

**VILLAGE OF ALGONQUIN  
VILLAGE BOARD MEETING  
October 16, 2018  
7:30 p.m.  
2200 Harnish Drive**

**-AGENDA-**

- 1. CALL TO ORDER**
- 2. ROLL CALL – ESTABLISH QUORUM**
- 3. PLEDGE TO FLAG**
- 4. ADOPT AGENDA**
- 5. AUDIENCE PARTICIPATION**  
(Persons wishing to address the Board must register with the Village Clerk prior to call to order.)
- 6. CONSENT AGENDA/APPROVAL:**  
All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved/accepted by one motion with a voice vote.
  - A. APPROVE MEETING MINUTES:**
    - (1) Village Board Meeting Held October 2, 2018
    - (2) Committee of the Whole Held October 9, 2018
  - B. VILLAGE MANAGER'S REPORT FOR SEPTEMBER 2018**
- 7. OMNIBUS AGENDA/APPROVAL:**  
The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote.  
(Following approval, the Village Clerk will number all Ordinances and Resolutions in order.)
  - A. PASS ORDINANCES:**
    - (1) Pass and Approve an Ordinance Amending Chapter 33, Liquor Control and Liquor Licensing, Increasing the Number Available in Certain Classes
  - B. ADOPT RESOLUTIONS:**
    - (1) Approve and Accept a License and Maintenance Agreement with Azteca Systems for Cityworks Asset Management Software in the Amount of \$30,000.00 Annually
    - (2) Approve and Accept an Agreement with Applied Ecological Services for the Phase 2 Design Services for Ratt Creek Reach 5 Restoration Project in the amount of \$33,900.00
    - (3) Approve and Accept an Agreement with V3 Companies for Inspectional Services for Creeks Crossing Park & Drainage Improvement Project in the Amount of \$44,189.00
    - (4) Approve and Accept a Business Development Agreement with Rosen Hyundai Enterprises, LLC
- 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 16, 2018 totaling \$2,712,751.66
- 10. COMMITTEE OF THE WHOLE:**
  - A. COMMUNITY DEVELOPMENT**
    - (1) Approve a Special Event Permit for the Lion's Club Christmas Tree Sales
  - 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:** If required
- 16. NEW BUSINESS**
  1. Motion to Accept the Comprehensive Annual Financial Report, Auditor's Communication to the Board of Trustees, Management Letter, and the Report on Supplementary Information and Report on Management's Assertion of Compliance with Public Act 85-1142, all for the Fiscal Year Ended April 30, 2018.
- 17. ADJOURNMENT**



MINUTES OF THE REGULAR MEETING  
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF  
ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS HELD IN THE  
VILLAGE BOARD ROOM ON OCTOBER 2, 2018

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CALL TO ORDER: President Schmitt called tonight's meeting to order at 7:30 PM.

Village Clerk Jerry Kautz called the roll with the following trustees present: John Spella, Janis Jasper, Jerrold Glogowski, Laura Brehmer.

Absent: Debby Sosine and Jim Steigert.

(Quorum was established)

Staff in Attendance: Village Manager, Tim Schloneger; Community Development Director, Russ Farnum; Public Works Director, Bob Mitchard; Police Chief, John Bucci; and Village Attorney Kelly Cahill.

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

ADOPT AGENDA: Moved by Glogowski, seconded by Spella, to adopt tonight's agenda deleting item 15, Executive Session. Voice vote carried.

AUDIENCE PARTICIPATION: None

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

A. APPROVE MEETING MINUTES:

- (1) Village Board Meeting Held September 18, 2018
- (2) Special Village Board Meeting Held September 25, 2018
- (3) Committee of the Whole Meeting Held September 25, 2018

Moved by Spella, seconded by Glogowski, to approve the Consent Agenda of October 2, 2018. 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 will number all Ordinances and Resolutions in order)

A. PASS ORDINANCES:

- (1) **2018-O-30**, approving a Disconnection of Property at 118 Riverview Drive from the Village of Algonquin Corporate Limits

B. ADOPT RESOLUTIONS:

- (1) **2018-R-55**, accepting and approving an Agreement with Flow Technics Incorporated for the Purchase of Two (2) ITT Model 300 Rotating Assemblies in the Amount of \$49,074.48

Moved by Glogowski, seconded by Brehmer, to approve the Omnibus Agenda for October 2, 2018 as listed.

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

Motion carried; 4-ayes, 0-nays, 2-absent.

APPROVAL OF BILLS: Moved by Glogowski, seconded by Brehmer, to approve the List of Bills for payment for 10/02/2018 in the amount of \$1,631,723.84 including payroll expenses as recommended for approval.

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

Motion carried; 4-ayes, 0-nays, 2-absent.

PAYMENT OF BILLS:

General	\$ 163,308.85
MFT	183,547.95
Swimming Pool	2,271.47
Street Improvement	104,133.19
Park Improvement	5,077.00
Water & Sewer	85,416.02
Water & Sewer Improvement	361,753.38
Building Maintenance	16,917.36
Vehicle Maintenance Service	8,945.75
Total	\$ 931,370.97

COMMITTEE & CLERK'S REPORTS:

UNDER COMMITTEE OF THE WHOLE None

VILLAGE CLERK'S REPORT

Clerk Kautz reported the future Village meeting schedule.

STAFF REPORTS:

ADMINISTRATION: Mr. Tim Schloneger

1- A proposal was brought forth by Mr. Schloneger to revise the meeting schedule for the Board and Committee of the Whole. Board meeting the first Tuesday, Committee of the Whole second Tuesday, Board meeting the third Tuesday followed by a Committee of the Whole at 7:45 pm. If necessary, a Committee of the Whole meeting could be scheduled for the fourth Tuesday with 48 hours' prior notice. After discussion, President Schmitt asked for consensus to try this schedule for the next few months and then permanent if things work out after that. Consensus was yes.

