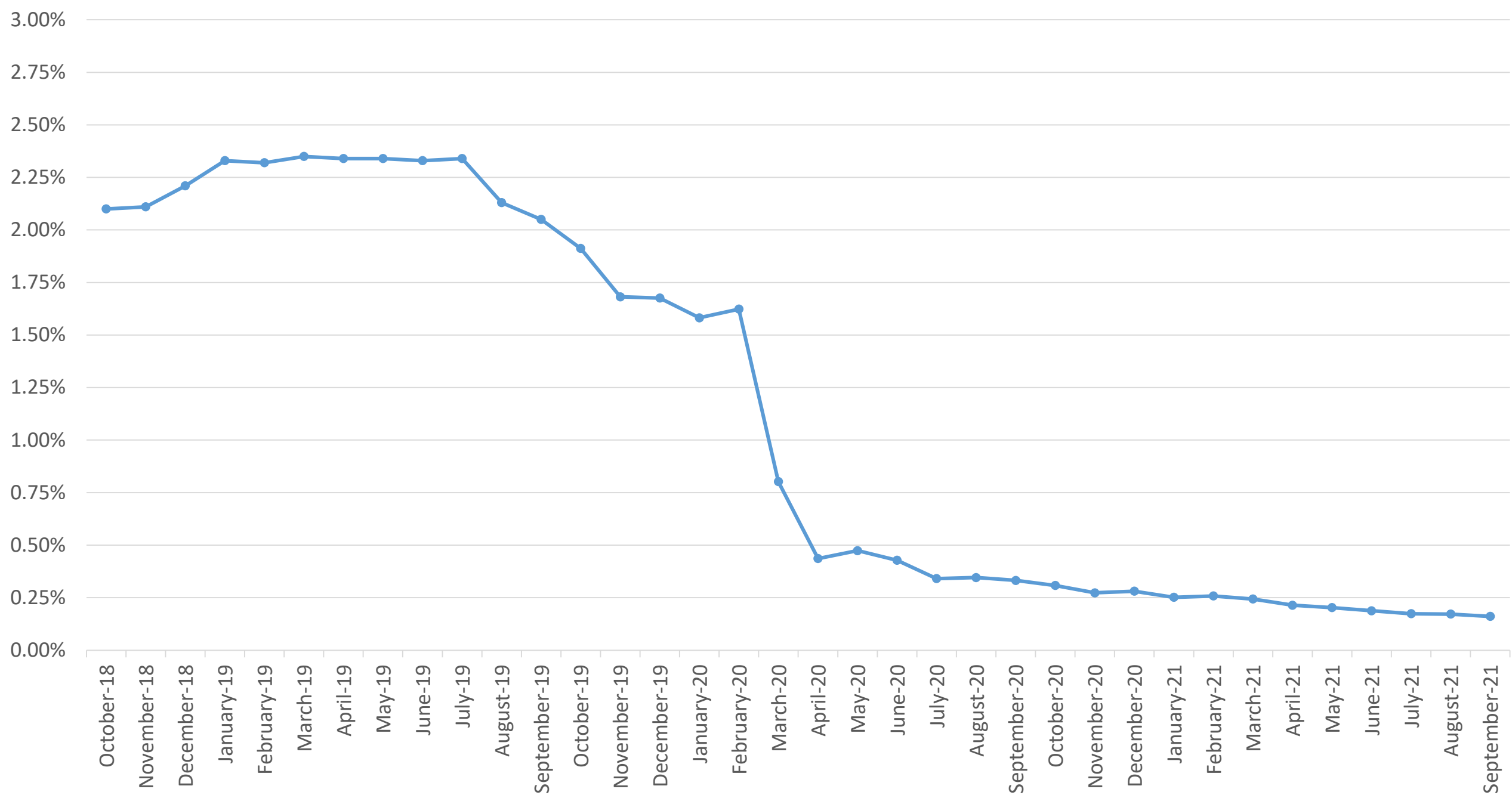
*Foreign Fixed Income Security with No Current Market Valuation; excluded from portfolio

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

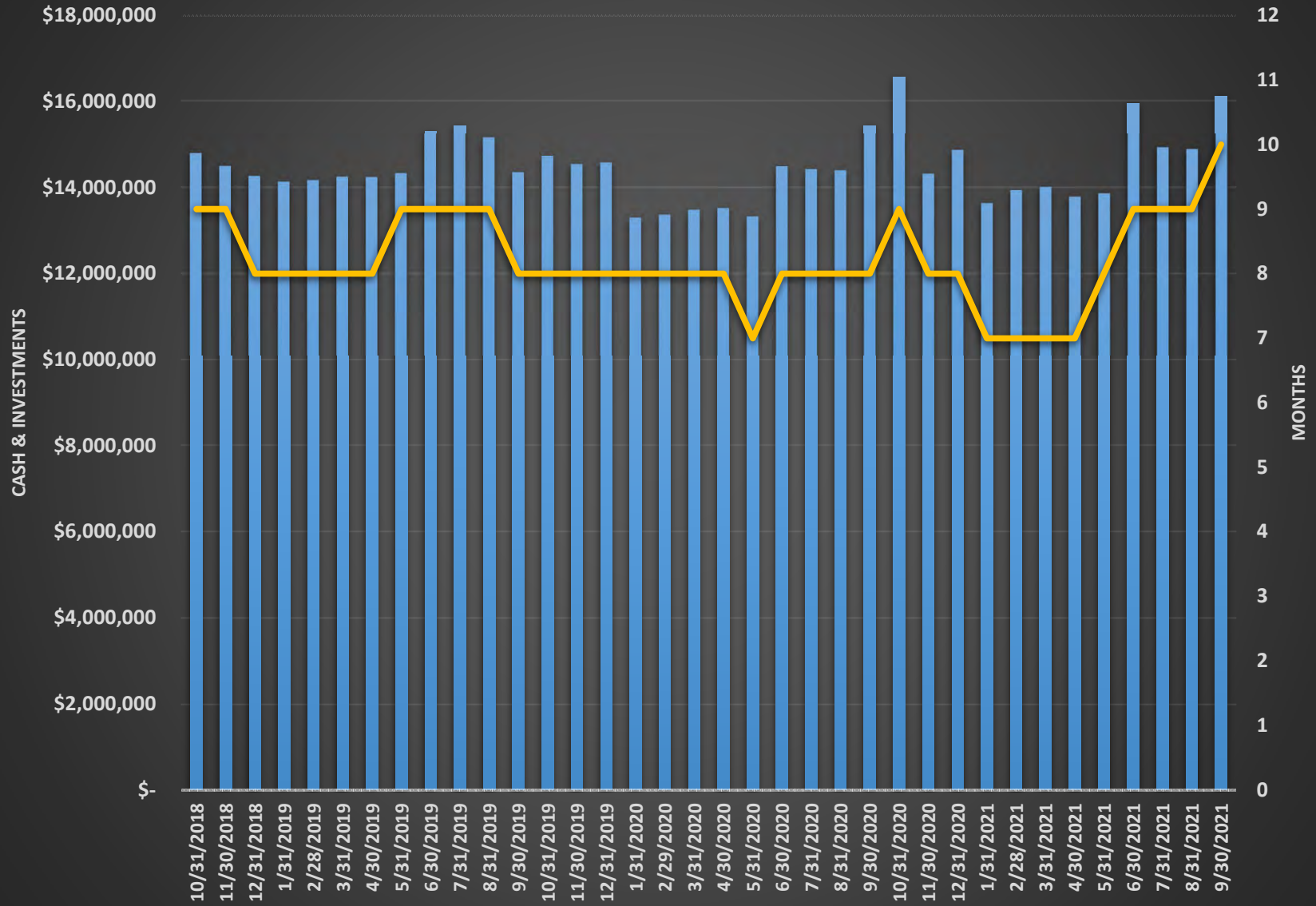
Illinois Funds - Average Daily Rate



IMET Convenience Fund - Average Daily Rate



General Fund Cash & Investments (Unaudited)



■ Cash (Unrestricted & Undesignated)
 — Months Reserves

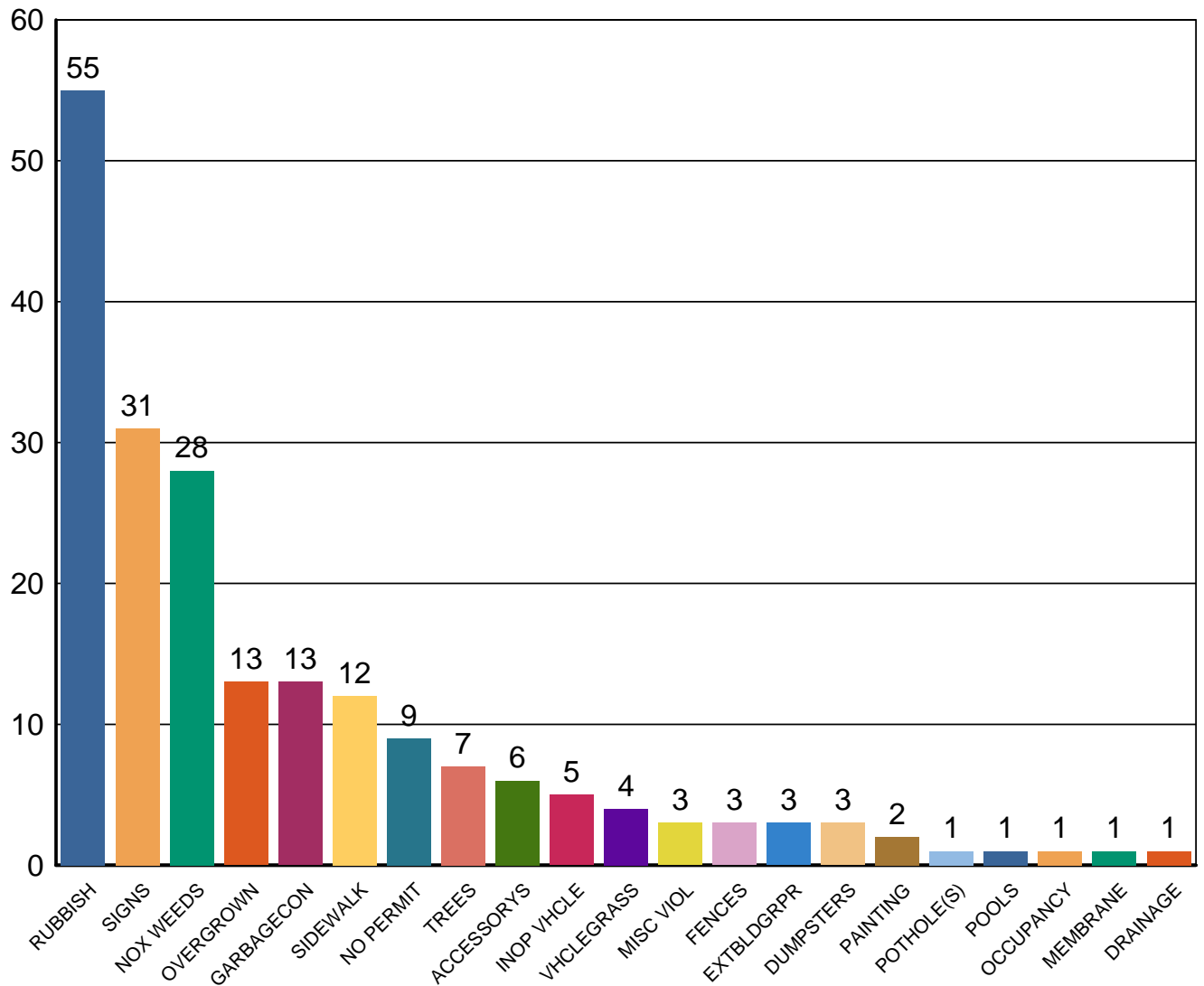


Community Development Code Violation Report

Violations between [September 01, 2021](#) and [September 30, 2021](#)

	September 2021	September 2020	2021 YTD	2020 YTD
Complaints Opened	202	395	3,620	3,864
Complaints Closed	201	362	3,305	3,722

Violations by Type



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u> <small>cv zone</small>
120 ABERDEEN DR	GARBAGE CONTAINERS	No violation sited	9/2/21	9/2/21	Online
Complaint Regarding Storage Of Garbage Containers. Containers Are Not Overflowing And Are Being Stored Against The Front Of The House.					
120 ABERDEEN DR	RUBBISH	No violation sited	9/2/21	9/2/21	Online
Complaint Of Rubbish In Front Yard. There Is A Portable Fire Pit Next To A Lawn Chair On The Driveway. Backyard Slopes Upward Significantly, So The Driveway Is Probably Where Homeowner Uses Fire Pit.					
777 E ALGONQUIN RD	SIGNS	Violation abated	9/14/21	9/22/21	Online
Real Estate Sign Is On Public Right-Of-Way, Needs To Be Moved To Private Property.					
1300 E ALGONQUIN RD	RUBBISH	Second email con	9/14/21		R110 Phone Call
Small Salt Pile Left Over From The Winter Near The Northwest Corner Of The Algonquin Town Center Property.					
1306 E ALGONQUIN RD	DUMPSTERS	Violation abated	9/21/21	9/28/21	Inspector
Dumpster Enclosure Open, Substantial Trash On The Ground, Emailed Mgmt. China Dragon Restaurant.					
1402 E ALGONQUIN RD	DUMPSTERS		9/22/21		B200 Inspector
Dumpster Enclosure Behind Building Damaged With Missing Gate. Contacted Management.					
1404 E ALGONQUIN RD	DUMPSTERS		9/22/21		B200 Inspector
Dumpster Enclosure Damaged, Missing Gate. Contacted Management.					
1501 E ALGONQUIN RD	RUBBISH	Letter sent	9/22/21		B200 Inspector
Discarded Trash At Far End Of Site Nearest Sandbloom Rd.					
3801 W ALGONQUIN RD	TREES	Letter sent	9/3/21		B200 Inspector
Dead And Damaged Trees, Low Hanging Branches, Pond Scum On West Side Of Retention Area.					
645 APPLEWOOD LN	SIGNS	Letter sent	9/17/21		R11A Inspector
Contractor Sign Is Front Yard					
920 APPLEWOOD LN	SIGNS	Letter sent	9/28/21		R110 Inspector
Contractor Sign In Front Yard While No Work Is Being Performed					
2216 BARRETT DR	SIGNS	Letter sent	9/22/21		R110 Inspector
Leaf Guard Contractor Sign On Front Lawn					
2250 BARRETT DR	NOXIOUS GRASS/WEEDS	Letter sent	9/1/21		R110 Inspector
Parkway Not Cut Has Grown To Over 8 Inches					
2000 BRINDLEWOOD LN	NOXIOUS GRASS/WEEDS	Letter sent	9/27/21		R110 Inspector
Parkway Weeds Exceeds 8 Inches Along Stonegate					
851 BRISTOL DR	NOXIOUS GRASS/WEEDS	Letter sent	9/1/21		R11A Inspector
Many Areas Of Yard Exceed 8 Inches					
1990 BROADSMORE DR	NOXIOUS GRASS/WEEDS	No violation sited	9/9/21	9/9/21	R110 Online
Complaint Of Noxious Weeds In Planting Areas. Inspected And Did Not Find Any Noxious Weeds, Only Flowers.					
3571 BUCKBOARD DR	SIDEWALK CLEARANCE	Letter sent	9/1/21		R110 Inspector
Oversized Rv Blocking Sidewalk For A Week Forcing Kids To Walk On Parkway					
R11E					

4050 BUNKER HILL DR	NOXIOUS GRASS/WEEDS	Violation abated	9/8/21	9/21/21	Inspector
Tall Grass; Posted Notice In Mailbox.					
4221 BUNKER HILL DR	SIGNS	Letter sent	9/15/21		R110 Inspector
Political Sign Displayed Out On The Parkway Grass (Pic Taken)					
4261 BUNKER HILL DR	SIGNS	Letter sent	9/15/21		R110 Inspector
Political Sign Displayed Out On The Parkway Grass (Pic Taken)					
4300 BUNKER HILL DR	SIGNS	Letter sent	9/22/21		R110 Inspector
Political Sign Left By The Street On Public Easement					
700 BUTTERFIELD DR	SIDEWALK CLEARANCE	Letter sent	9/21/21		R110 Inspector
Observed Kids Walking Near Street Due To Car Parked Over Sw Near Corner (Pic Taken)					
1665 CHARLES AVE	RUBBISH	Violation abated	9/17/21	9/30/21	R210 Online
Construction Materials And Ladders Being Stored Next To Garage In Public View.					
1725 CHARLES AVE	NO BUILDING PERMIT	Letter sent	9/28/21		R210 Online
Shed Installed In Backyard; No Permit.					
1725 CHARLES AVE	VEHICLE ON GRASS	Letter sent	9/28/21		R210 Online
Large Rv Parked On The Grass In Backyard.					
1330 CHERRYWOOD CT	NOXIOUS GRASS/WEEDS	Violation abated	9/8/21	9/20/21	R210 Inspector
Tall Weeds Around Fence Perimeter; Regular Issue.					
690 CIRCLE DR	SIGNS	Letter sent	9/21/21		R210 Inspector
Two Contractor Sign (Integrity) Left Out In Yard (For A Few Weeks)					
603 CLAYMONT CT	RUBBISH	Letter sent	9/28/21		R110 Inspector
Washing Machine Left By The Street (Pic Taken)					
660 CLAYMONT CT	NOXIOUS GRASS/WEEDS	Violation abated	9/16/21	9/28/21	R110 Email
2016 CLEMATIS DR	RUBBISH	Letter sent	9/24/21		R110 Inspector
Couch (Red Tagged) Left Out By Street (Pic Taken)					
332 COUNTRY LN	OVERGROWN VEGETATION	Phoned contact	9/1/21		R110 Online
Weed Tree Growing Into Neighboring Fence. Spoke With Property Owner About Issue.					
310 DIAMONDBACK WA	RUBBISH	Letter sent	9/28/21		R210 Inspector
Car Metal Springs Out By Street On Parkway					
127 DIVISION ST	NOXIOUS GRASS/WEEDS	Letter sent	9/22/21		R110 Inspector
Grass And Weeds, Esp Along Drive And House Foundation, Letter To Tenant.					
1830 DORCHESTER AVE	RUBBISH	Letter sent	9/27/21		R210 Inspector
Double Recliner Couchout By Street (Pic Taken)					
100 EASTGATE CT	TREES	Citation issued	9/14/21		R110 Inspector
Dead Bushes At Eastgate Court Need To Be Removed And Replaced Per The Landscape Plan.					
B200					

300 EASTGATE CT	ACCESSORY STRUCTURE	Second letter sen	9/14/21	Inspector
Dumpster Enclosure Gate Is Damaged.				
321 EASTGATE DR	RUBBISH	Letter sent	9/24/21	B200 Inspector
Window Air Conditioner Left Out By Sidewalk After Groot Pickup (Pic Taken)				
1575 EDGEWOOD DR	TREES	Letter sent	9/30/21	R210 Inspector
Damaged Tree Limb Hanging From Tree At Gci Entrance Off Of County Line Rd.				
845 EINEKE BLVD	RUBBISH	Letter sent	9/13/21	R110 Inspector
One Full Grass/Leaf Bag Left Out By Street Laying Down With No Tags				
1010 EINEKE BLVD	RUBBISH	Letter sent	9/15/21	R11E Inspector
Large Mattress Left Out On Eineke Near 1010 But Close To 2611 Lenore				
0 ESPLANADE DR	NOXIOUS GRASS/WEEDES	Violation abated	9/28/21	10/5/21 Inspector
410 FLORA DR	FENCES	Letter sent	9/22/21	B200 Inspector
A Few Sections Of Fencing Along Rear Lot Line Are Damaged And Fallen Down.				
1531 FOSTER CIR	SIGNS	Letter sent	9/22/21	R110 Inspector
Contractor Sign In Front Yard On Parkway (No Work Being Done)				
1701 FOSTER CIR	SIGNS	Letter sent	9/22/21	R110 Inspector
Contractor Sign In Front Yard On Parkway				
620 FOX RUN LN	SIGNS	Letter sent	9/17/21	R110 Inspector
Contractor Sign In Front Yard On Parkway				
640 FOX RUN LN	SIGNS	Letter sent	9/17/21	R110 Inspector
Contractor Sign In Front Yard On Parkway				
715 FOX RUN LN	NOXIOUS GRASS/WEEDES	Letter sent	9/7/21	R110 Inspector
Tall Grass/Weeds Exceed 8 Inches In Some Area Of Lawn/Parkway				
1011 GLACIER PKWY	OVERGROWN VEGETATION	Letter sent	9/21/21	R110 Inspector
Branches From Tree Blocking Clear Passage On Sidewalk (Pic Taken)				
1051 GLACIER PKWY	RUBBISH	Letter sent	9/21/21	R110 Inspector
Two Green Couches Out By Street (Pic Taken)				
710 GOLDENROD DR	RUBBISH	Letter sent	9/1/21	R110 Inspector
Large White Shelf Left Out By Street				
361 GOLF LN	NOXIOUS GRASS/WEEDES	Violation abated	9/9/21	10/4/21 Inspector
Tall Grass/Weeds, Posted Notice On Front Door				
1 GRAYHAWK CT	NO BUILDING PERMIT	Letter sent	9/20/21	R410 Inspector
No Permit Found For Replacing Water Heater/Softener				
1 GRAYHAWK CT	RUBBISH	Letter sent	9/20/21	R11E Inspector
Old Water Heater/Softener Out By Street				
R11E				

1310 GREENRIDGE AVE	RUBBISH	Letter sent	9/28/21		Inspector
Piles Of Unbundled Branches Left By The Street					
1515 GREENRIDGE AVE	SIGNS	Letter sent	9/24/21		R210 Inspector
Contractor Sign Displayed On Front Lawn (No Work Being Done)					
1535 GREENRIDGE AVE	RUBBISH	Letter sent	9/10/21		R210 Inspector
Brown Couch Left Out By The Street Not Tagged					
1650 HARTLEY DR	OVERGROWN VEGETATION	Letter sent	9/22/21		R210 Inspector
Tree Branches Are Overhanging Sidewalk At Crofton/Hartley					
1821 HAVERFORD DR	SIDEWALK CLEARANCE	Second letter sen	9/8/21		R110 Inspector
Large Rv Is Parked Over Sidewalk For A Few Weeks (Pic Taken)					
920 HAYRACK DR	RUBBISH	Letter sent	9/8/21		R110 Inspector
Broken Chair Left Out By Street					
1621 HIGHMEADOW LN	RUBBISH	Letter sent	9/13/21		R11E Inspector
Wood Cabinet Left Out By Street (No Tags)					
1921 HONEY LOCUST DF	SIGNS	Letter sent	9/7/21		R11A Inspector
Building Contractor Sign Left In Front Yard					
321 S HUBBARD ST	NO BUILDING PERMIT	Violation abated	9/22/21	10/7/21	R110 Online
Portable Swimming Pool In Backyard; No Permit.					
321 S HUBBARD ST	VEHICLE ON GRASS	Violation abated	9/22/21	10/7/21	R210 Online
Trailer On Grass In Backyard.					
415 S HUBBARD ST	MEMBRANE STRUCTURE	Violation abated	9/22/21	10/7/21	R210 Phone Call
Driveway.					
1031 KINGSMILL DR	SIGNS	Letter sent	9/15/21		R210 Inspector
Contractor Sign In Front Yard On Parkway					
1070 KINGSMILL DR	SIGNS	Letter sent	9/20/21		R11E Inspector
Political Sign Displayed On Village Parkway					
445 LA FOX RIVER DR	NOXIOUS GRASS/WEEDES	Violation abated	9/7/21	9/15/21	R11E Phone Call
550 LAKE CORNISH WA	SIGNS	Letter sent	9/7/21		R310 Inspector
Building Contractor Sign Left In Front Yard					
611 LAKE CORNISH WA	GARBAGE CONTAINERS	Letter sent	9/24/21		R110 Inspector
Two Containes Left Out In Street					
861 LEGACY RDG	FENCES	Violation abated	9/17/21	10/7/21	R110 Email
Prohibited Wire Fencing Has Been Installed At Vacant Terrace Hill Lots.					
1210 LEXINGTON DR	TREES	Letter sent	9/2/21		R11E Inspector
Dead Tree In Side Yard, Nearest To Terrace Dr.					
R110					

309 LINCOLN ST	POOLS	Violation abated	9/20/21	10/4/21	Phone Call
Above Ground Pool Too Close To Dwelling, No Permit In System.					
309 LINCOLN ST	RUBBISH	Violation abated	9/20/21	10/4/21	Phone Call
Old Fencing, Wheelbarrow Stored Next To Garage, Furniture (Bed Frame) Stored Next To House Partially Obstructed By Overgrown Vegetation.					
501 LINCOLN ST	GARBAGE CONTAINERS	Letter sent	9/24/21		Inspector
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc)					
501 LINCOLN ST	SIDEWALK CLEARANCE	Letter sent	9/24/21		Inspector
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc)					
851 LINDA DR	SIGNS	Letter sent	9/7/21		Inspector
Building Contractor Sign Left In Front Yard					
2614 LOREN LN	ACCESSORY STRUCTURE	No violation sited	9/2/21	9/2/21	Email
Complaint That Deck Joists Are Rusted And Deck Is Unsafe. Found Deck To Be In Good Condition And A Permit Was Issued In 2017 For The Decks In Canterbury Place To Replace Posts And Repair Decks.					
2624 LOREN LN	GARBAGE CONTAINERS	Letter sent	9/8/21		Inspector
Containers Left Out In Street Full 3 Days Before Groot (Pic Taken)					
1000 LOUIS AVE	RUBBISH	Letter sent	9/21/21		Inspector
Wood Chest Of Drawers Out By Street (Pic Taken)					
1411 LOWE DR	DRAINAGE	Letter sent	9/20/21		Phone Call
Partially Buried Black Pipe Discharging At Lot Line And Onto Neighboring Property; Not Sure If Sump Or Gutter, Or Both					
1411 LOWE DR	INOPERABLE VEHICLE	Letter sent	9/20/21		Phone Call
Inop Veh In Drive, Covered, Flat Tires, Neighbor Claims Been There For Weeks.					
1411 LOWE DR	OCCUPANCY	Letter sent	9/21/21		Email
Property Being Used As An Air Bnb, Illegal Use In Current Zoning. Letter Sent To Cease And Desist Immediately.					
1411 LOWE DR	PAINTING	Violation abated	9/20/21	10/6/21	Phone Call
Exterior Trim, Window Frames, Siding Peeling/Chipping					
1411 LOWE DR	RUBBISH	Violation abated	9/20/21	10/6/21	Phone Call
Debris Scattered Around The Property.					
1421 LOWE DR	INOPERABLE VEHICLE	Violation abated	9/16/21	10/6/21	Phone Call
Mercury Van With Exp Plates, Flat Tires. Neighbor Said Been There Several Weeks Already.					
1469 LOWE DR	RUBBISH	Violation abated	9/30/21	10/6/21	
Two Full Bagsters In Drive For At Least Ten Days Already.					
1475 LOWE DR	OVERGROWN VEGETATION	Violation abated	9/21/21	9/30/21	Pubic Works
Plants Blocking Access To Fire Hydrant In Front Yard.					
21 MADISON ST	NOXIOUS GRASS/WEEDS	Letter sent	9/17/21		Inspector
Tall Grass/Weeds In Many Area S Of Yard Exceeding 8 Inches					
1010 MAGNOLIA DR	SIGNS	Letter sent	9/8/21		Inspector
Contractor Sign On Front Lawn (No Work Being Done)					
R110					

200 S MAIN ST	EXTERIOR BUILDING REPAIR	Violation abated	9/2/21	10/1/21	Inspector
Front Door Is Warped At The Bottom Half And Peeling Upward Quite A Bit.					
302 S MAIN ST	MISCELLANEOUS CODE VIOL	Violation abated	9/30/21	10/7/21	Online
Complaint Received That Lots Of Bats Were Seen Coming Out Of And Going Back Into The Chimney At This Business.					
1107 S MAIN ST	ACCESSORY STRUCTURE	Citation issued	9/10/21		Inspector
Retaining Wall Separating The Parking Lots Between Edgewood Corners And Algonquin Sub Shop Is Still Failing.					
14 MARIGOLD LN	NOXIOUS GRASS/WEEDES	Letter sent	9/8/21		Inspector
Tall Grass/Weeds In Some Areas (Parkway) Exceed 8 Inches					
20 MARIGOLD LN	RUBBISH	Letter sent	9/8/21		Inspector
Two Couches Left Out By Street (Pic Taken)					
701 MAYFAIR LN	OVERGROWN VEGETATION	Letter sent	9/1/21		Inspector
Branches Of Bush Hanging Over Sidewalk Blocking Clear Passage (Pic Taken)					
741 MAYFAIR LN	INOPERABLE VEHICLE	Violation abated	9/14/21	9/27/21	Inspector
White Truck Missing A Wheel And On A Jack Stand In Driveway.					
1530 MEGHAN AVE	FENCES	No violation sited	9/16/21	9/16/21	Phone Call
Complaint That Homeowner Installed A Prohibited Fence. Inspected And Found A 12-16 Inch Decorative Fence Installed For About 15 Feet Of The Side Yard. This Fence Is Not Prohibited And Does Not Require A Permit.					
1540 MEGHAN AVE	RUBBISH	Violation abated	9/15/21	9/27/21	Inspector
Auto Tires Stored Next To Garage					
1550 MEGHAN AVE	RUBBISH	Letter sent	9/10/21		Inspector
Old Bathtub Left Out By The Street Not Tagged					
3200 NOTTINGHAM DR	TREES	Letter sent	9/8/21		Inspector
Two Dead Trees East Side Of Property Along Brookside (2 Pics)					
5 OAKLEAF CT	NOXIOUS GRASS/WEEDES	Violation abated	9/2/21	9/20/21	Inspector
Tall Grass/Weeds					
725 OLD OAK CIR	OVERGROWN VEGETATION	Letter sent	9/28/21		Inspector
Branches From Tree Along Old Oak Circle Impeding Sidewalk (Pic Taken)					
730 PAR DR	GARBAGE CONTAINERS	Letter sent	9/13/21		Inspector
Containers Left Out In The Street Over Weekend					
1330 PARKVIEW TER	SIDEWALK CLEARANCE	Letter sent	9/21/21		Inspector
Truck/Van Parked Over Sidewalk					
1031 PERRY DR	RUBBISH	Violation abated	9/7/21	9/9/21	Phone Call
Substantial Trash In Front Of Garage. Spoke With Owner To Move Into Garage Until It Can Be Taken Away. She Said They Were Borrowing A Truck To Haul It To A Dump.					
1120 PERRY DR	RUBBISH	Violation abated	9/7/21	9/8/21	Inspector
Stove In Street At Curb. Spoke With Owner To Move Into Garage Until It Can Be Picked Up. Also, Groot Does Not Take Appliances.					
2610 POND VIEW DR	RUBBISH	Letter sent	9/15/21		Inspector
Large Mattress Out By Street Not Tagged (Pic Taken)					

2611	POND VIEW DR	RUBBISH	Letter sent	9/13/21		Inspector
Old Dishwasher Out By Street (Pic Taken)						
						R410
2612	POND VIEW DR	RUBBISH	Letter sent	9/15/21		Inspector
Large Mattress Out By Street Not Tagged (Pic Taken)						
						R410
2614	POND VIEW DR	RUBBISH	Letter sent	9/15/21		Inspector
Large Mattress Out By Street Not Tagged (Pic Taken)						
						R410
1625	POWDER HORN DR	RUBBISH	Letter sent	9/21/21		Inspector
Old Microwave Left Out By Street (No Tag)						
						R110
1680	POWDER HORN DR	NOXIOUS GRASS/WEEDS	Letter sent	9/7/21		Inspector
Tall Grass/Weeds Exceed 8 Inches In Some Area Of Lawn/Parkway						
						R110
1680	POWDER HORN DR	SIGNS	Letter sent	9/17/21		Inspector
Contractor Sign In Front Yard						
						R110
1	QUAYSIDE CT	NO BUILDING PERMIT	Letter sent	9/27/21		Inspector
Permit Has Not Been Issued For Furnace Replacement						
						R110
1	QUAYSIDE CT	RUBBISH	Letter sent	9/27/21		Inspector
Old Furnace Out By Street (Pic Taken)						
						R110
1	QUEENSBURY CT	NOXIOUS GRASS/WEEDS	Letter sent	9/13/21		Inspector
Tall Grass/Weeds In Excess Of 8 Inches In Many Areas (Pic Taken)						
						R11A
124	S RANDALL RD	MISCELLANEOUS CODE VIOL	Violation abated	9/2/21	10/7/21	Inspector
No Required Fire Suppression System Installed Over Flat Top Grill.						
						B200
124	S RANDALL RD	NO BUILDING PERMIT	Violation abated	9/2/21	10/7/21	Inspector
Daily Projects Installed A Flat Top Grill And Grill Hood Without A Permit.						
						B200
130	S RANDALL RD	NOXIOUS GRASS/WEEDS	Violation abated	9/2/21	9/14/21	Inspector
Noxious Weeds In Planting Beds In Rear Of Building.						
						B200
130	S RANDALL RD	RUBBISH	Violation abated	9/2/21	9/21/21	Inspector
Garbage All Over Ground At Property, And Discarded Pipes On The Ground In The Front Of The Property.						
						B200
130	S RANDALL RD	TREES	Letter sent	9/14/21		Inspector
Dead Bushes Need To Be Removed And Replaced Per The Landscape Plan.						
						B200
248	S RANDALL RD	SIGNS	Citation issued	9/9/21		Inspector
Papa Johns Has A Flag Sign On Display.						
						B200
415	S RANDALL RD	SIGNS	Violation abated	9/2/21	9/22/21	Inspector
Portable Advertising Sign Attached To Light Pole In Kfc Parking Lot.						
						B200
461	S RANDALL RD	PAINTING		9/30/21		Inspector
Buffalo Wild Wings Dumpster Enclosure Doors Have Badly Chipping Paint And Wood.						
						B200
501	S RANDALL RD	NO BUILDING PERMIT	Violation abated	9/2/21	9/16/21	Inspector
"Now Hiring" Banner Attached To Buona'S Temporary Sign Along Randall Rd.; No Permit.						
						B200

1400 S RANDALL RD	NOXIOUS GRASS/WEEDS	Letter sent	9/28/21	Inspector
1591 S RANDALL RD	SIGNS	Violation abated	9/14/21	Inspector
Golden Corral Has A Temporary, Freestanding Banner On Display Along Randall Rd.				
1611 S RANDALL RD	POTHOLE(S)	Letter sent	9/24/21	Inspector
2300 S RANDALL RD	TREES	Violation abated	9/30/21	Online
Dead, Fallen Tree At Property Needs To Be Removed And Replaced Per The Landscape Plan.				
1100 RED COACH LN	SIGNS	Letter sent	9/28/21	Inspector
Contractor Sign Left Out In Front Yard No Work Being Done				
1130 REDWOOD DR	NOXIOUS GRASS/WEEDS	Letter sent	9/7/21	Inspector
Tall Grass/Weeds Exceed 8 Inches In Some Area Of Lawn/Parkway				
1210 REDWOOD DR	RUBBISH	Letter sent	9/24/21	Inspector
Dishwasher Left Out By Street (After Groot Pick Up) Pic Taken				
101 RIDGE ST	GARBAGE CONTAINERS	Letter sent	9/24/21	Inspector
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc)				
101 RIDGE ST	SIDEWALK CLEARANCE	Letter sent	9/24/21	Inspector
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc) Pic Taken				
426 RIDGE ST	GARBAGE CONTAINERS	Letter sent	9/17/21	Inspector
Containers Left Out On Sidewalk Blocking Clear Passage (School Etc.)				
426 RIDGE ST	SIDEWALK CLEARANCE	Letter sent	9/17/21	Inspector
Containers Left Out On Sidewalk Blocking Clear Passage				
438 RIDGE ST	GARBAGE CONTAINERS	Letter sent	9/17/21	Inspector
Containers Left Out On Sidewalk Blocking Clear Passage (School Etc.)				
438 RIDGE ST	SIDEWALK CLEARANCE	Letter sent	9/17/21	Inspector
Containers Left Out On Sidewalk Blocking Clear Passage				
445 RIDGE ST	RUBBISH	Letter sent	9/24/21	Inspector
Tube Tv Left Out By Sidewalk After Groot Pickup				
317 S RIVER RD	GARBAGE CONTAINERS	Letter sent	9/21/21	Inspector
Container Left Out By Street				
317 S RIVER RD	RUBBISH	Letter sent	9/21/21	Inspector
Other Items Left Out By Street				
321 S RIVER RD	RUBBISH	Letter sent	9/7/21	Inspector
Picnic Table Out By Street On Parkway				
1210 RIVERWOOD DR	EXTERIOR BUILDING REPAIR	Letter sent	9/1/21	Inspector
Deteriorated Siding And Chimney (Woodpecker Damage)				

R410

1255 RIVERWOOD DR	RUBBISH	Letter sent	9/28/21	Inspector		
Two Wood Benches Left Out By The Street On Parkway						
1410 RIVERWOOD DR	GARBAGE CONTAINERS	Letter sent	9/17/21	Inspector	R210	
Containers Left Out In Street						
1705 RIVERWOOD DR	SIGNS	Letter sent	9/28/21	Inspector	R210	
Contractor Sign In Front Yard While No Work Is Being Performed						
1715 RIVERWOOD DR	SIDEWALK CLEARANCE	Letter sent	9/21/21	Inspector	R210	
Vehicle Parked Over Sidewalk Near Bus Stop On Riverwood						
1730 RIVERWOOD DR	ACCESSORY STRUCTURE	Letter sent	9/22/21	Phone Call	R210	
Shed In Backyard Has 2 Holes In The Roof.						
1340 RYAN PKWY	SIGNS	Letter sent	9/24/21	Inspector	R210	
Political Sign Left On Parkway (Pic Taken)						
203 SANDBLOOM RD	MISCELLANEOUS CODE VIOL	Violation abated	9/9/21	9/17/21	Email	B200
Report Of Cockroaches In Apartment Units.						
571 SARATOGA CIR	RUBBISH	Letter sent	9/15/21	Inspector	R430	
Old Door Out By Street On Parkway Grass (Pic Taken)						
1125 SAWMILL LN	RUBBISH	Letter sent	9/27/21	Inspector	R11E	
Couch With No Legs Out On Parkway						
1132 SAWMILL LN	NO BUILDING PERMIT	No violation sited	9/22/21	9/22/21	Online	R110
Complaint Regarding New Fence Installation And Moving Of Shed. No Work Going On At Property. Existing Fence Has Been There For A While, Permanent Shed As Well.						
1133 SAWMILL LN	NOXIOUS GRASS/WEEDS	Violation abated	9/22/21	10/5/21	Online	R110
406 SCOTT ST	ACCESSORY STRUCTURE	Violation abated	9/16/21	10/8/21	Phone Call	R110
Deteriorated Retaining Wall Timbers, Creating Drainage And Erosion Issues On Neighboring Properties. Owner Has Passed Away But Daughter Is The Caretaker.						
412 SCOTT ST	GARBAGE CONTAINERS	Letter sent	9/24/21	Inspector	R210	
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc)						
412 SCOTT ST	SIDEWALK CLEARANCE	Letter sent	9/24/21	Inspector	R210	
Container Left On Sidewalk Blocking Clear Passage (School Kids Pass Etc)						
420 SCOTT ST	GARBAGE CONTAINERS	Letter sent	9/24/21	Inspector	R210	
Container Left On Sidewalk Blocking Clear Passage (School Kids Passing Etc)						
420 SCOTT ST	SIDEWALK CLEARANCE	Letter sent	9/24/21	Inspector	R210	
Container Left On Sidewalk Blocking Clear Passage (School Kids Passing Etc)						
1191 SEDGEWOOD TRL	SIGNS	Letter sent	9/20/21	Inspector	R210	
Contractor Sign Displayed In Front Yard (Parkway)						
1200 SEDGEWOOD TRL	GARBAGE CONTAINERS	Letter sent	9/27/21	Inspector	R11A	
Two Containers Left Out By Street						
R11A						