2- Mr. Schloneger stated he would like to see residents using social media less and send service requests or questions to the Village staff. We would like everyone to use the website and the Algonquin Fixit application. This way staff can best respond to requests.

COMMUNITY DEVELOPMENT: Mr. Russ Farnum

1- Staff is seeing too many political signs placed on public parkways. They are trying to keep up with removal and staff is contacting the political parties to warn them of our sign ordinances.

2- Fortunately the recent storm that damaged several trees in the village did not seem to do a lot of property damage. Some of our staff did help Huntley as they were hit hard during the storm.

3- There have been several home building permit inquiries in the past few weeks. More that has been seen in a long time.

POLICE DEPARTMENT: Chief John Bucci

1- Chief Bucci explained in full to the Board why officers were not available to handle traffic direction right after the bad storm of last Tuesday. He gave statistics on were available patrols had to cover, and that Com Ed and IDOT personnel had to repair the traffic lights in the Downtown area. The Department has to make sure other parts of the Village need to be protected, we don't have the personnel to call on as do the larger cities.

2- He also asked, all citizens to call the Police Department if any criminal activity is spotted or suspected. This helps immensely in dealing with illegal activity.

PUBLIC WORKS: Mr. Bob Mitchard

1- Downtown meeting regarding Main Street bridge dismantling schedules was held this week. He wants to see the bridge work completed into the winter and to keep on going not waiting for next year's construction season. Heavy spring rains could cause major setbacks. The west side of Main Street continues and can be seen on our website.

2- He reported that cleanup from last week's storm is still in process and should continue the rest of the week.

VILLAGE ATTORNEY: Ms. Kelly Cahill

1- Her staff is working on Public Works issues, Community Development and property matters.

CORRESPONDENCE & MISCELLANEOUS: None

OLD BUSINESS: None

EXECUTIVE SESSION: None

NEW BUSINESS: None

ADJOURNMENT: There being no further business, it was moved by Spella, seconded by Glogowski, to adjourn. Voice vote; ayes carried.

The meeting was adjourned at 8:18 pm.

Submitted:

Approved this 16<sup>th</sup> day of October 2018

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Village Clerk, Jerry Kautz

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Village President, John Schmitt



**Village of Algonquin  
Minutes of the Committee of the Whole Meeting  
Held in Village Board Room  
October 9, 2018**

**AGENDA ITEM 1:** Roll Call to Establish a Quorum

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

Staff Members Present: Village Manager, Tim Schloneger; Community Development Director, Russ Farnum; Public Works Director, Bob Mitchard; Deputy Police Chief, Jeff Sutrick; Village Clerk, Jerry Kautz; and Village Attorney, Kelly Cahill.

Trustee John Spella, Chairman, called the Committee of the Whole meeting to order at 7:30 p.m.

**AGENDA ITEM 2:** Public Comment  
None

**AGENDA ITEM 3:** Community Development

Reporting: Russ Farnum

**A. Consider a Special Event Permit for the Lion's Club Christmas Tree Sales**

The Algonquin Lions Club has again petitioned for their annual Seasonal Event Permit to hold Christmas Tree Sales at the Algonquin State Bank lot at the corner of Huntington and Randall Road. The Lions Club is requesting that the fee be waived, as they are a not-for-profit organization.

The fee is \$50 per day and, if charged, would be over \$1,500.00.

The Village Board has traditionally granted their fee waiver request.

In addition, the past couple of years they have added fires in "burn barrels" for the warmth of their volunteers and the ambience of the holiday season. Staff has closely monitored this with the input from the Fire Department. We recommend approval of the fires subject to the following conditions:

1. Burn only natural dry seasoned wood, no tree scraps or greenery;
2. Keep fires and barrels at least six feet away from all combustibles;
3. At least one fire extinguisher must be present at all times;
4. All fires are subject to the approval of the Fire Chief;
5. 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.

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

**B. Consider Business Development Agreement with Rosen Hyundai Enterprises, LLC**

Rosen Hyundai has an opportunity to add another full line new car dealership at its existing facilities on Randall Road. Hyundai is spinning off its Genesis line into a separate, higher end automobile dealership (similar to Ford's "Lincoln" or Honda's "Acura" dealerships).

In order to obtain a Genesis dealership, Rosen will need meet a very particular set of standards set forth by Genesis, including a showroom, service garage, and vehicle display area that are unique to Genesis and separate from both the Hyundai dealership and the used car sales. In the short term, the existing Equus/Genesis showroom may be used, but additional building area and vehicle sales lots will need to be added, with buildings and site layout reconfigured in the future. Those



requirements are still being formulated by Genesis, so those details and the planned physical changes to the buildings and site cannot be determined at this time.

Genesis currently offers a G80 and G90, both large luxury vehicles that compete with Mercedes and BMW. In 2019 Genesis is releasing the G70, a competitor to the BMW 3-series, and in 2020 Genesis is releasing two high-end SUV models. Except for the G70, which will start at about \$32,000, all of the models will sell for over \$50,000.

In order to bring this additional vehicle line to the Village, Rosen Hyundai has asked for a sales tax sharing agreement with the Village in the amount of \$600,000. The Agreement would only be valid if Rosen secures a Genesis dealership by the end of this calendar year. With initial stabilized sales projected to generate at least \$175,000 in new sales tax to the Village annually, this proposal would have a “payback” of just over 3 years. Long term the sales tax impact will be very positive for the Village of Algonquin.