535 SOMERSET CT	OVERGROWN VEGETATION	Letter sent	9/21/21	Inspector
Branches From Tree Blocking Clear Passage On Sidewalk (Pic Taken)				
1541 SOUTHRIDGE TRL	VEHICLE ON GRASS	Letter sent	9/27/21	R210 Inspector
Trailer Parked On Front Grass (Pic Taken)				
16 SPRINGBROOK RD	NOXIOUS GRASS/WEEDS	Invoiced	9/1/21	R11A Online
Hired Sebert To Cut.				
281 SUMMERDALE LN	RUBBISH	Letter sent	9/13/21	R11A Inspector
Two Full Grass/Leaf Bags Left Out By Street With No Tags				
281 TENBY WAY	OVERGROWN VEGETATION	Letter sent	9/20/21	R11A Inspector
Branches Of Backyard Tree Hanging Over Sidewalk (Pic Taken)				
1600 TERI LN	RUBBISH	Letter sent	9/7/21	R11A Inspector
Two Couches Out By Street On The Parkway For Days				
1750 THORNEAPPLE LN	INOPERABLE VEHICLE	Letter sent	9/27/21	R210 Inspector
White Van On Driveway Has A Flat Tire.				
915 THORNEWOOD LN	NO BUILDING PERMIT	Extension Grante	9/16/21	R110 Inspector
New Stamped Concrete Walkway And Driveway Ribbon Installed; No Permit.				
651 TIMBERWOOD LN	NOXIOUS GRASS/WEEDS	Letter sent	9/7/21	R110 Inspector
Tall Grass/Weeds Exceed 8 Inches In Some Area Of Lawn/Parkway				
1255 TUNBRIDGE TRL	RUBBISH	Letter sent	9/27/21	R110 Inspector
Bike Discarded (No Front Wheel) By Street				
1300 TUNBRIDGE TRL	NO BUILDING PERMIT	Violation abated	9/21/21	9/30/21 R11A Online
Installed New Front Door; No Permit.				
570 TUSCANY DR	SIDEWALK CLEARANCE	Letter sent	9/20/21	R11A Inspector
Two Cars Parked Over The Sidewalk Blocking Clear Passage				
721 S VISTA DR	NOXIOUS GRASS/WEEDS	Letter sent	9/28/21	R110 Inspector
Front Yard Grass/Weeds Exceed 8 Inches				
812 S VISTA DR	RUBBISH	Letter sent	9/10/21	R110 Inspector
Three Pallets Up Against Tree On Pw Red-Tagged				
830 N VISTA DR	RUBBISH	Letter sent	9/24/21	R110 Inspector
Wooden Shelf Left By Street After Groot Pick Up				
3 WALNUT LN	NOXIOUS GRASS/WEEDS	Letter sent	9/17/21	R110 Inspector
Grass/Weeds Exceeds 8 Inches In Many Areas				
10 WALNUT LN	NOXIOUS GRASS/WEEDS	Letter sent	9/17/21	R110 Inspector
Grass/Weeds Exceeds 8 Inches In Many Areas				
14 WALNUT LN	RUBBISH	Letter sent	9/10/21	R110 Inspector
Old Pc Monitor Out By Street				
R110				

22 WALNUT LN	NOXIOUS GRASS/WEEDES	Letter sent	9/17/21	Inspector
Grass/Weeds Exceeds 8 Inches In Many Areas				
715 WEBSTER ST	EXTERIOR BUILDING REPAIR	Letter sent	9/28/21	R110 Inspector
Hole In Vent On South Side Of House.				
1391 WESTBOURNE PKV	OVERGROWN VEGETATION	Letter sent	9/15/21	R110 Inspector
Branches From Tree Hanging Over Sidewalk Blocking Clear Passage (Pic Taken)				
1400 WESTBOURNE PKV	OVERGROWN VEGETATION	Letter sent	9/22/21	R110 Inspector
Branches Of Bush On Corner Partially Obstructing Sidewalk				
1 WESTBROOK CT	OVERGROWN VEGETATION	Letter sent	9/22/21	R110 Inspector
Crabapple Tree Branches Blocking Sidewalk Along Boulder Bluff (Pic Taken)				
1711 WESTBURY DR	NOXIOUS GRASS/WEEDES	Letter sent	9/1/21	R11A Inspector
Parkway Grass Not Cut For Awhile Now Over 8 Inches				
1221 WHITE CHAPEL LN	ACCESSORY STRUCTURE	Letter sent	9/20/21	R110 Inspector
Mailbox Down On Ground For A Few Weeks				
1221 WHITE CHAPEL LN	RUBBISH	Letter sent	9/13/21	R11A Inspector
Broken Chair Out By Street (Pic Taken)				
1931 WHITE OAK DR	RUBBISH	Letter sent	9/22/21	R11A Inspector
Brown Couch With No Tags On Parkway				
4181 WHITEHALL LN	RUBBISH	Letter sent	9/27/21	R110 Inspector
Fridge/Freezer Out By Street (Pic Taken)				
4680 WHITEHALL CT	SIGNS	Letter sent	9/27/21	R310 Inspector
Political Sign Out By Street Must Be Moved Off Public Easement				
4710 WHITEHALL CT	SIGNS	Letter sent	9/20/21	R110 Inspector
Contractor Sign Displayed In Front Yard (No Work Being Done)				
148 WILDWOOD RD	INOPERABLE VEHICLE	Violation abated	9/2/21	10/7/21 Inspector
Blue Grand Caravan With A Flat Tire On The Driveway.				
341 WINDING CANYON	SIGNS	Letter sent	9/7/21	R210 Inspector
Building Contractor Sign Left In Front Yard				
3710 WINTERGREEN TER	RUBBISH	Letter sent	9/27/21	R110 Inspector
Wood Desk Left Out By Street (No Tags)				
3302 WOODS CREEK LN	RUBBISH	Letter sent	9/1/21	R11E Inspector
Piles Of Wood (Decking?) By The Street				
1 WOODVIEW LN	RUBBISH	Letter sent	9/10/21	R11E Inspector
Piles Of Bush Branches Out By Street Not Tagged Or Tied				
31 WOODVIEW LN	OVERGROWN VEGETATION	Letter sent	9/28/21	R110 Inspector
Branches From Bush Along Sunset Impeding Sidewalk (Pic Taken)				
R110				

43 WOODVIEW LN	OVERGROWN VEGETATION	Letter sent	9/10/21	Inspector
Branches From Bush Overhanging Sidewalk Blocking Clear Passage				
1580 WYNNFIELD DR	SIGNS	Letter sent	9/8/21	R110 Inspector
Contractor Sign On Front Lawn(No Work Being Done)				
1430 YOSEMITE PKWY	RUBBISH	Letter sent	9/7/21	R11A Inspector
Tube Tv Left Out By Street				
1560 YOSEMITE PKWY	RUBBISH	Letter sent	9/21/21	R110 Inspector
Tv And Wooden Stand/Cabinet Out By Street (Pic Taken)				
1135 ZANGE DR	VEHICLE ON GRASS	Letter sent	9/29/21	R110 Inspector
Vehicle Parked On Street Half Way Onto The Grass				

R110
202

Source Of Complaints

	Counter	Online	Email	Phone Call	Letter	Inspector	Police Dept	Public Works	Fire Dept
Kim	0	15	4	4	0	23	0	1	0
James	0	0	0	0	0	127	0	0	0
Russell	0	1	1	10	0	15	0	0	0

Complaints in Residential Area

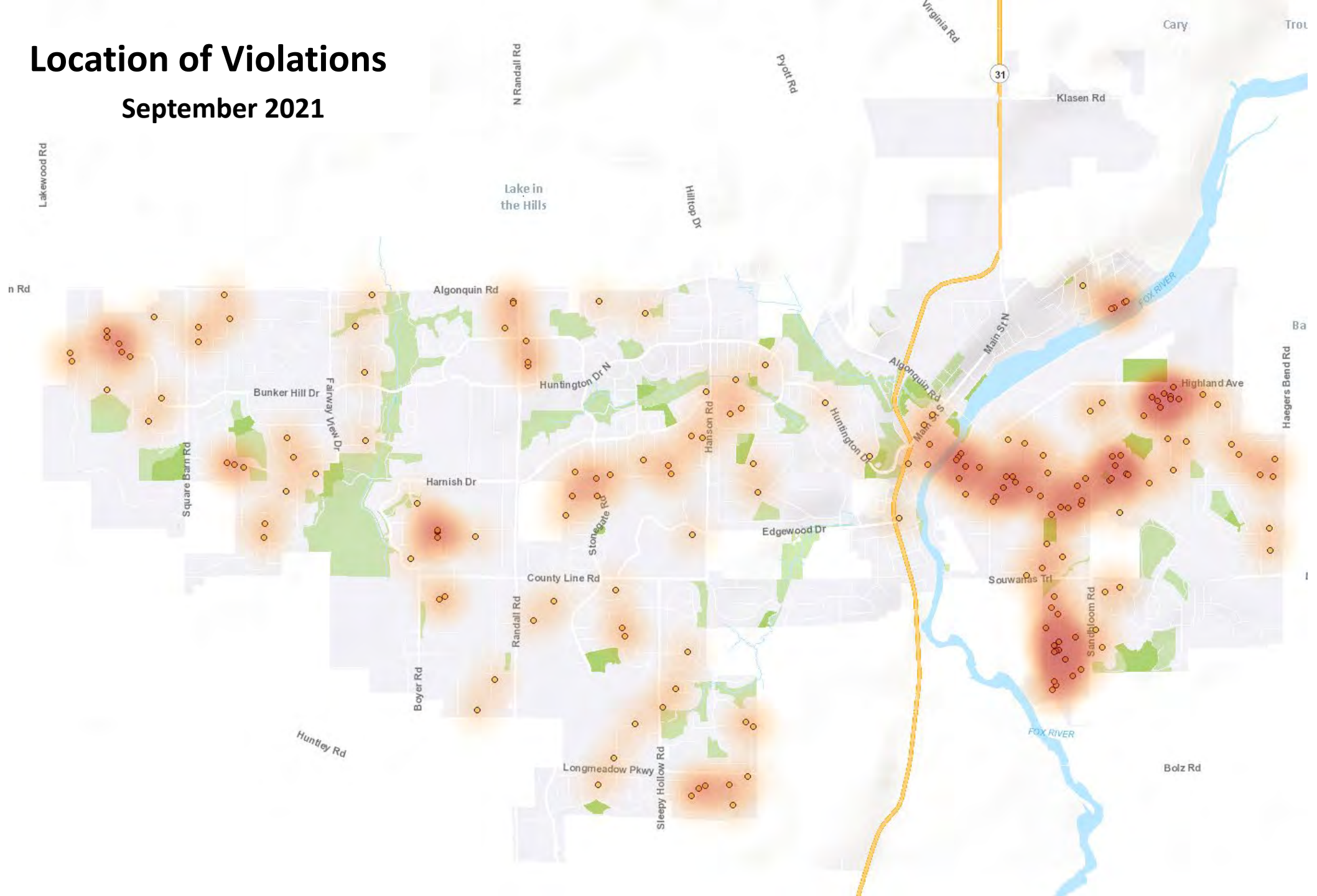
177 (88%)

Complaints in Commercial Area

25 (12%)

Location of Violations

September 2021



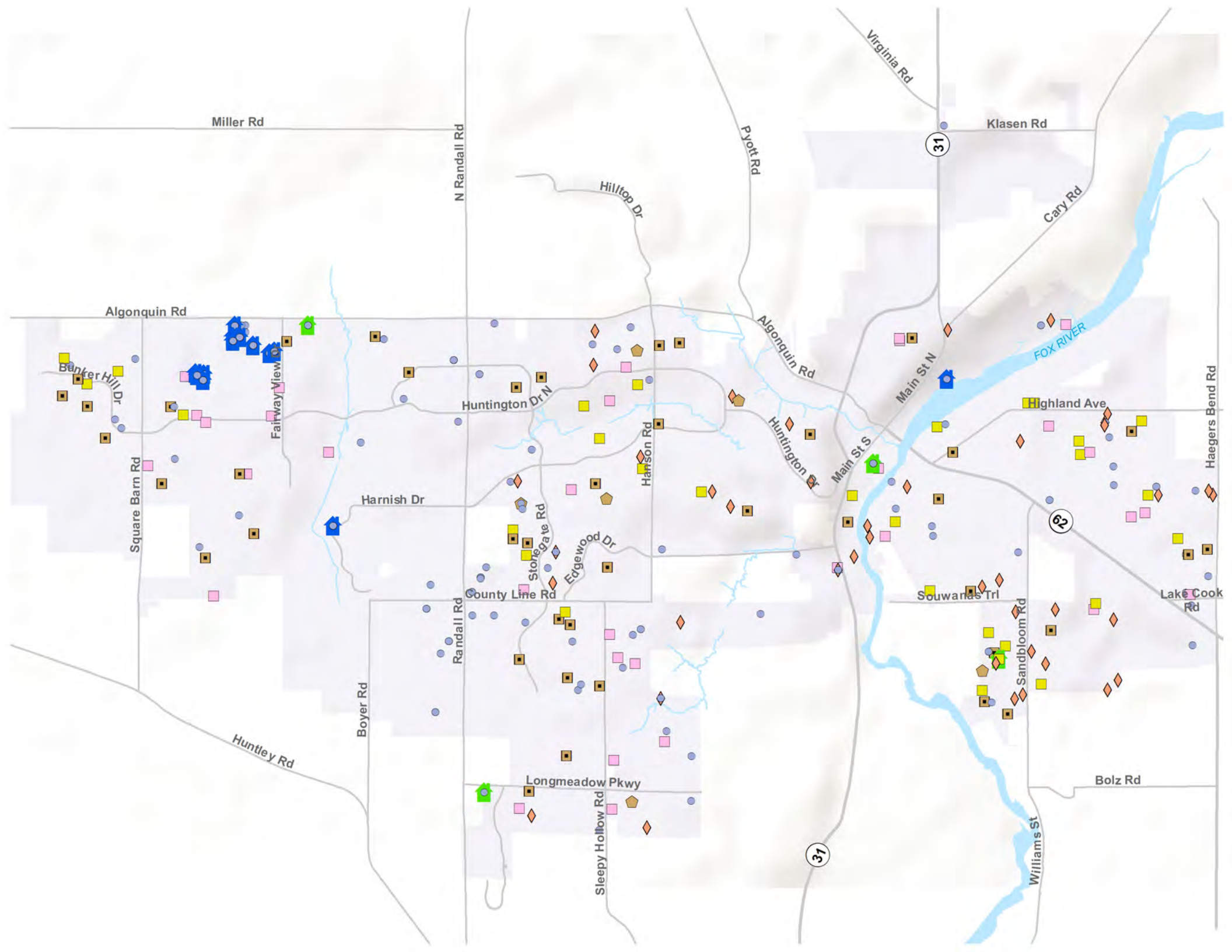
BUILDING DEPARTMENT

September 2021

<u>PERMITS ISSUED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	273	416	2,284	2,598	13.75%
TOTAL VALUATION	\$ 10,496,699.00	\$ 6,937,797.00	\$ 64,231,043.00	\$ 40,752,867.00	-36.55%

<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	\$ 16,010.00	\$ 67,364.00	\$ 514,626.77	\$ 410,468.82	-20.24%

<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	2	13	19	58	205.26%
New Townhouse/Apartment	0	0	0	0	0.00%
New Industrial/Commercial	0	0	3	2	-33.33%
TOTAL NEW BUILDINGS	2	13	22	60	172.73%



Miller Rd

N Randall Rd

Hilltop Dr

Pyott Rd

Virginia Rd

31

Klasen Rd

Cary Rd

Algonquin Rd

Banker Hill Dr

Fairway View

Huntington Dr N

Algonquin Rd

Huntington St

Main St S

Main St N

FOX RIVER

Highland Ave

Haegers Bend Rd

Square Barn Rd

Harnish Dr

Stonegate Rd

Edgewood Dr

Hanson Rd

County Line Rd

Main St S

Souwards Trl

Sandbloom Rd

Lake Cook Rd

62

Huntley Rd

Boyer Rd

Randall Rd

Longmeadow Pkwy

Sleepy Hollow Rd

31

Bolz Rd

Williams St



Public Works Monthly Report

For September 2021

Common Tasks

Total WOs 5

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
5	Graffiti/Vandalism	10.00	\$508.45	\$6.00	\$77.20	\$591.65
GROUP TOTAL		10.00	\$508.45	\$6.00	\$77.20	\$591.65

Facilities

Total WOs 31

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
4	Sewer Facility Equipment Corrective Maint 0	28.00	\$1,355.76		\$530.85	\$1,886.61
27	Sewer Facility Equipment Preventative Maint	55.50	\$2,299.90		\$207.54	\$2,507.44
GROUP TOTAL		83.50	\$3,655.66		\$738.39	\$4,394.05

Forestry

Total WOs 89

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
23	Tree Maintenance	20.35	\$857.56		\$457.55	\$1,315.11
66	Tree Removal	116.05	\$5,700.77	\$118.33	\$6,693.31	\$12,512.41
GROUP TOTAL		136.40	\$6,558.33	\$118.33	\$7,150.86	\$13,827.52

Parks

Total WOs 242

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
12	Athletic Field Maintenance	16.20	\$796.88	\$6.88	\$468.01	\$1,271.77
2	Court Maintenance	2.50	\$92.65		\$9.85	\$102.50
1	Landscape Area Fine Mowing	1.50	\$61.22		\$9.44	\$70.66
9	Natural Area Maintenance	5.60	\$5,003.87		\$181.95	\$5,185.82
61	Park Rounds Mon/Fri	67.80	\$2,094.41		\$303.27	\$2,397.68
152	Park Rounds Tue/Thur	60.65	\$2,193.80		\$450.43	\$2,644.24
4	Playground Maintenance	5.80	\$303.06		\$14.21	\$317.27
1	Site Amenities Maintenance	0.50	\$31.47		\$2.88	\$34.34
GROUP TOTAL		160.55	\$10,577.35	\$6.88	\$1,440.05	\$12,024.28

Sewer

Total WOs 136

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
108	Sanitary Sewer Gravity Main Maintenance	87.00	\$2,783.13		\$2,967.02	\$5,750.15
28	Sanitary Sewer Manhole Repair	15.00	\$693.75		\$158.70	\$852.45
GROUP TOTAL		102.00	\$3,476.88		\$3,125.72	\$6,602.60

Stormwater

Total WOs 3

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
3	Stormwater Structure Repair	5.64	\$272.94	\$35.44	\$289.48	\$597.86
GROUP TOTAL		5.64	\$272.94	\$35.44	\$289.48	\$597.86

Streets

Total WOs 97

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Bridge Inspection	0.00	\$1,768.00			\$1,768.00
2	Fence Maintenance	1.83	\$78.92		\$23.94	\$102.86
20	Pavement Maintenance	187.99	\$8,373.93	\$1,800.00	\$5,220.79	\$15,394.73
2	Pavement Marking Maintenance	0.00	\$34,890.69			\$34,890.69
63	Sidewalk Grind	26.95	\$1,141.63		\$418.36	\$1,559.98
1	Sidewalk Maintenance	2.00	\$85.29		\$21.00	\$106.29
4	Street Sweeping	0.00	\$12,206.40			\$12,206.40
4	Trail Maintenance	0.00	\$4,641.54			\$4,641.54
GROUP TOTAL		218.77	\$63,186.40	\$1,800.00	\$5,684.09	\$70,670.49

Traffic

Total WOs 14

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
5	Sign New Installation	1.21	\$44.44		\$2.70	\$47.14
3	Sign Permanent Removal	0.75	\$39.48		\$40.49	\$79.97
3	Sign Pole Remove & Replace	1.80	\$79.79		\$29.69	\$109.48
2	Sign Remove & Replace	0.50	\$18.37		\$16.73	\$35.10
1	Streetlight Maintenance	0.00	\$7,573.50			\$7,573.50
GROUP TOTAL		4.26	\$7,755.58		\$89.61	\$7,845.19

Water

Total WOs 667

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
636	Hydrant Flushing	225.50	\$12,591.70		\$2,748.42	\$15,340.13
9	Hydrant Repair	16.40	\$893.43	\$0.43	\$673.33	\$1,567.19
1	Water Hydrant Valve Box Repair	0.50	\$27.42		\$2.99	\$30.41
2	Water Main Break	50.00	\$3,413.43	\$0.00	\$1,652.33	\$5,065.76
4	Water Main Valve Exercising	2.64	\$145.97		\$15.79	\$161.75
1	Water Main Valve Repair	1.00	\$54.85		\$42.90	\$97.74
10	Water Service Line Valve Repair	7.85	\$426.51	\$0.98	\$391.65	\$819.14
4	Water Service Line Valve Replace	14.90	\$810.57	\$3.25	\$545.90	\$1,359.72
GROUP TOTAL		318.79	\$18,363.88	\$4.67	\$6,073.29	\$24,441.84

Public Works Operating and Maintenance Totals

<u>WOs</u>	<u>Hours</u>	<u>Labor</u>	<u>Materials</u>	<u>Equipment</u>	<u>TOTAL</u>
1,284	1,040	\$114,355.46	\$1,971.32	\$24,668.70	\$140,995.48

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
4	Breakdown	Accident/Vandalism	2.10	0	\$249.90	\$811.05	\$1,060.95
42	Diagnose	Accident/Vandalism	29.00	0	\$3,451.00	\$16,070.14	\$19,521.14
86	Operator's Report	Accident/Vandalism	77.60	0	\$9,234.40	\$2,176.65	\$11,411.05
3	Inspection Routine	Accident/Vandalism	3.50	0	\$416.50	\$2.64	\$419.14
2	Lubricaton	Breakdowns	0.00	0	\$0.00	\$17.68	\$17.68
53	PM	Driver Reported/Diagnosed	63.95	0	\$7,610.05	\$2,076.92	\$9,686.97
5	STOCKROOM	Driver Reported/Diagnosed	0.00	0	\$0.00	\$60.57	\$60.57
3	Warranty-Part	Stockroom/Training	2.10	0	\$249.90	\$0.00	\$249.90
4	Parts Pick up	Vehicle Modification/Repair	0.00	0	\$0.00	\$377.30	\$377.30

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
202	178.25	0	\$21,211.75	\$21,592.94	\$42,804.69

Breakdowns	135	Vehicle Modification/Repair	4
Driver Reported/Diagnosed	58	Accident/Vandalism	135
Inspection/Warranty	0	Stockroom/Training	3
Preventitive Maintenance	0		

Building Services

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<u>VILLAGE HALL</u> 57 Total WOs							
1	Install		1.00	0.00	\$100.00	\$0.00	\$100.00
1	Department Pick Up		0.00	0.00	\$0.00	\$499.29	\$499.29
31	Inspection		72.25	0.00	\$7,225.00	\$0.00	\$7,225.00
18	Restock		9.00	0.00	\$900.00	\$573.81	\$1,473.81
2	Repair		2.25	0.00	\$225.00	\$0.00	\$225.00
2	General Service		4.65	0.00	\$465.00	\$0.00	\$465.00
2	Ppe		0.00	0.00	\$0.00	\$60.39	\$60.39
GROUP TOTAL			89.15	0.00	\$8,915.00	\$1,133.49	\$10,048.49
<u>PUBLIC WORKS</u> 155 Total WOs							
1	Equipment Maintenanc		2.00	0.00	\$200.00	\$0.00	\$200.00
2	Install		0.00	0.00	\$0.00	\$14.38	\$14.38
48	Department Pick Up		20.00	0.00	\$2,000.00	\$4,930.41	\$6,930.41
32	Inspection		50.25	0.00	\$5,025.00	\$0.00	\$5,025.00
22	Restock		9.05	0.00	\$905.00	\$706.08	\$1,611.08
2	Pm		3.50	0.00	\$350.00	\$0.00	\$350.00
2	Repair		4.00	0.00	\$400.00	\$0.00	\$400.00
1	General Service		2.00	0.00	\$200.00	\$0.00	\$200.00
20	Ppe		0.00	0.00	\$0.00	\$387.14	\$387.14
17	Stockroom		44.05	0.00	\$4,405.00	\$0.00	\$4,405.00
8	Clean		8.90	0.00	\$890.00	\$0.00	\$890.00
GROUP TOTAL			143.75	0.00	\$14,375.00	\$6,038.01	\$20,413.01
<u>WASTE WATER PLANT</u> Total WOs							
3	Department Pick Up		0.00	0.00	\$0.00	\$183.20	\$183.20
1	Inspection		3.00	0.00	\$300.00	\$0.00	\$300.00
1	Restock		0.00	0.00	\$0.00	(\$5.56)	(\$5.56)
GROUP TOTAL			3.00	0.00	\$300.00	\$177.64	\$477.64
<u>WATER PLANT 2</u> 3 Total WOs							
1	Install		0.00	0.00	\$0.00	\$28.11	\$28.11
2	Department Pick Up		0.00	0.00	\$0.00	\$20.07	\$20.07
GROUP TOTAL			0.00	0.00	\$0.00	\$48.18	\$48.18
<u>WATER PLANT 3</u> 1 Total WOs							
1	Department Pick Up		0.00	0.00	\$0.00	\$62.07	\$62.07
GROUP TOTAL			0.00	0.00	\$0.00	\$62.07	\$62.07
<u>H.V.H.</u> 10 Total WOs							
1	Department Pick Up		1.50	0.00	\$150.00	\$0.00	\$150.00
8	Restock		3.75	0.00	\$375.00	\$60.05	\$435.05
1	Event		2.00	0.00	\$200.00	\$0.00	\$200.00
GROUP TOTAL			7.25	0.00	\$725.00	\$60.05	\$785.05
<u>POOL</u> 19 Total WOs							
2	Department Pick Up		1.50	0.00	\$150.00	\$1,112.54	\$1,262.54

6	Inspection		9.75	0.00	\$975.00	\$0.00	\$975.00
2	Restock		1.50	0.00	\$150.00	\$1,758.91	\$1,908.91
1	Pm		1.25	0.00	\$125.00	\$0.00	\$125.00
6	General Service		18.50	0.00	\$1,850.00	\$0.00	\$1,850.00
2	Stockroom		0.00	0.00	\$0.00	(\$36.68)	(\$36.68)
GROUP TOTAL			32.50	0.00	\$3,250.00	\$2,834.77	\$6,084.77

BRAEWOOD

2 Total WOs

1	Install		3.00	0.00	\$300.00	\$0.00	\$300.00
1	Repair		1.25	0.00	\$125.00	\$0.00	\$125.00
GROUP TOTAL			4.25	0.00	\$425.00	\$0.00	\$425.00

P.D.

36 Total WOs

4	Install		7.75	0.00	\$775.00	\$108.63	\$883.63
14	Restock		6.40	0.00	\$640.00	\$225.38	\$865.38
7	Repair		9.75	0.00	\$975.00	\$0.00	\$975.00
11	General Service		48.50	0.00	\$4,850.00	\$0.00	\$4,850.00
GROUP TOTAL			72.40	0.00	\$7,240.00	\$334.01	\$7,574.01

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
288	352.30	0	\$35,230.00	\$10,688.22	\$45,918.22



2021 - 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 and Board of Trustees authorizes Waiving of the Bidding Process and is the Village President is Authorized to execute an Agreement between the Village of Algonquin and Martam Construction for the Victoria Court Emergency Watermain Repair in the Amount of \$190,944.00, attached hereto and hereby made part hereof.

DATED this _____ day of _____, 2021

APPROVED:

(seal)

Debby Sosine, Village President

ATTEST:

Fred Martin, Village Clerk

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

Date: October 15, 2021

Project: Victoria Ct Emergency Watermain Replacement	Location: Victoria Court, Algonquin, IL
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Originating Department: _____

Owner	Contractor/Vendor	Architect/Engineer
Owner : Village of Algonquin Address: 2200 Harnish Dr Algonquin, IL 60102 Phone: 847-658-2700 Fax: 847-658-2759 Contact: Bob Mitchard	Name: Martam Construction Address: 1200 Gasket Dr Elgin, IL 60120 Phone: 847-608-6800 Fax: Contact: Bob Kutrovatz	Name: N/A Address: Phone: Fax: Contact:

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

COST OF WORK: The Contract Price of the Work under this Purchase Agreement is \$190,944.00.

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

- Q General Contract, dated _____ Q Specification No(s): _____, dated _____
- Q Plans dated : _____ Q Addendum No(s): _____
- Q Other: Attached quote

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

QUANTITY	UNIT OF MEASURE	DESCRIPTION/ITEMS	LUMP SUM UNIT PRICE	EXTENSION
1	N/A	Victoria Court Emergency Watermain Replacement	\$190,944.00	\$190,944.00
			TOTAL	\$190,944.00

NOTES:

- 1) _____
- 2) _____

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

CONTRACT TIMES: Contractor/Vendor agrees to commence Work within forty-eight (48) hours of receipt of the Owner’s Notice to Proceed, and to complete the Work no later than 90 days after commencing the Work. Time is of the essence.

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

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

CONTRACTOR/VENDOR:

PURCHASER: Village of Algonquin

By: _____
 Authorized Vendor Representative

 Title:

Dated: _____

SUPPLEMENTAL CONDITIONS

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

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

3. Familiarity With Plans; Qualifications: Contractor/Vendor acknowledges that it (a) has examined the site of the proposed Work and is familiar with the conditions surrounding same; and (b) has examined the plans and drawings, and has studied and is aware of, and satisfied with, the requirements of the Contract Documents. Contractor/Vendor represents to Owner that it is fully experienced and properly qualified as an expert to perform the class of work provided for herein, and that it is properly equipped, organized and financed to handle such work. Contractor/Vendor shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of Owner, and shall hold Owner free and harmless from all liability, costs and charges by reason of any act or representations of Contractor/Vendor, its agents or employees.

4. Workmanship; Safety: All Work shall be performed by Contractor/Vendor in a neat, skillful and workmanlike manner, and all materials furnished by Contractor/Vendor shall be new and of the best description and quality of their respective kinds, unless otherwise specified and ordered by Owner in writing. All Work and/or materials shall be subject to the inspection and approval of the Owner, its engineers and representatives. Contractor/Vendor is responsible for its own and its employees' activities on the jobsite, including but not limited to, the methods of work performance, superintendence, sequencing of work, and safety in, on or about the jobsite area in which it is performing the Work under this Purchase Agreement. Owner and Contractor/Vendor shall not require any laborer or mechanic employed in performance of this Purchase Agreement to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous to his health or safety, as determined under applicable federal and Illinois construction safety and health standards

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

6. Inspection and Acceptance: Owner shall have the right at all reasonable times to inspect and test all goods, materials or Work furnished by Contractor/Vendor and all Work performed or furnished by Contractor/Vendor. Notwithstanding any prior inspection, the passage of title or any prior payment, all goods, material and Work furnished thereunder are subject to final inspection and acceptance by Owner at its job site. If, after inspection, Owner rejects any goods furnish by Contractor/Vendor thereunder, Owner may, at its election, return those goods to Contractor/Vendor at Contractor/Vendor's expense, including the cost of any inspection and testing thereof. If Contractor/Vendor fails to proceed promptly with the correction or replacement of any rejected goods or Work, Owner may replace or correct such items or Work by purchase or manufacture and charge the cost incurred thereby to Contractor/Vendor or terminate this Purchase Agreement for default in accordance with paragraph 12 herein. By inspecting and not rejecting any goods and Work furnished thereunder, Owner shall not be precluded thereby from subsequently revoking its acceptance thereof if the goods or Work are later discovered to be nonconforming with this Purchase Agreement or the specifications and drawings applicable hereto, even if the defect does not substantially impair value to Owner.

7. Taxes, Delivery, Risk of Loss: Unless indicated to the contrary on the face hereof, it shall be the responsibility of Contractor/Vendor to arrange for and complete delivery of all goods or materials. If the goods or materials furnished thereunder are equipment, Contractor/Vendor shall give Owner two (2) working days' advance notice of delivery. All goods or materials furnished by Contractor/Vendor should be shipped in the manner and at the times indicated on the face hereof at the expense of Contractor/Vendor, it being understood that the risk of loss with respect to such goods is with Contractor/Vendor until such goods come into the actual possession of Owner, regardless of the mode of delivery or earlier passage of title. This project is tax exempt. The Owner's tax-exempt number is E 9995 0855 05.

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

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

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

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

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

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

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

10. Insurance and Bonds:

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

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

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

11. Indemnity: Contractor/Vendor hereby agrees to indemnify, and hold the Owner, its directors, officers, employees, successors and assigns harmless from any and all claims, demands, liability, loss, damage, fines, penalties, attorney's fees and litigation expenses (collectively "Loss") arising out of injury to, including the death of, persons and/or damage to property, to the extent caused by the negligent acts or omissions of the Contractor/Vendor or those working at their direction.

Further:

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

11.2 In any and all claims against Owner or any of its agents or employees, by any employee of Contractor/Vendor, the indemnification obligation under this paragraph shall not be limited by any limitation on the amount or type of damages, compensation or benefits payable by or for Contractor/Vendor under workers compensation acts, disability benefits acts or employee benefit acts, or other applicable law. Contractor/Vendor assumes the entire liability for its own negligence, and as part of this Agreement waives all defenses available to Contractor/Vendor as an employer which limit the amount of Contractor/Vendor's liability to Owner to the amount of Contractor/Vendor's liability under any workers compensation, disability benefits or employee benefit laws.

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

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

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

15. Compliance With Laws: During the performance hereunder, Contractor/Vendor agrees to give all notices and comply with all Laws and Regulations of the United States and/or the State of Illinois applicable to the performance of the Work, including but not limited to those Laws and Regulations regarding the payment of prevailing wages, non-discrimination laws, employment of Illinois workers, labor, wage and collective bargaining. Except where otherwise expressly required by applicable Laws and Regulations, Owner shall not be responsible for monitoring Contractor/Vendor's compliance with any Laws or Regulations.

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

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

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

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

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

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

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

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

CONTRACTOR

Contractor Signature:

Date:

Martam Construction, Inc.**SCHEDULE OF PRICES**

Victoria Ct. Watermain

Village of Algonquin

Attn: Jason Schutz

ITEM	ITEM DESCRIPTION	U OF M	QUANTITY	UNIT PRICE	BASE CONTRACT
1	8" Watermain	FT	520	\$ 113.00	\$ 58,760.00
2	Trench Backfill	CY	278	\$ 38.00	\$ 10,564.00
3	Hydrant Removal	EA	2	\$ 900.00	\$ 1,800.00
4	Fire Hydrant Assembly (Waterous)	EA	2	\$ 7,200.00	\$ 14,400.00
5	48" VV w/ "8 Gate Valve	EA	1	\$ 7,200.00	\$ 7,200.00
6	6" Watermain	FT	20	\$ 102.00	\$ 2,040.00
7	8"x6" MJ Tee	EA	2	\$ 750.00	\$ 1,500.00
8	8"x6" MJ Reducer	EA	2	\$ 650.00	\$ 1,300.00
9	8" MJ Solid Sleeve	EA	2	\$ 400.00	\$ 800.00
10	8"x8"x8" MJ Tee	EA	1	\$ 880.00	\$ 880.00
11	8" MJ 45 Bend	EA	8	\$ 650.00	\$ 5,200.00
12	8" MJ Cap	EA	2	\$ 350.00	\$ 700.00
13	Connect to existing Watermain 8"	EA	3	\$ 2,800.00	\$ 8,400.00
14	Chlorination & Pressure Test	EA	1	\$ 3,000.00	\$ 3,000.00
15	1" Water Services (Long) w/Corp,Rway,Bbox	EA	8	\$ 4,350.00	\$ 34,800.00
16	1" Water Services (Short) w/Corp,Rway,Bbox	EA	3	\$ 3,650.00	\$ 10,950.00
17	Pavement Remove & Replace with 4" Binder	SY	350	\$ 47.00	\$ 16,450.00
18	Sidewalk Remove & Replace	SF	350	\$ 10.00	\$ 3,500.00
19	Curb & Gutter Remove & Replace	FT	100	\$ 45.00	\$ 4,500.00
20	CL 1 Seed w/Netless Blanket w/Topsoil	SY	280	\$ 15.00	\$ 4,200.00
					\$ 190,944.00





Village of Algonquin

The Gem of the Fox River Valley

October 14, 2021

Village President and Board of Trustees:

The List of Bills dated 10/14/2021, payroll expenses, and insurance premiums, totaling \$2,832,069.91 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.

BA Lighting LLC	\$21,590.10	Replacement Lighting WTP #2 & #3
Baxter & Woodman	122,850.16	Randal Road Wetland Complex
CDW Government	8,587.96	PowerStore Storage Upgrades
Chicago Title & Trust Co.	20,000.00	Earnest Money – 221 Main St.
Chicagoland Paving Contractors Inc.	156,854.21	MFT – Asphalt Patching
Core & Main	27,565.00	RNI Annual Fee
Corrective Asphalt Materials LLC	107,164.33	2021 Reclamite Application
Encap Inc.	16,990.00	Drainage Improvements & Maintenance
H R Green, Inc.	3,395.72	Lake Drive South
H R Green, Inc.	9,118.41	Algonquin Lakes Street Improvements
IPWEA	4,190.39	Asset Management Training
LAX Ammunition	3,108.01	Police Department Ammunition
LRS Holdings LLC	21,829.60	MFT – Street Sweeping
McHenry County Municipal Risk Management Agency	418,612.00	2021-2022 Pool Year Installment #2
Pentegra Systems	11,336.67	Randall Road Pedestrian Underpass

Precision Payment Markings, Inc.	34,890.69	MFT – Pavement Marking
RES Great Lakes, LLC	\$13,378.00	Woods Creek Reach 5
RES Great Lakes, LLC	22,870.75	Dixie Creek Reach 3
Rush Truck Center	251,316.00	2022 Utilities Dump Truck
Sikich LLP	11,800.00	April 30, 2021 Audit
Spaceco Inc.	72,301.16	Harnish Drive Street Improvements
Spear Corporation	4,000.00	Pool Repair
Trine Construction	279,939.33	IEPA - Downtown Streetscape Stage 3
Trotter & Associates	51,838.69	WWTP Improvements Phase 6B
Trotter & Associates	3,837.25	Woods Creek Lift Station Upgrades
John A. Raber & Associates	3,000.00	CIP Funding Assistance - Lobbyist
United Fast Food & Beverage Service Corporation	5,072.50	Airpot Coffee Brewers
Williams Brother Construction	216,898.57	WWTP Improvements Phase 6B

Please note:

The 10/15/2021 payroll expenses totaled \$503,733.97.