Discussion: Owner, Scott Levy was present to answer any questions. He did state that he expects approval from Hyundai for the new dealership in about 60 days. Hyundai will also start shipping new models soon.

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

#### **AGENDA ITEM 4: General Administration**

Reporting: Tim Schloneger

##### **A. Consider a Three-Year License and Maintenance Agreement with Azteca Systems for Cityworks Asset Management Software**

In an effort to control escalating annual recurring costs and to scale with growth, the Village is recommending the approval of a 3-year agreement extension for Cityworks. The contract will lock our annual recurring cost of \$30,000.00 through the end of fiscal year 2021. Additionally, the updated language in our contract will allow the Village to have third party vendors utilize Cityworks; for both completing work and designing in-house solutions, such as CityFront.

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

##### **B. Consider an Ordinance Amending Chapter 33, Liquor Control and Liquor Licensing, Amending the Number Available Liquor Licenses (Class A-3 and Class F)**

Housekeeping item, in accordance with an ordinance passed in 2013 limiting the number of allowable liquor licenses in all classes to the number of licenses issued at that time, the attached proposed ordinance increases the number of available Class A-3 and Class F liquor licenses by one. These changes are the result of requests from:

1. Cattleman's Burger & Brew, Inc., 205 S. Main Street, Algonquin, a new restaurant opening soon in our downtown area. This license will allow them to serve alcohol for consumption on premises, and shall permit the sale of wine in sealed containers for consumption off premises.
2. MOD Super Fast Pizza, Inc., dba MOD Pizza, 228 S. Randall Road will be opening soon next to McAllister's Deli. This license will allow them to serve beer and wine for consumption on premises and in their patio area.

Staff recommends that the change in the number of available licenses be approved.

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

#### **AGENDA ITEM 5: Public Works & Safety**

Reporting: Bob Mitchard

**A. Consider an Agreement with Applied Ecological Services for the Phase 2 Design Services for Ratt Creek Reach 5 Restoration project**

Staff is requesting approval of an agreement with Applied Ecological Services, Inc. for Phase 2 design services for Ratt Creek Reach 5 Restoration an amount not to exceed \$33,900.00.

This proposal follows up the Phase 1 design of the project which was completed by Applied Ecological Services in 2017. Phase 1 took the project plans to 90% completion. This phase of the design will provide final plans, bid documents, and get us through the permitting process with the Environmental Protection Agency, the Illinois Department of Natural Resources and the U.S. Army Corp of Engineers.

This reach of Ratt Creek is part of a larger initiative in the Village of Algonquin to restore our creeks to healthy functioning storm water systems. The attached map shows the location of the project. Now that the Harper Drive bike path connection has been constructed, we would like to clean up and restore the creek and the High Hill Dam detention area. This will make a much more pleasurable experience of the natural area for people using the path. This creek is also experiencing heavy erosion and down cutting causing siltation to build up behind the dam. This area is identified in the Jelkes Creek-Fox River Watershed Plan for restoration and is therefore eligible to receive IEPA 319 Water Quality Grant Funding. Once the final design is completed, we will be submitting this project for grant funding when the EPA is again accepting proposals in the Fox River watershed. We are expecting this to be in FY 2019-20.

Applied Ecological Services has designed and installed many of our projects in the Jelkes Creek-Fox River watershed including Blue Ridge, Yellowstone and Countryside Detention Naturalizations, Lawndale Park Creek Restoration, and the Falcon Ridge Nature Preserve. They also completed the engineering design for Reach 1 of Ratt Creek mentioned above. Their knowledge and experience with this area makes them a nice fit to perform the work on this project.

Funding for this work is budgeted in the Park Improvement Fund. Money in this fund is used for park improvements and upgrades, as well as natural area maintenance and wetland/natural area projects. Discussion: In response to a question from a member, Mr. Mitchard stated, there will be a public awareness meeting for residents who do not understand the importance of this maintenance work and how it will improve the nature areas when completed. Example is the Woods Creek area behind Jacobs High School.

The Committee of the Whole consensus was move forward for Board approval.

**B. Consider Agreement with V3 Companies for Inspectional Services for Creeks Crossing Park & Drainage Improvement project**

The Village received proposals for the Request for Proposals (RFP) on the Creeks Crossing Park & Drainage Improvements project in the Village of Algonquin. Please recall that you short listed the RFP to be delivered to the firms shown below. Each proposal was reviewed with an emphasis on each firm's qualifications, expertise, work load, team makeup, and value. With that I have the following comments and recommendation.

In total 2 firms were sent the RFP, they are:

1. HR Green
2. V3

The following 2 firms have responded:

HR Green	\$72,475.00
V3	\$44,189.00

Proposal Analysis:

Per the RFP all firms submitted a cost based on the RFP for observation & documentation, as well as management of Material Testing. Utilizing the modified decision matrix, the firm that provided the best value was V3. This firm listed the top-rated inspector and had the lowest cost. Based on all the

above-mentioned information it is the recommendation that you consider V3 Companies for this project.

**Budget Analysis:**

The Village budgeted an amount of \$25,000.00 in 06900300-42232. The estimated cost of services of the recommended firm is in the amount of \$44,189.00. The difference in the budget amount will be made up within this fund code from the design service line item of Willoughby Farms Park. Willoughby Farms Park was shown to have both Ph. 1 & 2 service completed this year, however only Phase 1 services are currently scheduled, as such the full \$100,000.00 will not be utilized for that project.

**Schedule Analysis:**

Inspectional Services Proposal Recommendation to COTW = 10-9-18

Inspectional Service proposal to Full Board = 10-16-18

Notice of Award = 10-18-18

Start of Construction = 10-15-18

End of Construction = 12-21-18

Consensus of the Committee of the Whole was to send this item to the Board for approval.

**AGENDA ITEM 7: Executive Session**

None

**AGENDA ITEM 8: Other Business**

None

**AGENDA ITEM 9: Adjournment**

There being no further business, the Committee of the Whole meeting was adjourned at 8:01 p.m.

Submitted: Jerry Kautz, Village Clerk

## **MANAGERS REPORT SEPTEMBER 2018**

### **COLLECTIONS**

Total collections for all funds September 2018 were \$3,124,045 (including transfers). Some of the larger revenue categories included in this report are as follows:

Real Estate Tax	\$2,132,792
Income Tax	\$256,847
Sales Tax	\$676,666
Water & Sewer Payments	\$645,759
Home Rule Sales Tax	\$384,568

### **INVESTMENTS**

The total cash and investments for all funds as of September 30, 2018 is \$48,527,423. Currently, unrestricted cash in the General Fund is 81 percent (10 months) of this fiscal year's General Fund budget. Please see the attached graph depicting unrestricted cash.

### **BUDGET**

At 41.6 percent of the fiscal year, General Fund revenues are at 58.7 percent of the budget. The expenditures are at 45.3 percent of the budget. Revenues for the month were \$1,086,025 more than expenditures for the General Fund, primarily due to receipt of the second installment of real estate tax receipts. Major expenditures in the General Fund for the period reported include \$8,286 to a5 Group, Inc. for economic development services in Community Development and \$252,143 (\$315,696 total) to McHenry County Municipal Risk Management Agency for the second installment of the Village's liability insurance premium in Multidepartmental.

### **POLICE DEPARTMENT REPORT**

Police Calls for Service for September 2018 Year to Date 2193 which is 20% less than 2755 for September 2017 Year to Date

Total Citations for September 2018 Year to Date are 7905, which is 16% greater than 6836 for September 2017 Year to Date

Accidents for September 2018 Year to Date are 764 which is 3% less than 784 for September 2017 Year to Date

### **BUILDING STATISTICS REPORT**

Total permits issued fiscal year to date as of September 2018, 2079, are up approximately 19% when compared to the last fiscal year-to-date total.

Total collections fiscal year to date for permits, \$375,388, an increase of approximately 18% compared to last fiscal year-to-date total.

38 permits were issued for new single/two- family residential units during this fiscal year to date at the end of September, as compared to 27 new single- family residential units by the end of September last year.

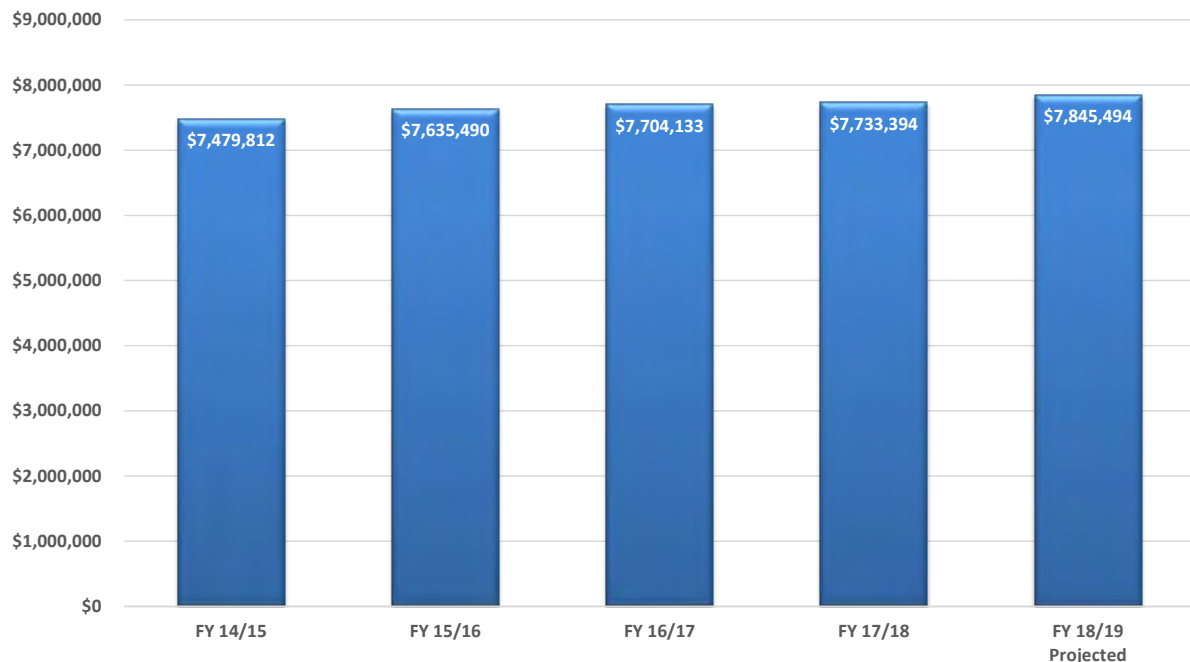
See attached for more detail.