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



Tim Schlönerger
Village Manager

TS/mjn

Village of Algonquin

List of Bills 10/19/2021

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
AMALGAMATED BANK OF CHICAGO					
		W & S BOND & INTEREST-EXPENSE			
IEPA LOAN PRINCIPAL & INTEREST	60,739.46	IEPA LOAN PRINCIPAL EXPENSE	07080400-46700-W1750	IEPA L17-5553 2	10220214
IEPA LOAN PRINCIPAL & INTEREST	25,281.87	IEPA LOAN INTEREST EXPENSE	07080400-46701-W1750	IEPA L17-5553 2	10220214
	Vendor Total: \$86,021.33				
AMERICAN SOLUTIONS FOR BUSINESS					
		CDD - EXPENSE GEN GOV			
STYKOWSKI BUSINESS CARDS	27.00	OFFICE SUPPLIES	01300100-43308-	INV05468787	30220017
		CDD - EXPENSE GEN GOV			
KNAPP BUSINESS CARDS	27.00	OFFICE SUPPLIES	01300100-43308-	INV05468787	30220016
		POLICE - EXPENSE PUB SAFETY			
WATSON/LANDREVILLE/TREFILEK BUS C	78.80	UNIFORMS & SAFETY ITEMS	01200200-47760-	INV05468787	20220002
		GS ADMIN - EXPENSE GEN GOV			
BUS CARDS - WEBER AUGER MARTIN	28.00	PRINTING & ADVERTISING	01100100-42243-	INV05590937	10220241
BUS CARDS - WEBER AUGER MARTIN	56.00	ELECTED OFFICIALS EXPENSE	01100100-47741-	INV05590937	10220241
		GENERAL SERVICES PW - EXPENSE			
BUSINESS CARDS - GOAD	27.00	PRINTING & ADVERTISING	01500300-42243-	INV05590937	50220053
		GENERAL SERVICES PW - EXPENSE			
BUSINESS CARDS - KILCULLEN	27.00	PRINTING & ADVERTISING	01500300-42243-	INV05590937	50220052
		PWA - EXPENSE PUB WORKS			
BUSINESS CARDS - ZIMMERMAN	27.00	PRINTING & ADVERTISING	01400300-42243-	INV05590937	40220167
		POLICE - EXPENSE PUB SAFETY			
BUS CARDS - KOEHLER CARROLL	51.20	UNIFORMS & SAFETY ITEMS	01200200-47760-	INV05590937	20220002
	Vendor Total: \$349.00				
ANGELIKA DZIOBON					
		WATER & SEWER BALANCE SHEET			
UB 1084273 4 OXFORD	126.80	AR - WATER BILLING	07-12110-	111854	
	Vendor Total: \$126.80				
AQUA BACKFLOW INC					
		WATER OPER - EXPENSE W&S BUSI			
CROSS CONNECTION CONTROL	646.75	PROFESSIONAL SERVICES	07700400-42234-	2021 - 1675	70220021
	Vendor Total: \$646.75				
ARAMARK UNIFORM SERVICES					
		BUILDING MAINT. BALANCE SHEET			
MAT CLEANING - PD	25.00	OUTSOURCED INVENTORY	28-14240-	610000191530	28220002
		BUILDING MAINT. BALANCE SHEET			
MAT CLEANING - PD	25.00	OUTSOURCED INVENTORY	28-14240-	610000194896	28220002
		BUILDING MAINT. BALANCE SHEET			
MAT CLEANING - GMC	25.01	OUTSOURCED INVENTORY	28-14240-	610000191534	28220002

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MAT CLEANING - GMC	25.01	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	610000194898	28220002
MAT CLEANING - WWTF	35.25	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	610000194893	28220002
MAT CLEANING - PW	57.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	610000191532	28220002
MAT CLEANING - PW	57.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	610000194897	28220002
SHOP TOWELS	29.61	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	610000191514	29220041
SHOP TOWELS	29.61	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	610000194894	29220041
UNIFORM FLEET	64.05	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	610000191523	29220041
UNIFORM FLEET	64.05	VEHCL MAINT-REVENUE & EXPENSES UNIFORMS & SAFETY ITEMS	29900000-47760-	610000194895	29220041
Vendor Total: \$436.59					
ARROW ROAD CONSTRUCTION					
21-00000-00-GM ASPHALT	51.90	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	29390	40220271
21-00000-00-GM ASPHALT	98.46	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	29320	40220270
21-00000-00-GM ASPHALT	98.46	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	29341	40220269
Vendor Total: \$248.82					
BA LIGHTING LLC					
REPLACEMENT LIGHTING	7,673.20	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	55372	70220195
REPLACEMENT LIGHTING	13,916.90	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07700400-44412-	55371	70220196
Vendor Total: \$21,590.10					
BAXTER & WOODMAN NATURAL RESOURCES, LI					
RANDALL ROAD WETLAND COMPLEX	122,850.16	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-S1934	0227524	40220259
Vendor Total: \$122,850.16					
BOND DICKSON & CONWAY					
MUNICIPAL COURT CONSULTANT - SEPT	460.00	GS ADMIN - EXPENSE GEN GOV MUNICIPAL COURT	01100100-42305-	17709	10220255
Vendor Total: \$460.00					
BONNELL INDUSTRIES INC					
834-COAL DOOR KIT	1,892.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	0200350-IN	29220098

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$1,892.00					
BRADY WORLDWIDE INC					
LOCK OUT TAG OUT 1-YEAR RENEWAL	669.75	BLDG MAINT- REVENUE & EXPENSES IT EQUIPMENT & SUPPLIES	28900000-43333-	9348023682	10220250
LOCK OUT TAG OUT 1-YEAR RENEWAL	669.75	GENERAL SERVICES PW - EXPENSE IT EQUIPMENT & SUPPLIES	01500300-43333-	9348023682	10220250
LOCK OUT TAG OUT 1-YEAR RENEWAL	669.75	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	9348023682	10220250
LOCK OUT TAG OUT 1-YEAR RENEWAL	669.75	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	9348023682	10220250
Vendor Total: \$2,679.00					
BRANDON WATSON					
DUTY HOLSTER	26.94	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/16/21 PURCHASE	20220091
Vendor Total: \$26.94					
BRISTOL HOSE & FITTING					
COUPLER/SEAL-LOK/SWIVEL	1,589.64	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	3468694	29220025
Vendor Total: \$1,589.64					
CALCO LTD					
SEWER-LAB SUPPLIES	148.00	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	AU59548	70220005
SEWER-LAB SUPPLIES	154.00	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	AU59276	70220005
Vendor Total: \$302.00					
CDW LLC					
DELL POWERSTORE STORAGE UPGRAD	6,870.36	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	L402460	10220227
DELL POWERSTORE STORAGE UPGRAD	858.80	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	L402460	10220227
DELL POWERSTORE STORAGE UPGRAD	858.80	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	L402460	10220227
Vendor Total: \$8,587.96					
CHICAGO PARTS & SOUND LLC					
BATTERY SCRAP REFUND	-60.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1CR0039296	29220031
BATTERY CORE REFUND	-44.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1CR0039472	29220031
BATTERY	120.02	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1-0231809	29220031
BATTERY	444.36	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1-0230799	29220031

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
BATTERY	512.40	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1-0231806	29220031
Vendor Total: \$972.78					
CHICAGO TITLE AND TRUST COMPANY					
ALG STATE BANK 221 MAIN EARNEST MC	20,000.00	STREET IMPROV- EXPENSE PUBWRKS LAND ACQUISITION	04900300-45595-	EARNEST MONEY	
Vendor Total: \$20,000.00					
CHICAGOLAND PAVING CONTRACTORS INC					
21-00000-00-GM ASPHALT PATCHING	156,854.21	MFT - EXPENSE PUBLIC WORKS INFRASTRUCTURE MAINT IMPRO	03900300-43370-	215101-FR	40220247
Vendor Total: \$156,854.21					
CHRISTOPHER B BURKE ENG LTD					
RATT CREEK REACH 5 RESTORATION	87.50	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1743	169324	40220256
IN HOUSE ENGINEERING	175.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE!	12900400-42232-	169311	40220266
HILL CLIMB PARK UPGRADES	1,050.00	PARK IMPR - EXPENSE PUB WORKS INFRASTRUCTURE MAINT IMPRO	06900300-43370-	169319	40220265
TERRACE HILL STREET IMPROVEMENTS	1,526.50	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1633	169320	40220260
GASLIGHT TENNIS COURT REHAB	1,950.00	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICE!	06900300-42232-P2123	169322	40220262
RANDALL ROAD WETLAND COMPLEX	6,432.40	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1933	169321	40220261
DOWNTOWN STREETScape WASHINGT	8,930.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S2022	169317	40220255
BUNKER HILL DRIVE IMPROVEMENTS	12,875.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S2212	169315	40220253
IN HOUSE ENGINEERING	15,750.00	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-	169313	40220264
IN HOUSE ENGINEERING	700.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE!	12900400-42232-	169313	40220264
RATT CREEK REACH 5 SEWER IMPROVE	27,015.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE!	12900400-42232-W2203	169323	40220263
WILLOUGHBY FARMS SECTION 1	31,634.72	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S2242	169316	40220254
DOWNTOWN STREETScape BIKE TRAIL	35,980.75	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S2053	169680	40220268
Vendor Total: \$144,106.87					
CINTAS CORPORATION NO 2					
FIRST AID SUPPLIES	101.19	CDD - EXPENSE GEN GOV OFFICE SUPPLIES	01300100-43308-	8405338882	30220013
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
REFILL 1ST AID CABINET	115.05	OFFICE SUPPLIES	01100100-43308-	8405338883	10220013
Vendor Total:	\$216.24				
CITYFRONT INNOVATIONS LLC					
CITYFRONT OCTOBER 2021	3,000.00	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	11083	10220248
Vendor Total:	\$3,000.00				
COMCAST CABLE COMMUNICATION					
10/1/2021-10/31/2021 STATEMENT	168.69	BLDG MAINT- REVENUE & EXPENSES TELEPHONE	28900000-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	691.08	CDD - EXPENSE GEN GOV TELEPHONE	01300100-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	653.14	GENERAL SERVICES PW - EXPENSE TELEPHONE	01500300-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	791.34	GS ADMIN - EXPENSE GEN GOV TELEPHONE	01100100-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	1,393.52	POLICE - EXPENSE PUB SAFETY TELEPHONE	01200200-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	211.83	PWA - EXPENSE PUB WORKS TELEPHONE	01400300-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	975.05	SEWER OPER - EXPENSE W&S BUSI TELEPHONE	07800400-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	183.15	VEHCL MAINT-REVENUE & EXPENSES TELEPHONE	29900000-42210-	131394311	10220243
10/1/2021-10/31/2021 STATEMENT	340.80	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	131394311	10220243
10/7/21-11/6/21 PUBLIC WORKS	16.84	PWA - EXPENSE PUB WORKS EQUIPMENT RENTAL	01400300-42270-	8771 10 012 0277023	10220029
9/28/21-10/27/21 WTP #2	148.35	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	8771 10 002 0435820	10220030
Vendor Total:	\$5,573.79				
COMMONWEALTH EDISON					
RATE 23 STREET LIGHTING	15,962.22	GENERAL SERVICES PW - EXPENSE ELECTRIC	01500300-42212-	4473011026	50220009
9/3/21-10/5/21 WELL #13	1,594.20	WATER OPER - EXPENSE W&S BUSI ELECTRIC	07700400-42212-	5151039132	70220018
Vendor Total:	\$17,556.42				
CORE & MAIN LP					
RETURNED METER PARTS	-465.00	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	P422870	70220029
RETURNED METER PARTS	-465.00	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	P422870	70220029
RNI ANNUAL FEE	13,782.50	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	P709983	70220193

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
RNI ANNUAL FEE	13,782.50	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	P709983	70220193
Vendor Total: \$26,635.00					
CORRECTIVE ASPHALT MATERIALS LLC					
RECLAIMITE	107,164.33	STREET IMPROV- EXPENSE PUBWRKS INFRASTRUCTURE MAINT IMPRO	04900300-43370-	21085N	40220246
Vendor Total: \$107,164.33					
DELL MARKETING LP					
CONVERTIBLE TABLE BASE	2,209.34	CDD - EXPENSE GEN GOV IT EQUIPMENT & SUPPLIES	01300100-43333-	10523436789	10220195
Vendor Total: \$2,209.34					
DONNA M GIOVE					
10/2/2021 BABYSITTERS TRAINING	240.00	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	10/2/21 TRAINING	10220247
Vendor Total: \$240.00					
E GOV STRATEGIES LLC					
EMAILS PROCESSED SEPTEMBER 2021	78.42	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	INV-10506	10220252
Vendor Total: \$78.42					
ELOQUENT MEDIA COMMUNICATIONS					
EMERGENCY WATER SHUT OFF NOTICE:	280.00	WATER OPER - EXPENSE W&S BUSI PRINTING & ADVERTISING	07700400-42243-	3288	70220186
Vendor Total: \$280.00					
ENCAP INC					
CREEKS CROSSING PARK IMPROVEMEN	1,970.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7534	40220274
WOODS CREEK REACH 2&3 MAINTENAN	2,375.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7538	40220278
GRAND RESERVE CREEK DRAINAGE	2,450.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7536	40220276
WOODS CREEK REACH 2&3 MAINTENAN	2,725.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7537	40220277
CREEKS CROSSING PARK IMPROVEMEN	3,470.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7533	40220273
WOODS CREEK REACH 4	4,000.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPRO	26900300-43370-	7535	40220275
Vendor Total: \$16,990.00					
ENGINEERING ENTERPRISES, INC					
RISK & RESILIENCE STUDY	1,806.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE	12900400-42232-	72367	40220257
Vendor Total: \$1,806.00					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ENTERPRISE FM TRUST					
PRINCIPAL	834.66	BLDG MAINT- REVENUE & EXPENSES LEASES - NON CAPITAL	28900000-42272-	FBN4308222	
PRINCIPAL	1,432.92	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	FBN4308222	
PRINCIPAL	712.54	GENERAL SERVICES PW - EXPENSE LEASES - NON CAPITAL	01500300-42272-	FBN4308222	
PRINCIPAL	586.92	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	FBN4308222	
PRINCIPAL	570.42	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	FBN4308222	
PRINCIPAL	230.65	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	FBN4308222	
PRINCIPAL	763.08	SEWER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07800400-42272-	FBN4308222	
PRINCIPAL	178.13	VEHCL MAINT-REVENUE & EXPENSES LEASES - NON CAPITAL	29900000-42272-	FBN4308222	
PRINCIPAL	1,162.87	WATER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07700400-42272-	FBN4308222	
INTEREST	111.72	BLDG MAINT- REVENUE & EXPENSES INTEREST EXPENSE	28900000-47790-	FBN4308222	
INTEREST	259.88	CDD - INTEREST EXPENSE INTEREST EXPENSE	01300600-47790-	FBN4308222	
INTEREST	133.86	GENERAL SERVICES PW - INTEREST INTEREST EXPENSE	01500600-47790-	FBN4308222	
INTEREST	110.60	INTEREST EXPENSE - GEN GOV INTEREST EXPENSE	01100600-47790-	FBN4308222	
INTEREST	128.31	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	FBN4308222	
INTEREST	43.67	PUBLIC WORKS ADMIN - INT EXP INTEREST EXPENSE	01400600-47790-	FBN4308222	
INTEREST	119.57	SEWER OPER - INTEREST EXPENSE INTEREST EXPENSE	07800600-47790-	FBN4308222	
INTEREST	33.46	VEHCL MAINT-REVENUE & EXPENSES INTEREST EXPENSE	29900000-47790-	FBN4308222	
INTEREST	150.90	WATER OPER - INTEREST EXPENSE INTEREST EXPENSE	07700600-47790-	FBN4308222	
INITIAL OTHER CHARGES	176.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	FBN4308222	
	Vendor Total: \$7,740.16				
FEDEX					
IEPA LOAN PAPERWORK	26.58	GS ADMIN - EXPENSE GEN GOV POSTAGE	01100100-43317-	7-515-98597	10220003
	Vendor Total: \$26.58				

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FISHER AUTO PARTS INC					
OIL FITLER	3.46	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-589396	29220001
FUEL WATER FILTER/FUEL FILTER	25.07	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-588557	29220001
FUEL FILTER/OIL FILTERS	57.61	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-588839	29220001
ENGINE DEGREASER	61.08	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-588840	29220001
	Vendor Total: \$147.22				
FISHER SCIENTIFIC CO LLC					
LAB SUPPLIES	216.45	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	7857403	70220192
	Vendor Total: \$216.45				
GOVTEMPSUSA LLC					
9/20/21-10/3/21 BLANCHARD	3,166.80	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	3824136	30220006
	Vendor Total: \$3,166.80				
GRAINGER					
LIGHT MAGNIFIER	132.10	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9077050137	28220021
STEP ON TRASH CAN	161.89	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9077187897	28220021
STEP ON TRASH CAN	485.67	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9075703760	28220021
	Vendor Total: \$779.66				
GROOT INDUSTRIES INC					
GARBAGE STICKER SALES SEPTEMBER	1,011.20	GEN FUND BALANCE SHEET AP - GARBAGE STICKERS	01-20104-	7754599	10220034
	Vendor Total: \$1,011.20				
GROUND PENETRATING RADAR SYSTEMS INC					
DOWNTOWN STREETScape STAGE 3	1,350.00	W & S IMPR. - EXPENSE W&S BUSI WATER MAIN	12900400-45565-W1953	422863	40220252
	Vendor Total: \$1,350.00				
H R GREEN INC					
LAKE DRIVE SOUTH	3,395.72	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1813	4-146910	40220250
ALGONQUIN LAKES STREET IMPROVEME	9,118.41	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1823	4-146911	40220249
	Vendor Total: \$12,514.13				
HD SUPPLY FACILITIES MAINTENANCE LTD					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CHART RECORDER	130.03	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07700400-44412-	729556	70220188
LAB SUPPLIES	394.87	SEWER OPER - EXPENSE W&S BUSI LAB SUPPLIES	07800400-43345-	734032	70220187
Vendor Total: \$524.90					
HITCHCOCK DESIGN GROUP					
TOWNE PARK RECONSTRUCTION	1,983.25	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICE	06900300-42232-P2201	26948	40220279
Vendor Total: \$1,983.25					
HOME DEPOT					
TEPPER SMALL TOOLS	194.88	BLDG MAINT- REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	28900000-43320-	4511301	28220055
COUNTRYSIDE TOWER SUPPLIES	199.95	WATER OPER - EXPENSE W&S BUSI MAINT - WELLS	07700400-44418-	3015153	70220172
COUNTRYSIDE TOWER SUPPLIES	391.72	WATER OPER - EXPENSE W&S BUSI MAINT - WELLS	07700400-44418-	3072838	70220172
TOGGLE SWITCHES	5.30	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	2064618	50220004
2 X 10 LUMBER	41.34	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	21827	50220004
COMPOUNT/SEALANT	22.54	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	14353	70220007
BATTERY CHARGER/COVER BOX/CYLIND	270.29	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	7021878	70220007
BRASS CAPS/PLUMBERS PUTTY	10.29	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	4511300	28220019
PLUG	10.38	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	7523850	28220019
TILTING WALL MOUNT	39.97	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	2511458	28220019
PAINT/BUTANE CYLINDER	40.83	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	8073196	28220019
TRAP/HEX SCREWS/CAPS/STRAINER	60.31	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3072832	28220019
WATER JUG EXCHANGE/SURGE OUTLET	71.90	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9071527	28220019
Vendor Total: \$1,359.70					
IL ASSOC OF CHIEFS OF POLICE					
2022 MEMBERSHIP DUES-MARKHAM	115.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	9094	20220083
2022 MEMBERSHIP DUES - WALKER	115.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	9095	20220083
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
2022 MEMBERSHIP DUES - BUCCI	265.00	TRAVEL/TRAINING/DUES	01200200-47740-	9388	20220083
Vendor Total: \$495.00					
JENNIFER ROBSON					
UB 3066099 1941 TUNBRIDGE	50.05	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111852	
Vendor Total: \$50.05					
JOHN A RABER & ASSOCIATES INC					
CIP FUNDING ASSISTANCE - SEPTEMBER	3,000.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	1201920	10220088
Vendor Total: \$3,000.00					
JPMORGAN CHASE BANK NA					
BUCCI/DUNKIN DONUTS/ACCREDITATION	42.74	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
BUCCI/WAYFAIR/LUNCHROOM FURNITURE	1,189.97	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2021	
BUCCI/DIAMOND GRAPHICS/LAINE SIGNS	100.00	POLICE - EXPENSE PUB SAFETY PRINTING & ADVERTISING	01200200-42243-	09/30/2021	
COONEY/AMAZON/WORK OUT BANDS	34.46	POLICE - EXPENSE PUB SAFETY SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2021	
CROOK/ZOOM/MONTHLY CHARGES	264.00	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/ZOOM/MONTHLY CHARGES	33.00	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/ZOOM/MONTHLY CHARGES	33.00	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/IPWEA/ASSET MANAGEMENT TR	4,190.39	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
CROOK/IPWEA/INTERNATIONAL FEE	62.86	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
CROOK/AMAZON/MOUSE,CHARGER,POR	160.15	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/AMAZON/MOUSE,CHARGER,POR	20.02	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/AMAZON/MOUSE,CHARGER,POR	20.02	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/DJI.COM/BATTERY & INSULATION	580.80	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/DJI.COM/BATTERY & INSULATION	72.60	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/DJI.COM/BATTERY & INSULATION	72.60	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/AMAZON/PORTABLE CHARGERS	95.98	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/AMAZON/PORTABLE CHARGERS	11.99	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/AMAZON/PORTABLE CHARGERS	11.99	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/AUDIBLE.COM/SHALLCROSS TR	150.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2021	
CROOK/AMAZON/ALEXA FOR MITCHARD	3.00	PWA - EXPENSE PUB WORKS IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2021	
CROOK/ZOOM/KNAPP LICENSE	32.15	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/ZOOM/KNAPP LICENSE	4.02	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/ZOOM/KNAPP LICENSE	4.02	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/AMAZON/WIRELESS KEYBOARD	84.35	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/AMAZON/WIRELESS KEYBOARD	10.55	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/AMAZON/WIRELESS KEYBOARD	10.55	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/AMAZON/CHARGER, LIGHTING C	173.20	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2021	
CROOK/AMAZON/CHARGER, LIGHTING C	21.65	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2021	
CROOK/AMAZON/CHARGER, LIGHTING C	21.65	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2021	
CROOK/IPWEA/PARKS MANAGEMENT BC	101.99	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
CROOK/IPWEA/INTERNATIONAL FEE	1.53	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
CROOK/AMAZON/SATELLITE & EXTENDE	1,641.91	PWA - EXPENSE PUB WORKS IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2021	
GOCK/FUN EXPRESS/HALLOWEEN SUPP	73.72	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	09/30/2021	
GRIGGEL/EDCO/BEARING ASSEMBLY	134.96	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
GRIGGEL/AMAZON/BLOCK HEATER	93.99	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
GRIGGEL/AMAZON/PINTLE HOOK	108.50	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
GRIGGEL/MEIJER/LEAF RAKE	9.50	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2021	
GRIGGEL/AMAZON/TRAILER HITCH	279.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
		BUILDING MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/AMAZON/HEX KEY	8.99	INVENTORY	28-14220-	09/30/2021	
GRIGGEL/NSCD/WIRELESS RECEIVER	151.65	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/AMAZON/FAUCETS	564.00	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/AMAZON/TILES	101.10	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/NSCD/SALES TAX CREDIT	-56.99	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/AMAZON/FOAM TILES	25.00	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/EDCO/CRUSH PROOF HOSE	593.52	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
GRIGGEL/SUPPLY HOUSE/CRANK ARM	28.07	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/EDCO/FLEX HOSE	38.24	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	09/30/2021	
GRIGGEL/AMAZON/HEX KEY	8.99	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	09/30/2021	
GRIGGEL/AMAZON/TENNIS NETS	444.24	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2021	
KENNING/AMAZON/MOUSE	8.41	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	09/30/2021	
KENNING/AMAZON/KORDECKI BABY GIFT	40.31	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2021	
KENNING/AMAZON/KORDECKI BABY GIFT	40.32	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2021	
KENNING/LABORLAW/LABOR LAW POSTI	188.97	GEN NONDEPT - EXPENSE GEN GOV PROFESSIONAL SERVICES	01900100-42234-	09/30/2021	
KILCULLEN/SHELL/FUEL	100.00	GENERAL SERVICES PW - EXPENSE FUEL	01500300-43340-	09/30/2021	
KUMBERA/FACEBOOK/ART ON THE FOX	11.27	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2021	
KUMBERA/SIX SIGMA/YELLOW BELT CER	99.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
KUMBERA/SIX SIGMA/GREEN BELT CERT	157.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
KUMBERA/FACEBOOK/ART ON THE FOX	88.73	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2021	
MARKHAM/LAX AMMUNITION/AMMO	3,108.01	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2021	
MITCHARD/DROPBOX/DROPBOX	119.88	PWA - EXPENSE PUB WORKS PROFESSIONAL SERVICES	01400300-42234-	09/30/2021	
MITCHARD/APWA/TOP TEN LUNCHEON	50.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2021	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MITCHARD/MARIOTT/PWX HOTEL STAY	1,131.20	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2021	
MORGAN/AMAZON/UNIFORM NEW HIRES	98.99	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
MORGAN/WAGNER/UNIFORM NEW HIRES	176.80	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
MORGAN/AMAZON/RETURNED BARRICA	-34.14	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2021	
MORGAN/AMAZON/RANGE SUPPLIES	100.99	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2021	
MORGAN/AMAZON/LAINE RIBBON	48.90	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
MORGAN/PANERA/ACCREDITATION BAG	11.28	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
MORGAN/PANERA/ACCREDITATION BAG	25.50	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
MORGAN/TRANSUNION/AUG SOFTWARE	162.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	09/30/2021	
MORGAN/JIMMY JOHNS/ACCREDITATION	145.65	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
MORGAN/PANERA/ACCREDITATION CAK	16.27	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
MORGAN/AMAZON/WILKIN - LIGHT	138.00	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
MORGAN/AMAZON/KOEHLER - RUBBER E	36.34	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
MORGAN/AMAZON/KUGLER - PANTS	33.99	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
MORGAN/AMAZON/KUGLER - PANTS	80.00	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2021	
SALAZAR/WALMART/SHELF LINERS	32.82	POLICE - EXPENSE PUB SAFETY SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2021	
SALAZAR/TARGET/POOL NOODLES, POS	53.98	POLICE - EXPENSE PUB SAFETY SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2021	
SCHLONEGER/AMAZON/FLYWHEELS	179.95	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
SKILLMAN/AMAZON/POLONY NOTARY ST	18.83	CDD - EXPENSE GEN GOV OFFICE SUPPLIES	01300100-43308-	09/30/2021	
SKILLMAN/IGFOA/2021 ANNUAL CONFER	375.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
SKILLMAN/APA/NOLAND MEMBERSHIP R	262.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2021	
SOWIZROL/MEIJER/ILEAP LUNCH DRINKS	27.76	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SOWIZROL/ALLIANCE FOR HOPE/PELAYC	100.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
SOWIZROL/ALLIANCE FOR HOPE/RADELI	100.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
D WALKER/SHERATON/CONFERENCE HC	210.15	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
D WALKER/LAZ PARKING/CONFERENCE	38.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
D WALKER/LAZ PARKING/CONFERENCE	38.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
D WALKER/LAZ PARKING/CONFERENCE	15.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
D WALKER/LAZ PARKING/CONFERENCE	101.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2021	
WEBER/LANDS END/POLOS	65.85	GS ADMIN - EXPENSE GEN GOV ELECTED OFFICIALS EXPENSE	01100100-47741-	09/30/2021	
WILKIN/HOME DEPOT/LUMBER,STAPLES	41.46	POLICE - EXPENSE PUB SAFETY SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2021	
SHALLCROSS/CRAINS/SEPT SUBSCRIPT	15.00	CDD - EXPENSE GEN GOV PUBLICATIONS	01300100-42242-	09/30/2021	
Vendor Total: \$19,722.09					
KARTIK PATEL					
UB 3084882 230 PARTRIDGE	2.02	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111856	
Vendor Total: \$2.02					
LAUTERBACH & AMEN LLP					
PAYROLL SERVICES SEPTEMBER 2021	3,356.50	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	59654	10220019
PAYROLL SERVICES SEPTEMBER 2021	719.25	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	59654	10220019
PAYROLL SERVICES SEPTEMBER 2021	719.25	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	59654	10220019
Vendor Total: \$4,795.00					
LAW ENFORCEMENT RECORDS MGRS OF ILLINO					
SCHUMAN 2022 MEMBERSHIP DUES	40.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	1335	20220087
Vendor Total: \$40.00					
LHW VENTURES LLC					
UB 3040363 303 CIRCLE	10.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111853	
Vendor Total: \$10.00					
LRS HOLDINGS LLC					
		MFT - EXPENSE PUBLIC WORKS			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
21-00000-00-GM STREET SWEEPING	11,731.40	MAINT - STREETS	03900300-44428-	PS400588	40220251
21-00000-00-GM STREET SWEEPING	10,098.20	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	PS407400	40220289
Vendor Total: \$21,829.60					
M & M BARAN PROPERTIES					
UB 3040547 1410 PARKVIEW	92.80	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111858	
Vendor Total: \$92.80					
MANDEL METALS INC					
SIGN BLANKS	888.80	GENERAL SERVICES PW - EXPENSE SIGN PROGRAM	01500300-43366-	34551	50220084
Vendor Total: \$888.80					
MANSFIELD OIL COMPANY					
FUEL	2,587.73	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	22635684	29220010
FUEL	3,709.56	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	22635685	29220010
Vendor Total: \$6,297.29					
MARGARET KLASA					
UB 3010822 622 SURREY	10.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111851	
Vendor Total: \$10.00					
MARSH USA INC					
MARKHAM NOTARY BOND	20.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	376338987226	20220086
SOSINE VILLAGE PRESIDENT BOND	100.00	GEN NONDEPT - EXPENSE GEN GOV INSURANCE	01900100-42236-	376337216437	10220244
Vendor Total: \$120.00					
MARTELLE WATER TREATMENT					
SODIUM HYPOCHLORITE	5,327.79	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	22281	70220022
Vendor Total: \$5,327.79					
MCHENRY CO RISK MANAGEMENT					
2021-2022 POOL YEAR INSTALLMENT 2	679.68	CEMETERY OPER -EXPENSE GEN GOV INSURANCE	02400100-42236-	2021-Alg-02	
2021-2022 POOL YEAR INSTALLMENT 2	308,509.92	GEN NONDEPT - EXPENSE GEN GOV INSURANCE	01900100-42236-	2021-Alg-02	
2021-2022 POOL YEAR INSTALLMENT 2	50,757.33	SEWER OPER - EXPENSE W&S BUSI INSURANCE	07800400-42236-	2021-Alg-02	
2021-2022 POOL YEAR INSTALLMENT 2	3,437.47	SWIMMING POOL -EXPENSE GEN GOV INSURANCE	05900100-42236-	2021-Alg-02	
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
2021-2022 POOL YEAR INSTALLMENT 2	55,227.60	INSURANCE	07700400-42236-	2021-Alg-02	
Vendor Total: \$418,612.00					
MICHAEL MOGLINSKI					
UB 2071193 108 MAIN	22.35	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111850	
Vendor Total: \$22.35					
MID-TOWN PETROLEUM ACQUISITION LLC					
OIL	4,367.59	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	1364464-IN	29220035
Vendor Total: \$4,367.59					
MIDWEST GROUNDCOVERS LLC					
HANSON REPLACEMENT PLANTS	996.80	GENERAL SERVICES PW - EXPENSE MAINT - TREE PLANTING	01500300-44402-	1689612	50220079
CORPORATE PKWY REPLACEMENT PLAI	2,996.60	GENERAL SERVICES PW - EXPENSE MAINT - TREE PLANTING	01500300-44402-	1689597	50220080
Vendor Total: \$3,993.40					
MIDWEST SALT LLC					
WTP #2 SALT	2,336.09	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	P459281	70220183
WTP #2 SALT	2,437.79	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	P459241	70220182
Vendor Total: \$4,773.88					
MOORE LANDSCAPES LLC					
DOWNTOWN FLOWERS - SEPTEMBER	13,464.29	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	25521	50220007
DOWNTOWN FLOWERS - OCTOBER	13,464.29	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	26097	50220007
Vendor Total: \$26,928.58					
NAPA AUTO SUPPLY ALGONQUIN					
RETUNED OIL FILTER	-11.55	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	131728	29220011
CABIN AIR FILTER	22.97	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	134088	29220011
Vendor Total: \$11.42					
NICOR GAS					
9/2/21-10/4/21 WTP #1	414.80	WATER OPER - EXPENSE W&S BUSI NATURAL GAS	07700400-42211-	44-94-77-1000 8	70220034
9/2/21-10/4/21 BATH HOUSE	41.66	SWIMMING POOL -EXPENSE GEN GOV NATURAL GAS	05900100-42211-	87-21-74-1000 7	10220006
9/3/21-10/5/21 WTP #2	79.41	WATER OPER - EXPENSE W&S BUSI NATURAL GAS	07700400-42211-	00-63-34-1000 6	70220032
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
9/8/21-10/7/21 WTP #3	717.28	NATURAL GAS	07700400-42211-	04-29-91-4436 2	70220033
9/2/21-10/4/21 POOL HOUSE	571.03	SWIMMING POOL -EXPENSE GEN GOV NATURAL GAS	05900100-42211-	77-21-74-1000 8	10220005
9/3/21-10/5/21 WWTF	177.29	SEWER OPER - EXPENSE W&S BUSI NATURAL GAS	07800400-42211-	83-83-64-3667 1	70220035
9/3/21-10/5/21 DIGESTER BUILDING	1,155.27	SEWER OPER - EXPENSE W&S BUSI NATURAL GAS	07800400-42211-	93-54-83-1000 7	70220150
Vendor Total: \$3,156.74					
NORIAM BUILDING AUTOMATION INC					
GMC HVAC VAV REPAIR	840.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	1075	28220061
Vendor Total: \$840.00					
PATTEN INDUSTRIES INC					
PGEN14 PARTS	1,454.70	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P56C0005258	29220101
Vendor Total: \$1,454.70					
PDC LABORATORIES INC					
LAB TESTING	366.00	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	19483301	70220025
WATER SUPPLIES	651.00	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	19483300	70220026
WATER SUPPLIES	675.00	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	19483669	70220026
Vendor Total: \$1,692.00					
PENTEGRA SYSTEMS LLC					
RANDALL ROAD PEDESTRIAN UNDERPA:	11,336.67	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-S1264	63618	40220272
Vendor Total: \$11,336.67					
PITNEY BOWES					
POSTAGE SUPPLIES - INK	113.04	GS ADMIN - EXPENSE GEN GOV POSTAGE	01100100-43317-	1019148927	10220016
Vendor Total: \$113.04					
PRECISION PAVEMENT MARKINGS INC					
21-00000-00-GM PAVEMENT MARKING	34,890.69	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	4013	40220248
Vendor Total: \$34,890.69					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					
CEMETERY MAINTENANCE OCTOBER 20	1,692.00	CEMETERY OPER -EXPENSE GEN GOV PROFESSIONAL SERVICES	02400100-42234-	4169	10220024
MOTY/SEPTEMBER/CREMATION	300.00	CEMETERY OPER -EXPENSE GEN GOV GRAVE OPENING	02400100-42290-	4169	10220023
		CEMETERY OPER -EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
OSTERHELD/SEPTEMBER/CREMATION	300.00	GRAVE OPENING	02400100-42290-	4169	10220023
Vendor Total:	\$2,292.00				
RAY O'HERRON CO INC					
NEW HIRE UNIFORMS - PETERS	404.36	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2146329-IN	20220089
NEW HIRE UNIFORMS - DENNIS	127.18	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2144686-IN	20220085
NEW HIRE UNIFORMS - KUGLER	287.45	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	2144687-IN	20220085
Vendor Total:	\$818.99				
RED WING SHOE STORE					
SAFETY BOOTS - WALL	174.24	SEWER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07800400-47760-	425-1-77366	70220189
SAFETY BOOTS - HENRICHS	191.24	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-58969	50220082
SAFETY BOOTS - COSTANTINO	200.00	GENERAL SERVICES PW - EXPENSE UNIFORMS & SAFETY ITEMS	01500300-47760-	425-1-77367	50220082
SAFETY BOOTS - HARTMANN	182.74	WATER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-58638	70220181
SAFETY BOOTS - BANIA	191.24	WATER OPER - EXPENSE W&S BUSI UNIFORMS & SAFETY ITEMS	07700400-47760-	425-1-77303	70220181
Vendor Total:	\$939.46				
RES GREAT LAKES LLC					
WWTP NATIVE PLANTING CONCEPT	1,552.50	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	IN17699	70220191
WOODS CREEK REACH 5	13,378.00	PARK IMPR - EXPENSE PUB WORKS ENGINEERING/DESIGN SERVICE!	06900300-42232-P2112	IN17713	40220286
DIXIE CREEK REACH 3	22,870.75	NAT & DRAINAGE - EXPENSE PW ENGINEERING/DESIGN SERVICE!	26900300-42232-N2202	IN17719	40220287
Vendor Total:	\$37,801.25				
RONALD COHEN					
UB 2014659 1120 HARRISON	8.30	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111855	
Vendor Total:	\$8.30				
ROSEN HYUNDAI ENTERPRISES LLC					
FLEXIBLE COUN	1.45	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	92572	29220102
Vendor Total:	\$1.45				
RUSH TRUCK CENTER					
2022 UTILITIES DUMP TRUCK	125,658.00	SEWER OPER - EXPENSE W&S BUSI CAPITAL PURCHASE	07800400-45590-	2801-4073	70220185
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
2022 UTILITIES DUMP TRUCK	125,658.00	CAPITAL PURCHASE	07700400-45590-	2801-4073	70220185
Vendor Total: \$251,316.00					
SAUBER MFG CO		VEHICLE MAINT. BALANCE SHEET INVENTORY			
531 WINCH ROPE	498.97		29-14220-	PSI218885	29220100
Vendor Total: \$498.97					
SECRETARY OF STATE		POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES			
MARKHAM NOTARY APPLICATION	10.00		01200200-47740-	MARKHAM NOTARY APP	20220090
MARTIN NOTARY APPLICATION	10.00	GS ADMIN - EXPENSE GEN GOV ELECTED OFFICIALS EXPENSE	01100100-47741-	MARTIN NOTARY APP	10220239
Vendor Total: \$20.00					
SIKICH LLP		GS ADMIN - EXPENSE GEN GOV AUDIT SERVICES			
APRIL 30, 2021 AUDIT	8,260.00		01100100-42231-	532983	10220017
APRIL 30, 2021 AUDIT	1,770.00	SEWER OPER - EXPENSE W&S BUSI AUDIT SERVICES	07800400-42231-	532983	10220017
APRIL 30, 2021 AUDIT	1,770.00	WATER OPER - EXPENSE W&S BUSI AUDIT SERVICES	07700400-42231-	532983	10220017
Vendor Total: \$11,800.00					
SPACECO INC		STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!			
HARNISH DRIVE STREET IMPROVEMENT	34,883.00		04900300-42232-S1833	86795	40220284
HARNISH DRIVE STREET IMPROVEMENT	37,418.16	STREET IMPROV- EXPENSE PUBWRKS ENGINEERING/DESIGN SERVICE!	04900300-42232-S1833	86564	40220283
Vendor Total: \$72,301.16					
SPEAR CORPORATION		SWIMMING POOL -EXPENSE GEN GOV MAINT - OUTSOURCED BUILDING			
POOL REPAIR	4,000.00		05900100-44445-	313712	10220240
Vendor Total: \$4,000.00					
SPORTS R US INC		RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS			
FALL PROGRAMS	912.00		01101100-47701-	2563	10220242
Vendor Total: \$912.00					
STANS OFFICE TECHNOLOGIES		CDD - EXPENSE GEN GOV MAINT - OFFICE EQUIPMENT			
STANS MFP INVOICE OCTOBER - CDD	146.06		01300100-44426-	362951	10220245
STANS MFP INVOICE OCTOBER - GSA	539.06	GS ADMIN - EXPENSE GEN GOV MAINT - OFFICE EQUIPMENT	01100100-44426-	362889	10220245
STANS MFP INVOICE OCTOBER - PW	11.30	BLDG MAINT- REVENUE & EXPENSES MAINT - OFFICE EQUIPMENT	28900000-44426-	362952	10220245
		GENERAL SERVICES PW - EXPENSE			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
STANS MFP INVOICE OCTOBER - PW	22.55	MAINT - OFFICE EQUIPMENT	01500300-44426-	362952	10220245
STANS MFP INVOICE OCTOBER - PW	11.30	PWA - EXPENSE PUB WORKS MAINT - OFFICE EQUIPMENT	01400300-44426-	362952	10220245
STANS MFP INVOICE OCTOBER - PW	11.30	SEWER OPER - EXPENSE W&S BUSI MAINT - OFFICE EQUIPMENT	07800400-44426-	362952	10220245
STANS MFP INVOICE OCTOBER - PW	11.30	VEHCL MAINT-REVENUE & EXPENSES MAINT - OFFICE EQUIPMENT	29900000-44426-	362952	10220245
STANS MFP INVOICE OCTOBER - PW	11.30	WATER OPER - EXPENSE W&S BUSI MAINT - OFFICE EQUIPMENT	07700400-44426-	362952	10220245
Vendor Total: \$764.17					
STAPLES ADVANTAGE					
PAPER CLIPS	8.44	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3488643893	10220012
FILE FOLDERS	25.57	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3488643894	10220012
PAPER/CORRECTION TAPES/POST-ITS	100.86	GS ADMIN - EXPENSE GEN GOV OFFICE SUPPLIES	01100100-43308-	3488643891	10220012
RETURNED COFFEE	-66.57	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225899	28220010
RAZOR BLADES	13.49	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225904	28220010
PAPER PLATES	18.80	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225902	28220010
COFFEE FILTERS	23.66	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225909	28220010
GLASS CLEANER	39.33	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225915	28220010
GARBAGE CAN LINERS	194.28	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225906	28220010
COFFEE	221.90	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225914	28220010
COFFEE/PAPER TOWELS/TOLIET PAPER	384.73	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225911	28220010
GLOVES	599.60	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	3489225913	28220010
Vendor Total: \$1,564.09					
SYNAGRO					
SLUDGE HAULING - SEPTEMBER	4,200.30	SEWER OPER - EXPENSE W&S BUSI SLUDGE REMOVAL	07800400-42262-	24955	70220023
Vendor Total: \$4,200.30					
THOMAS FLEMING					
UB 3076772 2443 STONEGATE	7.64	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111857	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$7.64					
THOMAS MADER					
UB 3146845 3560 BUCKBOARD	73.57	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	111849	
Vendor Total: \$73.57					
TIM WILKIN					
GEAR BELT	44.41	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	09/19/21 PURCHASE	20220084
Vendor Total: \$44.41					
TITAN SUPPLY					
STAINLESS STEEL CLEANER	62.40	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	28287	28220013
Vendor Total: \$62.40					
TODAYS UNIFORMS					
MARTIN/AUGER EMBROIDERY	46.00	GS ADMIN - EXPENSE GEN GOV ELECTED OFFICIALS EXPENSE	01100100-47741-	208399	10220253
UNIFORMS - PELAYO SHIRT	49.95	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	206962	20220003
UNIFORMS-CARROLL/SALAZAR/PUMP	111.90	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	207277	20220003
UNIFORMS - RANDALL SHIRT	111.90	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	207790	20220003
UNIFORMS - PD STOCK	115.90	POLICE - EXPENSE PUB SAFETY UNIFORMS & SAFETY ITEMS	01200200-47760-	207789	20220003
Vendor Total: \$435.65					
TRINE CONSTRUCTION CORP					
DOWNTOWN STREETSCAPE STAGE 3	249,146.00	W & S IMPR. - EXPENSE W&S BUSI WASTEWATER COLLECTION	12900400-45526-W1943	APPLICATION #16	40220267
DOWNTOWN STREETSCAPE STAGE 3	30,793.33	WATER MAIN	12900400-45565-W1953	APPLICATION #16	40220267
Vendor Total: \$279,939.33					
TRITECH SOFTWARE SYSTEMS					
PRINTER FOR SQUAD	1,243.16	POLICE - EXPENSE PUB SAFETY CAPITAL PURCHASE	01200200-45590-	331998	20220088
Vendor Total: \$1,243.16					
TROTTER & ASSOCIATES INC					
WWTP IMPROVEMENTS PHASE 6B	2,574.00	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE	12900400-42232-W1843	18989	40220281
WOODS CREEK LS UPGRADES	3,837.25	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE	12900400-42232-W2123	19050	40220282
WWTP IMPROVEMENTS PHASE 6B	49,264.69	W & S IMPR. - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICE	12900400-42232-W1843	18990	40220280

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$55,675.94					
TRUE NORTH CONSULTANTS INC					
DOWNTOWN STREETScape BIKE TRAIL	2,235.00	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-S2052	21-1240	40220258
Vendor Total: \$2,235.00					
TYLER BUSINESS FORMS					
2021 W-2'S, 1099'S AND ENVELOPES	275.44	GS ADMIN - EXPENSE GEN GOV PRINTING & ADVERTISING	01100100-42243-	63275	10220251
2021 W-2'S, 1099'S AND ENVELOPES	59.02	SEWER OPER - EXPENSE W&S BUSI PRINTING & ADVERTISING	07800400-42243-	63275	10220251
2021 W-2'S, 1099'S AND ENVELOPES	59.02	WATER OPER - EXPENSE W&S BUSI PRINTING & ADVERTISING	07700400-42243-	63275	10220251
Vendor Total: \$393.48					
UNITED FAST FOOD & BEVERAGE SERVICE					
AIRPOT COFFEE BREWERS	5,072.50	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	168361	28220062
Vendor Total: \$5,072.50					
UNITED STATES POSTAL SERVICE					
POSTAGE METER REFILL	2,000.00	GS ADMIN - EXPENSE GEN GOV POSTAGE	01100100-43317-	10/6/2021 REQUEST	10220249
Vendor Total: \$2,000.00					
US BANK EQUIPMENT FINANCE					
RICOH COPIER 10/28/2021	165.76	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	454604141	10220025
RICOH COPIER 10/28/2021	43.10	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	454604141	10220025
Vendor Total: \$208.86					
USIC RECEIVABLES, LLC					
UTILITY LOCATING - SEPTEMBER 2021	8,787.50	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	466330	70220024
UTILITY LOCATING - SEPTEMBER 2021	8,787.51	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	466330	70220024
Vendor Total: \$17,575.01					
WILLIAMS BROTHERS CONSTRUCTION INC					
WWTP IMPROVEMENTS PHASE 6B	216,898.57	W & S IMPR. - EXPENSE W&S BUSI WASTEWATER TREATMENT PLAI	12900400-45570-W1844	APPLICATION #17	40220285
Vendor Total: \$216,898.57					
ZIEGLERS ACE HARDWARE					
LAB WATER	3.18	WATER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY GENERAL SERVICES PW - EXPENSE	07700400-44412-	039462/L	70220190

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SIGN HARDWARE	9.90	SMALL TOOLS & SUPPLIES	01500300-43320-	039432/L	50220078
		GENERAL SERVICES PW - EXPENSE			
SIGN HARDWARE	35.16	SMALL TOOLS & SUPPLIES	01500300-43320-	039480/L	50220083
	Vendor Total: \$48.24				
REPORT TOTAL: \$2,328,335.94					

Village of Algonquin

List of Bills 10/19/2021

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	422,645.68
02	CEMETERY	2,971.68
03	MFT	213,823.32
04	STREET IMPROVEMENT	461,618.32
05	SWIMMING POOL	8,050.16
06	PARK IMPROVEMENT	18,361.25
07	WATER & SEWER	546,881.77
12	WATER & SEWER IMPROV	583,559.84
26	NATURAL AREA & DRAINAGE	39,860.75
28	BUILDING MAINT. SERVICE	11,488.54
29	VEHICLE MAINT. SERVICE	19,074.63
TOTAL ALL FUNDS		<u><u>2,328,335.94</u></u>

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

DATE: _____

APPROVED BY: _____



VILLAGE OF ALGONQUIN
COMMUNITY DEVELOPMENT DEPARTMENT

-MEMORANDUM-

Date: October 5, 2021

TO: Committee of the Whole

FROM: Jason C. Shallcross, AICP, Community Development Director
Patrick M. Knapp, AICP, Senior Planner

RE: Consideration for Algonquin Lions Club Christmas Tree Sales Lot - Public Event/Entertainment License – November 26 to December 23

Attached is a permit application for a Seasonal Event for the annual Algonquin Lions Club Christmas Tree Sales at the Algonquin State Bank lot at the corner of Huntington Drive and Randall Road. Set up will begin on November 11, 2021, and the site will be cleaned up by December 30, 2021. Actual sales will begin on November 26, 2021, and run through December 23, 2021.