# VILLAGE OF ALGONQUIN REVENUE REPORT STATE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	June	August	\$647,658	\$633,938	\$657,361	\$661,059	\$682,997
June	July	September	\$638,942	\$667,755	\$697,444	\$670,382	\$676,666
July	August	October	\$613,034	\$633,141	\$624,459	\$628,130	\$628,313
August	September	November	\$611,760	\$645,471	\$634,106	\$643,505	
September	October	December	\$616,207	\$630,810	\$599,635	\$623,937	
October	November	January	\$597,090	\$644,373	\$616,478	\$627,847	
November	December	February	\$671,451	\$666,559	\$707,120	\$685,385	
December	January	March	\$873,499	\$847,811	\$864,898	\$852,807	
January	February	April	\$528,035	\$520,687	\$548,266	\$566,473	
February	March	May	\$504,351	\$516,725	\$531,970	\$528,130	
March	April	June	\$606,870	\$613,211	\$614,104	\$660,246	
April	May	July	\$570,915	\$615,009	\$608,294	\$585,493	
<b>TOTAL</b>			<b>\$7,479,812</b>	<b>\$7,635,490</b>	<b>\$7,704,133</b>	<b>\$7,733,394</b>	<b>\$1,987,976</b>

YEAR TO DATE LAST YEAR:	\$1,959,571	BUDGETED REVENUE:	\$7,650,000
YEAR TO DATE THIS YEAR:	\$1,987,976	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$28,405	PERCENTAGE OF REVENUE TO DATE :	25.99%
		PROJECTION OF ANNUAL REVENUE :	\$7,845,494
PERCENTAGE OF CHANGE:	1.45%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$195,494
		EST. PERCENT DIFF ACTUAL TO BUDGET	2.6%

## 5 Year Comparison with Current Year Projection

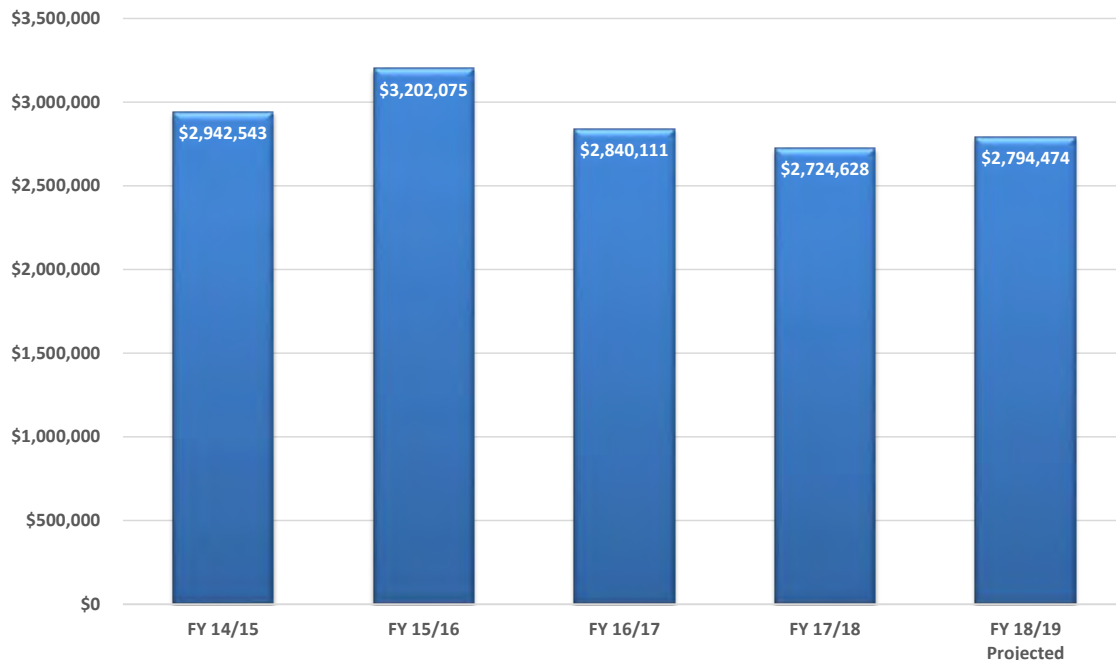


# VILLAGE OF ALGONQUIN REVENUE REPORT INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
April	May	\$454,128	\$538,592	\$409,826	\$402,705	\$412,083
May	June	\$169,149	\$223,668	\$195,898	\$208,266	\$190,367
June	July	\$279,947	\$315,583	\$279,579	\$275,510	\$257,395
July	August	\$163,309	\$183,139	\$162,810	\$131,665	\$184,402
August	September	\$159,699	\$174,429	\$177,836	\$155,302	
September	October	\$284,950	\$306,566	\$262,794	\$236,457	
October	November	\$192,112	\$202,137	\$176,382	\$177,955	
November	December	\$144,456	\$158,085	\$159,798	\$156,669	
December	January	\$244,756	\$296,613	\$258,376	\$228,324	
January	February	\$365,178	\$324,587	\$298,807	\$330,497	
February	March	\$159,308	\$187,914	\$156,397	\$166,149	
March	April	\$325,549	\$290,763	\$301,608	\$255,129	
<b>TOTAL</b>		<b>\$2,942,543</b>	<b>\$3,202,075</b>	<b>\$2,840,111</b>	<b>\$2,724,628</b>	<b>\$1,044,247</b>

YEAR TO DATE LAST YEAR:	\$1,018,146	BUDGETED REVENUE:	\$2,652,000
YEAR TO DATE THIS YEAR:	\$1,044,247	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$26,100	PERCENTAGE OF REVENUE TO DATE :	39.38%
		PROJECTION OF ANNUAL REVENUE :	\$2,794,474
PERCENTAGE OF CHANGE:	<b>2.56%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$142,474
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>5.4%</b>

## 5 Year Comparison with Current Year Projection

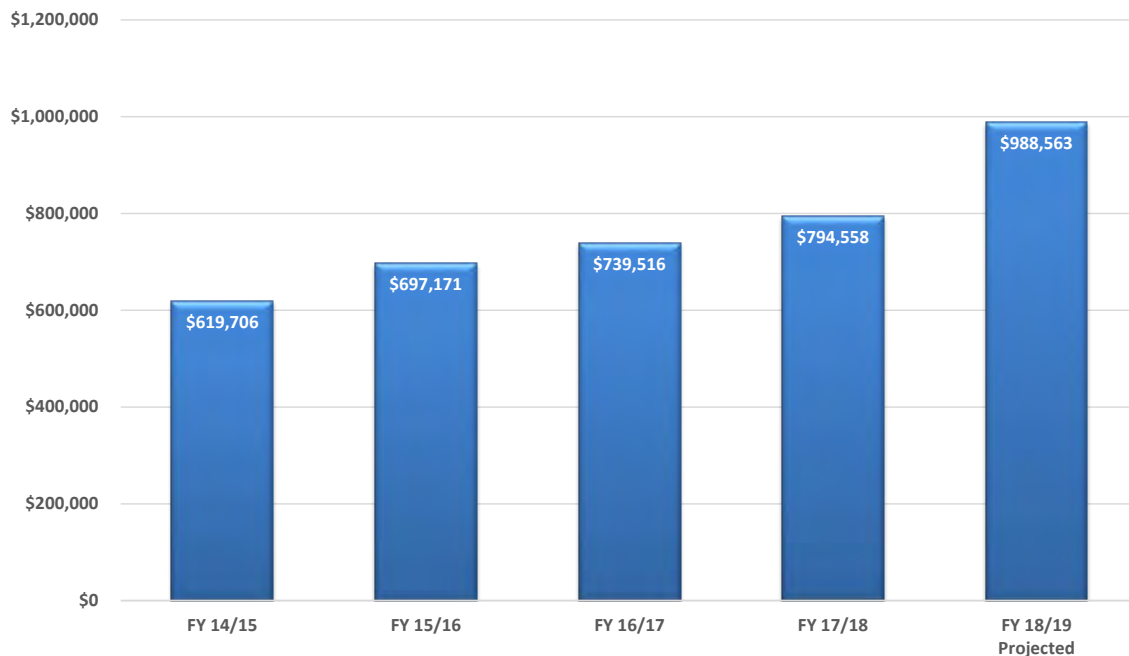


# VILLAGE OF ALGONQUIN REVENUE REPORT LOCAL USE TAX

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	June	August	\$ 45,552	\$ 52,879	\$ 57,513	\$ 58,228	\$ 72,445
June	July	September	\$ 50,845	\$ 59,646	\$ 64,866	\$ 61,588	
July	August	October	\$ 43,356	\$ 55,300	\$ 51,624	\$ 58,962	
August	September	November	\$ 46,953	\$ 50,531	\$ 56,279	\$ 62,705	
September	October	December	\$ 56,973	\$ 58,511	\$ 57,853	\$ 66,082	
October	November	January	\$ 53,905	\$ 58,099	\$ 63,096	\$ 65,623	
November	December	February	\$ 51,248	\$ 57,661	\$ 61,259	\$ 76,017	
December	January	March	\$ 77,679	\$ 82,456	\$ 95,192	\$ 96,148	
January	February	April	\$ 27,483	\$ 50,661	\$ 54,990	\$ 57,233	
February	March	May	\$ 53,642	\$ 51,640	\$ 51,752	\$ 58,857	
March	April	June	\$ 56,557	\$ 60,682	\$ 67,299	\$ 71,079	
April	May	July	\$ 55,515	\$ 59,105	\$ 57,793	\$ 62,036	
<b>TOTAL</b>			\$ 619,706	\$ 697,171	\$ 739,516	\$ 794,558	\$ 72,445

YEAR TO DATE LAST YEAR:	\$58,228	BUDGETED REVENUE:	\$748,000
YEAR TO DATE THIS YEAR:	\$72,445	PERCENTAGE OF YEAR COMPLETED :	8.33%
DIFFERENCE:	\$14,217	PERCENTAGE OF REVENUE TO DATE :	9.69%
		PROJECTION OF ANNUAL REVENUE :	\$988,563
PERCENTAGE OF CHANGE:	<b>24.42%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$240,563
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>32.2%</b>