In addition, the past couple of years the Lions Club has had fires in “burn barrels” for the warmth of their volunteers and the ambiance of the holiday season. Staff has closely monitored this with input from the Fire Department. Staff recommends approval of this Seasonal Event and “burn barrels” subject to the following conditions of approval for consideration by the Committee of the Whole:

1. The applicant shall abide by all provisions of the Algonquin Municipal Code;
2. Police Officers and Village officials shall have free access to the event at all times to assure that the event is in compliance with the Municipal Code;
3. Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed;
4. Within the burn barrels, only natural dry seasoned wood shall be burned, no tree scraps or greenery;
5. Keep fires and barrels at least six feet away from all combustibles;
6. At least one fire extinguisher must be present at all times;

7. All fires are subject to the approval of the Fire Chief and are allowed only in compliance with Chapter 43.08 of the Algonquin Municipal Code, except for Paragraph A2 (which restricts fires to residential districts);
8. The Village or the Fire Department may order the fires extinguished if the fires become unsafe or if there are complaints about smoke or odorsAlcohol is not permitted;
9. The event coordinator is responsible for suspending the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.

This is an annual event with a well-respected coordinator, and Staff has not had any issues with this event. Concurrence to move this forward for Board approval is recommended. If the Committee concurs, the Board could approve this event for four additional forthcoming years without further Board action.



Special Event Permit Number _____
Application _____



**VILLAGE OF ALGONQUIN
COMMUNITY DEVELOPMENT DEPARTMENT
SEASONAL/SPECIAL EVENT PERMIT APPLICATION**

Application is hereby made for a permit to conduct a Seasonal/Special Event

Date(s) of the event 11/26/21 - 12/23/21
Location of Event Algonquin State Bank - 2400 N. Huntington Drive
Name of Applicant Lions Club of Algonquin Phone [REDACTED]
Address [REDACTED] - c/o Bob Cummings

PROPERTY OWNERS SIGNATURE OF PERMISSION [Signature] SVR
(Required)

Attach or indicate below site plan, a time schedule for set-up and clean up, a time schedule for the actual event, parking & lighting plan, and please indicate ingress, egress, and traffic control, and indicate any tent location(s) and fencing.

- Site plan attached
- Setup on 11/20/21
- Cleanup by 12/30/21
- Bank parking lot
- N/A (fencing, traffic control, etc...)

The undersigned certifies that the statements in this application are true and correct and that all work done under the proposed permit will conform to the requirements of the Village of Algonquin Zoning Ordinance and all other Village Ordinances.

Tent Erector N/A Phone _____
Address _____

No error or omission in either plans or application, whether said plans or application has been approved by the Community Development or not, shall permit or relieve the applicant from conducting this event in any other manner that provided for in all the ordinances of the Village of Algonquin relating thereto. The applicant having prepared and read this application and fully understanding the intent thereof declares that the statements made are true to the best of his/her ability, knowledge and belief. No refund of permit fees shall be issued.

[Signature], Algonquin Lions Club
Signature of Applicant

Mention PERMIT NUMBER AND ADDRESS when requesting inspection. Phone 847-658-2700 (Option 3)
Fax 84 7-658-2631

SEASONAL EVENT FEE _____
ELECTRIC FEE _____
TOTAL PERMIT FEE _____
DATE ISSUED _____
TEMPORARY PERMIT EXPIRES ON _____

Building Commissioner



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/24/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER DSP Insurance Services, Inc. 1900 E. Golf Road, Suite 650 Schaumburg, IL 60173	CONTACT NAME: John Adams	
	PHONE (A/C, No, Ext): 1-800-316-6705	FAX (A/C, No): 847-934-6186
E-MAIL ADDRESS: lionsclubs@dspins.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: ACE American Insurance Company		22667
INSURED Algonquin Lions Club/Algonquin Lions Foundation Algonquin Illinois		
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATION MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.


INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Agg. Per Named Insured is \$2,000,000 GENL AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			[REDACTED]	09/01/2021	09/01/2022	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 10,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			[REDACTED]	09/01/2021	09/01/2022	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE AGGREGATE	\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			WC STATUTORY LIMITS OTH-ER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Provisions of the policy apply to the named insureds participation in the following activity during the policy period shown above: Annual Algonquin Lions Club/ Algonquin Lions Foundation Christmas Tree & Weath Sale. Setup date November 20, 2021 with sales to begin November 26, 2021 and run through December 23, 2021. Cleanup of premises to be completed by December 31, 2021

*** Village of Algonquin, IL ***

is included as an Additional Insured(s), but only with respect to General Liability arising out of the issuance of permit(s) to the Insured shown above and not out of the sole negligence of said additional insured.

Algonquin State Bank 2400 N Huntington Drive Algonquin Illinois 60102	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

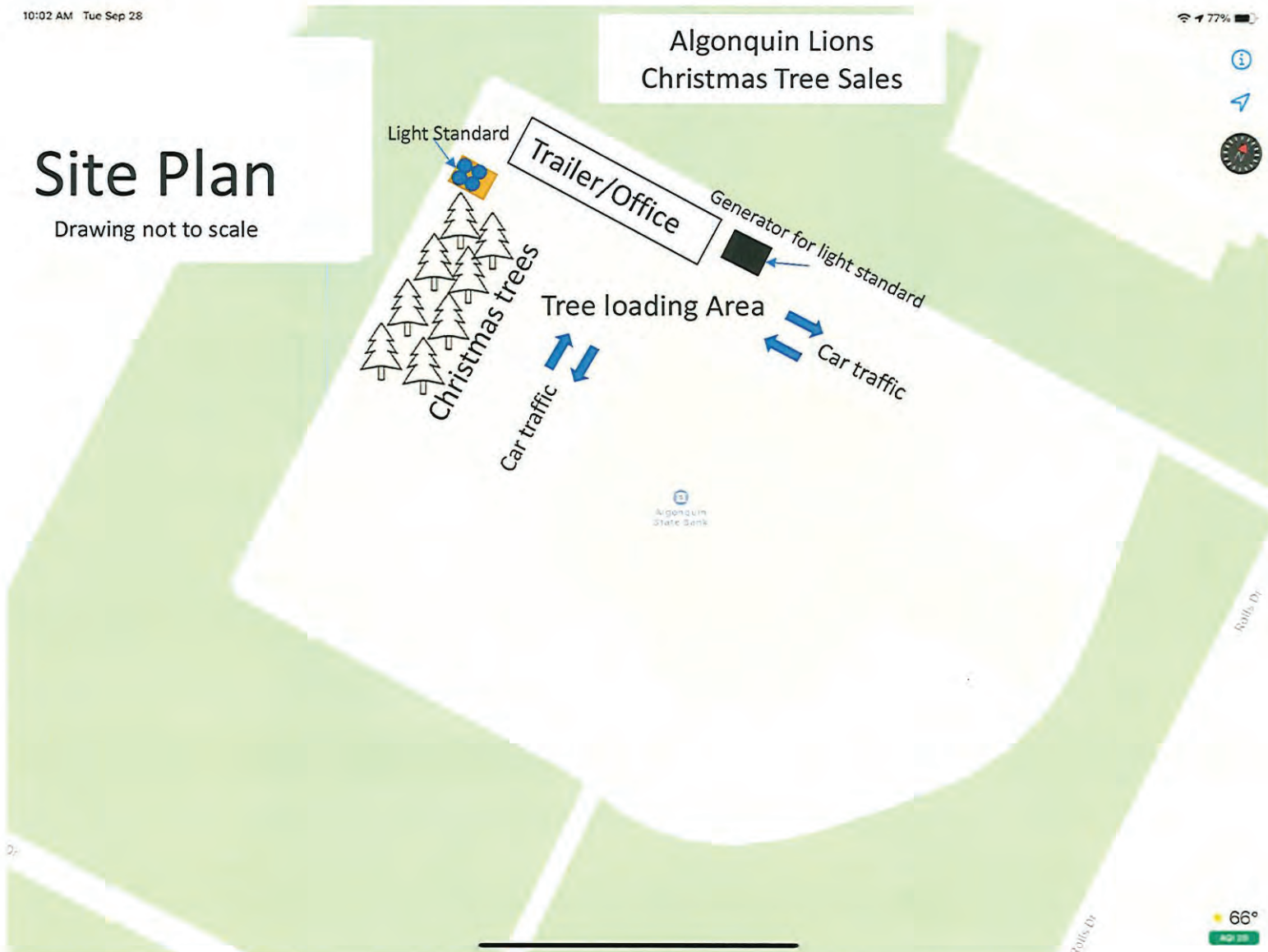
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Site Plan

Drawing not to scale

Algonquin Lions Christmas Tree Sales



STATE OF ILLINOIS
OFFICE OF
THE SECRETARY OF STATE



To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

ALGONQUIN LIONS FOUNDATION, A DOMESTIC CORPORATION, INCORPORATED UNDER THE LAWS OF THIS STATE ON AUGUST 03, 2016, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE GENERAL NOT FOR PROFIT CORPORATION ACT OF THIS STATE, AND AS OF THIS DATE, IS IN GOOD STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS.

***In Testimony Whereof, I hereto set
my hand and cause to be affixed the Great Seal of
the State of Illinois, this 3RD
day of JULY A.D. 2020 .***



Authentication #: 2018500910 verifiable until 07/03/2021
Authenticate at: <http://www.cyberdriveillinois.com>

Jesse White

SECRETARY OF STATE



VILLAGE OF ALGONQUIN
COMMUNITY DEVELOPMENT DEPARTMENT

-MEMORANDUM-

Date: October 5, 2021

TO: Committee of the Whole

FROM: Jason C. Shallcross, AICP, Community Development Director
Patrick M. Knapp, AICP, Senior Planner

RE: Consideration for Algonquin Lions Club Thanksgiving 5K - Public
Event/Entertainment License – November 25

Attached is a permit application for a Public Event/Entertainment License for the Algonquin Lions Club “Running with the Lions 5K” race planned for November 25, 2021. The event will begin set up at 6:00 am on November 25th with the event kicking off at 8:00 am. Parking will be provided in the Lifetime Fitness parking lot with 4 parking attendants staged to assist with the parking.

This running event will begin at Lifetime Fitness at 451 Rolls Rd and proceed east on Huntington Drive, west on Harnish Drive, North on Stonegate Road, and then west to the finish on Huntington Drive. The left lane of the course will be marked off with cones and 2 Police Officers are being requested to assist with crossing Hanson Drive at both Huntington Drive and Harnish Drive. There will also be 2’x3’ signs posted throughout the course indicating that there is a 5K race in progress. An ambulance is also being requested to assist in the event of injury or illness.

Below are the recommended conditions of approval for the event and the Public Event License for consideration by the Committee of the Whole:

1. The applicant shall abide by all provisions of the Algonquin Municipal Code;
2. The applicant shall meet with Police Officers before the event to discuss the roll the Officers will have in the event;
3. Police Officers and Village officials shall have free access to the event at all times to assure that the event is in compliance with the Municipal Code;
4. Final site and circulation plans are subject to review and approval by CD Staff, Police, Fire, and Public Works as needed;

5. Trash removal shall be coordinated with the Village Parks and Forestry Division of Public Works;
6. Parking is not permitted on grass or bike paths at any times, all parking shall be on paved surfaces approved for such use;
7. Temporary and directional signs are permitted and shall not be installed before November 25 at 6:00 am and must be removed by 12:00 pm on November 25;
8. Any on-site food trucks will need to apply for a separate permit through the Village of Algonquin.;
9. Alcohol is not permitted;
10. Any temporary tents or structures shall be properly weighted or tied down. In the event of unfavorable weather conditions, any temporary tents or structures shall be vacated and removed, and no temporary tent or structure shall be used for shelter;
11. The event coordinator is responsible for suspending or canceling the event in case of structural concerns, electrical malfunctions, or storms that may include wind in excess of 40 mph, lightning, tornado warnings, unruly crowds, or any other issues that may pose a risk or danger to the public.

This is an annual event with a well-respected coordinator, and Staff has not had any issues with this event. Concurrence to move this forward for Board approval is recommended.



Village of Algonquin
PUBLIC EVENT/ENTERTAINMENT LICENSE APPLICATION

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

Please type or print legibly.

Official Name of the Event: Running with the Lions 5K

Sponsoring Organization:

Name: Algonquin Lions Club Contact Name: David Rapacz
 Address: PO Box 7493
 City, State, ZIP: Algonquin, IL 60102
 Phone: _____ Email: algonquinlionsclub@gmail.com

Event Coordinator:

Name: David Rapacz
 Home Address: [REDACTED]
 City, State, ZIP: Algonquin, IL 60102
 Phone: [REDACTED] Email: [REDACTED]

Event Information:

Describe the Nature of the Event: 5K Run/Walk for Lions Club Foundation. Non for profit.

New Event _____ Repeat Event If repeat, will anything be different this year? No

One year of event - 2020 did not occur with COVID restrictions.

Event Address: Lifetime Fitness, 451 Rolls Rd, Algonquin

Date(s) and Time(s) of the Event: Thursday, November 25, 2021 8:00 am

Rain Date(s), if applicable: N/A

Set-Up Date/Time: 6:00 am

Maximum Number of Attendees/Participants Expected: 150 -200

Admission Fee: Yes No _____ If Yes, list fee(s) to be charged: Early registration \$25, same day registration \$30

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

Lions Foundation provides vision and hearing services to those in need as well as scholarships and other services.

Event Website: https://racerooster.com/events/2021/51719/running-with-the-lions-5k-runwalk

Event Details:

Describe provided security, including who will be providing the security (name and contact information), hours, and a security plan: Lions board members and Lifetime employees will ensure safety of those involved. A security agency will not be hired for this event.

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

There will be 4 parking attendants which will be staged at the Lifetime Fitness South/Main lot.

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

There will be a need to close Huntington Rd. just west of Stonegate for 5 minutes at the start of the event. After which no further road closures will be needed as runners will run in the designated left lane of the route. Cones will be used to desingate the lane.

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

Two officers to assist at the crossings. The first crossing is at Huntington and Hanson and the second is at Harnish and Hanson.

Do you want a fire truck or ambulance present? Yes No _____ If Yes, for what hours and to perform what function? _____
To be available in the event of injury or illness

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

Signs will be posted throughout the course indicating the 5K race is in progress. Signs will be approximately 2'X3'.

Signs will be removed immediately after race finishes

Do you wish to serve alcoholic beverages? Yes _____ No

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

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

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

Masks will be offered at registration _____

Do you plan on holding a raffle during this event? Yes _____ No X _____

(Must be an Algonquin-based, non-profit organization)

Name of on-site contact during the event (please print): David Rapacz

On-site contact's cell number: _____

On-site contact's work number: N/A

On-site contact's home number: _____

Affidavit of Applicant:

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


Signature of Applicant

9/29/2021
Date

DAVID RAPACZ
Printed Name of Applicant



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/15/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER DSP Insurance Services, Inc. 1900 E. Golf Road, Suite 650 Schaumburg, IL 60173	CONTACT NAME: John Adams	PHONE (A/C, No, Ext): 1-800-316-6705	FAX (A/C, No): 847-934-6186
	E-MAIL ADDRESS: lionsclubs@dspins.com		
INSURED Algonquin Lions Club/Algonquin Lions Foundation Algonquin Illinois	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: ACE American Insurance Company		22667
	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Agg. Per Named Insured is \$2,000,000 GEN'L AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			[REDACTED]	09/01/2021	09/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 10,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			[REDACTED]	09/01/2021	09/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTIONS						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						WC STATU-TORY LIMITS OTH-ER E L EACH ACCIDENT \$ E L DISEASE - EA EMPLOYEE \$ E L DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Provisions of the policy apply to the named insureds participation in the following activity during the policy period shown above: Running with the Lions 5K Run/Walk to be held Thursday, November 25, 2021 starting and finishing at Lifetime Fitness, 451 Rolls Road, Algonquin, IL 60102 and following the route of Huntington Drive North, Hamish Drive, Stonegate Road and back onto Huntington Drive North, all located in the Village of Algonquin

The following persons or organizations granting use of real property, including structures thereon are included as Additional Insured(s), but only with respect to General Liability arising out of the use of premises by the insured shown above and not out of the sole negligence of said additional insured.

*** Village of Algonquin, IL, Lifetime Fitness, Algonquin, IL ***

CERTIFICATE HOLDER POLICY DO NOT APPLY TO THE SALE OR SERVING OF ALCOHOLIC BEVERAGES

Algonquin Lions Club/Algonquin Lions Foundation PO Box 7498 Algonquin Illinois 60102	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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ALGONQUIN POLICE DEPARTMENT SPECIAL DETAIL AGREEMENT

Check:

The undersigned is a Not-for-Profit organization and it is understood that this request is charged at \$85.00 per hour per Officer with a minimum of two (2) hours.

The undersigned is an Algonquin-based business and it is understood that this request is charged at \$95.00 per hour per Officer with a minimum two (2) hours.

This detail is on a national, state or contractual Holiday and subject to the hourly rate determined by the Chief of Police.

Dependent upon the nature of the detail, a minimum of two (2) Officers may be required. **Cancellations with less than 24-hours' notice will be billed at a minimum of two (2) hours at the above-designated hourly rate. Once the detail has commenced, cancellation of hours will be billed for hours and personnel as contracted herein.**

I (we) hereby acknowledge and agree that the service we have requested of the Algonquin Police Department and as further described below is to be reimbursed to the Village of Algonquin upon receipt of the Village's invoice. This agreement must be completed and submitted as soon as possible in order to secure the services of off-duty personnel. Hourly rate for Holiday Service will be confirmed to you as soon as possible.

DESCRIPTION OF SERVICE NEEDED

Who should Officers report to and where: <i>DAVE RAPACZ</i>		Contact's Phone: [REDACTED]
Date(s) of Event: <i>THURS NOV. 25</i>		
Start Time: <i>8 AM</i>	End Time: <i>OPEN APPROX 1 HOUR</i>	
Describe number of Officers, type of Security needed / Type of Event, i.e., Crowd Control for Black Friday sale. <i>2 (1) of 2 officers to start event</i>		
<i>Then proceed to the Hanson Rd</i>		
<i>Crossing</i>		
Business Name <i>Alg. Lions Foundation</i>		
Address - location for Officer(s) to report for duty: <i>(1) At Huntington to start then 1 at Hansen & Huntington</i>		
Billing Address (if different than above) <i>AND 1 AT HARNISH AND HANSEN</i>		
<i>P.O. Box 7493</i>		
City <i>Algonquin</i>	State <i>IL</i>	Zip Code <i>60102</i>
Provide Telephone Number for Requestor [REDACTED]	Email Address: <i>[REDACTED]</i>	
Print Last Name of Requestor <i>DANIello</i>	Signature of Requesting Party (REQUIRED) <i>[Signature]</i>	Date <i>9/28/21</i>

Approved By Police Admin Personnel / Date: <div style="text-align: center;"></div>	Please Return Original Signature To: POLICE ADMIN, Algonquin Police Department William J. Ganek Municipal Center 2200 Harnish Dr., Algonquin, IL 60102 TX: 847-658-2723 FX: 847-658-6589
--	--

Running With The Lions 5k

Life Time Fitness 451 Rolls Rd Algonquin, IL



Legend

- P Police Officers for traffic management
- M Course Marshals (Lions and Volunteers)



Special Event Permit Number _____
Application _____

**VILLAGE OF ALGONQUIN
COMMUNITY DEVELOPMENT DEPARTMENT
SEASONAL/SPECIAL EVENT PERMIT APPLICATION**

Application is hereby made for a permit to conduct a Seasonal/Special Event

Date(s) of the event Thursday, November 25, 2021
Location of Event 5K race starts at Life Time Fitness. Run route on village street
Name of Applicant Algonquin Lions Club - David Rapacz Phone [REDACTED]
Address 451 Rolls Rd, Algonquin, IL

PROPERTY OWNERS SIGNATURE OF PERMISSION [Signature]
(required)

Attach or indicate below site plan, a time schedule for set-up and clean up, a time schedule for the actual event, parking & lighting plan, and please indicate ingress, egress, and traffic control, and indicate any tent location(s) and fencing.

Planned race route starting at Lifetime, East on Huntington Dr. to Harnish Dr. West on Harnish to Stonegate Rd. North on Stonegate to Huntington. West on Huntington to finish at Life Time.

The undersigned certifies that the statements in this application are true and correct and that all work done under the proposed permit will conform to the requirements of the Village of Algonquin Zoning Ordinance and all other Village Ordinances.

Tent Erector N/A Phone N/A
Address N/A

No error or omission in either plans or application, whether said plans or application has been approved by the Community Development or not, shall permit or relieve the applicant from conducting this event in any other manner that provided for in all the ordinances of the Village of Algonquin relating thereto. The applicant having prepared and read this application and fully understanding the intent thereof declares that the statements made are true to the best of his/her ability, knowledge and belief. No refund of permit fees shall be issued.

[Signature]
Signature of Applicant

Mention PERMIT NUMBER AND ADDRESS when requesting inspection. Phone 847-658-2700 (Option 3)
Fax 84 7-658-2631

SEASONAL EVENT FEE _____
ELECTRIC FEE _____
TOTAL PERMIT FEE _____
DATE ISSUED _____
TEMPORARY PERMIT EXPIRES ON _____

Building Commissioner



VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

October 18, 2021

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

October 19, 2021	Tuesday	7:30 PM	Village Board Meeting	GMC
October 19, 2021	Tuesday	7:45 PM	Committee of the Whole Meeting	GMC
October 23, 2021	Wednesday	6:00 PM	Police Commission Meeting – Cancelled	GMC
October 23, 2021	Saturday	8:00 AM	Historic Commission Workshop	HVH
October 28, 2021	Wednesday	5:00 PM	Police Pension Board Meeting	GMC
October 28, 2021	Tuesday	8:30 AM	Special Meeting – Developers Breakfast	PE
November 7, 2021	Tuesday	7:30 PM	Village Board Meeting	GMC

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

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



THE VILLAGE OF
ALGONQUIN
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
APRIL 30, 2021

VILLAGE OF ALGONQUIN, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
April 30, 2021

Issued by the Finance Department

Michael Kumbera
Treasurer

Susan Skillman
Comptroller

VILLAGE OF ALGONQUIN, ILLINOIS
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INTRODUCTORY SECTION

Village of Algonquin, Illinois
Principal Officials

April 30, 2021

Legislative

Village Board of Trustees

Debby Sosine, Village President

Laura Brehmer

John Spella

Jerry Glogowski

Jim Steigert

Janis Jasper

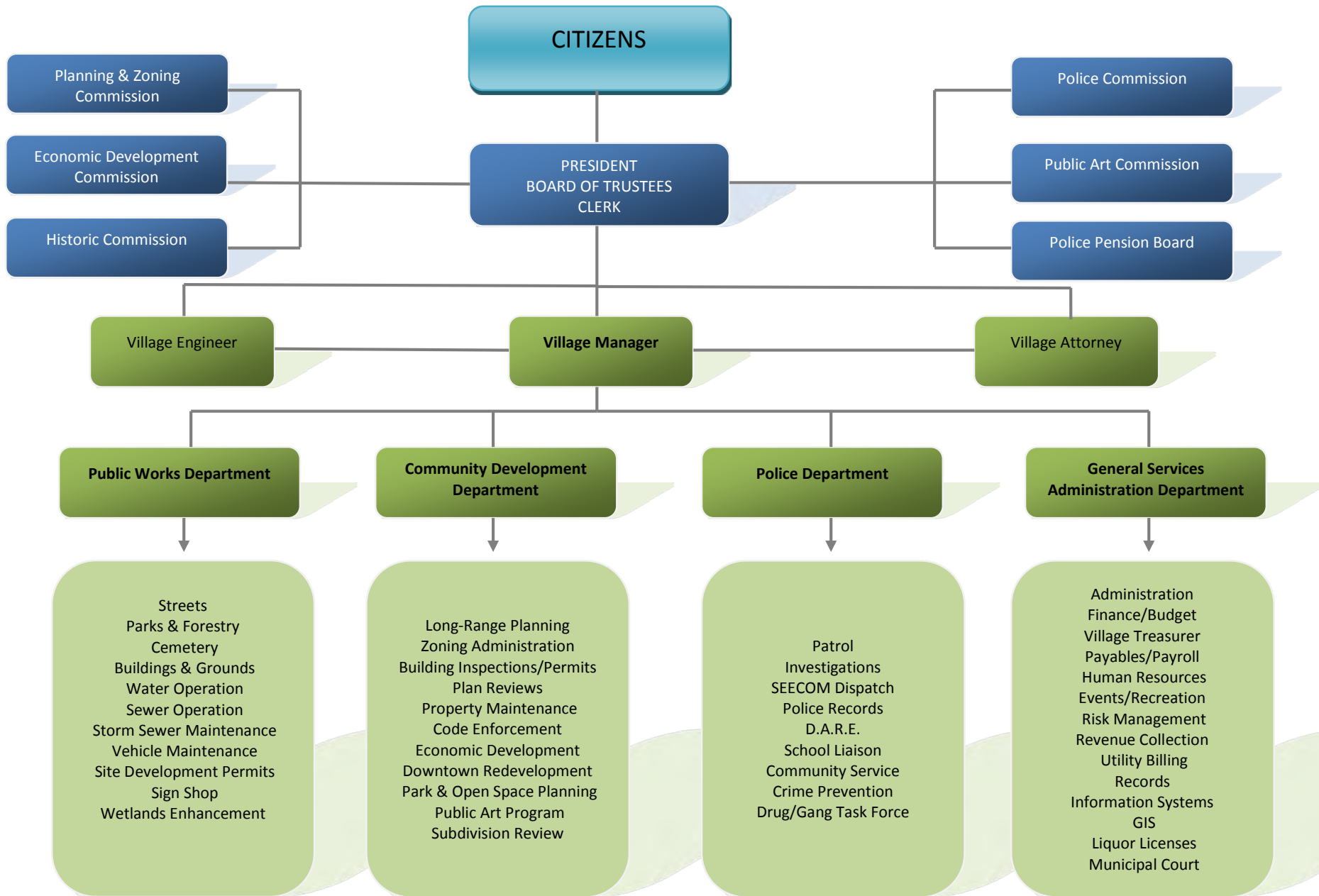
Maggie Auger, Clerk

Appointed Officials

Tim Schloneger, Village Manager

Michael Kumbera, Treasurer

Village of Algonquin 2020 – 2021 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, 2020

Christopher P. Morill

Executive Director/CEO



Village of Algonquin

The Gem of the Fox River Valley

October 12, 2021

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

The Comprehensive Annual Financial Report (ACFR) of the Village of Algonquin, Illinois, (the Village) for the fiscal year ended April 30, 2021, 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, 2021, 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, 2021, 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 ACFR 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 2020 was 8.6 percent, which increased from the 2019 rate of 3.4 percent. Algonquin's unemployment rate compares favorably to the State of Illinois (9.5 percent) and the Chicago metropolitan area (9.9 percent).

While impacted by the pandemic, growth continued in the local sales tax base across many categories including lumber/hardware, food, and furniture/household items. Notable declines in the apparel, agriculture, and drinking/eating places categories show the disproportionate impact that the pandemic had on certain retailers during the reporting period. General Fund sales tax revenues increased by \$246,636 (or 3.4 percent) to \$7.59 million. Sales tax revenue represented 33 percent of total General Fund revenues for the year.

State-shared income/use tax revenue increased by \$480,730 (or 11.1 percent) to \$4.82 million compared to the prior year. The 2010 Census counts are used in the distribution formula for state-shared revenues.

Assessed property values in Algonquin increased 3.6 percent in 2020 to \$1,018,422,053, which follows a 3.3 percent increase in 2019 and a 5.7 percent increase in 2018. 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 \$150,201 due to increased volume of residential housing starts and major developments in the village. Overall, during the fiscal year ended April 30, 2021, 2,997 permits were issued, up 11.8 percent from the previous year (2,681).

Overall, operating results in the General Fund were positive with actual revenues exceeding budget by 12.1 percent and expenditures were 10.6 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, 2021. 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, 2021, were 29.1 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, 2021, in funding 74.4 percent of the actuarial accrued liabilities. The actuarial valuation as stated in this report, determined that the net contribution due from the Village is \$2,135,484. The remaining unfunded amount is being systematically funded over 12 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, 2021, the Village had one outstanding debt issue, which is a general obligation bond. Outstanding principal at year-end were \$3.17 million for general obligation bonds. Continuing its practice, the Village abated \$852,176 of the 2020 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, 2021, is \$15.0 million, which represents 65.8 percent of 2021 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, 2021, for the one active general obligation bond issue are \$3.17 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. Federal recovery programs including the Coronavirus Aid, Relief, and Economic Security Act (CARES) and the American Rescue Plan Act (ARPA) awarded the Village approximately \$5.7 million to stabilize municipal operations and provide support to Algonquin residents and business community. Support policies and programs included a flat property tax rate, 14 percent reduction in water/sewer utility rates, liquor license fee waivers, and the development of a \$350,000 Impacted Business Relief Program. 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 estimated note amount for these three projects is \$26,200,000, with the annual loan service amount total being approximately \$1,600,000.

The Village Board adopted a Park and Recreation Master Plan that outlines the projects and goals for parks and recreation services to complete over the next ten years. Recommended projects from the plan including the completion of Stoneybrook Park development, as well as the conceptual design work for Towne Park and Presidential Park is currently underway.

The Trails of Woods Creek residential development was approved this past year and construction on the 279-unit project is currently underway. The development will feature 14 home designs, with pricing starting at \$293,990 to the high \$400,000s. The estimated annual property tax receipts for all taxing bodies for this development is approximately \$2 million.

In early 2021, the Red Mountain Group, Inc. announced the acquisition of Algonquin Commons, a 600,000 square foot lifestyle center on 70 acres on Randall Road. Red Mountain Group will invest nearly \$30 million dollars for the re-development, renovation, and re-tenanting / re-merchandising of the shopping center. As part of the Algonquin Commons revitalization vision, Red Mountain Group plans to develop a vibrant indoor/outdoor covered entertainment area comprising more than an acre of open space. This striking gathering area will become the focal point for community social events, televised sporting events, outdoor movie nights, al fresco dining, shopping center promotions and holiday functions.

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. This past year, work was completed on developing an Old Town Algonquin trailhead that intersects with the McHenry County Conservation District's Prairie Trail. This project helps assimilate trail users with the shops and restaurants in Old Town Algonquin. Additionally, a two-year project on North Main Street and Harrison Street started

this past year. This work will include a roundabout at North Main Street and Cary-Algonquin Road to provide traffic calming for all vehicles; a narrowing of pavement width on North Main Street from Cary-Algonquin Road to Riverview Drive; and a bicycle path from the roundabout to Riverview Drive, Park Street to North Harrison Street and connection to the Old Town Prairie Trail on South Harrison Street. These projects contribute to a 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 four sections already constructed with three sections being open to traffic. The completion of the final section is anticipated to be completed by early 2022. Additionally, work to widen Randall Road to six lanes from Harnish Drive in Algonquin to Polaris Drive in Lake in the Hills has been completed, adding additional capacity and mobility to this important transportation corridor.

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 for the fiscal year ended April 30, 2020. This was the seventeenth 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 ACFR. 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, 2020 for the third year in a row. The PAFR is a summarized report that presents the complex information found within the Village's ACFR 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 2021 budget document. This was the seventeenth 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 2021 ACFR continues to meet the Certificate of Achievement Program requirements and we are submitting the report to the GFOA to determine its eligibility for another award.

In closing, I would like to thank the Village President, Board of Trustees and Village Manager for their 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

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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, 2021, 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 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, 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, 2021, 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.

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 27, 2021, 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 27, 2021

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

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

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 4).

Financial Highlights

- **The Village's net** position increased by \$10.9 million (or 4.2%) from FY20 to \$268.7 million.
- The governmental activities net position increased by \$7.9 million (or 4.0%) from FY20 to \$204.6 million.
- The business type activities net position increased by \$3.0 million (or 4.9%) from FY20 to \$64.1 million.
- The total revenues of all governmental activity programs increased by \$6.8 million and expenses decreased \$2.1 million from FY20.
- The total revenues of business-type activity programs decreased by \$2.8 million and expenses decreased \$2.2 million from FY20.
- Total Village expenses decreased by \$4.3 million (or 11.4%).
- **The Village's** combined general fund balance increased by \$1.1 million from FY20.
- **The Village's** combined general fund actual revenues were over the budgeted amounts by \$2.3 million and actual expenditures were under the budgeted amounts by \$2.5 million.
- **The Village's capital assets** increased by \$22.8 million to \$273.94 million from FY20.

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 4-7) 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 6-7) is focused on both the gross and net cost of various activities (including governmental and business-type), **which are supported by the government's general taxes and other resources.** This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

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

Fund Financial Statements

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

The Governmental Major Funds (see pages 68-77) 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 18 and 19). 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 13-17) 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 10 and 12). 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 \$10.9 million from FY20 – increasing from \$257.8 million to \$268.7 million. The following analysis will look at net position and net expenses of the governmental and business-type activities separately. The total net position for the governmental activities increased \$7.9 million from \$196.7 million to \$204.6 million. The business-type activities net position increased by \$3.0 million from \$61.1 million to \$64.1 million. Table 1 reflects the condensed Statement of Net Position compared to FY20. Table 2 will focus on the changes in net position of the governmental and business-type activities. A detailed analysis of the changes can be found in the section for Current Year Impacts on page 6.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 36.2	\$ 33.9	\$ 19.4	\$ 17.2	\$ 55.6	\$ 51.1
Capital Assets	198.8	194.7	75.1	56.5	273.9	251.2
Total Assets	235.0	228.6	94.5	73.7	329.5	302.3
Deferred Outflows of Resources	2.1	2.9	0.9	1.0	3.0	3.9
Total Assets & Deferred Outflows	237.1	231.5	95.4	74.7	332.5	306.2
Long-Term Liabilities	12.9	22.1	25.8	9.8	38.7	31.9
Other Liabilities	4.0	3.3	4.3	3.1	8.3	6.4
Total Liabilities	16.9	25.4	30.1	12.9	47.0	38.3
Deferred Inflows of Resources	15.6	9.4	1.2	0.6	16.8	10.0
Total Liabilities & Deferred Inflows	32.5	34.8	31.3	13.5	63.8	48.3
Net Position:						
Net Investment in Capital Assets	198.8	194.7	50.6	48.9	249.4	243.6
Restricted	4.6	4.0	0.9	0.8	5.5	4.8
Unrestricted	1.2	(2.0)	12.6	11.4	13.8	9.4
Total Net Position	\$ 204.6	\$ 196.7	\$ 64.1	\$ 61.1	\$ 268.7	\$ 257.8

For more detailed information see the Statement of Net Position (pages 4-5).

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 \$10.9 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$7.9 million and the business-type activities increasing by \$3.0 million.

The governmental activities total assets increased by \$6.4 million and the governmental activities total liabilities decreased by \$8.5 million. The total assets increase of \$6.4 million was a result of an increase of \$4.1 million in capital assets and an increase of \$2.3 million in current and other assets. The increase in capital assets was due to increases of \$5.2 million in construction in progress, \$1.9 million in improvements other than buildings, \$0.2 million in land & right of way and \$0.1 million in vehicles and equipment. This was offset with decreases of \$2.9 million in streets/storm sewers/bridges, and \$0.3 in buildings. The increase in current and other assets was due mainly to increases of \$0.6 million in cash and investment; \$0.8 million in other taxes, \$0.3 million in property taxes, \$0.3 million in intergovernmental, grants and contributions, \$0.2 million in other assets and \$0.1 in an investment in a joint venture.

The governmental activities overall deferred outflows of resources decreased by \$0.8 million. Changes within the category included an increase of \$0.5 million in OPEB-pension items. This was offset by a decrease of \$1.1 million in police pension fund-pension items and a decrease of \$0.2 million decrease in IMRF-pension items. (See Note 10 - 11 in the Notes to Financial Statements for additional information).

The governmental activities total liabilities decreased by \$8.5 million due to an increase of \$0.7 million in accounts payable which was offset by a decrease of \$9.2 million in noncurrent liabilities.

The governmental activities deferred inflows of resources increased \$6.2 million due to the increase of \$4.7 million in police pension fund-pension items, \$1.2 million in IMRF fund-pension items; and \$0.3 million in deferred property tax revenue. (See Note 10 - 11).

The net position of the business-type activities increased by \$3.0 million from \$61.1 million to \$64.1 million.

Total assets of the business-type activities increased by \$20.8 million from \$73.7 to \$94.5 million. The total assets increase of \$20.8 million was a result of an increase in capital assets of \$18.6 million and an increase in current and other assets of \$2.2 million. The capital asset increases of \$18.6 million in the business-type activities occurred as a result of increases in water and sewer improvements of \$20.7 million; and construction in progress of \$9.0 million. This was offset by decreases of \$10.9 in buildings and \$0.2 in vehicles and equipment. The increase in current assets of \$2.2 million was due to an increase of \$1.3 million in intergovernmental, grants, and contributions; and \$0.9 in cash and investments. Revenues exceeded expenses during FY21, which resulted in a positive change in net position of \$3.0 million.

Total liabilities of the business-type activities increased by \$17.2 million from \$12.9 million to \$30.1 million. The noncurrent liabilities increased by \$16.0 million due to IEPA loans incurred during the year; and accounts payable increased \$1.2 million. The business-type activities deferred inflows of resources increased \$0.6 million due to the increase of \$0.6 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	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Service	\$ 1.2	\$ 1.4	\$ 11.9	\$ 10.7	\$ 13.1	\$ 12.1
Operating Grants & Contributions	2.9	1.8	-	-	2.9	1.8
Capital Grants & Contributions	2.2	0.8	0.5	-	2.7	0.8
General Revenues						
Property Taxes	6.7	6.6	-	-	6.7	6.6
Other Taxes	17.8	17.1	-	-	17.8	17.1
Other	0.4	(3.3)	0.6	5.1	1.0	1.8
Total Revenue	31.2	24.4	13.0	15.8	44.2	40.2
Expenses						
Governmental Activities						
General Government	4.5	5.7	-	-	4.5	5.7
Public Safety	8.1	9.9	-	-	8.1	9.9
Public Works	10.7	9.8	-	-	10.7	9.8
Interest	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	10.0	12.2	10.0	12.2
Total Expenses	23.3	25.4	10.0	12.2	33.3	37.6
Change in Net Position	7.9	(1.0)	3.0	3.6	10.9	2.6
Net position - beginning	196.7	197.7	61.1	57.5	257.8	255.2
Net position - ending	\$ 204.6	\$ 196.7	\$ 64.1	\$ 61.1	\$ 268.7	\$ 257.8

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 increased \$6.8 million from \$24.4 million to \$31.2 million. Increases of \$3.7 million in other revenues, \$1.4 million in capital grants/contribution, \$1.1 million in operating grants/contributions, \$0.7 million in other taxes and \$0.1 million in property taxes were offset by a decrease of \$0.2 million in charges for services. The increases in other revenues of \$3.7 million were related to transfers of completed capital assets from the general capital asset group (TIF Fund) to the Business-Type Activities in the prior year, but no such transfer in the current year. The increase of \$1.4 million in the capital grants/contributions is due mainly to an overall increase of \$1.0 million in MFT capital allotments and an OSLAD grant for Stoneybrook Park of \$0.4 million. The increase of \$1.1 million in operating grants/contributions was due to the receipt a \$0.9 million Local CURE reimbursement and a \$0.5 million Coronavirus Relief Fund grant; offset by decreases of \$0.4 million in other operating grants/contributions. The increase of \$0.7 in other taxes was due to an increase of \$0.5 million in Income tax, an increase of \$0.3 million in Sales and Use tax, offset by a decrease of \$0.1 million in Utility tax.