## 5 Year Comparison with Current Year Projection

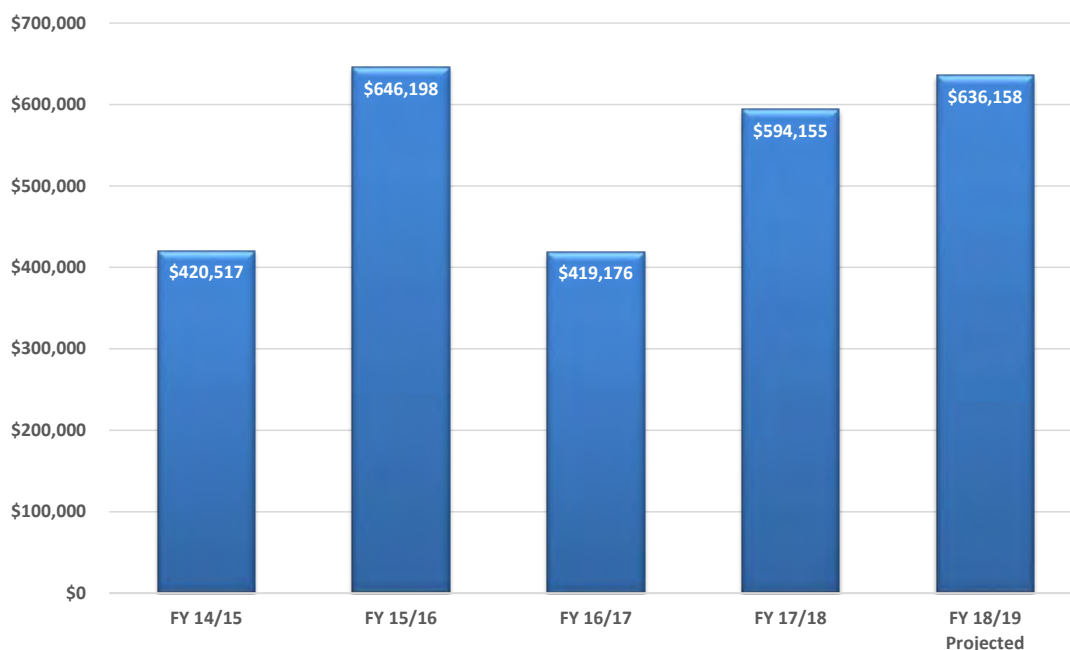


# VILLAGE OF ALGONQUIN REVENUE REPORT ACTUAL BUILDING PERMITS

MONTH OF COLLECTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	\$99,733	\$351,494	\$55,482	\$43,903	\$40,659
June	\$59,439	\$32,607	\$63,801	\$33,287	\$41,265
July	\$69,151	\$34,161	\$33,635	\$24,802	\$42,990
August	\$38,963	\$22,765	\$43,186	\$53,687	\$47,588
September	\$41,466	\$21,118	\$31,970	\$48,895	\$46,533
October	\$23,004	\$30,508	\$30,721	\$46,734	
November	\$9,730	\$47,146	\$28,352	\$95,900	
December	\$17,745	\$32,091	\$19,503	\$60,441	
January	\$12,027	\$12,370	\$11,796	\$31,595	
February	\$10,602	\$16,563	\$24,840	\$42,856	
March	\$21,452	\$21,685	\$27,555	\$41,944	
April	\$17,205	\$23,691	\$48,336	\$70,112	
<b>TOTAL</b>	<b>\$420,517</b>	<b>\$646,198</b>	<b>\$419,176</b>	<b>\$594,155</b>	<b>\$219,035</b>

YEAR TO DATE LAST YEAR:	\$204,573	BUDGETED REVENUE:	\$420,000
YEAR TO DATE THIS YEAR:	\$219,035	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$14,462	PERCENTAGE OF REVENUE TO DATE :	52.15%
		PROJECTION OF ANNUAL REVENUE :	\$636,158
PERCENTAGE OF CHANGE:	<b>7.07%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$216,158
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>51.5%</b>