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 3.6% from levy year 2019 (\$982,740,828) to levy year 2020 (\$1,018,422,053). **The Village's property tax rate was** 0.5698 in 2019 and 0.5707 in 2020.

In the general government, state shared income tax increased 11.1% from FY20 to FY21. There were slight increases in sales/use tax (3.4%); home rule sales tax (2.6%); property tax receipts (2.2%); and utility tax (0.4%). There was a decrease in the telecommunication tax of \$0.1 million (22.8%). Sales/use tax and home rule sales tax increased due to the reopening of stores and restaurants as COVID19 restrictions decrease and restaurants were able to accommodate outside seating. Overall, total general revenues increased 21.9% from FY20 to FY21; the majority of this was from the lack of transfers of capital assets as compared to the prior year, offset by the increases to taxes noted above.

Expenses:

The Village's governmental activities total expenses decreased \$1.1 million for FY21.

General Government expenses decreased \$1.2 million from \$5.7 million to \$4.5 million. The General Government expenses decreased mainly due to decreases of \$0.1 million in salaries; \$0.3 in contractual services; and the remaining additional expenses were related to the government wide adjustments for capital assets during FY21.

Public Safety expenses decreased \$1.8 million from \$9.9 million to \$8.1 million. The Public Safety expenses had decrease 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 21.

Public Works expenses increased \$0.9 million from \$9.8 million to \$10.7 million. The Public Works expense increase of \$0.1 million in salaries; the remaining additional expenses were related to the government wide adjustments for capital asset during FY21.

Interest expenses remained unchanged.

Business-type Activities

Revenue:

Total revenues for Business-type Activities decreased \$2.8 million from \$15.8 million to \$13.0 million. There was a decrease of \$4.5 million in other revenues; offset by an increase of \$1.2 million in charges for service; and \$0.5 million in capital grants/contributions. The \$4.5 million decrease in other revenues was due to a prior year transfer of governmental (TIF Fund) for capital assets that did not occur in the current year and a decrease of \$0.2 million of investment income due to decreased interest rates during COVID19. The increase of \$1.2 million in charges for services is due to an increase of \$1.0 million in water and sewer revenue, and an increase of \$0.2 million in connection fees. Water and sewer revenue increased due to annual rate increases. Connections fees increased due to an increase in new development during FY21.

Expenses:

The Village's Business-type Activities total expenses decreased \$2.2 million from \$12.2 million to \$10.0 million. The decrease in expenses was due to decreases of \$1.9 million in meters and related supplies, \$.3 million in infrastructure maintenance.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2021, the governmental funds (as presented on the balance sheet on page 8-9) reported a combined fund balance of \$24.3 million or an increase of 5.2% from \$23.1 million at the beginning of the year. Of the total fund balance, (\$9.8) million is unassigned due to the liabilities in the TIF Fund. The General Fund has an unassigned fund balance of \$11.1 million, which indicates availability for continuing Village services. Total assets increased \$4.6 million and total liabilities and deferred inflows of resources increased \$3.4 million for an overall increase of \$1.2 million in fund balance.

The increase of \$4.6 million in total assets consisted of an increase of \$2.3 million in advance to other funds (TIF), \$0.9 million in other tax receivables, \$0.5 million in investments, \$0.3 million in property tax receivables, \$0.3 million in intergovernmental, grants, contributions, \$0.2 million in other receivables and \$0.1 in IPBC receivables. Cash and cash equivalents stayed consistent. The increase in total liabilities and deferred inflows of resources of \$3.4 million was due to increases of \$2.4 million in advances from other funds (TIF), \$0.7 million in accounts payable, and \$0.3 million in deferred inflows of resources for unavailable property tax revenue.

The general fund total fund balance increased \$1.1 million from \$17.7 million in FY20 to \$18.8 million in FY21. General fund assets had a net increase of \$1.6 million due to increases of \$0.8 million in cash and investments, \$1.0 million in property and other receivables, offset by a decrease of \$0.2 million in investments. General fund total liabilities increased \$0.2 million due to an increase in accounts payable. Deferred inflows of resources for property tax revenue increased \$0.2 million.

The street improvement fund total fund balance increased \$1.7 million to \$22.2 million from FY20 to FY21. Assets increased \$1.9 million from FY20 to FY21. This includes increases in advances to other funds of \$2.4 million (TIF fund expenses), and receivables of \$0.4 million. This increase was offset by a decrease of \$0.9 million in cash and investments. Street improvement fund total liabilities increased \$0.1 million due to an increase in accounts payable from FY20 to FY21.

The downtown TIF district fund was a major fund in FY21 and total fund balance decreased \$1.7 million to a negative fund balance of (\$20.8) million from FY20 to FY21. Assets increased \$0.8 million due to an increase of \$1.5 million in investments and \$0.1 million in property tax receivables. This was offset by a decrease of \$0.8 million in cash and equivalents. Total liabilities increased \$2.4 million due to an increase in advances from other funds. Deferred inflows of resources increased \$0.1 million due to an increase in unavailable property tax revenue from FY20 to FY21.

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 58. Actual spending was \$2.5 million less than the budget, which was due to actual expenses less than budget of \$1.1 million in general government, \$0.6 million in public safety, \$0.6 million in public works, and \$0.2 million in transfers and other financing sources (uses).

The \$1.1 million savings in general government expenses was due to savings of \$0.3 million in personnel, \$0.3 million in contractual services, \$0.3 million in pool expenses as the pool was closed all season due to COVID and overall savings in various accounts of \$0.2 million.

The \$06 million savings in public safety expenses was due to savings of \$0.5 million in personnel and \$0.1 million in contractual services.

The \$0.6 million savings in public works was due to savings of \$0.3 million in contractual services, \$0.2 million in personnel, and \$0.1 million in overall general services division expenses.

Table 3: General Fund Budgetary Highlights
(in millions)

	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.125	\$ 6.125	\$ 6.079
Intergovernmental, Grants & Contributions	12.034	12.269	14.781
Other	2.051	2.051	1.901
Total Revenues	\$ 20.210	\$ 20.445	\$ 22.761
Expenditures and Transfers			
Expenditures	\$ 20.870	\$ 21.205	\$ 18.678
Transfers and Other Financing Sources (Uses)	3.000	3.000	3.000
Total Expenditures and Transfers Out	23.870	24.205	21.678
Change in Fund Balance	\$ (3.660)	\$ (3.760)	\$ 1.083

Capital Assets

At the end of FY21, the Village had a combined total of capital assets of \$273.94 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 \$22.78 million.

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

- Wastewater Treatment Facility Improvements Phase 6B (IEPA Loan) for \$12.7 million.
- Downtown Streetscape Utilities Improvements (IEPA Loan) for \$7.6 million.
- Terrace Hill Road Construction for \$4.6 million.
- MCCD Trailhead and LaFox River Drive Bridge Improvements for \$1.8 million.
- Randall Road Watermain Relocation for \$1.2 million.
- Stoneybrook Park Improvements for \$0.8 million.
- Randall Road Pedestrian Underpass for \$0.6 million.
- PRV Replacement Program for \$0.5 million.
- Woods Creek Reach 4 Improvements for \$0.3 million.
- **Maker's Park Shared Use Bike Path for \$0.3 million.**
- Souwanas Creek Reach 2 Restoration for \$0.1 million.
- Downtown Streetscape Improvements (TIF – streetscape/water/sewer) for \$0.1 million.
- Route 62 Bridge Deck for \$0.1 million.
- Main St & Harrison Bike Trial & Roundabout for \$0.1 million.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land & Right of Way	\$ 96.17	\$ 95.94	\$ 3.64	\$ 3.64	\$ 99.81	\$ 99.58
Construction in Progress	9.82	4.59	14.43	5.43	24.25	10.02
Buildings	8.99	9.31	10.55	10.90	19.54	20.21
Vehicles and Equipment	1.00	0.92	0.15	0.20	1.15	1.12
Improvements other than Building	18.28	16.38	-	-	18.28	16.38
Streets, Storm Sewers, Bridges	64.57	67.51	-	-	64.57	67.51
Water and Sewer		-	46.34	36.34	46.34	36.34
Total	\$ 198.83	\$ 194.65	\$ 75.11	\$ 56.51	\$ 273.94	\$ 251.16

	Governmental Activities		Business-Type Activities		Total
Beginning Balance	\$ 194.65	\$ 56.51	\$ 251.16		
Additions					
Depreciable	\$ 3.91	\$ 13.47	\$ 17.38		
Non-Depreciation	\$ 0.23	\$ -	\$ 0.23		
Construction in Progress	\$ 9.10	\$ 22.01	\$ 31.11		
Retirements					
Depreciable	\$ (0.06)	\$ (0.19)	\$ (0.25)		
Non-Depreciation	\$ -	\$ -	\$ -		
Construction in Progress	\$ (3.88)	\$ (13.01)	\$ (16.89)		
Depreciation					
Retirement	\$ (5.12)	\$ (3.68)	\$ (8.80)		
Ending Balance	\$ 198.83	\$ 75.11	\$ 273.94		

The Governmental Activities net Capital Assets' net increase of \$4.2 million was due to increases in construction in progress (\$5.2 million); improvements other than building (\$1.9 million); land/right of way (\$0.2 million); and vehicles/equipment (\$.1 million). These were offset by decreases in streets/storm sewers/bridges (\$2.9 million); and buildings (\$0.3 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 \$18.6 million in net Capital Assets was due mainly to increases noted in water and sewer improvements (\$10 million) and construction in progress (\$9.0 million), offset by a decrease in buildings (\$4 million).

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

Debt Outstanding

Since the mid-1990's, the Village of Algonquin has followed a "pay-as-you-go" philosophy to funding capital projects. Exceptions to this philosophy had been bonds issued to pay for the construction of the Village Hall (Ganek Municipal Center) in 1995-1996 and the Public Works Facility in 2002-2003. In December 2005, the Village authorized Bond Series 2005A for \$9.0 million to partially finance the expansion of Phase 6 of the Wastewater Treatment Plant. Bond Series 2013 was issued for \$7,645,000 to refund Series 2005A. During FY20, the Village entered into a loan agreement with the Illinois Environmental Protection Agency for improvements to the Wastewater Treatment Facility and watermain/sewermain improvements to the Downtown TIF area. During FY21, the IEPA loan payable balance was \$21,317,732 and portions of the loan began 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 FY21, 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 \$3.170 million of general obligation bonds were outstanding at April 30, 2021. The governmental activities have no general obligation bonds outstanding; business-type activities have \$3.170 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 2020 tax extension increased \$212,000 for property tax collections in FY21.

The COVID19 pandemic did have some effect on Village revenues relating to decreases in telecommunications tax (\$0.1 million) and video gaming tax (\$0.02 million) during FY21. However, these were offset by increases in sales and use tax (\$0.3 million), home rule sales tax (\$0.1 million) and property tax (\$0.1 million). Due to the accommodations made for restaurants to have outdoor dining and stores reopening with masks, the Village was able to see revenue from these taxes that were not expected amidst the uncertainty of the pandemic. The Village is cautiously expecting stable revenue during FY22, while still preparing for a possible decline due to ongoing COVID19 restrictions. Management continues to monitor revenue trends and work towards eliminating structural deficits in operations.

The FY21 state income and local use tax per capita combined increased by 11.5% from FY20. Both income tax receipts (which increased 5.8%) and use tax receipts (which increased 44.7%) contributed to these positive gains. Current estimates indicate that the 2021 per-capita allocations are trending flat in FY22, mainly due to current unemployment rates, combined with recent changes to state sales and use tax laws. The State of Illinois continues to discuss legislation 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 FY21 (from 49 permits in 2019 to 29 in 2020). The number of new permits for commercial construction stayed consistent (3 permits in 2019 to 3 in 2020). The **Village's growth in** EAV and property tax receipts continue to increase each year. The property tax receipts had a 2.2% increase from FY20 to FY21. Combined sales tax and home rule sales tax experienced a 3.1% increase from FY20 to FY21.

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.

BASIC FINANCIAL STATEMENTS

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 18,490,269	\$ 7,567,757	\$ 26,058,026
Investments	9,711,280	1,921,801	11,633,081
Restricted investments	-	852,175	852,175
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,605,462	-	6,605,462
Other taxes	3,467,134	-	3,467,134
Intergovernmental, grants, and contributions	784,176	2,371,197	3,155,373
IPBC	186,794	-	186,794
Accrued interest	21,888	-	21,888
Accounts	38,593	1,479,274	1,517,867
Other	511,615	-	511,615
Internal balances	(5,123,442)	5,123,442	-
Prepaid items	106,161	35,297	141,458
Inventory	121,076	-	121,076
Investment in joint venture	1,227,149	-	1,227,149
Capital assets			
Nondepreciable	105,986,989	18,073,404	124,060,393
Depreciable, net of accumulated depreciation	92,846,495	57,038,632	149,885,127
	234,981,639	94,462,979	329,444,618
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	246,823	-	246,823
Pension items - IMRF	749,500	358,911	1,108,411
Pension items - OPEB	1,131,748	273,179	1,404,927
Asset retirement obligation	-	253,182	253,182
Deferred loss on refunding	-	73,544	73,544
	2,128,071	958,816	3,086,887
Total assets and deferred outflows of resources	237,109,710	95,421,795	332,531,505

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 3,789,369	\$ 4,256,160	\$ 8,045,529
Accrued interest	-	33,307	33,307
Unearned revenue - other	92,964	-	92,964
Other liabilities	77,601	-	77,601
Noncurrent liabilities			
Due within one year	790,636	1,240,750	2,031,386
Due in more than one year	12,157,996	24,570,528	36,728,524
Total liabilities	16,908,566	30,100,745	47,009,311
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	6,345,694	-	6,345,694
Pension items - IMRF	2,545,875	1,219,137	3,765,012
Pension items - OPEB	116,471	28,113	144,584
Deferred property tax revenue	6,605,462	-	6,605,462
Total deferred inflows of resources	15,613,502	1,247,250	16,860,752
Total liabilities and deferred inflows of resources	32,522,068	31,347,995	63,870,063
NET POSITION			
Net investment in capital assets	198,833,484	50,574,571	249,408,055
Restricted for			
Donor programs	658,658	-	658,658
Insurance	391,258	-	391,258
Street maintenance	3,127,664	-	3,127,664
Capital projects	41,068	-	41,068
Cemetery	365,235	-	365,235
Debt service	-	852,175	852,175
Unrestricted	1,170,275	12,647,054	13,817,329
TOTAL NET POSITION	\$ 204,587,642	\$ 64,073,800	\$ 268,661,442

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 4,545,502	\$ 958,138	\$ 217,925	\$ 83,800
Public safety	8,134,629	216,681	1,972,401	25,003
Public works	10,649,318	10,308	751,927	2,111,216
Debt service - interest and fees	11,339	-	-	-
Total governmental activities	<u>23,340,788</u>	<u>1,185,127</u>	<u>2,942,253</u>	<u>2,220,019</u>
Business-Type Activities				
Waterworks and sewerage	10,006,844	11,927,303	-	459,855
Total business-type activities	<u>10,006,844</u>	<u>11,927,303</u>	<u>-</u>	<u>459,855</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 33,347,632</u>	<u>\$ 13,112,430</u>	<u>\$ 2,942,253</u>	<u>\$ 2,679,874</u>

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
	\$ (3,285,639)	\$ -	\$ (3,285,639)
	(5,920,544)	-	(5,920,544)
	(7,775,867)	-	(7,775,867)
	(11,339)	-	(11,339)
	<u>(16,993,389)</u>	<u>-</u>	<u>(16,993,389)</u>
	-	2,380,314	2,380,314
	-	2,380,314	2,380,314
	<u>(16,993,389)</u>	<u>2,380,314</u>	<u>(14,613,075)</u>
General Revenues			
Taxes			
Property	6,710,556	-	6,710,556
Home rule sales tax	3,931,091	-	3,931,091
Utility	902,074	-	902,074
Telecommunications	391,613	-	391,613
Hotel	17,908	-	17,908
Video gaming tax	90,497	-	90,497
Intergovernmental, unrestricted			
Sales and use tax	7,591,524	-	7,591,524
Personal property replacement	70,993	-	70,993
Income tax	4,817,157	-	4,817,157
Franchise fees	484,155	-	484,155
Investment income	147,939	15,963	163,902
Miscellaneous	179,436	91,974	271,410
Transfers	(441,376)	441,376	-
Total	<u>24,893,567</u>	<u>549,313</u>	<u>25,442,880</u>
CHANGE IN NET POSITION	7,900,178	2,929,627	10,829,805
NET POSITION, MAY 1	<u>196,687,464</u>	<u>61,144,173</u>	<u>257,831,637</u>
NET POSITION, APRIL 30	<u>\$ 204,587,642</u>	<u>\$ 64,073,800</u>	<u>\$ 268,661,442</u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2021

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	\$ 8,648,502	\$ 5,191,823	\$ 846,816	\$ 3,803,128	\$ 18,490,269
Investments	7,253,786	767,298	1,502,543	187,653	9,711,280
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	5,812,002	-	793,460	-	6,605,462
Other taxes	2,261,520	1,139,908	-	65,706	3,467,134
Intergovernmental, grants, and contributions	11,711	128,404	-	644,061	784,176
IPBC	186,794	-	-	-	186,794
Accrued interest	21,888	-	-	-	21,888
Other	511,615	-	-	-	511,615
Due from other funds	91,321	-	-	-	91,321
Advance to other funds	654,966	17,410,769	-	-	18,065,735
Prepaid items	105,939	-	-	222	106,161
TOTAL ASSETS	\$ 25,560,044	\$ 24,638,202	\$ 3,142,819	\$ 4,700,770	\$ 58,041,835

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2021

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 763,950	\$ 2,415,657	\$ -	\$ 557,462	\$ 3,737,069
Unearned revenue	92,964	-	-	-	92,964
Advances from other funds	-	-	23,189,177	-	23,189,177
Other liabilities	77,601	-	-	-	77,601
Total liabilities	934,515	2,415,657	23,189,177	557,462	27,096,811
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	5,812,002	-	793,460	-	6,605,462
Total deferred inflows of resources	5,812,002	-	793,460	-	6,605,462
Total liabilities and deferred inflows of resources	6,746,517	2,415,657	23,982,637	557,462	33,702,273
FUND BALANCES					
Nonspendable					
Prepays	105,939	-	-	222	106,161
Advances	654,966	-	-	-	654,966
Restricted					
Donor programs	658,658	-	-	-	658,658
Insurance	391,258	-	-	-	391,258
Street maintenance	-	-	-	3,127,664	3,127,664
Capital projects	-	-	-	41,068	41,068
Cemetery	-	-	-	365,235	365,235
Unrestricted					
Committed					
Capital projects	-	4,003,200	-	-	4,003,200
Assigned					
Capital projects	278,280	18,219,345	-	609,119	19,106,744
Historic commission	10,111	-	-	-	10,111
Susequent year's budget	5,500,000	-	-	-	5,500,000
Special purpose	162,361	-	-	-	162,361
Unassigned (deficit)	11,051,954	-	(20,839,818)	-	(9,787,864)
Total fund balances (deficit)	18,813,527	22,222,545	(20,839,818)	4,143,308	24,339,562
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 25,560,044	\$ 24,638,202	\$ 3,142,819	\$ 4,700,770	\$ 58,041,835

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, 2021

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 24,339,562
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	198,833,484
Less internal service fund capital assets included below	(44,836)
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	1,227,149
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	60,884
Differences between expected and actual experiences, assumption changes, net difference between projected and actual earnings, and contributions after the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows or resources on the statement of net position	(1,796,375)
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	(6,098,871)
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	1,015,277
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	(2,603,007)
Compensated absences	(1,151,139)
Net pension liability - IMRF	(12,712)
Net pension liability - Police Pension Plan	(9,181,774)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 204,587,642

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, 2021

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,078,479	\$ 5,009,391	\$ 716,559	\$ 239,310	\$ 12,043,739
Intergovernmental, grants, and contributions	14,781,301	128,404	-	2,762,888	17,672,593
Charges for services	123,920	-	-	23,300	147,220
Licenses and permits	726,096	-	-	-	726,096
Fees, fines, and forfeits	248,556	-	-	-	248,556
Investment income	130,887	7,713	3,063	6,277	147,940
Miscellaneous	671,405	-	-	24,793	696,198
Total revenues	22,760,644	5,145,508	719,622	3,056,568	31,682,342
EXPENDITURES					
Current					
General government	4,219,449	-	130,591	34,307	4,384,347
Public safety	9,633,165	-	-	-	9,633,165
Public works	4,333,035	1,108,938	-	1,902,719	7,344,692
Capital outlay	481,084	5,315,757	2,242,826	1,076,337	9,116,004
Debt service					
Interest and fiscal charges	11,339	-	-	-	11,339
Total expenditures	18,678,072	6,424,695	2,373,417	3,013,363	30,489,547
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,082,572	(1,279,187)	(1,653,795)	43,205	1,192,795
OTHER FINANCING SOURCES (USES)					
Transfers in	-	3,000,000	-	-	3,000,000
Transfers (out)	(3,000,000)	-	-	-	(3,000,000)
Total other financing sources (uses)	(3,000,000)	3,000,000	-	-	-
NET CHANGE IN FUND BALANCES	1,082,572	1,720,813	(1,653,795)	43,205	1,192,795
FUND BALANCES (DEFICIT), MAY 1	17,730,955	20,501,732	(19,186,023)	4,100,103	23,146,767
FUND BALANCES (DEFICIT), APRIL 30	\$ 18,813,527	\$ 22,222,545	\$ (20,839,818)	\$ 4,143,308	\$ 24,339,562

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, 2021

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,192,795
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	9,807,804
The capital contribution to the enterprise fund are only reported in the statement of activities	(441,376)
The loss on the disposal of capital assets is reported as an expense in the statement of activities	(15,387)
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	803,820
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	1,843,953
The change in the total OPEB liability and related deferred inflows and outflows are only reported in the statement of activities	(152,900)
The change in net position of the internal service funds is reported only in the statement of activities	(28,390)
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	(5,152,416)
Change in investment in joint venture	35,328
Change in compensated absences	6,947
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 7,900,178</u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2021

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,567,757	\$ -
Investments	1,921,801	-
Receivables		
Grants	2,371,197	-
Accounts	1,479,274	38,593
Prepaid items	35,297	-
Inventory	-	121,076
Restricted assets - investments	852,175	-
	14,227,501	159,669
NONCURRENT ASSETS		
Advances to other funds	5,123,442	-
	5,123,442	-
Capital assets		
Nondepreciable	18,073,404	-
Depreciable, net of accumulated depreciation	57,038,632	44,836
	75,112,036	44,836
Total capital assets	75,112,036	44,836
Total noncurrent assets	80,235,478	44,836
Total assets	94,462,979	204,505
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	358,911	-
Pension items - OPEB	273,179	-
Asset retirement obligation	253,182	-
Deferred loss on refunding	73,544	-
	958,816	-
Total deferred outflows of resources	958,816	-
Total assets and deferred outflows of resources	95,421,795	204,505

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2021

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	\$ 4,256,160	\$ 52,301
Accrued interest	33,307	-
Due to other funds	-	91,321
Current portion of long-term debt	1,240,750	-
	5,530,217	143,622
LONG-TERM LIABILITIES		
Long-term liabilities	24,570,528	-
	24,570,528	-
	30,100,745	143,622
DEFERRED INFLOWS OF RESOURCES		
Pension items - IMRF	1,219,137	-
Pension items - OPEB	28,113	-
	1,247,250	-
	31,347,995	143,622
NET POSITION		
Net investment in capital assets	50,574,571	44,836
Restricted for debt service	852,175	-
Unrestricted	12,647,054	16,047
	\$ 64,073,800	\$ 60,883

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, 2021

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
OPERATING REVENUES		
Charges for services	\$ 10,503,875	\$ -
Administrative fee	87,491	-
Infrastructure fee	1,335,937	-
Maintenance billings	-	1,419,001
Fleet maintenance and fuel	-	301,578
Miscellaneous	91,974	6,326
	<hr/>	<hr/>
Total operating revenues	12,019,277	1,726,905
OPERATING EXPENSES		
Water operations	2,735,853	-
Sewer operations	2,549,420	-
Nondepartmental	649,869	-
Building services	-	739,256
Vehicle maintenance	-	1,004,601
Depreciation	3,844,760	16,047
	<hr/>	<hr/>
Total operating expenses	9,779,902	1,759,904
OPERATING INCOME (LOSS)	<hr/>	<hr/>
	2,239,375	(32,999)
NON-OPERATING REVENUES (EXPENSES)		
Gain on sale of capital assets	-	4,608
Investment income	15,963	-
Interest expense and fiscal agent fees	(226,942)	-
	<hr/>	<hr/>
Total non-operating revenues (expenses)	(210,979)	4,608
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<hr/>	<hr/>
	2,028,396	(28,391)
CAPITAL CONTRIBUTIONS	<hr/>	<hr/>
	901,231	-
CHANGE IN NET POSITION	<hr/>	<hr/>
	2,929,627	(28,391)
NET POSITION, MAY 1	<hr/>	<hr/>
	61,144,173	89,274
NET POSITION, APRIL 30	<hr/>	<hr/>
	\$ 64,073,800	\$ 60,883

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended April 30, 2021

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 11,910,558	\$ 301,578
Cash received for interfund services provided	-	1,389,713
Cash paid to suppliers	(3,442,546)	(907,313)
Cash paid to employees	(2,581,244)	(811,015)
Other receipts (payments)	91,974	6,326
Net cash from operating activities	<u>5,978,742</u>	<u>(20,711)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	-	16,103
Net cash from noncapital financing activities	<u>-</u>	<u>16,103</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of capital assets	-	4,608
Purchase of capital assets	(20,640,866)	-
Interest paid on bonds	(118,625)	-
Interest paid on notes payable	(30,632)	-
Proceeds from issuance of notes payable	16,424,242	-
Principal paid on notes payable	(45,966)	-
Principal paid on general obligation bond maturities	(715,000)	-
Net cash from capital and related financing activities	<u>(5,126,847)</u>	<u>4,608</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(3,791,035)	-
Sale of investment securities	2,828,625	-
Interest received	15,964	-
Net cash from investing activities	<u>(946,446)</u>	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(94,551)	-
CASH AND CASH EQUIVALENTS, MAY 1	<u>7,662,308</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 7,567,757</u>	<u>\$ -</u>

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended April 30, 2021

	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)	\$ 2,239,375	\$ (32,999)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation and amortization	3,844,760	16,047
Changes in assets and liabilities		
Accounts receivable	(6,089)	(27,619)
Grants receivable	-	-
Prepaid items	(10,656)	-
Inventory	-	2,949
Deferred outflow of resources - ARO	8,409	-
Accounts payable	206,026	20,911
Pension and OPEB related items	(322,412)	-
Compensated absences payable	19,329	-
NET CASH FROM OPERATING ACTIVITIES	\$ 5,978,742	\$ (20,711)
NONCASH TRANSACTIONS		
IEPA loan receivable and payable	\$ 2,371,197	\$ -
Capital asset additions included in accounts payable	3,664,821	-
Capital assets contributed by others	441,375	

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

April 30, 2021

	<u>Police Pension</u>
ASSETS	
Cash and short-term investments	\$ 390,809
Investments	
U.S. Treasury securities	3,558,402
U.S. agency securities	2,469,054
Equity mutual funds	27,784,084
Equities	2,738,964
The Illinois Funds	251,743
Money market mutual funds	369,771
Municipal bonds	218,016
Bond mutual fund	125,570
Corporate bonds	5,930,065
Receivables	
Accrued interest receivable	<u>86,403</u>
 Total assets	 <u>43,922,881</u>
LIABILITIES	
None	<u>-</u>
 Total liabilities	 <u>-</u>
NET POSITION RESTRICTED FOR PENSIONS	
	<u><u>\$ 43,922,881</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, 2021

ADDITIONS

Contributions

Employer	\$ 2,068,000
Employee	429,150

Total contributions	<u>2,497,150</u>
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Investment income

Net appreciation in fair value of investments	9,061,561
Interest	718,132

Total investment income	9,779,693
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Less investment expense	<u>(149,073)</u>
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Net investment income	<u>9,630,620</u>
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Total additions	<u>12,127,770</u>
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DEDUCTIONS

Benefits and refunds	1,555,055
Administration	31,935

Total deductions	<u>1,586,990</u>
------------------	------------------

NET INCREASE	10,540,780
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**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<u>33,382,101</u>
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April 30	<u><u>\$ 43,922,881</u></u>
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See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2021

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The Village reports the following major governmental funds:

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

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

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

The Village reports the following major proprietary fund:

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

The Village reports on the following internal service funds:

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

f. Interfund Receivables/Payables

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items/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

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

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.

o. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the District has delayed the implementation of GASB Statement No. 87, *Leases*, to April 30, 2023.

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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments

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

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the Village’s deposits may not be returned to it. It is the policy of the Village to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The amount of collateral provided will not be less than 105% of the fair value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third-party depository designated by the Village and evidenced by a safekeeping agreement in the Village’s name. As of April 30, 2021, 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, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 385,176	\$ 35,623	\$ 349,553	\$ -	\$ -
U.S. agency securities	927,624	194,720	573,471	84,777	74,656
Municipal bonds	614,160	106,137	508,023	-	-
Negotiable certificates of deposit	3,716,462	812,249	2,904,213	-	-
TOTAL	\$ 5,643,422	\$ 1,148,729	\$ 4,335,260	\$ 84,777	\$ 74,656

The Village has the following recurring fair value measurements as of April 30, 2021: The U.S. agency securities, U.S. Treasury securities, municipal bonds, and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

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

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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2020 levy year attach as an enforceable lien on January 1, 2020, 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, 2021 and August 1, 2021, and are payable in two installments, on or about June 1, 2021 and September 1, 2021. 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 2020 taxes are intended to finance the 2022 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2021 tax levy has not been recorded as a receivable at April 30, 2021, as the tax attached as a lien on property as of January 1, 2021; however, the tax will not be levied until December 2021 and, accordingly, is not measurable at April 30, 2021.

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2021 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 95,936,885	\$ 236,026	\$ -	\$ 96,172,911
Construction in progress	4,591,947	9,095,758	3,873,627	9,814,078
Total capital assets not being depreciated	100,528,832	9,331,784	3,873,627	105,986,989
Capital assets being depreciated				
Buildings	15,976,573	-	-	15,976,573
Improvements other than buildings	29,233,335	3,432,251	-	32,665,586
Vehicles and equipment	6,572,976	476,020	64,296	6,984,700
Streets/storm sewers/bridges	121,734,487	-	-	121,734,487
Total capital assets being depreciated	173,517,371	3,908,271	64,296	177,361,346
Less accumulated depreciation for				
Buildings	6,666,163	319,008	-	6,985,171
Improvements other than buildings	12,853,481	1,530,266	-	14,383,747
Vehicles and equipment	5,650,901	383,126	48,909	5,985,118
Streets/storm sewers/bridges	54,224,752	2,936,063	-	57,160,815
Total accumulated depreciation	79,395,297	5,168,463	48,909	84,514,851
Total capital assets being depreciated, net	94,122,074	(1,260,192)	15,387	92,846,495
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 194,650,906	\$ 8,071,592	\$ 3,889,014	\$ 198,833,484
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	5,429,467	22,012,788	13,012,899	14,429,356
Total capital assets not being depreciated	9,073,515	22,012,788	13,012,899	18,073,404
Capital assets being depreciated				
Water and sewer system	100,794,232	13,454,274	185,418	114,063,088
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,210,140	17,726	-	1,227,866
Total capital assets being depreciated	119,407,678	13,472,000	185,418	132,694,260
Less accumulated depreciation for				
Water and sewer system	64,451,609	3,439,629	163,659	67,727,579
Buildings	6,500,237	348,068	-	6,848,305
Vehicles and equipment	1,022,681	57,063	-	1,079,744
Total accumulated depreciation	71,974,527	3,844,760	163,659	75,655,628
Total capital assets being depreciated, net	47,433,151	9,627,240	21,759	57,038,632
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 56,506,666	\$ 31,640,028	\$ 13,034,658	\$ 75,112,036

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	\$ 197,377
Public safety	157,308
Highways and streets	<u>4,813,778</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 5,168,463</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, 2020, 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 \$577,062 to SEECOM during fiscal year 2021. In addition, the Village's equity interest in the joint venture's net position of \$1,227,147 is recorded within the governmental activities column of the statement of net position.

7. LONG-TERM DEBT

a. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village and are payable from both governmental activities/funds and business-type activities. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$7,645,000 General Obligation Refunding Bond Series 2013, due in annual installments of \$570,000 to \$830,000, plus interest of 3.00% to 3.25% payable each April 1 and October 1 through April 1, 2025.	Waterworks and Sewerage	\$ 3,885,000	\$ -	\$ 715,000	\$ 3,170,000	\$ 755,000
TOTAL GENERAL OBLIGATION BONDS		\$ 3,885,000	\$ -	\$ 715,000	\$ 3,170,000	\$ 755,000

b. IEPA loans payable

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$16,332,467 IEPA loan payable, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	\$ 491,862	\$ 12,002,502	\$ -	\$ 12,494,364	\$ -
\$2,569,506 IEPA loan payable, due in semiannual installments, plus interest of 1.84%.	Waterworks and Sewerage	2,590,202	203,793	45,966	2,748,029	122,037
\$5,164,060 IEPA loan payable, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	604,344	5,470,995	-	6,075,339	166,494
TOTAL IEPA LOANS		\$ 3,686,408	\$ 17,677,290	\$ 45,966	\$ 21,317,732	\$ 288,531

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
2022	\$ 755,000	\$ 97,175
2023	770,000	74,525
2024	815,000	51,425
2025	830,000	26,975
TOTAL	\$ 3,170,000	\$ 250,100

Fiscal Year	Business-Type Activities IEPA Loans Payable	
	Principal	Interest
2022	\$ 122,037	\$ 50,005
2023	124,294	47,749
2024	126,591	45,452
2025	128,931	43,112
2026	131,314	40,728
2027	133,742	38,301
2028	136,214	35,829
2029	138,732	33,311
2030	141,296	30,747
2031	143,908	28,135
2032	146,568	25,475
2033	149,277	22,765
2034	152,037	20,006
2035	154,847	17,196
2036	157,709	14,334
2037	160,624	11,418
2038	163,593	8,449
2039	166,617	5,425
2040	169,698	2,345
TOTAL	\$ 2,748,029	\$ 520,782

The repayment schedule for the remaining two IEPA loans payable are not determinable as the loans have not officially entered the repayment period.

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

7. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

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

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
Compensated absences*	\$ 1,158,087	\$ 1,361,925	\$ 1,368,873	\$ 1,151,139	\$ 700,091
Net pension liability (IMRF)*	2,257,827	-	2,245,115	12,712	-
Net pension liability (Police Pension)*	16,752,054	-	7,570,280	9,181,774	-
Total OPEB liability*	1,951,255	651,752	-	2,603,007	90,545
TOTAL	\$ 22,119,223	\$ 2,013,677	\$ 11,184,268	\$ 12,948,632	\$ 790,636

*These liabilities are generally retired by the General Fund.

During the fiscal year, the following changes occurred in long-term liabilities for business-type activities (retired by the Waterworks and Sewerage Fund):

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
General obligation bonds payable	\$ 3,885,000	\$ -	\$ 715,000	\$ 3,170,000	\$ 755,000
Unamortized premium	148,350	-	25,073	123,277	-
IEPA loans payable	3,686,408	17,677,290	45,966	21,317,732	288,531
Asset retirement obligation	270,000	-	-	270,000	-
Compensated absences payable	276,544	332,344	313,015	295,873	173,476
Net pension liability (IMRF)	1,027,052	-	1,020,966	6,086	-
Total OPEB liability	511,658	116,652	-	628,310	23,743
TOTAL	\$ 9,805,012	\$ 18,126,286	\$ 2,120,020	\$ 25,811,278	\$ 1,240,750

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.

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

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Due from	Due to
General	\$ 91,321	\$ -
Internal Service Funds	-	91,321
TOTAL	\$ 91,321	\$ 91,321

The purposes of significant interfund balances are as follows:

- The balances between the General Fund and the Internal Service Funds were for short-term interfund loans. Repayment is expected within one year.

Individual fund advances were as follows:

Fund	Advances to	Advances from
General	\$ 654,966	\$ -
Street Improvement Fund	17,410,769	-
Downtown TIF District Fund	-	23,189,177
Water and Sewer	5,123,442	-
TOTAL	\$ 23,189,177	\$ 23,189,177

The purposes of significant advances are as follows:

- The advance from the General Fund, Street Improvement Fund, and Water/Sewer Improvement Fund to the Downtown TIF District Fund were made for TIF advances for expenses of the TIF District. The amounts are expected to be repaid over the remaining life of the TIF District.

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 3,000,000
Street Improvement	3,000,000	-
TOTAL	\$ 3,000,000	\$ 3,000,000

8. INDIVIDUAL FUND DISCLOSURES (Continued)

The purposes of significant transfers are as follows:

- The General Fund transferred surplus monies per the budget to the Street Improvement Fund.

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

10. 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 \$(162,296) for the year ended April 30, 2021.

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2020, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	59
Inactive employees entitled to but not yet receiving benefits	62
Active employees	84
 TOTAL	 205

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.

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

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, 2021 was 11.80% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2020 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, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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, 2020	\$ 34,542,450	\$ 31,257,571	\$ 3,284,879
Changes for the period			
Service cost	668,964	-	668,964
Interest	2,492,354	-	2,492,354
Difference between expected and actual experience	(530,044)	-	(530,044)
Changes in assumptions	(562,969)	-	(562,969)
Employer contributions	-	716,211	(716,211)
Employee contributions	-	278,561	(278,561)
Net investment income	-	4,224,661	(4,224,661)
Benefit payments and refunds	(999,258)	(999,258)	-
Other (net transfer)	-	114,953	(114,953)
Net changes	1,069,047	4,335,128	(3,266,081)
BALANCES AT DECEMBER 31, 2020	\$ 35,611,497	\$ 35,592,699	\$ 18,798

Changes in assumptions for inflation and salaries increases were made since the last actuarial valuation.

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, 2020, the Village recognized pension expense (income) of \$(386,343).

At April 30, 2021, 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	\$ 345,301	\$ 624,628
Changes in assumption	496,290	814,869
Contributions made between January 1, 2021 and April 30, 2021	266,820	-
Net difference between projected and actual earnings on pension plan investments	-	2,325,515
TOTAL	\$ 1,108,411	\$ 3,765,012

\$266,820 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, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending April 30,	
2022	\$ (904,828)
2023	(439,973)
2024	(1,007,201)
2025	(571,419)
2026	-
Thereafter	-
TOTAL	\$ (2,923,421)

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)	\$ 5,081,654	\$ 18,798	\$ (3,872,287)

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, 2021, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	22
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	<u>44</u>
 TOTAL	 <u><u>72</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, 2021, the Village's contribution was 48.27% of covered payroll.

Investment Policy

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

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

It is the policy of the Fund to invest its funds in a manner which will provide a competitive investment return with the maximum security while meeting the daily cash flow demands of the Fund and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy are: safety of principal, return on investment, legality, and meeting all funding requirements. The investment policy was not modified during the year ended April 30, 2021.

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, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 29.10%. 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, 2021, 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, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 3,558,401	\$ -	\$ 819,996	\$ 1,228,318	\$ 1,510,087
U.S. agency securities	2,469,054	458	419,690	222,917	1,825,989
Bond mutual fund	125,570	-	125,570	-	-
Corporate bonds	5,930,065	223,446	1,630,780	2,787,828	1,288,011
Municipal bonds	218,016	121,955	37,021	59,040	-
TOTAL	\$ 12,301,106	\$ 345,859	\$ 3,033,057	\$ 4,298,103	\$ 4,624,087

The Fund has the following recurring fair value measurements as of April 30, 2021: 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, 2020	\$ 50,134,155	\$ 33,382,101	\$ 16,752,054
Changes for the period			
Service cost	1,171,575	-	1,171,575
Interest	3,266,660	-	3,266,660
Difference between expected and actual experience	87,320	-	87,320
Changes in assumptions	-	-	-
Changes of benefit terms	-	-	-
Employer contributions	-	2,068,000	(2,068,000)
Employee contributions	-	424,549	(424,549)
Other contributions	-	4,601	(4,601)
Net investment income	-	9,630,620	(9,630,620)
Benefit payments and refunds	(1,555,055)	(1,555,055)	-
Administrative expense	-	(31,935)	31,935
Net changes	2,970,500	10,540,780	(7,570,280)
BALANCES AT APRIL 30, 2021	\$ 53,104,655	\$ 43,922,881	\$ 9,181,774

The plan fiduciary net position as a percentage of total pension liability was 82.71% at April 30, 2021.

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, 2021 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 21.51%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Fair Value

Mortality rates were based on the L&A 2020 Illinois Police Mortality Rates.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 18,791,269	\$ 9,181,774	\$ 1,591,483

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, 2021, the Village recognized police pension expense of \$224,047. At April 30, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 246,823	\$ (429,205)
Changes in assumption	-	(952,237)
Net difference between projected and actual earnings on pension plan investments	-	(4,964,252)
TOTAL	\$ 246,823	\$ (6,345,694)

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>	
2022	\$ (1,421,998)
2023	(1,433,207)
2024	(1,401,929)
2025	(1,723,390)
2026	(159,652)
Thereafter	41,305
TOTAL	\$ (6,098,871)

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, 2020, membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	21
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>119</u>
TOTAL	<u><u>140</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, 2021, 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	1.83%
Healthcare cost trend rates	5.00% to 5.50% 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, 2021.

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

The actuarial assumptions used in the April 30, 2021 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, 2020	<u>\$ 2,462,913</u>
Changes for the period	
Service cost	43,073
Interest	68,448
Difference between expected and actual experience	23,986
Changes in benefit terms	-
Changes in assumptions	755,371
Benefit payments	<u>(122,474)</u>
Net changes	<u>768,404</u>
BALANCES AT APRIL 30, 2021	<u>\$ 3,231,317</u>

There were changes in assumptions related to the discount rate and healthcare trend 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 1.83% 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 (0.83%) or 1 percentage point higher (2.83%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(0.83%)</u>	<u>(1.83%)</u>	<u>(2.83%)</u>
Total OPEB liability	\$ 3,762,952	\$ 3,231,317	\$ 2,819,726

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 5.00%-5.50% 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 4.00%-4.50%) or 1 percentage point higher (5.50% to 6.00%-6.50%) than the current rate:

	1% Decrease (3.50% to 4.00% - 4.50%)	Current Healthcare Rate (4.50% to 5.00% - 5.50%)	1% Increase (5.50% to 6.00% - 6.50%)
Total OPEB liability	\$ 2,790,191	\$ 3,231,317	\$ 3,793,080

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

For the year ended April 30, 2021, the Village recognized OPEB expense of \$282,678. At April 30, 2021, 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	\$ 21,237	\$ 72,243
Changes in assumptions	1,383,690	72,341
TOTAL	\$ 1,404,927	\$ 144,584

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,	
2022	\$ 171,157
2023	171,157
2024	171,157
2025	171,157
2026	171,157
Thereafter	<u>404,558</u>
TOTAL	<u>\$ 1,260,343</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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 6,124,500	\$ 6,124,500	\$ 6,078,479
Intergovernmental, grants, and contributions	12,034,000	12,268,900	14,781,301
Charges for services	323,300	323,300	123,920
Licenses and permits	580,000	580,000	726,096
Fees, fines, and forfeits	341,100	341,100	248,556
Investment income	237,200	237,200	130,887
Miscellaneous	569,600	569,600	671,405
Total revenues	20,209,700	20,444,600	22,760,644
EXPENDITURES			
Current			
General government	5,397,400	5,341,400	4,219,449
Public safety	10,181,300	10,191,300	9,633,165
Public works	4,788,600	4,888,600	4,333,035
Debt service			
Interest and fiscal charges	15,900	15,900	11,339
Capital outlay	486,500	767,400	481,084
Total expenditures	20,869,700	21,204,600	18,678,072
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(660,000)	(760,000)	4,082,572
OTHER FINANCING SOURCES (USES)			
Transfers in	193,400	193,400	92,263
Transfers (out)	(3,193,400)	(3,193,400)	(3,092,263)
Total other financing sources (uses)	(3,000,000)	(3,000,000)	(3,000,000)
NET CHANGE IN FUND BALANCE			
	<u>\$ (3,660,000)</u>	<u>\$ (3,760,000)</u>	1,082,572
FUND BALANCE, MAY 1			17,730,955
FUND BALANCE, APRIL 30			\$ 18,813,527

(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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Property taxes	\$ 870,300	\$ 870,300	\$ 716,559
Investment income	700	700	3,063
Total revenues	871,000	871,000	719,622
EXPENDITURES			
General government			
Engineering services	71,000	71,000	41,210
Professional services	-	-	175
Infrastructure maintenance improvements	-	-	89,206
Capital outlay	800,000	800,000	2,242,826
Total expenditures	871,000	871,000	2,373,417
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(1,653,795)
FUND BALANCE (DEFICIT), MAY 1			(19,186,023)
FUND BALANCE (DEFICIT), APRIL 30			\$ (20,839,818)

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Six Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 753,644	\$ 745,068	\$ 750,471	\$ 669,837	\$ 636,395	\$ 739,740
Contributions in relation to the actuarially determined contribution	753,644	745,068	750,471	669,837	636,395	739,740
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,631,156	\$ 6,465,839	\$ 6,547,827	\$ 6,268,862	\$ 6,184,848	\$ 6,267,366
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%	10.29%	11.80%

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 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually, wage growth of 3.25%, and inflation of 2.50%.

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,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 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	\$ 2,067,570
Contributions in relation to the actuarially determined contribution	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	2,068,000
CONTRIBUTION DEFICIENCY (Excess)	\$ (4,358)	\$ 8,302	\$ (14,573)	\$ (102)	\$ (575)	\$ (39)	\$ (992)	\$ (9,282)	\$ (463)	\$ (430)
Covered payroll	\$ 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	\$ 4,284,035
Contributions as a percentage of covered payroll	22.62%	23.19%	24.44%	28.40%	30.41%	43.22%	46.39%	48.52%	45.22%	48.27%

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 14.02 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%.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service cost	\$ 756,829	\$ 727,336	\$ 716,835	\$ 642,958	\$ 674,525	\$ 668,964
Interest	1,819,378	1,956,191	2,069,862	2,142,009	2,327,014	2,492,354
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661	221,880	(530,044)
Changes of assumptions	40,403	(82,880)	(972,243)	1,075,268	-	(562,969)
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)
Net change in total pension liability	1,905,277	1,445,180	1,059,392	3,602,697	2,342,516	1,069,047
Total pension liability - beginning	24,187,388	26,092,665	27,537,845	28,597,237	32,199,934	34,542,450
TOTAL PENSION LIABILITY - ENDING	\$ 26,092,665	\$ 27,537,845	\$ 28,597,237	\$ 32,199,934	\$ 34,542,450	\$ 35,611,497
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 773,192	\$ 745,680	\$ 755,526	\$ 704,046	\$ 601,151	\$ 716,211
Contributions - member	304,371	295,560	301,686	297,345	295,523	278,561
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)	4,606,042	4,224,661
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)
Administrative expense	(456,684)	54,700	(211,695)	391,002	(85,241)	114,953
Net change in plan fiduciary net position	176,812	1,972,103	4,007,815	(377,842)	4,536,572	4,335,128
Plan fiduciary net position - beginning	20,942,111	21,118,923	23,091,026	27,098,841	26,720,999	31,257,571
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,118,923	\$ 23,091,026	\$ 27,098,841	\$ 26,720,999	\$ 31,257,571	\$ 35,592,699
EMPLOYER'S NET PENSION LIABILITY	\$ 4,973,742	\$ 4,446,819	\$ 1,498,396	\$ 5,478,935	\$ 3,284,879	\$ 18,798
Plan fiduciary net position as a percentage of the total pension liability	80.94%	83.85%	94.76%	82.98%	90.49%	99.95%
Covered payroll	\$ 6,631,156	\$ 6,484,170	\$ 6,530,052	\$ 6,263,753	\$ 6,242,492	\$ 6,190,245
Employer's net pension liability as a percentage of covered payroll	75.01%	68.58%	22.95%	87.47%	52.62%	0.30%

Notes to Required Supplementary Information

There was a change with respect to actuarial assumptions from 2014 to 2015 to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates. There was a change in the discount rate assumption from 2015 to 2016. There was a change in assumptions related to price inflation, salary increases, retirement age, and mortality rates from 2016 to 2017. There was a change in the discount rate from 2017 to 2018. There was a change in price inflation and salary increases from 2019 to 2020.

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 Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017
TOTAL PENSION LIABILITY			
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677
Interest	2,306,932	2,602,515	2,704,064
Changes of benefit terms	-	-	-
Differences between expected and actual experience	481,935	(277,976)	(328,182)
Changes of assumptions	2,726,115	(744,218)	(1,238,868)
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)
Net change in total pension liability	5,781,847	1,538,208	1,204,320
Total pension liability - beginning	33,225,843	39,007,690	40,545,898
TOTAL PENSION LIABILITY - ENDING	\$ 39,007,690	\$ 40,545,898	\$ 41,750,218
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000
Contributions - member	415,618	450,578	423,716
Contributions - other	-	-	-
Net investment income	1,125,257	(67,703)	2,101,867
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)
Administrative expense	(27,755)	(28,723)	(40,032)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,605,685	\$ 22,296,005	\$ 25,647,185
EMPLOYER'S NET PENSION LIABILITY	\$ 17,402,005	\$ 18,249,893	\$ 16,103,033
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692
Employer's net pension liability as a percentage of covered payroll	419.20%	447.61%	378.83%

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.

	2018	2019	2020	2021
\$	987,120	\$ 1,053,751	\$ 1,086,951	\$ 1,171,575
	2,778,626	2,936,198	3,123,750	3,266,660
	-	-	212,233	-
	(257,967)	65,822	154,826	87,320
	-	-	(32,162)	-
	(1,170,770)	(1,175,988)	(1,378,453)	(1,555,055)
	2,337,009	2,879,783	3,167,145	2,970,500
	41,750,218	44,087,227	46,967,010	50,134,155
\$	44,087,227	\$ 46,967,010	\$ 50,134,155	\$ 53,104,655
\$	1,900,000	\$ 1,992,834	\$ 1,985,000	\$ 2,068,000
	409,143	415,056	468,893	424,549
	-	-	-	4,601
	1,712,063	2,117,431	572,163	9,630,620
	(1,170,771)	(1,175,988)	(1,378,453)	(1,555,055)
	(43,767)	(35,747)	(32,941)	(31,935)
	2,806,668	3,313,586	1,614,662	10,540,780
	25,647,185	28,453,853	31,767,439	33,382,101
\$	28,453,853	\$ 31,767,439	\$ 33,382,101	\$ 43,922,881
\$	15,633,374	\$ 15,199,571	\$ 16,752,054	\$ 9,181,774
	64.54%	67.64%	66.59%	82.71%
\$	4,095,714	\$ 4,107,186	\$ 4,389,213	\$ 4,284,035
	381.70%	370.07%	381.66%	214.33%

(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 Three Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021
TOTAL OPEB LIABILITY			
Service cost	\$ 43,171	\$ 47,364	\$ 43,073
Interest	57,199	73,158	68,448
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(103,808)	-	23,986
Changes of assumptions	797,515	110,280	755,371
Benefit payments	(87,605)	(93,899)	(122,474)
Net change in total OPEB liability	706,472	136,903	768,404
Total OPEB liability - beginning	1,619,538	2,326,010	2,462,913
TOTAL OPEB LIABILITY - ENDING	\$ 2,326,010	\$ 2,462,913	\$ 3,231,317
Covered payroll	\$ 10,179,525	\$ 10,179,525	\$ 10,224,916
Employer's total OPEB liability as a percentage of covered payroll	22.85%	24.19%	31.60%

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:

2021 - There were changes in assumptions related to the discount rate and health care trend rate.

2020 - There were changes in assumptions related to the discount rate.

2019 - There were changes in assumptions related to the discount rate and health care trend rate. In addition, there were changes to the per capita costs and decrements were changed to reflect the most recent IMRF and Police Pension Fund valuation reports.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%	7.42%	1.79%	29.10%

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, 2021

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	\$ 871,000	\$ 2,373,417
Village Expansion Fund	-	16,536

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

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2021

	<u>Operating</u>	<u>Public Swimming Pool</u>	<u>Special Revenue</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 7,974,981	\$ 2,825	\$ 670,696	\$ 8,648,502
Investments	6,987,940	-	265,846	7,253,786
Receivables				
Property tax	5,812,002	-	-	5,812,002
Other taxes	2,258,500	-	3,020	2,261,520
Intergovernmental, grants, and contributions	11,711	-	-	11,711
IPBC	186,794	-	-	186,794
Accrued interest	21,888	-	-	21,888
Other	511,615	-	-	511,615
Due from other funds	91,321	-	-	91,321
Advance to other funds	654,966	-	-	654,966
Prepaid items	104,519	1,420	-	105,939
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	24,616,237	4,245	939,562	25,560,044
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 24,616,237	\$ 4,245	\$ 939,562	\$ 25,560,044
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 450,026	\$ 3,244	\$ 310,680	\$ 763,950
Unearned revenue	50,682	-	42,282	92,964
Other liabilities	77,601	-	-	77,601
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	578,309	3,244	352,962	934,515
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	5,812,002	-	-	5,812,002
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	6,390,311	3,244	352,962	6,746,517
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable				
Prepays	104,519	1,420	-	105,939
Advances	654,966	-	-	654,966
Restricted				
Insurance	391,258	-	-	391,258
Donor programs	379,528	-	279,130	658,658
Assigned				
Capital projects	278,280	-	-	278,280
Historic commission	10,111	-	-	10,111
Subsequent year's budget	5,500,000	-	-	5,500,000
Special purpose	-	-	162,361	162,361
Unassigned (deficit)	10,907,264	(419)	145,109	11,051,954
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	18,225,926	1,001	586,600	18,813,527
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 24,616,237	\$ 4,245	\$ 939,562	\$ 25,560,044
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(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, 2021

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	\$ 6,060,571	\$ -	\$ 17,908	\$ -	\$ 6,078,479
Intergovernmental, grants, and contributions	14,781,301	-	-	-	14,781,301
Charges for services	123,901	19	-	-	123,920
Licenses and permits	726,096	-	-	-	726,096
Fees, fines, and forfeits	242,556	-	6,000	-	248,556
Investment income	129,410	1	1,476	-	130,887
Miscellaneous	671,291	114	-	-	671,405
Total revenues	22,735,126	134	25,384	-	22,760,644
EXPENDITURES					
Current					
General government	4,147,491	53,909	18,049	-	4,219,449
Public safety	9,633,165	-	-	-	9,633,165
Public works	4,204,045	-	128,990	-	4,333,035
Debt service					
Interest and fiscal charges	11,339	-	-	-	11,339
Capital outlay	481,084	-	-	-	481,084
Total expenditures	18,477,124	53,909	147,039	-	18,678,072
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,258,002	(53,775)	(121,655)	-	4,082,572
OTHER FINANCING SOURCES (USES)					
Transfers in	35,000	57,263	-	(92,263)	-
Transfers (out)	(3,057,263)	-	(35,000)	92,263	(3,000,000)
Total other financing sources (uses)	(3,022,263)	57,263	(35,000)	-	(3,000,000)
NET CHANGE IN FUND BALANCES	1,235,739	3,488	(156,655)	-	1,082,572
FUND BALANCES (DEFICIT), MAY 1	16,990,187	(2,487)	743,255	-	17,730,955
FUND BALANCES, APRIL 30	\$ 18,225,926	\$ 1,001	\$ 586,600	\$ -	\$ 18,813,527

(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, 2021

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Road and bridge	\$ 400,000	\$ 400,000	\$ 403,827
Social Security	412,000	412,000	411,280
Insurance	400,000	400,000	399,302
IMRF	300,000	300,000	299,474
Police protection	2,420,000	2,420,000	2,415,747
Police pension	2,068,000	2,068,000	2,064,367
Telecommunications tax	76,500	76,500	66,574
Total taxes	6,076,500	6,076,500	6,060,571
LICENSES AND PERMITS			
Liquor licenses	115,000	115,000	117,729
Building permits	400,000	400,000	550,201
Miscellaneous licenses	65,000	65,000	58,166
Total licenses and permits	580,000	580,000	726,096
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	4,175,000	4,175,000	4,817,157
Sales tax	7,500,000	7,500,000	7,591,524
Personal property replacement tax	65,000	65,000	70,993
Intergovernmental agreements	160,000	160,000	484,610
Grants - operating, public safety, general	-	224,900	1,508,472
Contributions	134,000	144,000	308,545
Total intergovernmental, grants, and contributions	12,034,000	12,268,900	14,781,301
CHARGES FOR SERVICES			
Building and zoning	10,000	10,000	7,110
Park usage fees	8,000	8,000	1,800
Recreation programs	99,000	99,000	13,545
Site development fee	1,000	1,000	763
Public art impact fee	2,000	2,000	2,325

(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, 2021

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	\$ 10,000	\$ 10,000	\$ 30,113
Rental income	80,800	80,800	51,690
Outsourced service fees	25,000	25,000	12,518
Police training reimbursement	-	-	4,013
Signage billings	-	-	24
Historical commission	500	500	-
	<hr/>		
Total charges for services	236,300	236,300	123,901
<hr/>			
FEES, FINES, AND FORFEITS			
County court and drug fines	143,000	143,000	139,239
County prosecution fines	14,000	14,000	773
Police fines	8,000	8,000	729
Restitution - court cases	15,500	15,500	12,306
Police accident reports	6,000	6,000	3,857
Reports, maps, and ordinance	500	500	346
Building permit fines	20,000	20,000	25,840
Towing and storage	40,000	40,000	29,929
Traffic light enforcement	-	-	101
Municipal fines	89,000	89,000	29,740
Maintenance fee	5,000	5,000	(304)
Administrative fees	100	100	-
	<hr/>		
Total fines and forfeits	341,100	341,100	242,556
<hr/>			
INVESTMENT INCOME	226,100	226,100	129,410
<hr/>			
MISCELLANEOUS			
Cable TV franchise fees	500,000	500,000	484,155
Other receipts	41,000	41,000	187,136
	<hr/>		
Total miscellaneous	541,000	541,000	671,291
<hr/>			
TOTAL REVENUES	\$ 20,035,000	\$ 20,269,900	\$ 22,735,126
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(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, 2021

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	\$ 1,614,100	\$ 1,614,100	\$ 1,476,724
Commodities	306,500	318,050	252,151
Contractual services	1,326,500	1,354,200	1,200,199
Other charges	229,800	190,550	57,532
Total administration	<u>3,476,900</u>	<u>3,476,900</u>	<u>2,986,606</u>
Community development			
Personnel	1,074,500	988,500	803,504
Commodities	54,100	54,100	12,617
Contractual services	381,900	381,900	297,537
Other charges	30,900	60,900	47,227
Total community development	<u>1,541,400</u>	<u>1,485,400</u>	<u>1,160,885</u>
Total general government	<u>5,018,300</u>	<u>4,962,300</u>	<u>4,147,491</u>
Public safety			
Police department			
Personnel	6,576,000	6,576,000	6,122,633
Commodities	193,900	197,200	160,515
Contractual services	1,211,900	1,211,900	1,160,505
Other charges	2,199,500	2,206,200	2,189,512
Total public safety	<u>10,181,300</u>	<u>10,191,300</u>	<u>9,633,165</u>
Public works			
Public works administration			
Personnel	265,700	265,700	226,175
Commodities	22,900	22,900	15,048
Contractual services	79,300	79,300	60,350
Other charges	9,000	9,000	3,010
Total public works administration	<u>376,900</u>	<u>376,900</u>	<u>304,583</u>

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND - OPERATING ACCOUNT

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	\$ 2,111,000	\$ 2,111,000	\$ 2,019,835
Commodities	286,800	273,900	237,087
Contractual services	1,915,000	1,927,900	1,621,778
Other charges	38,900	38,900	20,762
Total streets department	4,351,700	4,351,700	3,899,462
Total public works	4,728,600	4,728,600	4,204,045
Debt service			
Interest and fiscal charges	15,900	15,900	11,339
Total debt service	15,900	15,900	11,339
Capital outlay			
General government	-	86,000	70,900
Public works	344,500	395,300	168,470
Public safety	142,000	286,100	241,714
Total capital outlay	486,500	767,400	481,084
TOTAL EXPENDITURES	\$ 20,430,600	\$ 20,665,500	\$ 18,477,124

(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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	\$ 35,000	\$ 35,000	\$ -
Swimming daily fees	26,500	26,500	-
Swimming lessons	16,000	16,000	19
Concessions	9,500	9,500	-
Investment income	100	100	1
Miscellaneous	28,600	28,600	114
Total revenues	115,700	115,700	134
EXPENDITURES			
General government			
Personnel	124,600	124,600	-
Commodities	30,100	30,100	12,926
Contractual services	108,900	108,900	40,983
Other	10,500	10,500	-
Total expenditures	274,100	274,100	53,909
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(158,400)	(158,400)	(53,775)
OTHER FINANCING SOURCES (USES)			
Transfers in	158,400	158,400	57,263
Total other financing sources (uses)	158,400	158,400	57,263
NET CHANGE IN FUND BALANCE	\$ -	\$ -	3,488
FUND BALANCE (DEFICIT), MAY 1			(2,487)
FUND BALANCE, APRIL 30			\$ 1,001

(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, 2021

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	\$ 115,000	\$ 115,000	\$ -
FICA	8,700	8,700	-
SUI	900	900	-
Total personnel	124,600	124,600	-
Commodities			
Office supplies	500	500	-
Bank processing fee	800	800	-
Concessions	7,800	7,800	-
IT supplies and equipment	2,400	2,400	833
Small tools and equipment	18,600	18,600	12,093
Total commodities	30,100	30,100	12,926
Contractual services			
Telephone	2,300	2,300	1,715
Gas - heat	4,800	4,800	1,918
Electricity	6,000	6,000	1,656
Water	6,500	6,500	2,093
Professional services	300	300	-
Maintenance	75,000	75,000	25,437
Insurance	9,000	9,000	8,164
Maintenance - outsourced building	5,000	5,000	-
Total contractual services	108,900	108,900	40,983
Other			
Recreation programs	1,400	1,400	-
Travel, training, dues	6,300	6,300	-
Uniforms and safety items	2,800	2,800	-
Total other	10,500	10,500	-
TOTAL EXPENDITURES	\$ 274,100	\$ 274,100	\$ 53,909

(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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	\$ 48,000	\$ 48,000	\$ 17,908
Fees, fines, and forfeits	-	-	6,000
Investment income	11,000	11,000	1,476
Total revenues	59,000	59,000	25,384
EXPENDITURES			
General government			
Regional marketing	13,000	13,000	7,639
Economic development	92,000	92,000	10,410
Public works			
Contractual services - snow removal	60,000	160,000	128,990
Total expenditures	165,000	265,000	147,039
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(106,000)	(206,000)	(121,655)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(35,000)	(35,000)	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)
NET CHANGE IN FUND BALANCE	\$ (141,000)	\$ (241,000)	(156,655)
FUND BALANCE, MAY 1			743,255
FUND BALANCE, APRIL 30			\$ 586,600

(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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Home rule sales tax	\$ 4,050,000	\$ 4,050,000	\$ 3,931,091
Utility taxes	920,000	920,000	902,074
Telecommunication taxes	205,000	205,000	176,226
Intergovernmental	150,000	150,000	128,404
Investment income	75,000	75,000	7,713
Total revenues	5,400,000	5,400,000	5,145,508
EXPENDITURES			
Public works			
Contractual services			
Legal services	10,000	10,000	9,630
Engineering services	1,268,000	1,383,000	792,642
Infrastructure maintenance	645,000	525,000	306,666
Capital outlay	7,820,000	7,825,000	5,315,757
Total expenditures	9,743,000	9,743,000	6,424,695
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,343,000)	(4,343,000)	(1,279,187)
OTHER FINANCING SOURCES (USES)			
Transfers in	3,000,000	3,000,000	3,000,000
Total other financing sources (uses)	3,000,000	3,000,000	3,000,000
NET CHANGE IN FUND BALANCE	\$ (1,343,000)	\$ (1,343,000)	1,720,813
FUND BALANCE, MAY 1			20,501,732
FUND BALANCE, APRIL 30			\$ 22,222,545

(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, 2021

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 3,735,259	\$ 67,869	\$ 3,803,128
Investments	135,451	52,202	187,653
Receivables			
Other taxes	65,706	-	65,706
Intergovernmental, grants, and contributions	644,061	-	644,061
Prepaid items	222	-	222
Total assets	4,580,699	120,071	4,700,770
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,580,699	\$ 120,071	\$ 4,700,770
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 557,462	\$ -	\$ 557,462
Total liabilities	557,462	-	557,462
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total liabilities and deferred inflows of resources	557,462	-	557,462
FUND BALANCES			
Nonspendable			
Prepays	222	-	222
Restricted			
Street maintenance	3,127,664	-	3,127,664
Capital projects	41,068	-	41,068
Cemetery	365,235	-	365,235
Assigned			
Capital projects	489,048	120,071	609,119
Total fund balances	4,023,237	120,071	4,143,308
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,580,699	\$ 120,071	\$ 4,700,770

(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, 2021

	Special Revenue	Capital Projects	Total
REVENUES			
Taxes	\$ 239,310	\$ -	\$ 239,310
Intergovernmental, grants, and contributions	2,679,088	83,800	2,762,888
Charges for services	23,300	-	23,300
Investment income	6,074	203	6,277
Miscellaneous	24,793	-	24,793
Total revenues	2,972,565	84,003	3,056,568
EXPENDITURES			
Current			
General government	34,307	-	34,307
Public works	1,902,719	-	1,902,719
Capital outlay	1,059,801	16,536	1,076,337
Total expenditures	2,996,827	16,536	3,013,363
NET CHANGE IN FUND BALANCES	(24,262)	67,467	43,205
FUND BALANCES, MAY 1	4,047,499	52,604	4,100,103
FUND BALANCES, APRIL 30	\$ 4,023,237	\$ 120,071	\$ 4,143,308

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2021

	Special Revenue			
	Motor Fuel Tax	Parks	Cemetery	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 2,743,077	\$ 759,856	\$ 232,326	\$ 3,735,259
Investments	-	-	135,451	135,451
Receivables				
Other taxes	-	65,706	-	65,706
Intergovernmental, grants, and contributions	429,005	215,056	-	644,061
Prepaid items	-	-	222	222
	<hr/>			
Total assets	3,172,082	1,040,618	367,999	4,580,699
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
	<hr/>			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,172,082	\$ 1,040,618	\$ 367,999	\$ 4,580,699
	<hr/>			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 44,418	\$ 510,502	\$ 2,542	\$ 557,462
	<hr/>			
Total liabilities	44,418	510,502	2,542	557,462
DEFERRED INFLOWS OF RESOURCES				
None	-	-	-	-
	<hr/>			
Total liabilities and deferred inflows of resources	44,418	510,502	2,542	557,462
	<hr/>			
FUND BALANCES				
Nonspendable				
Prepays	-	-	222	222
Restricted				
Street maintenance	3,127,664	-	-	3,127,664
Capital projects	-	41,068	-	41,068
Cemetery	-	-	365,235	365,235
Assigned				
Capital projects	-	489,048	-	489,048
	<hr/>			
Total fund balances	3,127,664	530,116	365,457	4,023,237
	<hr/>			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,172,082	\$ 1,040,618	\$ 367,999	\$ 4,580,699
	<hr/>			

(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, 2021

	Special Revenue			
	Motor Fuel	Parks	Cemetery	Total
	Tax			
REVENUES				
Taxes	\$ -	\$ 239,310	\$ -	\$ 239,310
Intergovernmental, grants, and contributions	2,131,991	547,097	-	2,679,088
Charges for services	-	-	23,300	23,300
Investment income	4,495	877	702	6,074
Miscellaneous	-	-	24,793	24,793
Total revenues	2,136,486	787,284	48,795	2,972,565
EXPENDITURES				
Current				
General government	-	-	34,307	34,307
Public works	1,394,198	508,521	-	1,902,719
Capital outlay	-	1,059,801	-	1,059,801
Total expenditures	1,394,198	1,568,322	34,307	2,996,827
NET CHANGE IN FUND BALANCES	742,288	(781,038)	14,488	(24,262)
FUND BALANCES, MAY 1	2,385,376	1,311,154	350,969	4,047,499
FUND BALANCES, APRIL 30	\$ 3,127,664	\$ 530,116	\$ 365,457	\$ 4,023,237

(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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 797,000	\$ 797,000	\$ 2,131,991
Investment income	40,000	40,000	4,495
	<hr/>		
Total revenues	837,000	837,000	2,136,486
	<hr/>		
EXPENDITURES			
Public works			
Materials	340,000	338,300	263,282
Maintenance	1,290,000	1,291,700	1,130,916
	<hr/>		
Total expenditures	1,630,000	1,630,000	1,394,198
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (793,000)</u>	<u>\$ (793,000)</u>	742,288
FUND BALANCE, MAY 1			<u>2,385,376</u>
FUND BALANCE, APRIL 30			<u>\$ 3,127,664</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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	\$ 115,000	\$ 115,000	\$ 90,497
Telecommunications tax	170,000	170,000	148,813
Intergovernmental	455,000	455,000	547,097
Investment income	11,000	11,000	877
	<hr/>		
Total revenues	751,000	751,000	787,284
	<hr/>		
EXPENDITURES			
Public works			
Infrastructure maintenance	135,000	302,000	258,079
Ecosystem maintenance	144,000	89,000	69,295
Engineering services	248,000	232,000	181,147
Capital outlay	1,020,000	1,270,000	1,059,801
	<hr/>		
Total expenditures	1,547,000	1,893,000	1,568,322
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (796,000)</u>	<u>\$ (1,142,000)</u>	(781,038)
FUND BALANCE, MAY 1			<u>1,311,154</u>
FUND BALANCE, APRIL 30			<u>\$ 530,116</u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	\$ 12,000	\$ 12,000	\$ 14,250
Perpetual care	1,500	1,500	2,250
Sale of lots	5,000	5,000	6,800
Investment income	4,000	4,000	702
Miscellaneous	24,500	24,500	24,793
Total revenues	47,000	47,000	48,795
EXPENDITURES			
General government			
Professional services	31,200	31,200	20,212
Grave openings	10,000	10,000	12,600
Insurance	1,500	1,500	1,404
Building supplies	500	500	-
Bank processing fees	200	200	91
Total expenditures	43,400	43,400	34,307
NET CHANGE IN FUND BALANCE	\$ 3,600	\$ 3,600	14,488
FUND BALANCE, MAY 1			350,969
FUND BALANCE, APRIL 30			\$ 365,457

(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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental, grants, and contributions	\$ 4,000	\$ 4,000	\$ 83,800
Investment income	200	200	203
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>84,003</u>
EXPENDITURES			
Capital outlay	<u>-</u>	<u>-</u>	<u>16,536</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>16,536</u>
NET CHANGE IN FUND BALANCE	<u>\$ 4,200</u>	<u>\$ 4,200</u>	67,467
FUND BALANCE, MAY 1			<u>52,604</u>
FUND BALANCE, APRIL 30			<u>\$ 120,071</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2021

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 5,848,391	\$ 1,719,366	\$ 7,567,757
Investments	1,647,493	274,308	1,921,801
Receivables			
Grants	-	2,371,197	2,371,197
Accounts	1,474,905	4,369	1,479,274
Prepaid expenses	35,297	-	35,297
Restricted assets - investments	852,175	-	852,175
Total current assets	9,858,261	4,369,240	14,227,501
NONCURRENT ASSETS			
Advances to other funds	-	5,123,442	5,123,442
Capital assets			
Nondepreciable	18,073,404	-	18,073,404
Depreciable, net of accumulated depreciation	57,038,632	-	57,038,632
Net capital assets	75,112,036	-	75,112,036
Total noncurrent assets	75,112,036	5,123,442	80,235,478
Total assets	84,970,297	9,492,682	94,462,979
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	358,911	-	358,911
OPEB items	273,179	-	273,179
Asset retirement obligation	253,182	-	253,182
Deferred loss on refunding	73,544	-	73,544
Total deferred outflows of resources	958,816	-	958,816
Total assets and deferred outflows of resources	85,929,113	9,492,682	95,421,795

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2021

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	\$ 270,189	\$ 3,985,971	\$ 4,256,160
Accrued interest	33,307	-	33,307
Compensated absences payable - current	173,476	-	173,476
IEPA loan payable	288,531	-	288,531
Total OPEB liability	23,743	-	23,743
Bonds payable - current	755,000	-	755,000
	<u>1,544,246</u>	<u>3,985,971</u>	<u>5,530,217</u>
LONG-TERM LIABILITIES			
Compensated absences payable - long-term	122,397	-	122,397
IMRF net pension liability	6,086	-	6,086
Total OPEB liability	604,567	-	604,567
IEPA loan payable	8,534,837	12,494,364	21,029,201
Asset retirement obligation	270,000	-	270,000
Bonds payable - long-term	2,538,277	-	2,538,277
	<u>12,076,164</u>	<u>12,494,364</u>	<u>24,570,528</u>
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	1,219,137	-	1,219,137
OPEB items	28,113	-	28,113
	<u>1,247,250</u>	<u>-</u>	<u>1,247,250</u>
Total liabilities and deferred inflows of resources	<u>14,867,660</u>	<u>16,480,335</u>	<u>31,347,995</u>
NET POSITION			
Net investment in capital assets	63,068,935	(12,494,364)	50,574,571
Restricted for debt service	852,175	-	852,175
Unrestricted	7,140,343	5,506,711	12,647,054
TOTAL NET POSITION (DEFICIT)	<u>\$ 71,061,453</u>	<u>\$ (6,987,653)</u>	<u>\$ 64,073,800</u>

(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, 2021

	Operations and Maintenance	Improvements and Extension	Total
OPERATING REVENUES			
Charges for services			
Water and sewer revenue	\$ 9,636,047	\$ -	\$ 9,636,047
Meter sales	29,796	-	29,796
Connection fees	-	838,032	838,032
Infrastructure fees	1,335,937	-	1,335,937
Administration fee	87,491	-	87,491
Miscellaneous	91,974	-	91,974
	<hr/>		
Total operating revenues	11,181,245	838,032	12,019,277
OPERATING EXPENSES			
Water operations	2,735,853	-	2,735,853
Sewer operations	2,549,420	-	2,549,420
Non departmental	-	649,869	649,869
Depreciation	3,844,760	-	3,844,760
	<hr/>		
Total operating expenses	9,130,033	649,869	9,779,902
	<hr/>		
OPERATING INCOME	2,051,212	188,163	2,239,375
NON-OPERATING REVENUES (EXPENSES)			
Investment income	13,312	2,651	15,963
Interest expense and fiscal agent fees	(226,942)	-	(226,942)
	<hr/>		
Total non-operating revenues (expenses)	(213,630)	2,651	(210,979)
	<hr/>		
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	1,837,582	190,814	2,028,396
TRANSFERS			
Transfers in	22,012,788	10,145,531	32,158,319
Transfers (out)	(10,145,531)	(22,012,788)	(32,158,319)
	<hr/>		
Total transfers	11,867,257	(11,867,257)	-
	<hr/>		
CAPITAL CONTRIBUTIONS	441,376	459,855	901,231
	<hr/>		
CHANGE IN NET POSITION	14,146,215	(11,216,588)	2,929,627
	<hr/>		
NET POSITION, MAY 1	56,915,238	4,228,935	61,144,173
	<hr/>		
NET POSITION (DEFICIT), APRIL 30	\$ 71,061,453	\$ (6,987,653)	\$ 64,073,800
	<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, 2021

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	\$ 141,000	\$ 141,000	\$ 132,444
FICA	93,000	93,000	85,260
Unemployment tax	2,000	2,000	1,581
Health insurance	184,000	184,000	172,136
Salaries	1,144,000	1,144,000	1,113,252
Overtime	50,000	50,000	52,200
Commodities			
Meters	59,200	59,200	36,085
Office supplies	500	500	-
Materials	17,500	17,500	11,742
Chemicals	187,000	187,000	140,513
Postage	28,400	28,400	26,234
Small tools and equipment	9,500	9,600	9,341
Fuel	17,000	17,000	13,501
Lab supplies	10,400	10,400	9,133
Vehicles and equipment	-	-	-
Office furniture and equipment	2,000	2,000	-
IT equipment and supplies	54,600	54,600	42,254
Contractual services			
Utilities	293,050	312,020	282,462
Alarm lines	8,300	8,300	1,847
Legal services	4,000	4,000	131
Audit services	6,200	6,200	5,941
Engineering/design services	30,000	18,500	8,936
Professional services	371,200	371,200	279,417
Insurance	99,000	99,000	106,919
Publications	1,200	1,200	478
Printing	3,750	3,750	4,841
Physical exams	1,600	1,600	70
Travel, training, dues	10,700	8,300	3,542
Bank processing fees	27,000	27,000	27,078
Equipment rental	1,000	22,800	13,504
ACH rebates	25,000	25,000	25,999
Uniforms	10,700	10,700	8,376
Maintenance			
Wells	174,700	167,700	9,722
Booster station	16,400	11,250	6,039
Maintenance storage facility	8,500	6,980	5,925
Treatment facility	85,200	85,200	39,419
Distribution system	75,200	75,200	64,748
Vehicle maintenance	21,000	21,000	29,665
Building maintenance	103,000	103,000	99,793
Maintenance - other	800	800	298
Equipment maintenance	25,500	25,500	23,060
Total water department	3,403,100	3,416,400	2,893,886

(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, 2021

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	\$ 126,000	\$ 126,000	\$ 114,551
FICA	83,000	83,000	73,603
Unemployment tax	2,000	2,000	1,354
Health insurance	138,000	138,000	124,279
Salaries	1,042,000	1,042,000	965,771
Overtime	32,000	32,000	47,896
Commodities			
Meters	59,200	57,991	29,174
Office supplies	500	500	511
Materials	17,500	9,500	920
Chemicals	114,500	92,124	58,937
Postage	28,400	28,400	26,256
Vehicles and equipment	-	-	-
Small tools and equipment	19,000	22,000	18,322
Fuel	17,000	17,000	15,864
Lab supplies	7,500	7,500	6,719
Office furniture and equipment	1,000	1,000	-
IT equipment and supplies	78,600	78,600	73,669
Contractual services			
Utilities	354,300	355,509	307,727
Alarm lines	8,300	8,300	1,847
Legal services	4,000	4,000	1,269
Audit services	6,200	6,200	5,941
Engineering services	39,000	55,877	49,392
Professional services	213,600	213,600	187,560
Insurance	93,000	93,000	94,437
Publications	1,100	1,100	445
Printing	1,000	1,000	880
Physical exams	1,600	1,600	120
Sludge removal	123,500	118,500	101,130
Travel, training, dues	8,500	8,500	2,229
Bank processing fees	27,000	27,000	27,078
ACH rebates	25,000	25,000	26,100
Equipment rental	18,800	18,800	8,910
Uniforms	12,500	12,500	8,008
Maintenance			
Treatment facility	52,300	78,300	72,000
Lift station	89,900	81,900	64,179
Collection station	32,600	24,600	22,273
Vehicle maintenance	38,000	38,000	37,717
Building maintenance	101,000	101,000	91,125
Equipment maintenance	32,000	32,000	29,728
Other	1,100	1,100	315
Total sewer department	3,050,500	3,045,001	2,698,236

(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, 2021

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	\$ 10,000	\$ 10,000	\$ 962
Engineering services	2,030,000	397,251	263,739
Infrastructure maintenance	1,300,000	221,105	347,941
Capital outlay	18,650,000	19,541,000	22,067,740
Total nondepartmental	<u>21,990,000</u>	<u>20,169,356</u>	<u>22,680,382</u>
TOTAL WATER AND SEWER OPERATIONS	<u>\$ 28,443,600</u>	<u>\$ 26,630,757</u>	<u>28,272,504</u>
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Asset retirement obligation amortization			8,409
Pension and OPEB expense			<u>(166,442)</u>
Total water department			<u>(158,033)</u>
Sewer Department			
Pension and OPEB expense			<u>(148,816)</u>
Total sewer department			<u>(148,816)</u>
Capitalized assets			(22,030,513)
Depreciation			<u>3,844,760</u>
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			<u>\$ 9,779,902</u>

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

April 30, 2021

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables			
Accounts	-	38,593	38,593
Inventory	50,342	70,734	121,076
Total current assets	50,342	109,327	159,669
CAPITAL ASSETS			
Depreciable, net of accumulated depreciation	-	44,836	44,836
Net capital assets	-	44,836	44,836
Total assets	50,342	154,163	204,505
CURRENT LIABILITIES			
Accounts payable	21,998	30,303	52,301
Due to other funds	28,344	62,977	91,321
Total current liabilities	50,342	93,280	143,622
NET POSITION			
Net investment in capital assets	-	44,836	44,836
Unrestricted	-	16,047	16,047
TOTAL NET POSITION	\$ -	\$ 60,883	\$ 60,883

(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, 2021

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 720,954	\$ 698,047	\$ 1,419,001
Fire district fuel	-	42,134	42,134
Fuel billings	-	156,494	156,494
Fleet maintenance	-	102,950	102,950
Miscellaneous	1,350	4,976	6,326
	<hr/>		
Total operating revenues	722,304	1,004,601	1,726,905
	<hr/>		
OPERATING EXPENSES			
Personnel	396,047	414,968	811,015
Contractual services	16,580	18,849	35,429
Supplies and materials	97,916	448,584	546,500
Maintenance	219,217	110,634	329,851
Other charges	9,496	11,566	21,062
Depreciation	-	16,047	16,047
	<hr/>		
Total operating expenses	739,256	1,020,648	1,759,904
	<hr/>		
OPERATING INCOME (LOSS)	(16,952)	(16,047)	(32,999)
	<hr/>		
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	4,608	-	4,608
	<hr/>		
Total non-operating revenues (expenses)	4,608	-	4,608
	<hr/>		
CHANGE IN NET POSITION	(12,344)	(16,047)	(28,391)
	<hr/>		
NET POSITION, MAY 1	12,344	76,930	89,274
	<hr/>		
NET POSITION, APRIL 30	\$ -	\$ 60,883	\$ 60,883
	<hr/> <hr/>		

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2021

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 301,578	\$ 301,578
Cash received for interfund services provided	720,954	668,759	1,389,713
Payments to suppliers	(346,037)	(561,276)	(907,313)
Payments to employees	(396,047)	(414,968)	(811,015)
Other receipts (payments)	1,350	4,976	6,326
Net cash from operating activities	<u>(19,780)</u>	<u>(931)</u>	<u>(20,711)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	<u>15,172</u>	<u>931</u>	<u>16,103</u>
Net cash from noncapital financing activities	<u>15,172</u>	<u>931</u>	<u>16,103</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	<u>4,608</u>	<u>-</u>	<u>4,608</u>
Net cash from capital and related financing activities	<u>4,608</u>	<u>-</u>	<u>4,608</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net cash from investing activities	<u>-</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, MAY 1	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(This schedule 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, 2021

	Building Service Fund	Vehicle Maintenance Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (16,952)	\$ (16,047)	\$ (32,999)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	-	16,047	16,047
Increase (decrease) in			
Accounts receivable	1,669	(29,288)	(27,619)
Inventory	(12,534)	15,483	2,949
Accounts payable	8,037	12,874	20,911
	<hr/>		
Total adjustments	(2,828)	15,116	12,288
	<hr/>		
NET CASH FROM OPERATING ACTIVITIES	\$ (19,780)	\$ (931)	\$ (20,711)

(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, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 880,000	\$ 880,000	\$ 720,954
Miscellaneous	-	-	1,350
	<hr/>	<hr/>	<hr/>
Total operating revenues	880,000	880,000	722,304
	<hr/>	<hr/>	<hr/>
OPERATING EXPENSES			
Personnel	437,600	437,600	396,047
Contractual services	22,350	22,350	16,580
Supplies and materials	149,300	149,035	97,916
Maintenance	260,300	260,300	219,217
Other charges	10,450	10,715	9,496
	<hr/>	<hr/>	<hr/>
Total operating expenses	880,000	880,000	739,256
	<hr/>	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	-	-	4,608
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	-	-	4,608
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	(12,344)
	<hr/>	<hr/>	<hr/>
ADJUSTMENTS TO GAAP BASIS			
None			<hr/>
			-
Total adjustments to GAAP basis			<hr/>
			-
CHANGE IN NET POSITION (GAAP BASIS)			(12,344)
NET POSITION, MAY 1			<hr/>
			12,344
NET POSITION, APRIL 30			<hr/>
			\$ -
			<hr/>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
BUILDING SERVICE FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 35,000	\$ 35,000	\$ 32,084
FICA	26,000	26,000	21,960
SUI	600	600	517
Health insurance	54,000	54,000	46,095
Salaries	310,000	310,000	284,021
Overtime	12,000	12,000	11,370
Total personnel	437,600	437,600	396,047
Contractual services			
Telephone	5,800	5,800	4,356
Alarm lines	8,250	8,250	1,847
Professional services	250	250	432
Publications	250	250	-
Printing and advertising	550	550	24
Physical exams	150	150	-
Equipment rental	7,100	7,100	9,921
Total contractual services	22,350	22,350	16,580
Supplies and materials			
Office supplies	250	250	-
Postage	500	500	57
Building supplies	133,750	133,750	89,673
Tools, equipment, and supplies	11,800	11,535	7,318
Fuel	3,000	3,000	868
Total supplies and materials	149,300	149,035	97,916
Maintenance			
Vehicle maintenance	6,000	6,000	1,662
Equipment maintenance	5,000	5,000	-
Outsourced building maintenance	248,300	248,300	216,793
Office equipment maintenance	1,000	1,000	762
Total maintenance	260,300	260,300	219,217
Other charges			
Travel, training, and dues	4,200	4,200	3,240
Uniforms and safety items	4,450	4,715	4,496
Interest	1,800	1,800	1,760
Total other charges	10,450	10,715	9,496
TOTAL OPERATING EXPENSES	\$ 880,000	\$ 880,000	\$ 739,256

(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, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 830,000	\$ 830,000	\$ 698,047
Fire district fuel	46,000	46,000	42,134
Fuel billings	192,000	192,000	156,494
Fleet maintenance	110,000	110,000	102,950
Miscellaneous	-	-	4,976
Total operating revenues	1,178,000	1,178,000	1,004,601
OPERATING EXPENSES			
Personnel	428,500	428,500	414,968
Contractual services	40,000	40,000	18,849
Supplies and materials	562,700	562,700	448,584
Maintenance	128,500	128,500	110,634
Other charges	18,300	18,300	11,566
Total operating expenses	1,178,000	1,178,000	1,004,601
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ -	-
ADJUSTMENTS TO GAAP BASIS			
Depreciation			(16,047)
Total adjustments to GAAP basis			(16,047)
CHANGE IN NET POSITION (GAAP BASIS)			(16,047)
NET POSITION, MAY 1			76,930
NET POSITION, APRIL 30			\$ 60,883

(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, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 37,000	\$ 37,000	\$ 33,937
FICA	25,000	25,000	22,277
SUI	600	600	473
Health insurance	53,000	53,000	54,268
Salaries	305,000	305,000	298,393
Overtime	7,900	7,900	5,620
Total personnel	428,500	428,500	414,968
Contractual services			
Telephone	5,300	5,300	4,689
Alarm lines	8,250	8,250	1,847
Professional services	10,150	10,150	7,544
Publications	4,400	4,400	1,525
Printing and advertising	550	550	-
Physical exams	150	150	-
Equipment rental	11,200	11,200	3,244
Total contractual services	40,000	40,000	18,849
Supplies and materials			
Office supplies	225	225	42
Postage	425	425	39
Tools, equipment, and supplies	10,100	10,100	4,151
Fuel	240,500	240,500	200,200
Oil, lubricants, and fluids	311,450	311,450	244,152
Total supplies and materials	562,700	562,700	448,584
Maintenance			
Vehicle maintenance	5,000	5,000	3,510
Equipment maintenance	2,500	2,500	1,898
Building maintenance	60,000	60,000	60,186
Outsourced vehicle and equipment maintenance	1,000	1,000	389
Office equipment maintenance	60,000	60,000	44,651
Total maintenance	128,500	128,500	110,634
Other charges			
Travel, training, and dues	7,000	5,000	463
Uniforms and safety items	9,200	11,200	10,621
Interest	2,100	2,100	482
Total other charges	18,300	18,300	11,566
TOTAL OPERATING EXPENSES	\$ 1,178,000	\$ 1,178,000	\$ 1,004,601

(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, 2021

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 2,068,000	\$ 2,068,000	\$ 2,068,000
Employee	466,700	466,700	429,150
Total contributions	2,534,700	2,534,700	2,497,150
Investment income			
Net appreciation in fair value of investments	-	-	9,061,561
Interest	2,200,000	2,200,000	718,132
Total investment income	2,200,000	2,200,000	9,779,693
Less investment expense	(115,000)	(115,000)	(149,073)
Net investment income	2,085,000	2,085,000	9,630,620
Total additions	4,619,700	4,619,700	12,127,770
DEDUCTIONS			
Pension benefits	1,530,000	1,530,000	1,555,055
Administrative expenses	49,400	49,400	31,935
Total deductions	1,579,400	1,579,400	1,586,990
CHANGE IN NET POSITION	\$ 3,040,300	\$ 3,040,300	10,540,780
NET POSITION RESTRICTED FOR PENSIONS			
May 1			33,382,101
April 30			\$ 43,922,881

(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, 2021

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		
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>\$ 125,052</u>	<u>\$ 3,170,000</u>	<u>\$ 125,052</u>	<u>\$ 3,420,104</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.	102-111
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	112-117
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.	118-121
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.	122-123
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.	124-126

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	2012	2013	2014	2015
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 177,068,931	\$ 181,677,850	\$ 179,276,332	\$ 181,340,289
Restricted	2,266,916	1,860,785	2,309,292	3,055,239
Unrestricted	15,271,626	17,932,292	21,967,034	24,222,228
TOTAL GOVERNMENTAL ACTIVITIES	\$ 194,607,473	\$ 201,470,927	\$ 203,552,658	\$ 208,617,756
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 57,848,186	\$ 55,074,145	\$ 54,136,285	\$ 52,805,499
Restricted	1,523,000	872,688	866,338	830,426
Unrestricted	8,938,628	13,150,719	13,024,609	11,375,018
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 68,309,814	\$ 69,097,552	\$ 68,027,232	\$ 65,010,943
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 234,917,117	\$ 236,751,995	\$ 233,412,617	\$ 234,145,788
Restricted	3,789,916	2,733,473	3,175,630	3,885,665
Unrestricted	24,210,254	31,083,011	34,991,643	35,597,246
TOTAL PRIMARY GOVERNMENT	\$ 262,917,287	\$ 270,568,479	\$ 271,579,890	\$ 273,628,699

*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

2016*	2017	2018	2019**	2020	2021
\$ 179,194,896	\$ 181,389,998	\$ 183,768,380	\$ 190,831,120	\$ 194,650,906	\$ 198,833,484
3,114,451	6,534,289	4,548,278	3,955,860	3,999,847	4,583,883
8,095,190	2,549,697	7,516,172	2,899,101	(1,963,289)	1,170,275
\$ 190,404,537	\$ 190,473,984	\$ 195,832,830	\$ 197,686,081	\$ 196,687,464	\$ 204,587,642
\$ 49,930,507	\$ 47,453,693	\$ 45,841,568	\$ 43,721,778	\$ 48,875,410	\$ 50,574,571
806,625	808,325	824,426	834,476	833,625	852,175
10,973,454	11,540,473	12,119,933	12,954,329	11,435,138	12,647,054
\$ 61,710,586	\$ 59,802,491	\$ 58,785,927	\$ 57,510,583	\$ 61,144,173	\$ 64,073,800
\$ 229,125,403	\$ 228,843,691	\$ 229,609,948	\$ 234,552,898	\$ 243,526,316	\$ 249,408,055
3,921,076	7,342,614	5,372,704	4,790,336	4,833,472	5,436,058
19,068,644	14,090,170	19,636,105	15,853,430	9,471,849	13,817,329
\$ 252,115,123	\$ 250,276,475	\$ 254,618,757	\$ 255,196,664	\$ 257,831,637	\$ 268,661,442

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
EXPENSES				
Governmental activities				
General government	\$ 4,742,261	\$ 4,682,238	\$ 4,538,905	\$ 5,218,534
Public safety	8,267,862	8,668,334	8,842,616	9,089,370
Public works	8,872,523	8,059,774	10,521,914	11,339,697
Interest	345,353	190,092	160,780	93,117
Total governmental activities expenses	22,227,999	21,600,438	24,064,215	25,740,718
BUSINESS-TYPE ACTIVITIES				
Water and sewer	8,551,752	8,738,058	8,487,380	9,580,289
Total business-type activities expenses	8,551,752	8,738,058	8,487,380	9,580,289
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 30,779,751	\$ 30,338,496	\$ 32,551,595	\$ 35,321,007
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 883,440	\$ 1,470,286	\$ 886,332	\$ 821,200
Public safety	1,003,544	1,022,031	1,062,432	932,375
Public works	26,448	52,023	27,637	7,157
Operating grants and contributions	1,278,892	1,288,203	1,218,237	1,942,714
Capital grants and contributions	1,783,794	4,130,903	1,616,727	3,851,095
Total governmental activities program revenues	4,976,118	7,963,446	4,811,365	7,554,541
Business-type activities				
Charges for services				
Water/sewer	5,596,381	7,858,350	6,073,440	6,079,733
Operating grants and contributions	112,067	-	687,145	2,681
Capital grants and contributions	-	-	-	390,177
Total business-type activities program revenues	5,708,448	7,858,350	6,760,585	6,472,591
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 10,684,566	\$ 15,821,796	\$ 11,571,950	\$ 14,027,132
NET (EXPENSE) REVENUE				
Governmental activities	\$ (17,251,881)	\$ (13,636,992)	\$ (19,252,850)	\$ (18,186,177)
Business-type activities	(2,843,304)	(879,708)	(1,726,795)	(3,107,698)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (20,095,185)	\$ (14,516,700)	\$ (20,979,645)	\$ (21,293,875)

	2016*	2017	2018	2019	2020	2021
\$	5,526,982	\$ 4,950,693	\$ 4,117,420	\$ 5,000,206	\$ 5,647,200	\$ 4,545,502
	9,516,306	9,649,552	9,111,816	9,439,213	9,897,004	8,134,629
	10,339,204	12,779,514	10,361,180	11,110,272	9,834,769	10,649,318
	58,580	46,848	34,363	21,478	13,687	11,339
	25,441,072	27,426,607	23,624,779	25,571,169	25,392,660	23,340,788
	9,514,803	9,066,657	9,731,632	11,112,382	12,153,331	10,006,844
	9,514,803	9,066,657	9,731,632	11,112,382	12,153,331	10,006,844
\$	34,955,875	\$ 36,493,264	\$ 33,356,411	\$ 36,683,551	\$ 37,545,991	\$ 33,347,632
\$	1,282,209	\$ 1,058,488	\$ 1,286,862	\$ 1,165,023	\$ 1,076,651	\$ 958,138
	498,868	409,390	364,744	283,432	287,109	216,681
	-	18,103	-	-	6,968	10,308
	1,218,006	1,144,420	1,117,302	1,232,259	1,757,339	2,942,253
	425,781	394,426	1,700,083	490,530	836,436	2,220,019
	3,424,864	3,024,827	4,468,991	3,171,244	3,964,503	6,347,399
	6,909,153	7,032,664	8,480,944	9,889,295	10,722,645	11,927,303
	-	-	-	-	-	459,855
	-	-	-	-	-	-
	6,909,153	7,032,664	8,480,944	9,889,295	10,722,645	12,387,158
\$	10,334,017	\$ 10,057,491	\$ 12,949,935	\$ 13,060,539	\$ 14,687,148	\$ 18,734,557
\$	(22,016,208)	\$ (24,401,780)	\$ (19,155,788)	\$ (22,399,925)	\$ (21,428,157)	\$ (16,993,389)
	(2,605,650)	(2,033,993)	(1,250,688)	(1,223,087)	(1,430,686)	2,380,314
\$	(24,621,858)	\$ (26,435,773)	\$ (20,406,476)	\$ (23,623,012)	\$ (22,858,843)	\$ (14,613,075)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 6,000,829	\$ 5,904,067	\$ 5,874,845	\$ 5,844,048
Home rule sales tax	-	-	-	-
Utility	963,634	999,135	998,361	951,723
Other	1,438,886	1,220,371	1,150,583	1,219,631
Intergovernmental - unrestricted				
Sales and use tax	8,630,053	9,023,020	10,129,119	11,459,955
Income tax	3,003,337	3,294,417	3,393,115	3,699,105
Franchise fees	-	-	-	-
Investment income	177,276	74,537	(219,130)	69,180
Miscellaneous	15,078	17,146	7,688	7,633
Transfers	-	-	-	-
Total governmental activities	20,229,093	20,532,693	21,334,581	23,251,275
Business-type activities				
Sales	2,189,131	1,665,803	742,925	-
Investment income	35,586	45,222	(205,050)	72,105
Miscellaneous	-	-	118,600	19,304
Transfers	-	-	-	-
Total business-type activities	2,224,717	1,711,025	656,475	91,409
TOTAL PRIMARY GOVERNMENT	\$ 22,453,810	\$ 22,243,718	\$ 21,991,056	\$ 23,342,684
CHANGE IN NET POSITION				
Governmental activities	\$ 2,977,212	\$ 6,895,701	\$ 2,081,731	\$ 5,065,098
Business-type activities	(618,587)	831,317	(1,070,320)	(3,016,289)
TOTAL PRIMARY GOVERNMENT	\$ 2,358,625	\$ 7,727,018	\$ 1,011,411	\$ 2,048,809

*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

	2016*	2017	2018	2019	2020	2021
\$	5,937,891	\$ 6,266,415	\$ 6,376,663	\$ 6,489,997	\$ 6,565,496	\$ 6,710,556
	4,120,849	4,227,205	4,187,426	4,147,954	3,833,333	3,931,091
	899,377	923,668	919,160	963,975	898,906	902,074
	869,147	870,321	792,159	762,167	667,102	500,018
	7,635,490	7,704,133	7,733,394	7,618,630	7,344,889	7,591,524
	3,899,246	3,645,402	3,576,767	3,898,163	4,414,348	4,888,150
	546,474	547,683	531,436	513,038	498,795	484,155
	111,774	139,744	276,459	626,353	738,705	147,939
	293,938	146,656	121,170	58,342	152,602	179,436
	-	-	-	-	(4,684,636)	(441,376)
	24,314,186	24,471,227	24,514,634	25,078,619	20,429,540	24,893,567
	-	-	-	-	-	-
	24,551	55,540	147,987	189,136	265,156	15,963
	80,427	70,358	86,137	84,330	114,484	91,974
	-	-	-	-	4,684,636	441,376
	104,978	125,898	234,124	273,466	5,064,276	549,313
\$	24,419,164	\$ 24,597,125	\$ 24,748,758	\$ 25,352,085	\$ 25,493,816	\$ 25,442,880
\$	2,297,978	\$ 69,447	\$ 5,358,846	\$ 2,678,694	\$ (998,617)	\$ 7,900,178
	(2,500,672)	(1,908,095)	(1,016,564)	(949,621)	3,633,590	2,929,627
\$	(202,694)	\$ (1,838,648)	\$ 4,342,282	\$ 1,729,073	\$ 2,634,973	\$ 10,829,805

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL FUND				
Nonspendable	\$ 104,327	\$ 128,636	\$ 87,013	\$ 86,209
Restricted	-	-	-	578,255
Assigned	-	-	-	-
Unassigned	13,237,235	14,576,319	14,953,584	15,176,721
TOTAL GENERAL FUND	\$ 13,341,562	\$ 14,704,955	\$ 15,040,597	\$ 15,841,185
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 225	\$ 235	\$ 167	\$ 166
Restricted	2,266,916	1,860,785	2,309,292	2,476,984
Committed	-	-	-	-
Assigned	5,247,710	6,098,107	7,180,275	8,236,873
Unassigned	(94,471)	-	-	(279,467)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 7,420,380	\$ 7,959,127	\$ 9,489,734	\$ 10,434,556
TOTAL FUND BALANCES	\$ 20,761,942	\$ 22,664,082	\$ 24,530,331	\$ 26,275,741

Data Source

Audited Financial Statements

2016	2017	2018	2019	2020	2021
\$ 706,122	\$ 735,904	\$ 737,981	\$ 741,954	\$ 739,955	\$ 760,905
395,843	1,440,207	1,261,957	1,157,306	1,154,437	1,049,916
-	271,471	276,168	446,466	3,971,384	5,950,752
16,469,895	14,551,378	16,165,039	16,187,728	15,384,179	11,051,954
\$ 17,571,860	\$ 16,998,960	\$ 18,441,145	\$ 18,533,454	\$ 21,249,955	\$ 18,813,527
\$ 135	\$ 169	\$ 151	\$ 179	\$ 182	\$ 222
3,114,451	4,475,414	3,286,321	2,798,554	2,845,410	3,533,967
-	-	-	-	-	4,003,200
12,921,405	10,291,077	15,374,279	19,799,227	21,756,243	18,828,464
(834,949)	(1,672,058)	(4,342,140)	(13,339,537)	(19,186,023)	(20,839,818)
\$ 15,201,042	\$ 13,094,602	\$ 14,318,611	\$ 9,258,423	\$ 5,415,812	\$ 5,526,035
\$ 32,772,902	\$ 30,093,562	\$ 32,759,756	\$ 27,791,877	\$ 26,665,767	\$ 24,339,562

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
REVENUES				
Taxes	\$ 19,922,146	\$ 20,385,852	\$ 21,452,273	\$ 23,141,444
Licenses and permits	397,652	705,734	407,800	589,957
Intergovernmental, grants, and contributions	1,553,508	2,378,726	1,438,538	2,436,940
Charges for services	338,722	340,063	333,652	343,116
Fees, fines, and forfeits	864,061	798,921	749,287	687,897
Investment income (loss)	177,277	74,537	(219,130)	69,180
Miscellaneous	135,304	128,322	263,402	218,533
Total revenues	23,388,670	24,812,155	24,425,822	27,487,067
EXPENDITURES				
General government	4,138,167	4,343,983	4,279,256	4,531,249
Public safety	8,328,490	8,570,284	8,787,750	9,114,836
Public works	5,685,056	7,485,932	7,066,611	8,060,229
Capital outlay	1,217,825	1,754,682	2,054,583	2,957,881
Debt service				
Principal	3,420,695	590,000	634,615	689,757
Interest	176,146	165,134	153,287	89,505
Total expenditures	22,966,379	22,910,015	22,976,102	25,443,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	422,291	1,902,140	1,449,720	2,043,610
OTHER FINANCING SOURCES (USES)				
Transfers in	852,355	852,355	850,000	596,147
Transfers (out)	(852,355)	(852,355)	(850,000)	(596,147)
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	\$ 422,291	\$ 1,902,140	\$ 1,568,049	\$ 2,043,610
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	16.54%	3.57%	3.77%	3.47%

*Beginning in fiscal year 2016, state sales tax, use tax, and income tax are reported as intergovernmental revenue.

Data Source

Audited Financial Statements

	2016*	2017	2018	2019	2020	2021
\$	11,770,767	\$ 12,287,609	\$ 12,275,407	\$ 12,364,092	\$ 11,964,838	\$ 12,043,739
	823,414	612,193	774,553	651,171	642,865	726,096
	12,809,274	12,876,044	12,767,070	13,307,351	14,408,168	17,672,593
	778,570	368,237	351,454	347,722	297,990	147,220
	551,438	459,464	414,078	322,254	311,253	248,556
	119,847	206,719	301,119	626,353	738,707	147,940
	885,770	685,788	689,944	630,920	714,858	696,198
	27,739,080	27,496,054	27,573,625	28,249,863	29,078,679	31,682,342
	4,740,911	5,263,774	4,992,141	4,969,495	5,046,318	4,384,347
	8,864,640	9,285,421	9,391,707	9,809,188	9,574,851	9,633,165
	6,207,114	10,521,050	7,067,477	8,071,952	7,217,689	7,344,692
	2,084,527	3,858,214	3,442,779	9,729,848	11,247,124	9,116,004
	565,825	571,951	588,138	605,979	615,000	-
	68,040	56,316	43,857	31,280	22,807	11,339
	22,531,057	29,556,726	25,526,099	33,217,742	33,723,789	30,489,547
	5,208,023	(2,060,672)	2,047,526	(4,967,879)	(4,645,110)	1,192,795
	599,829	1,909,801	625,000	1,860,230	3,654,063	3,000,000
	(599,829)	(1,909,801)	(625,000)	(1,860,230)	(3,654,063)	(3,000,000)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	5,208,023	\$ (2,060,672)	\$ 2,047,526	\$ (4,967,879)	\$ (4,645,110)	\$ 1,192,795
	3.04%	2.70%	3.05%	2.84%	3.18%	0.05%

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)
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
2020	834,666,665	171,152,131	10,274,330	2,328,927	1,018,422,053	0.5707	3,055,266,159	33.333%	3	31,821,174	29	3,699,120

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
DIRECT TAX RATES										
General Corporate	0.1126	0.1133	0.1283	0.1377	0.0829	-	-	-	-	-
Crossing Guards	0.0019	0.0022	0.0024	0.0024	0.0022	0.0018	0.0017	-	-	-
Police Protection	0.1720	0.1920	0.2106	0.2259	0.2195	0.2851	0.2665	0.2538	0.2463	0.2376
IMRF	0.0459	0.0476	0.0522	0.0559	0.0500	0.0469	0.0333	0.0315	0.0305	0.0295
Social Security	0.0688	0.0714	0.0783	0.0840	0.0687	0.0645	0.0500	0.0473	0.0419	0.0405
Police Pension	0.1007	0.1158	0.1465	0.1594	0.2295	0.2229	0.2210	0.2086	0.2104	0.2239
ESDA	0.0010	0.0006	0.0006	0.0008	0.0006	0.0006	0.0006	-	-	-
Liability Insurance	0.0613	0.0779	0.0586	0.0386	0.0625	0.0352	0.0487	0.0473	0.0407	0.0393
Total direct rates	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885	0.5698	0.5707
OVERLAPPING TAX RATES										
Fire District(s)	2.4758	3.5099	3.8524	4.0108	3.9311	3.8735	3.7550	3.6610	3.6700	3.6467
Kane County	0.3990	0.4336	0.4623	0.4684	0.4479	0.4201	0.4025	0.3877	0.3739	0.3618
Kane County Forest Preserve	0.2609	0.2710	0.3039	0.3126	0.2944	0.2253	0.1658	0.1607	0.1549	0.1477
McHenry County	0.8879	0.9958	1.0960	1.1412	1.0781	1.0539	0.9019	0.8317	0.7868	0.7621
McHenry County Conservation	0.2191	0.2481	0.2748	0.2840	0.2766	0.2588	0.2449	0.2380	0.2286	0.2236
Park districts (3)	0.8665	0.7645	1.0765	1.1276	1.0618	0.8914	0.8136	0.7956	0.7627	0.7294
Public libraries (4)	1.0266	1.1517	1.2313	1.3632	1.3227	1.2601	1.2351	1.1307	1.1827	1.2053
Road and bridge (4)	0.2794	0.3942	0.4387	0.4548	0.4374	0.3999	0.3689	0.3473	0.7238	0.3160
Schools (4)	10.4509	12.0424	13.1491	14.0008	13.4877	12.5931	12.3311	12.1154	11.7426	11.6239
Townships (4)	0.3230	0.4165	0.4316	0.4468	0.4283	0.3792	0.2406	0.2248	0.6822	0.2068
Algonquin SSA #1	-	-	-	-	5.6066	23.0860	3.6278	-	-	-
Total overlapping rates	17.1891	20.2277	22.3166	23.6102	28.3726	44.4413	24.0872	19.8929	20.3082	19.2233
TOTAL TAX RATES	17.7533	20.8485	22.9941	24.3149	29.0885	45.0983	24.7090	20.4814	20.8780	19.7940

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	2021			2012		
	2020 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2011 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Equalized Assessed Valuation
In Retail Fund Algonquin Commons LLC	\$ 16,150,517	1	1.59%	\$ 31,423,219	1	3.54%
Marquette EJP Algonquin LLC	9,701,126	2	0.95%			0.00%
HSRE Algonquin LLC	6,708,266	3	0.66%			0.00%
RPA Shopping Center Phase I/II LLC	5,671,436	4	0.56%			0.00%
B33 Woodsreek Commons LLC	5,506,566	5	0.54%			0.00%
Meijer Stores LTD Partnership	3,865,760	6	0.38%	4,000,000	5	0.45%
Oakridget Ct LLC	3,737,395	7	0.37%	4,743,946	3	0.53%
Wal-Mart Stores Inc	3,667,834	8	0.36%	4,640,081	4	0.52%
Algonquin Galleria TIC Rollup LLC	3,320,224	9	0.33%	-		0.00%
Target Corporation	3,294,271	10	0.32%	3,824,873	6	0.43%
Ruflobb Oakridge Algonquin LLC	-		0.00%	8,009,116	2	0.90%
LTF Real Estate Co Inc	-		0.00%	3,477,235	7	0.39%
Randall Holdings LLC	-		0.00%	3,345,334	8	0.38%
HD Development of MD Inc.	-		0.00%	2,839,376	9	0.32%
Jewel Food Stores, Inc.	-		0.00%	2,765,275	10	0.31%
TOTAL	<u>\$ 61,623,395</u>		<u>6.06%</u>	<u>\$ 69,068,455</u>		<u>7.77%</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*			
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	6,306,619	99.85%	-	6,306,619	99.85%
2020	6,605,462	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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General merchandise	\$ 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	\$ 1,841,227
Food	989,997	975,961	989,451	1,072,713	1,069,547	946,826	903,442	931,727	909,178	994,881
Drinking and eating places	667,728	717,117	732,747	754,333	776,846	832,807	857,156	875,504	888,365	761,089
Apparel	685,012	588,495	593,205	607,179	586,989	644,790	671,557	662,548	622,395	397,796
Furniture and H.H. and radio	491,866	523,162	549,625	590,672	628,199	760,486	627,696	607,712	618,027	623,668
Lumber, building hardware	304,682	301,486	346,042	356,151	368,429	330,374	346,174	352,379	368,749	415,036
Automobile and filling stations	1,223,019	1,254,027	1,258,100	557,652	511,290	605,334	671,991	695,963	746,345	698,620
Drugs and miscellaneous retail	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	974,438
Agriculture and all others	103,667	94,845	106,527	129,176	333,903	156,600	280,459	338,873	269,689	189,355
Manufacturers	117,709	75,772	81,124	103,111	157,401	151,712	186,256	178,181	166,265	154,838
TOTAL	\$ 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	\$ 7,050,948
Total number of payers	1,128	807	794	810	815	848	822	822	837	802
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
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%
2021	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			
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
2021	-	-	3,293,277	21,317,732	24,611,009	2.42%	819

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
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	833,625	4,033,350	0.42%	134.24
2021	3,293,277	852,175	2,441,102	0.32%	81.25

*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, 2021

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	\$ 28,850,000	1.82%	\$ 525,070
McHenry County Conservation District	67,510,000	8.02%	5,414,302
Kane County Forest Preserve	119,460,000	1.82%	2,174,172
Huntley Area Public Library District	12,170,000	3.33%	405,261
Dundee Township Park District	16,303,355	14.13%	2,303,664
Huntley Park District	2,690,000	8.87%	238,603
Schools			
District No. 300	231,746,782	22.30%	51,679,532
District No. 158	94,131,195	9.30%	8,754,201
District No. 509	<u>146,490,000</u>	6.54%	<u>9,580,446</u>
Subtotal overlapping debt	719,351,332		81,075,251
Village of Algonquin direct debt	<u>-</u>		<u>-</u>
	<u><u>\$ 719,351,332</u></u>		<u><u>\$ 81,075,251</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, 2021

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
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	8.60%
2021	30,046	**	1,018,422,053	33,895	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	2021			2012		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	425	1.41%	1	371	2.38%
Jewel Osco	2	272	0.91%	-	-	0.00%
Walmart	3	227	0.76%	-	-	0.00%
LifeTime Fitness	4	177	0.59%	-	-	0.00%
School District Number 158*	5	165	0.55%	-	-	0.00%
Kenmode Tool and Engineering, Inc.	6	150	0.50%	3	135	0.87%
Home Depot	6	150	0.50%	-	-	0.00%
Meijer	7	136	0.45%	-	-	0.00%
Village of Algonquin	8	122	0.41%	2	159	1.02%
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	0.77%
Meyer Material Co.	-	-	0.00%	5	100	0.64%
Duro-Life Corp	-	-	0.00%	6	62	0.40%
Target Manufacturing Inc.	-	-	0.00%	7	50	0.32%
Coldwell Banker Primus	-	-	0.00%	7	50	0.32%
Algonquin State Bank	-	-	0.00%	8	40	0.26%
G.W. Thiel, Inc	-	-	0.00%	8	40	0.26%
Hanson Material Service Corp.	-	-	0.00%	9	30	0.19%
RE/MAX Unlimited Northwest	-	-	0.00%	9	30	0.19%
SubCon Mfg. Corp.	-	-	0.00%	9	30	0.19%
Schiffmayer Plastics Corp.	-	-	0.00%	10	28	0.18%

*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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
Administration	19	20	19	19	18	19	17	19	18	17
Community development	12	12	12	12	12	11	8	8	9	6
PUBLIC SAFETY										
Police										
Officers	49	48	46	46	44	46	44	46	47	44
Civilians	11	11	11	10	8	9	8	8	7	6
PUBLIC WORKS										
Public works administration	6	6	6	4	4	4	4	4	3	3
Public works general services	29	30	29	25	26	25	23	23	23	21
Internal services	9	9	8	9	8	9	9	9	9	8
WATER										
Water and sewer	20	20	21	23	21	20	20	20	20	19
POOL										
	4	3	4	4	4	4	4	3	3	-
TOTAL	159	159	156	152	145	147	137	140	139	124

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
Community Development										
Building permits issued	2,170	2,354	2,467	4,107	3,122	3,050	2,864	3,123	2,681	2,997
Building inspections conducted	4,096	4,023	4,562	8,589	6,229	6,239	5,611	6,721	6,246	5,659
Property maintenance inspections conducted	4,330	4,605	3,982	4,292	4,737	4,105	3,169	2,668	7,339	10,532
PUBLIC SAFETY										
Police										
Physical arrests	724	555	511	488	520	640	460	435	351	380
Parking violations	1,271	1,302	1,287	1,040	839	879	932	447	800	384
Traffic violations	4,818	3,708	3,305	2,233	4,937	6,359	2,326	4,582	4,417	1,910
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	1.76	2.00	4.90	5.10	-	4.80	4.80	1.20	3.34	3.20
Parks and Recreation										
Park sites	22	22	22	22	22	22	22	22	22	22
Developed park acreage	155	155	155	155	155	155	155	155	155	155
Open space	512	512	512	512	512	512	512	512	512	512
Water										
New connections (tap-ons)	-	13	7	22	2	38	28	78	43	38
Average daily consumption*	2,679	2,864	2,682	2,725	2,478	2,401	2,535	2,078	2,741	2,596
Peak daily consumption*	3,382	5,151	4,253	3,231	4,097	3,200	2,893	2,641	2,975	2,877
Wastewater										
Average daily sewage treatment**	2.9	2.8	3.0	2.9	3.1	3.3	3.5	3.8	3.8	3.5

*Thousands of gallons

**Millions of gallons

Data Source

Various village departments

VILLAGE OF ALGONQUIN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	267	256	256	256	130	130	130	130	130
Streetlights	228	189	189	211	211	319	319	319	381	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)	165	165	165	168	168	168	168	168	168	174
Fire hydrants	2,208	2,213	2,213	2,214	2,224	2,276	2,264	2,260	2,260	2,328
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)	138	135	137	144	145	144	139	139	139	141
Treatment capacity*	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000

*Thousands of gallons

Data Source

Various village departments

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village), as of and for the year ended April 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the President, Board of Trustees management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
September 27, 2021



VILLAGE OF ALGONQUIN, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT**

For the year ended April 30, 2021



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VILLAGE OF ALGONQUIN, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Trustees
Village of Algonquin, Illinois
Algonquin, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 27, 2021, 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 27, 2021

VILLAGE OF ALGONQUIN, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
 CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended April 30, 2021

CSFA Number	Program Name	State	Federal	Other	Total
420-00-1823	Park & Drainage Site Improvements	\$ 21,830	\$ -	\$ -	\$ 21,830
420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Support Payments Grants Program	-	-	-	-
		-	921,602	-	921,602
422-11-0970	Open Space Land Acquisition & Development	395,056	-	-	395,056
422-11-1077	Illinois Bicycle Path Grant Program	128,404	-	-	128,404
444-26-1565	Tobacco Enforcement Grant	2,750	-	-	2,750
494-00-0967	High-Growth Cities Program	89,050	-	-	89,050
494-00-1488	Motor Fuel Tax Program	1,305,148	-	-	1,305,148
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	23,045	-	23,045
494-42-0495	Local STP	15,792	-	-	15,792
532-60-0377	USEPA Capitalization Grants for Clean Water Revolving Loans	15,277,632	2,339,927	-	17,617,559
546-00-2094	North Central Narcotics Task Force	718	2,660	-	3,378
	Other grant program and activities	-	536,072	24,925	560,997
	All other costs not allocated	-	-	29,880,580	29,880,580
TOTALS		\$ 17,236,380	\$ 3,823,306	\$ 29,905,505	\$ 50,965,191

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 expenses 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.)



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, 2021



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VILLAGE OF ALGONQUIN, ILLINOIS
DOWNTOWN TIF DISTRICT FUND
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2021, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 27, 2021, 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 27, 2021

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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 27, 2021, 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, 2021. 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, 2021, 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 27, 2021

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND

April 30, 2021

ASSETS

ASSETS

Cash and cash equivalents	\$ 846,816
Investments	1,502,543
Property tax receivable	<u>793,460</u>
TOTAL ASSETS	<u>\$ 3,142,819</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Advance from other funds	<u>\$ 23,189,177</u>
Total liabilities	<u>23,189,177</u>

DEFERRED INFLOWS OF RESOURCES

Deferred property tax revenue	<u>793,460</u>
Total deferred inflows of resources	<u>793,460</u>

Total liabilities and deferred inflows of resources 23,982,637

FUND BALANCE

Unassigned (deficit)	<u>(20,839,818)</u>
----------------------	---------------------

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** **\$ 3,142,819**

(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, 2021

REVENUES

Taxes	
Incremental property taxes	\$ 716,559
Investment income	<u>3,063</u>
Total revenues	<u>719,622</u>

EXPENDITURES

Current	
General government	130,591
Capital outlay	<u>2,242,826</u>
Total expenditures	<u>2,373,417</u>

NET CHANGE IN FUND BALANCE	(1,653,795)
FUND BALANCE (DEFICIT), MAY 1	<u>(19,186,023)</u>
FUND BALANCE (DEFICIT), APRIL 30	<u><u>\$ (20,839,818)</u></u>

(See independent auditor's report.)



VILLAGE OF ALGONQUIN, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended April 30, 2021

A decorative background image featuring a complex, abstract pattern of overlapping, semi-transparent geometric shapes and lines, creating a sense of depth and movement. The colors are primarily shades of gray and white, with a teal band at the top and an orange band at the bottom.

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VILLAGE OF ALGONQUIN, ILLINOIS
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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, 2021, and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated September 27, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 27, 2021

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

SIKICH.COM

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited the Village of Algonquin, Illinois (the Village) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Village’s major federal programs for the year ended April 30, 2021. The Village’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Village’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Village's compliance.

Opinion on Each Major Federal Program

In our opinion, the Village of Algonquin, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2021.

Report on Internal Control Over Compliance

Management of the Village is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Village's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, as of and for the year ended April 30, 2021, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 27, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
September 27, 2021

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2021

Federal	Pass-Through Grantor	Program Title/Cluster	Federal ALN Number	Expenditures	Payments to Subrecipients
Environmental Protection Agency		Clean Water State Revolving Cluster			
	Illinois Environmental Protection Agency	Capitalization Grants for Clean Water State Revolving Funds-L175550	66.458*	\$ 1,829,467	\$ -
	Illinois Environmental Protection Agency	Capitalization Grants for Clean Water State Revolving Funds-L175554		510,460	-
		Capitalization Grants for Clean Water State Revolving Funds		2,339,927	-
		Total Clean Water State Revolving Cluster		2,339,927	-
		Total Environmental Protection Agency		2,339,927	-
U.S. Department of Justice	N/A	Bulletproof Vest Partnership	16.607	5,568	-
		Total Bulletproof Vest Partnership		5,568	-
	Illinois Criminal Justice Information Authority	North Central Narcotics Task Force	16.738	2,660	-
		Total U.S. Department of Justice		8,228	-
U.S. Department of Treasury	Illinois Department of Commerce & Economic Opportunity	COVID-19 - Local CURE Program	21.019*	891,602	-
		Total Local CURE		891,602	-
	Kane County, Illinois	COVID-19 - Coronavirus Relief Fund	21.019*	518,699	-
		Total COVID 19 - Coronavirus Relief Fund		518,699	-
	Illinois Department of Commerce & Economic Opportunity	COVID-19 - Economic Support Payments Grants Program	21.019*	30,000	-
		Total Economic Support Payments Grants Program		30,000	-
		Total Coronavirus Relief Fund		1,440,301	-
		Total U.S. Department of Treasury		1,440,301	-
U.S. Department of Homeland Security	N/A	Public Assistance Grant	97.036	11,805	-
		Total Public Assistance Grants		11,805	-
		Total U.S. Department of Homeland Security		11,805	-

Federal	Pass-Through Grantor	Program Title/Cluster	Federal ALN Number	Expenditures	Payments to Subrecipients
U.S. Department of Transportation		Highway Safety Cluster			
	Illinois Department of Transportation	Highway Safety Project 2020	20.600	\$ 11,518	\$ -
	Illinois Department of Transportation	Highway Safety Project 2021	20.600	11,527	-
		Total Highway Safety Project		<u>23,045</u>	<u>-</u>
		Total Highway Safety Cluster		<u>23,045</u>	<u>-</u>
		Total U.S. Department of Transportation		<u>23,045</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 3,823,306</u>	<u>\$ -</u>

* Denotes major program

VILLAGE OF ALGONQUIN, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES

For the Year Ended April 30, 2021

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B - Subrecipients

The Village did not provide federal awards to subrecipients for the fiscal year ending April 30, 2021.

Note C - Other Information

No noncash assistance was provided and no federal insurance was in effect.

Note D - Outstanding Federal Loans

The Village had Illinois Environmental Protection Agency Loans outstanding in the amount of \$21,317,732 at April 30, 2021. The loans have no continuing compliance requirements aside from loan repayment.

Note E - 10% De Minimis Indirect Cost Rate

The Village has elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 - Coronavirus Relief Fund Program
66.458	Capitalization Grants for Clean Water State Revolving Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes X no

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended April 30, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

Not applicable

VILLAGE OF ALGONQUIN, ILLINOIS

2021 - R - ____

**A RESOLUTION AUTHORIZING THE ACQUISITION OF REAL PROPERTY
LOCATED AT 7 SOUTH MAIN STREET**

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 Resolution constitutes an exercise of the Village's home rule powers and functions as granted in the Constitution of the State of Illinois.

WHEREAS, the Village of Algonquin, Illinois, has an opportunity to acquire property located at 7 South Main Street, Algonquin, Illinois ("Property) for future public purposes; and

WHEREAS, the owner is a willing seller and has agreed to a reasonable offer, appropriate terms, and other good and valuable consideration for the Property.

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

1. The Village Board hereby authorizes the purchase of the Property at 7 South Main Street, Algonquin, Illinois in the amount of \$575,000 pursuant to the Purchase and Sale Agreement attached hereto and incorporated herein as Exhibit A.
2. The Village Manager is authorized to execute any and all documents necessary and appropriate to effect the acquisition of the Property.

Passed this ____ day of _____, 2021.

(SEAL)

ATTEST:

Village Clerk Fred Martin

APPROVED:

Village President Debby Sosine

PURCHASE AND SALE AGREEMENT
by and between
THE SUNWOOD COMPANY, as Seller
and
THE VILLAGE OF ALGONQUIN, as Buyer

THIS PURCHASE AND SALE AGREEMENT (this “Agreement”) is entered into as of the ____ day of October, 2021 (the “Effective Date”), by and between THE SUNWOOD COMPANY, an Illinois corporation (the “Seller”), and THE VILLAGE OF ALGONQUIN, an Illinois municipal corporation (the “Buyer”).

WITNESSETH:

For and in consideration of the promises set forth in this Agreement and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Seller and the Buyer (each, a “Party” and, together, the “Parties”) hereby covenant and agree as follows:

1. **Agreement to Purchase.** The Buyer agrees to purchase, and the Seller agrees to sell, in accordance with the terms, conditions and stipulations set forth in this Agreement (the “Transaction”), all of the Seller’s right, title and interest in and to:

(a) the parcel of real property, commonly known as 7 S. Main Street, Algonquin, Illinois 60102, as more legally described in Exhibit A attached hereto (the “Real Property”);

(b) all mineral, oil and gas rights, water rights, sewer rights and other utility rights appurtenant to or allocated to the Real Property; and

(c) all fixtures, appurtenances, easements, licenses, privileges and other property interests belonging or appurtenant to the Real Property (the “Personalty” and, together with the remaining foregoing items in clauses (a) and (b) above, now or hereafter existing, collectively, the “Property”).

(d) The Buyer shall not transfer convey or sell Proposed Parcel A before the Seller and the Buyer close on Proposed Parcel B unless the Seller breaches this Agreement.

2. **Purchase Price.** The purchase price to be paid by the Buyer to the Seller for the Property is Five Hundred and Seventy-Five Thousand and NO/100 Dollars (\$575,000.00) (the “Purchase Price”), which Purchase Price is payable as follows:

(a) On October 19, 2021, the Buyer shall pay the Seller \$300,000 to acquire title to that portion of the Property referred to as “Proposed Parcel A”, as legally described in Exhibit B hereto (the “First Closing”), on the terms and conditions herein. The First Closing shall take place at Heritage Title Company in Crystal Lake, Illinois (the “Title Company”) by remote closing.

(b) On December 23, 2023, the Buyer shall pay the Seller \$275,000 to acquire the remainder of the Property known as “Proposed Parcel B” as legally described in Exhibit C

hereto (the “Second Closing”), on the terms and conditions herein. The Second Closing shall take place at the Title Company by remote closing.

The Parties agree that the Real Property, including Proposed Parcel A and Proposed Parcel B, is legally described and depicted in that certain ALTA/NSPS Land Title Survey prepared by Christopher B. Burke Engineering, Ltd. dated 10-23-2019, project no. 070273.00095, consisting of two sheets, drawing no. ALTA070273-95A1, which is incorporated herein by this reference (the “Plat of Survey”).

If the Seller so elects, in its discretion, to accelerate the date of the Second Closing from December 23, 2023, it may do so upon 45 days’ written notice to the Buyer notifying the Buyer of the accelerated date for the Second Closing so long as such date is at least 45 days after the sending of notice to the Buyer from the Seller.

(c) The Buyer and the Seller waive any statutory or common law right to contest or challenge the enforceability of this Agreement based upon a lack of adequate consideration and/or the exercise of any discretion afforded to Seller or Buyer under this Agreement.

(d) The Seller sells the Property “as is” “where is” as of the Effective Date.

3. **Transaction Documents.** The Personalty associated with Proposed Parcel A and Proposed Parcel B shall be transferred by bills of sale from the Seller to the Buyer, the agreed upon form of which is attached hereto as Exhibit D (the “Bills of Sale”); and Proposed Parcel A and Proposed Parcel B shall be transferred and conveyed by execution and delivery of the Seller’s special warranty deeds, the agreed upon form of which is attached hereto as Exhibit E (the “Deed”). The Seller may remove personal property and fixtures, including furniture and wall signage, from the building on Proposed Parcel B at least 30 days prior to the Second Closing. The Bills of Sale and the Deeds are hereinafter collectively referred to as the “Transaction Documents”.

4. **Title to Proposed Parcels A and B.** The Parties agree that title to Proposed Parcel A, at such time that it is conveyed to the Buyer, shall be subject only to exceptions 1-6 and 8 in schedule B, and exceptions 7, 8, 9 and 10 in schedule B, part II, as set forth in the title insurance commitment for Proposed Parcel A as set forth in Exhibit F here (the “Title Insurance Commitment for Proposed Parcel A”). The Seller agrees to provide documentation in order to enable the Title Company to remove exceptions numbered 7, 9, 10, 11, 12, 13, 14, 15, 17 and 18 in schedule B of the Title Insurance Commitment for Proposed Parcel A and exceptions 1-6 in schedule B, part II to the extent that the Title Company asks for additional documentation beyond the Plat of Survey. The Buyer agrees to provide the Plat of Survey and other documentation relating to its corporate status, authority and actions to cause the exceptions numbered 1-8, 9, 11, 15, 16, 19 in Schedule B to be removed by the Title Company. The Title Insurance Commitment for Proposed Parcel A shall reflect that the only property taxes due and owing shall be for the calendar year in which closing on Proposed Parcel A takes place. In addition, the Seller and Buyer each agree to provide an ALTA statement to the Title Company. The Buyer shall have the right to order an updated Title Insurance Commitment for Proposed Parcel A prior to the First Closing. In the event that there are any additional exceptions raised relative to Proposed Parcel A, which do not arise from the Buyer’s actions relative to Proposed Parcel A, the Seller shall commit to remove same prior to the First

Closing and cause same to be removed at or prior to the First Closing. If such removal of any such unpermitted exceptions does not occur, the Buyer may elect to waive any objection to such unpermitted exceptions and acquire title to Proposed Parcel A, or, in its sole discretion, cancel the First Closing at which time this Agreement shall terminate without liability to either party.

The Parties agree that title to Proposed Parcel B, at such time that it is conveyed to the Buyer, shall be subject only to exceptions 1-6, 8,10 and 14 in schedule B, and exceptions 7, 9, 10, 11, 12 and 13 in schedule B, part II, as set forth in the title insurance commitment for Proposed Parcel B as set forth in Exhibit G here (the "Title Insurance Commitment for Proposed Parcel B"). The Seller agrees to provide documentation in order to enable the Title Company to remove exceptions numbered 7, 9, 11, 12, 13, 15, and 16 in schedule B of the Title Insurance Commitment for Proposed Parcel B and exceptions 1-6 and 8 in schedule B, part II to the extent that the Title Company asks for additional documentation beyond the Plat of Survey. The Buyer agrees to provide the Plat of Survey and other documentation relating to its corporate status, authority and actions to cause the exceptions numbered 1-6, 10, 14 and 16 in schedule B and exceptions 1-5 and 14 in schedule B, part II to be removed by the Title Company. The Title Insurance Commitment for Proposed Parcel B shall reflect that the only property taxes due and owing shall be for the calendar year in which closing on Proposed Parcel B takes place. In addition, the Seller and Buyer each agree to provide an ALTA statement to the Title Company. The Buyer shall have the right to order an updated Title Insurance Commitment for Parcel B. In the event that there are any additional exceptions raised relative to Parcel B, which do not arise from the Buyer's actions, the Seller shall commit to remove same prior to the Second Closing. If such removal of any such permitted exception does not occur, the Buyer may elect to waive any objection to such unpermitted exception and acquire title to Proposed Parcel B, or, in its sole discretion, cancel the Second Closing at which time this Agreement shall terminate without liability to either party.

At each closing, Seller shall also provide an affidavit that there have been no new improvements to the Property since the issuance date of the Plat of Survey.

(a) Notwithstanding anything to the contrary set forth in this Agreement, any lien, including, without limitation, any overdue property taxes, mortgage lien, deed of trust lien, tax lien, judgment lien and/or mechanics liens, lease, license or other occupancy by any third party affecting the portion of Property to be acquired by the Buyer at the First and Second Closings, as the case may be, must be paid, satisfied or otherwise terminated by the Seller at the First or Second Closing, respectively, relative to the portion of the Property being acquired by the Buyer at such closing, such items shall be deemed to be unpermitted exceptions to title which Seller must cause to be removed.

(b) The Seller agrees to provide such additional documents requested by the Buyer as is reasonable and customary to effectuate the First or Second Closing and to receive an Owner's Title Policy for Proposed Parcels A and B subject only to the exceptions to title provided for in this Agreement. The Seller shall also provide those documents to the Title Company such that the title insurance policy to be issued to the Buyer for each closing is not subject to any leases or occupancy by any party other than the Buyer.

(c) The Seller shall add Buyer as an additional insured to each of its insurance policies and deliver copies of such policies and such certificates naming the Buyer as an additional

insured (other than dram shop insurance) for such time prior to the First Closing. The Seller's insurance policies and certificates must reflect that they are primary and noncontributory and shall not be cancelled except on 45 days' written notice to the Buyer and such policies and certificates shall be delivered to the Buyer prior to the First Closing.

5. **Parking Lot.** Until the earlier of the Buyer purchasing Proposed Parcel B at the Second Closing or terminating this Agreement relative to the Buyer's purchase of Proposed Parcel B, the Buyer agrees that it shall keep the Buyer's existing parking lot at 5 South Main Street (the "Parking Lot") open, absent an occurrence of casualty or force majeure, and that the Seller's customers and tenants of its existing tavern may use five parking spaces only, without any liability by either party, marked by signs reading "Creekside Customers and Tenants Only". Seller's customers and tenants shall not be restricted in using any other parking spaces in the parking lot. The Seller's dumpster may remain in its present location at the far northern portion of the parking lot, through December 23, 2023, or the Second Closing, whichever occurs first. Signs to be provided by Buyer at its cost.

6. **Possession at Closings.** The Seller agrees to deliver possession of Proposed Parcel A and Proposed Parcel B of the Property to the Buyer on the dates of the First and Second Closings, respectively, not subject to any lease, license or other right of occupancy by any person or party other than the Buyer.

7. **Closing and Costs.**

(a) With respect to the First Closing relative to Proposed Parcel A, the Parties agree that the Seller shall pay the 2020 property tax bill for the Property in full prior to the First Closing and be responsible for all property taxes through the Effective Date for Proposed Parcels A and B through the First and Second closings, respectively. If the Seller fails to pay such property taxes for Proposed Parcel A 15 days after the Buyer's written request, the Buyer may, in its discretion, pay such property taxes on Proposed Parcel A for the period of time arising prior to the First Closing and the Seller shall reimburse the Buyer for such amount. The Buyer agrees to promptly apply for tax exempt status for Proposed Parcel A after the First Closing.

(b) With respect to the Second Closing on Proposed Parcel B, all utilities shall be paid by the Seller prior to the Second Closing and evidence of same shall be provided to the Seller.

(c) The Seller and the Buyer shall be responsible for the payment of costs and expenses incurred by the Seller and the Buyer in connection with the Transaction as follows:

(i) The Seller shall pay the property taxes associated with Proposed Parcel B for 2022. For the Second Closing relative to Proposed Parcel B, the Buyer shall reimburse the Seller for property taxes it has paid on Parcels A and B from and after the Effective Date of this Agreement on a prorated basis. After the date of each closing on Proposed Parcel A and Proposed Parcel B, the Buyer shall be responsible for general real estate taxes for such respective parcel after the relevant closing.

(ii) The Buyer shall pay all closing costs for the First and Second Closings including but not limited to title charges, escrow fees, survey costs, recording fees and transfer tax stamps but excluding Seller's attorney's fees.

(iii) . Except as otherwise set forth in this Agreement, the Seller and the Buyer will each be solely responsible for and bear all of their own respective expenses, including, without limitation, expenses of legal counsel. . The Buyer shall deposit with the Title Company sufficient cash to pay all of the Buyer's closing costs.

(iv) Seller shall have the right to sell any and all personal property including but not limited to furniture and wall signage from Proposed Parcel B up to 30 days before the Second Closing.

(v) In the event that the Buyer defaults under this Agreement and does not proceed to the Second Closing, then: (a) Buyer shall pay interest at 5% per annum on the remaining sum due the Seller effective on the date of default plus Buyer shall pay reasonable attorney fees and expenses in the event Seller has to commence litigation to enforce this Agreement; and (b) Parcel A shall be promptly reconveyed back to Seller and Buyer shall remove any obstacles at its sole cost (fencing, bike rack, curbing) so that it can be accessed and have it resurfaced with asphalt and striped for parking, all at the Buyer's expense; and (c) Buyer pays Seller \$100,000 as damages for bad faith. All of the above obligations of Buyer shall be performed within 30 days of Seller's notice to Buyer of Buyer's default.

8. **Seller's Representations and Warranties.** The Seller hereby represents and warrants to the Buyer as of the Effective Date and again as of the First and Second Closing Dates that:

(a) With the exception of Village of Algonquin v. Sunwood Company, Case No. 21 ED 1 (the "Litigation"), there is no action, suit, arbitration, unsatisfied order or judgment, governmental investigation or proceeding pending, or threatened, against the Seller, the Real Property (or any portion thereof) or the transactions contemplated by this Agreement, which, if adversely determined, could individually or in the aggregate have a material adverse effect on title to the Real Property or any portion thereof or which could in any material way interfere with the consummation by the Seller of the transactions contemplated by this Agreement.

(b) There are no lease brokerage agreements, leasing commission agreements or other agreements providing for payments of any amounts for leasing activities or procuring tenants with respect to the Real Property or any portion thereof (collectively, "Brokerage Agreements"), or with respect to any extensions or renewals, which provide for commissions, fees or other payments that will become due and payable after the First or Second Closing. No other party or person has any right of first refusal, option to purchase, or other right to acquire all or any portion of the Real Property or to be paid a brokerage fee of any kind relative to the subject matter contained in that Agreement.

(c) The Seller has received no notice of any alleged violation of any applicable fire, health, safety, building, use, and occupancy or of any laws, statutes or regulations. The Seller

has not received any written notification from any governmental or public authority that any work is required to be done upon or in connection with the Real Property or any portion thereof, where such work remains outstanding. The Seller has received no notice of any threatened or actual cancellation or suspension of any certificates of occupancy.

(d) The Seller has not received a written summons, citation, directive, notice, complaint, letter or other communication from the United States Environmental Protection Agency or any other governmental authority concerning, or otherwise has any knowledge of, (i) any alleged violation of any environmental law or regulation at, or associated with, the Real Property or any part thereof, or (ii) any investigation or request for information relating to the handling, packaging, transportation, treatment, storage or disposal of solid, liquid or hazardous waste or hazardous substances on-site at the Real Property or any part thereof or, when transported from the Real Property or any part thereof, off-site. The Seller has no knowledge of the presence of Hazardous Materials on the Real Property in violation of applicable federal, state or local laws. For purposes of this Agreement, the term "Hazardous Materials" shall include but not be limited to substances defined as "hazardous substances," "hazardous materials," or "toxic substances" in the Comprehensive Environmental Response Compensation and Liability Act of 1980 (42 U.S.C. Paragraph 9601 et seq.), the Hazardous Materials Transportation Act (49 U.S.C. Paragraph 1801 et seq.), the Resource Conservation and Recovery Act (42 U.S.C. Paragraph 6901 et seq.), and those substances defined as "hazardous wastes" or as "hazardous substances" in the applicable state Codes, and in the regulations and ruling adopted pursuant to said laws, as such laws, regulations and rulings as are from time to time amended.

(e) The person signing this Agreement on behalf of the Seller is duly authorized to do so.

9. **Buyer's Representations and Warranties.** The Buyer hereby represents and warrants to the Seller as of the Effective Date and again as of the First and Second Closing Dates that:

(a) The Buyer is an Illinois municipal corporation duly formed and validly existing and authorized to transact business in and under the laws of the State of Illinois and the individuals executing this Agreement on behalf of the Buyer are duly authorized to execute and deliver this Agreement and all documents that are contemplated by this Agreement.

(b) The execution, delivery and performance of this Agreement do not and will not violate or result in a violation of, contravene or conflict with, or constitute a default under any agreement, document or instrument to which the Buyer is a party.

10. **Seller's Covenants During Contract Period.** The Seller hereby covenants to the Buyer as of the Effective Date that:

(a) From and after the Effective Date, the Seller shall: (i) not approve any leases or extension of same or any contracts or commitments of any kind affecting the Property, or any interest therein, without the Buyer's written approval (which approval shall not be unreasonably withheld as to Proposed Parcel B so long as such lease or other contract or commitment terminates

prior to the Second Closing) (ii) not encumber the Property with any liens, encumbrances or other instruments creating a cloud on title or securing a monetary obligation with the Property; (iii) not, without the prior written consent of the Buyer, take any action before any governmental authority having jurisdiction thereover, the object of which would be to change the present zoning of or other land-use limitations, upon the Property, or any portion thereof, or its potential use; (iv) continue to operate the Property as heretofore operated by the Seller ; and (v) not make or affirmatively consent to any capital improvements or any material physical changes to the Real Property without the Buyer's written consent, which consent shall not be unreasonably withheld.

(b) The Seller shall reasonably cooperate with the Buyer in timely providing information requested by Buyer that is readily available to the Seller or within the Seller's control. In addition, each party agrees to provide the other with such consents as may reasonably be necessary so that the other may independently confirm information provided to it by third parties. The Seller and the Buyer shall cooperate with each other and exercise commercially reasonable efforts to obtain, as of the Closing Date, all approvals, permits, consents from, and provide all notices to, any third party and any governmental or regulatory authority, which are required in connection with the execution, delivery or performance of this Agreement.

(c) Until the First and Second Closing Dates or prior termination of this Agreement by the Parties, the Seller shall not offer the Property for sale publicly or otherwise solicit, make, pursue, negotiate or accept offers for the sale of the Property to or from any party.

(d) The Seller shall deliver to the Buyer, promptly upon receiving notice, knowledge or awareness thereof, (i) any and all claims, or threatened claims related to the Property, (ii) any and all notices of any eminent domain action threatened against or instituted against the Property, and (iii) any casualty event on the Property.

(e) The Seller represents to the Buyer that the Seller is the sole owner of record of the Real Property, and is the sole owner of the Personalty and the Property.

(f) That Seller will not permit the discharge, release, handling or use of any Hazardous Materials on any portion of the Property.

11. **Buyer's Conditions Precedent.** In addition to all other conditions precedent set forth in this Agreement, the Buyer's obligations to perform under this Agreement and to close escrow are expressly subject to the following any of which may be waived by the Buyer alone in the Buyer's sole discretion:

(a) the delivery by the Seller to the Title Company, for delivery to the Buyer at the each of the First and Second Closings, of the executed original Transaction Documents and such further documents as reasonably may be required or reasonably and customarily requested by the Buyer in order to fully and legally close the transactions contemplated and as set forth in paragraph 6;

(b) the issuance of the Owner's Policies for Proposed Parcel A and Proposed Parcel B (or a written commitment therefor) subject only to those matters approved or deemed

approved by the Buyer pursuant to this Agreement relative to the First and Second Closings (collectively, the “Permitted Exceptions as set forth in paragraph 4”);

(c) the deposit with the Title Company of an executed affidavit of the Seller and such other documentation as may be reasonably and customarily required by the Title Company to allow for the deletion of the mechanics’ lien exception from the Owner’s Policy for Proposed Parcel A and Proposed Parcel B and as set forth in paragraph 4;

(d) there shall have been no material adverse change to the physical condition of Proposed Parcel B. ;

(e) all (i) representations and warranties of the Seller set forth herein shall have been true and correct in all respects when made, and (ii) covenants, agreements and conditions required to be performed or complied with by the Seller prior to or at the time of the First and Second Closings for Proposed Parcel A and Proposed Parcel B, respectively, in connection with the Transaction shall have been duly performed or complied with by the Seller prior to or at such time or waived in writing by the Buyer; and

(f) there has been no “Insolvency Event” with respect to Seller. As used in this subsection (i), an “Insolvency Event” shall have occurred if the Seller becomes insolvent within the meaning of the United States Bankruptcy Code, 11 U.S.C. Sec. 101 *et seq.*, as amended (the “Bankruptcy Code”), files or notifies the Seller or any affiliate of the Seller that it intends to file a petition under the Bankruptcy Code, initiates a proceeding under any similar law or statute relating to bankruptcy, insolvency, reorganization, winding up or adjustment of debts (collectively, hereinafter, an “Action”), becomes the subject of either a petition under the Bankruptcy Code or an Action, or is not generally paying its debts as the same become due.

If the foregoing conditions have not been satisfied by the specified date or the First or Second Closing for Proposed Parcel A or Proposed Parcel B, respectively, as the case may be, then the Buyer shall have the right, by giving written notice to the Seller , to (i) terminate this Agreement as it relates to any portion of the Property which has not been acquired by the Buyer, or (ii) extend such specified date or the First or Second Closing, as applicable, for Proposed Parcel A or Proposed Parcel B, respectively, for such amount of time as the Buyer deems reasonably necessary to allow the Seller to satisfy such conditions.

12. **Seller’s Condition Precedent.** Notwithstanding anything in this Agreement to the contrary, the Seller’s obligation to sell Proposed Parcel A and Proposed Parcel B of the Property shall be subject to and contingent upon the due performance by the Buyer of each and every undertaking and agreement to be performed by the Buyer hereunder.

13. **Brokerage Commissions and Finder’s Fees.** Each of the Parties represent to the other that neither has dealt with any real estate broker in connection with this Agreement or the sale of the Property from the Seller to the Buyer. Each Party to this Agreement represents and warrants to the other that no person or entity can properly claim a right to a real estate commission, real estate finder’s fee, real estate acquisition fee or other real estate brokerage-type compensation (collectively, “Real Estate Compensation”) based upon the acts of that Party with respect to the transactions contemplated by this Agreement. Each Party hereby agrees to indemnify and defend

the other against and to hold the other harmless from any and all loss, cost, liability or expense (including but not limited to attorneys' fees and returned commissions) resulting from any claim for Real Estate Compensation by any person or entity based upon the acts of the indemnifying Party. The provisions of this section shall survive the First and Second Closings.

14. **Assignment.** Neither this Agreement nor any of the rights, interests nor obligations hereunder may be assigned by either party hereto without the prior written consent of the other party hereto, which consent will not be unreasonably withheld.

15. **Risk of Loss.** The Seller shall bear all risk of loss or damage to Proposed Parcel B of the Property which may occur prior to the Second Closing. In the event of any loss or damage with respect to the building on Proposed Parcel B of the Property prior to the Second Closing, the Buyer must still close.

16. **Remedies.**

(a) **Seller's Breach.** If the Seller breaches this Agreement, the Buyer shall be entitled to pursue all rights and remedies available at law and/or in equity.

(b) **Buyer's Breach.** If the Buyer breaches this Agreement, the Seller shall be entitled to pursue all rights and remedies available at law and/or in equity.

17. **Attorneys' Fees.** If there is any litigation to enforce any provisions or rights arising under this Agreement, the unsuccessful party in such litigation, as determined by the court, agrees to pay the successful party, as determined by the court, all costs and expenses, including, but not limited to, reasonable attorneys' fees incurred by the successful party, such fees to be determined by the court. For purposes of this section, a Party will be considered to be the "successful party" if (a) such Party initiated the litigation and substantially obtained the relief which it sought (whether by judgment, voluntary agreement or action of the other Party, trial, or alternative dispute resolution process), (b) such Party did not initiate the litigation and either (i) received a judgment in its favor, or (ii) did not receive judgment in its favor, but the Party receiving the judgment did not substantially obtain the relief which it sought, or (c) the other Party to the litigation withdrew its claim or action without having substantially received the relief which it was seeking.

18. **Notices.**

(a) Except as otherwise required by law, any notice required or permitted hereunder shall be in writing and shall be given by (i) personal delivery, (ii) deposit in the U.S. Mail, certified or registered, return receipt requested, postage prepaid, (iii) any recognized national overnight delivery service (e.g., Federal Express), delivery charges prepaid; (iv) facsimile; or (v) electronic mail, in each case addressed to the Parties at the addresses set forth below, or at such other address as a Party may designate in writing pursuant hereto:

if to the Seller:

The Sunwood Company
Attn: Richard W. Hellyer, Registered Agent
453 Greenwood Avenue
East Dundee, IL 60118

Email: rwh731@comcast.net

and to:

Victor J. Cacciatore II
527 South Wells Street, Suite 800
Chicago, IL 60607
Email: vjcacciatore@sbcglobal.net

if to Buyer:

The Village of Algonquin
2200 Harnish Drive
Algonquin, IL 60102
Attn: Tim Schloneger, Village Manager
Email: timschloneger@algonquin.org

and to:

Zukowski, Rogers, Flood & McArdle
Attn: Michael J. Smoron
50 N. Virginia Street
Crystal Lake, IL 60014
Email: msmoron@zrfmlaw.com

(b) Notice shall be deemed to have been delivered on (i) the date on which the notice is received, if notice is given by personal delivery, (ii) the third business day following the day of deposit of such notice with the U.S. Mail, if notice is given by certified or registered mail, return receipt requested; (iii) the next business day, if notice is delivered by a reputable express overnight delivery service; and (iv) the date on which confirmation of facsimile or electronic mail is received, if notice is given by facsimile or electronic mail. If escrow has opened, a copy of any notice given to a party shall also be given to Escrow Agent by regular U.S. Mail or by any other method provided for herein.

19. **Approvals.** Concerning all matters in this Agreement requiring the consent or approval of any Party, the Parties agree that any such consent or approval shall not be unreasonably withheld unless otherwise provided in this Agreement.

20. **Additional Acts.** The Parties agree to execute promptly such other documents and to perform such other acts as may be reasonably necessary to carry out the purpose and intent of this Agreement.

21. **Governing Law.** This Agreement shall be construed and interpreted in accordance with and shall be governed and enforced in all respects according to the laws of the State of Illinois, without regard to any conflict of laws principles.

22. **Construction.** The terms and provisions of this Agreement represent the results of negotiations among the Parties, each of which has been represented by counsel of its own choosing, and neither of which has acted under any duress or compulsion, whether legal, economic or otherwise. Consequently, the terms and provisions of this Agreement shall be interpreted and construed in accordance with their usual and customary meanings, and the Parties each hereby

waive the application of any rule of law which would otherwise be applicable in connection with the interpretation and construction of this Agreement that ambiguous or conflicting terms or provisions contained in this Agreement shall be interpreted or construed against the Party whose attorney prepared the executed Agreement or any earlier draft of the same.

23. **Time of Essence.** Time is of the essence of this Agreement. However, if this Agreement requires any act to be done or action to be taken on a date which is a Saturday, Sunday or legal holiday, such act or action shall be deemed to have been validly done or taken if done or taken on the next succeeding day which is not a Saturday, Sunday or legal holiday, and the successive periods shall be deemed extended accordingly.

24. **Interpretation.** If there is any specific and direct conflict between, or any ambiguity resulting from, the terms and provisions of this Agreement and the terms and provisions of any document, instrument or other agreement executed in connection herewith or in furtherance hereof, including any Exhibits hereto, the same shall be consistently interpreted in such manner as to give effect to the general purposes and intention as expressed in this Agreement which shall be deemed to prevail and control.

25. **Headings.** The headings of this Agreement are for reference only and shall not limit or define the meaning of any provision of this Agreement.

26. **Fax and Counterparts.** This Agreement may be executed by facsimile or electronically mailed .pdf file, and/or in any number of counterparts. Each Party may rely upon any facsimile, electronically mailed .pdf file or counterpart copy as if it were one original document.

27. **Incorporation of Exhibits.** All Exhibits to this Agreement are fully incorporated herein as though set forth at length herein.

28. **Severability.** If any provision of this Agreement is unenforceable, the remaining provisions shall nevertheless be kept in effect.

29. **Entire Agreement.** This Agreement contains the entire agreement between the Parties and supersedes all prior agreements, oral or written, with respect to the subject matter hereof. The provisions of this Agreement shall be construed as a whole and not strictly for or against any Party.

30. **Recording of this Agreement.** The Parties agree that a copy of this Agreement shall be recorded with the McHenry County Recorder's Office.

31. Time is of the essence. Time is of the essence for the provisions in the Agreement.

32. **Settlement of Litigation.** The Parties agree that, upon entering into this Agreement, the Parties agree to cooperate to enter an agreed order in the litigation, reflecting that the Litigation was settled by the Buyer and the Seller entering into this Agreement, the terms and provisions of which are incorporated into such agreed order, with each side bearing their own attorney's fees, with the court retaining jurisdiction to enforce this Agreement and the Seller

agreeing to cooperate with the Buyer to enter agreed orders with the court consistent with this Agreement.

33. **Mutual Release by the Parties.** Excluding the obligations contained in this Agreement, the Seller and the Buyer, on behalf of themselves and their respective successors, assigns, officers, employees and consultants, do hereby release and forever discharge each other, and each other's successors, assigns, officers, employees and consultants, from any and all claims, of every nature and description, whether known or unknown, whether arising at law or in equity. This mutual release shall not apply to any other obligations that one Party has to other Party under or pursuant to this Agreement.

However, Seller is not releasing Buyer as to any claims and causes of action Seller may have against Buyer for the alleged use and possession of Proposed Parcel A until such time that Seller and Buyer close on Proposed Parcel B in accordance with the terms and conditions contained in this Agreement at which time such release for any and all such claims relating to alleged use or possession shall be effective. Seller shall not bring any purported cause of action related to such matters relating to alleged use or possession prior to the date of the Second Closing, at which time that it takes place, such purported claims relating to alleged use or possession shall be released by Seller relative to Proposed Parcel A.

IN WITNESS WHEREOF, the Seller and the Buyer have executed this Agreement as of the Effective Date.

SELLER:

THE SUNWOOD COMPANY,
an Illinois corporation

By: _____
Richard W. Hellyer, its President

BUYER:

THE VILLAGE OF ALGONQUIN,
an Illinois municipal corporation

By: _____
Its: _____

STATE OF ILLINOIS)
) ss
COUNTY OF _____)

I, the undersigned, a Notary Public, in and for the said County, in the State aforesaid, do hereby certify that Richard W. Hellyer, as President of The Sunwood Company, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, as President, sealed and delivered the said instrument as his free and voluntary act for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 2021.

Notary Public

STATE OF ILLINOIS)
) ss
COUNTY OF _____)

I, the undersigned, a Notary Public, in and for the said County, in the State aforesaid, do hereby certify that _____, as _____ of the Village of Algonquin, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, as _____, for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 2021.

Notary Public

List of Exhibits

- Exhibit A: Legal Description and Depiction of the Real Property
- Exhibit B: Legal Description of Proposed Parcel A
- Exhibit C: Legal Description of Proposed Parcel B
- Exhibit D: Form of Bill of Sale
- Exhibit E: Form of Special Warranty Deed
- Exhibit F: Title Insurance Commitment for Proposed Parcel A
- Exhibit G: Title Insurance Commitment for Proposed Parcel B

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EXHIBIT A

LEGAL DESCRIPTION OF THE REAL PROPERTY

THAT PART OF LOTS 1 AND 2, DESCRIBED AS FOLLOWS: BEGINNING AT A POINT ON THE SOUTHERLY LINE OF MAIN STREET, AT A POINT 131.0 FEET SOUTHWESTERLY (MEASURED ALONG SAID SOUTHERLY LINE) FROM THE WESTERLY LINE OF CHICAGO STREET; THENCE RUNNING SOUTH 40 DEGREES WEST ALONG SAID SOUTHERLY LINE, 53.9 FEET TO THE SHORE OF CRYSTAL CREEK AS CHANGED FROM THE ORIGINAL CRYSTAL OUTLET; THENCE SOUTHEASTERLY ALONG THE NORTHERLY SHORE OF SAID CRYSTAL CREEK TO A POINT WHERE SAID SHORE LINE INTERSECTS THE SOUTHEASTERLY LINE OF LOT 2; THENCE NORTH 40 DEGREES EAST ALONG THE SOUTHEASTERLY LINE OF SAID LOT 2 FOR A DISTANCE OF 79.3 FEET TO A POINT WHICH IS 2 CHAINS SOUTHWESTERLY OF THE NORTHEASTERLY CORNER OF SAID LOT 2; THENCE NORTH 51 DEGREES WEST 1 CHAIN TO THE LINE BETWEEN LOTS 1 AND 2; THENCE NORTHEASTERLY ALONG SAID LINE LYING BETWEEN SAID LOTS 1 AND 2, 1 FOOT; THENCE NORTH 51 DEGREES WEST 1 CHAIN TO THE POINT OF BEGINNING, IN BLOCK 1 IN THE VILLAGE OF ALGONQUIN, A SUBDIVISION OF PART OF THE SOUTHWEST 1/4 OF SECTION 27 AND A PART OF THE NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 43 NORTH, RANGE 8, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 15, 1846 IN BOOK G OF DEEDS, PAGE 294, IN MCHENRY COUNTY, ILLINOIS.

EXHIBIT B

LEGAL DESCRIPTION OF PROPOSED PARCEL A

THAT PART OF LOTS 1 AND 2 IN BLOCK 1 IN THE VILLAGE OF ALGONQUIN SUBDIVISION, BEING A SUBDIVISION IN THAT PART OF THE SOUTHWEST QUARTER OF SECTION 27 AND THAT PART OF THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 43 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 15, 1846 IN BOOK G OF DEEDS, PAGE 294, IN MCHENRY COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT OF INTERSECTION WITH THE NORTHERLY SHORE LINE OF RELOCATED FOX RIVER OUTLET (A.K.A. CRYSTAL CREEK OUTLET) AND THE WESTERLY LINE OF SAID LOT 1; THENCE NORTHEASTERLY ALONG SAID WESTERLY LINE OF LOT 1, HAVING AN ILLINOIS COORDINATE SYSTEM (EAST ZONE) GRID BEARING OF NORTH 39 DEGREES 27 MINUTES 56 SECONDS EAST, 22.90 FEET TO A POINT ON A LINE 162.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY LINE OF SAID BLOCK 1; THENCE SOUTH 50 DEGREES 22 MINUTES 28 SECONDS EAST, 132.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON THE EASTERLY LINE OF SAID LOT 2; THENCE SOUTH 39 DEGREES 27 MINUTES 56 SECONDS WEST, 50.41 FEET ALONG SAID EASTERLY LINE OF LOT 2 TO A POINT ON SAID NORTHERLY SHORE LINE OF RELOCATED FOX RIVER OUTLET; THENCE NORTH 38 DEGREES 36 MINUTES 25 SECONDS WEST, 134.91 FEET (134.54 FEET RECORD) ALONG SAID NORTHERLY SHORE LINE OF RELOCATED FOX RIVER OUTLET TO THE POINT OF BEGINNING.

EXHIBIT C

LEGAL DESCRIPTION OF PARCEL B

THAT PART OF LOTS 1 AND 2 IN BLOCK 1 IN THE VILLAGE OF ALGONQUIN SUBDIVISION, BEING A SUBDIVISION IN THAT PART OF THE SOUTHWEST QUARTER OF SECTION 27 AND THAT PART OF THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 43 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 15, 1846 IN BOOK G OF DEEDS, PAGE 294, IN MCHENRY COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT OF INTERSECTION WITH THE NORTHERLY SHORE LINE OF RELOCATED FOX RIVER OUTLET (A.K.A. CRYSTAL CREEK OUTLET) AND THE WESTERLY LINE OF SAID LOT 1; THENCE NORTHEASTERLY ALONG SAID WESTERLY LINE OF LOT 1, HAVING AN ILLINOIS COORDINATE SYSTEM (EAST ZONE) GRID BEARING OF NORTH 39 DEGREES 27 MINUTES 56 SECONDS EAST, 22.90 FEET TO A POINT ON A LINE 162.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY LINE OF SAID BLOCK 1, SAID POINT BEING THE POINT OF BEGINNING; THENCE CONTINUING OF NORTH 39 DEGREES 27 MINUTES 56 SECONDS EAST, 31.00 FEET TO A POINT ON A LINE 131.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY LINE OF SAID BLOCK 1; THENCE SOUTH 50 DEGREES 22 MINUTES 28 SECONDS EAST, 66.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON THE WESTERLY LINE OF SAID LOT 2; THENCE SOUTH 39 DEGREES 27 MINUTES 56 SECONDS WEST, 1.00 FEET TO A POINT ON A LINE 132.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY LINE OF SAID BLOCK 1; THENCE SOUTH 50 DEGREES 22 MINUTES 28 SECONDS EAST, 66.00 FEET ALONG SAID PARALLEL LINE TO THE EASTERLY LINE OF SAID LOT 2; THENCE SOUTH 39 DEGREES 27 MINUTES 56 SECONDS WEST, 30.00 FEET ALONG SAID EASTERLY LINE OF LOT 2 TO A POINT ON A LINE 162.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY LINE OF SAID BLOCK 1; THENCE NORTH 50 DEGREES 22 MINUTES 28 SECONDS WEST, 132.00 FEET ALONG SAID PARALLEL LINE TO THE POINT OF BEGINNING.

EXHIBIT D

BILL OF SALE

BILL OF SALE

For and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration (including the Purchase Price), the receipt and sufficiency of which are hereby acknowledged, The Sunwood Company, an Illinois corporation in good standing (“Seller”), does hereby assign, grant, bargain, sell, transfer, convey, and deliver to the Village of Algonquin, an Illinois municipal corporation (“Buyer”), all of Seller’s right, title and interest in and to the assets of Seller (collectively, the “Assets”), if any, located on or used in connection with that certain real property located at 7 S. Main Street, Algonquin, Illinois, including without limitation the assets described on Exhibit A attached hereto and incorporated herein by reference, to have and to hold the same by Buyer and its successors and assigns.

Seller represents and warrants that it holds title to the Assets free and clear of any and all Liens. Except for the foregoing representation and warranty, Seller transfers the Assets, “As Is”, “Where Is” and “With All Faults” and without recourse.

Capitalized terms used in this Bill of Sale and in Exhibit A attached hereto and not otherwise defined herein or therein shall have the meaning ascribed thereto in that certain Purchase and Sale Agreement, dated as of _____, 2021, between Seller and Buyer (collectively, the “Purchase and Sale Agreement”).

SELLER:

THE SUNWOOD COMPANY

By: _____
Richard W. Hellyer, its President

EXHIBIT E

**RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:**

**SPECIAL WARRANTY DEED
ILLINOIS STATUTORY**

THE GRANTOR, **THE SUNWOOD COMPANY, an Illinois corporation**, of _____, County of _____, State of Illinois for and in consideration of Ten and 00/100 Dollars, and other good and valuable consideration in hand paid, does GRANT, BARGAIN, SELL, REMISE, RELEASE, ALIEN and CONVEY to GRANTEE, **VILLAGE OF ALGONQUIN, an Illinois municipal corporation**, of the Counties of McHenry and Kane, State of Illinois, all interest in the following described Real Estate situated in the County of McHenry, in the State of Illinois, to wit:

[Legal Description for Proposed Parcel A or Proposed Parcel B]

SUBJECT TO: PROPERTY TAXES FOR 2022 AND YEARS THEREAFTER, THE VILLAGE CONSTRUCTION AND MAINTENANCE EASEMENT AGREEMENT BY AND BETWEEN DIFIORE DEVELOPMENT CORPORATION AND THE VILLAGE OF ALGONQUIN RECORDED JANUARY 20, 2007 AS DOCUMENT NO. 2007R0007212, RIGHTS OF THE UNITED STATES, THE STATE OF ILLINOIS AND THE PUBLIC IN AND TO THAT PORTION OF THE LAND LYING BELOW THE ORDINARY HIGH WATER MARK OF CRYSTAL CREEK, AND RIGHTS OF WAY FOR DRAINAGE TILES, DITCHES, FEEDERS AND LATERALS, IF ANY.

Hereby releasing and waiving all rights under and by virtue of the Homestead Exemption Laws of the State of Illinois.

Permanent Real Estate Index Number: Part of 19-34-104-004
Address of Real Estate: Part of 7 S. Main Street, Algonquin, Illinois 60102

Dated this _____ day of _____, 20 21 .

THE SUNWOOD COMPANY, an Illinois corporation

By: _____
Richard W. Hellyer, its President

ATTEST:

By: _____
_____, its Secretary

STATE OF ILLINOIS,
COUNTY OF _____

ss.

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, CERTIFY THAT RICHARD W. HELLYER, President of THE SUNWOOD COMPANY, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Given under my hand and official seal, this ____ day of _____, 2021

Notary Public

Prepared by/Mail to:

ZUKOWSKI, ROGERS, FLOOD & MCARDLE
50 Virginia Street
Crystal Lake, IL 60014

Name and Address of Taxpayer:

**Village of Algonquin
2200 Harnish Drive
Algonquin, IL 60102**

Exempt under provisions of Paragraph _____
35 ILCS 200/31-45, Property Tax Code

Buyer, Seller, Representative

Date