## 5 Year Comparison with Current Year Projection



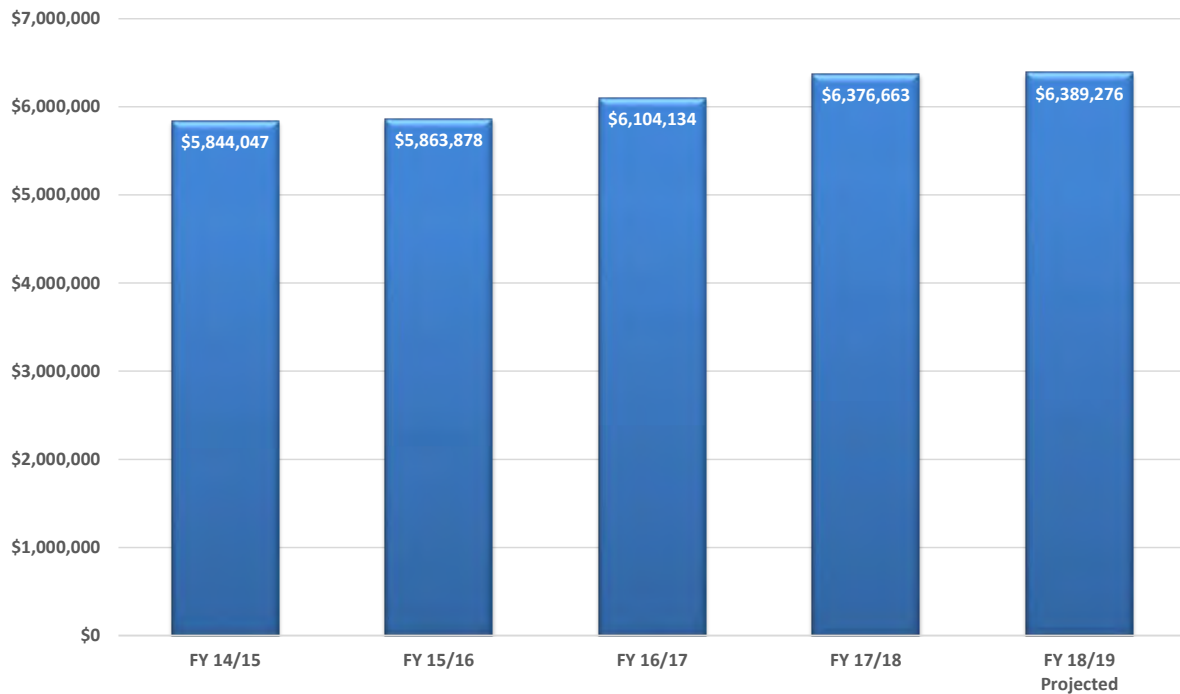


**VILLAGE OF ALGONQUIN  
FINANCIAL REPORT  
ACTUAL REAL ESTATE TAXES (ALL FUNDS & ACCOUNTS)**

MONTH OF DISTRIBUTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	\$445,328	\$261,082	\$108,636	\$317,494	\$340,106
June	\$2,463,484	\$2,683,059	\$2,937,429	\$2,873,148	\$3,039,485
July	\$93,220	\$111,344	\$127,174	\$75,952	\$234,573
August	\$479,013	\$514,185	\$166,376	\$133,748	\$320,085
September	\$2,165,224	\$2,114,217	\$2,330,971	\$2,654,725	\$2,132,792
October	\$124,332	\$129,886	\$362,181	\$262,771	\$0
November	\$49,456	\$50,104	\$71,366	\$58,826	\$0
December	\$23,989	\$0	\$0	\$0	\$0
January	\$0	\$0	\$0	\$0	\$0
February	\$0	\$0	\$0	\$0	\$0
March	\$0	\$0	\$0	\$0	\$0
April	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RECV.</b>	<b>\$5,844,047</b>	<b>\$5,863,878</b>	<b>\$6,104,134</b>	<b>\$6,376,663</b>	<b>\$6,067,042</b>

YEAR TO DATE LAST YEAR:	\$6,055,066	BUDGETED REVENUE:	\$6,401,900
YEAR TO DATE THIS YEAR:	\$6,067,042	PERCENTAGE OF YEAR COMPLETED :	100.00%
DIFFERENCE:	\$11,977	PERCENTAGE OF REVENUE TO DATE :	94.77%
		PROJECTION OF ANNUAL REVENUE :	\$6,389,276
PERCENTAGE OF CHANGE:	0.20%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$12,624)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-0.2%

**5 Year Comparison with Current Year Projection**

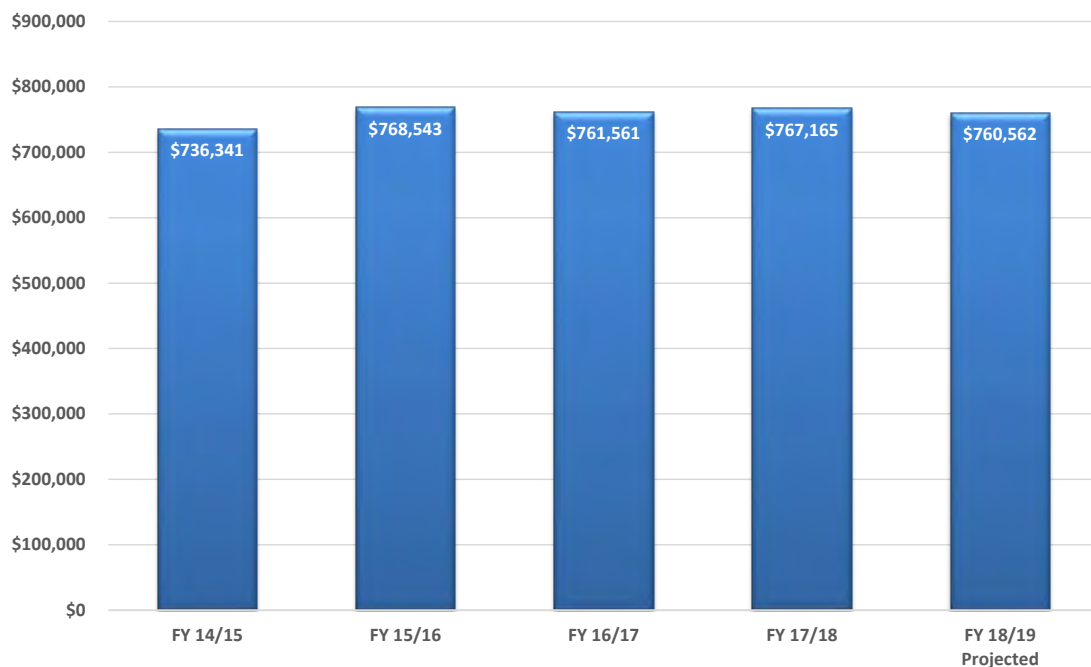


# VILLAGE OF ALGONQUIN REVENUE REPORT MOTOR FUEL TAX

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	June	\$77,773	\$65,613	\$67,911	\$66,699	\$63,323
June	July	\$58,485	\$42,587	\$42,827	\$52,968	\$58,033
July	August	\$65,560	\$75,792	\$68,741	\$69,451	\$68,112
August	September	\$44,518	\$73,025	\$65,281	\$65,600	\$65,680
September	October	\$60,522	\$49,173	\$57,624	\$57,986	\$54,865
October	November	\$65,138	\$63,891	\$66,707	\$66,389	
November	December	\$66,024	\$73,997	\$67,966	\$67,661	
December	January	\$75,663	\$67,811	\$71,277	\$66,391	
January	February	\$71,109	\$65,496	\$67,757	\$67,972	
February	March	\$53,978	\$66,009	\$64,602	\$58,888	
March	April	\$27,691	\$56,771	\$55,082	\$58,376	
April	May	\$69,881	\$68,379	\$65,785	\$68,783	
<b>TOTAL</b>		\$736,341	\$768,543	\$761,561	\$767,165	\$310,013

YEAR TO DATE LAST YEAR:	\$312,704	BUDGETED REVENUE:	\$773,000
YEAR TO DATE THIS YEAR:	\$310,013	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	(\$2,691)	PERCENTAGE OF REVENUE TO DATE :	40.11%
		PROJECTION OF ANNUAL REVENUE :	\$760,562.03
PERCENTAGE OF CHANGE:	<b>-0.86%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$12,438)
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-1.6%</b>

## 5 Year Comparison with Current Year Projection

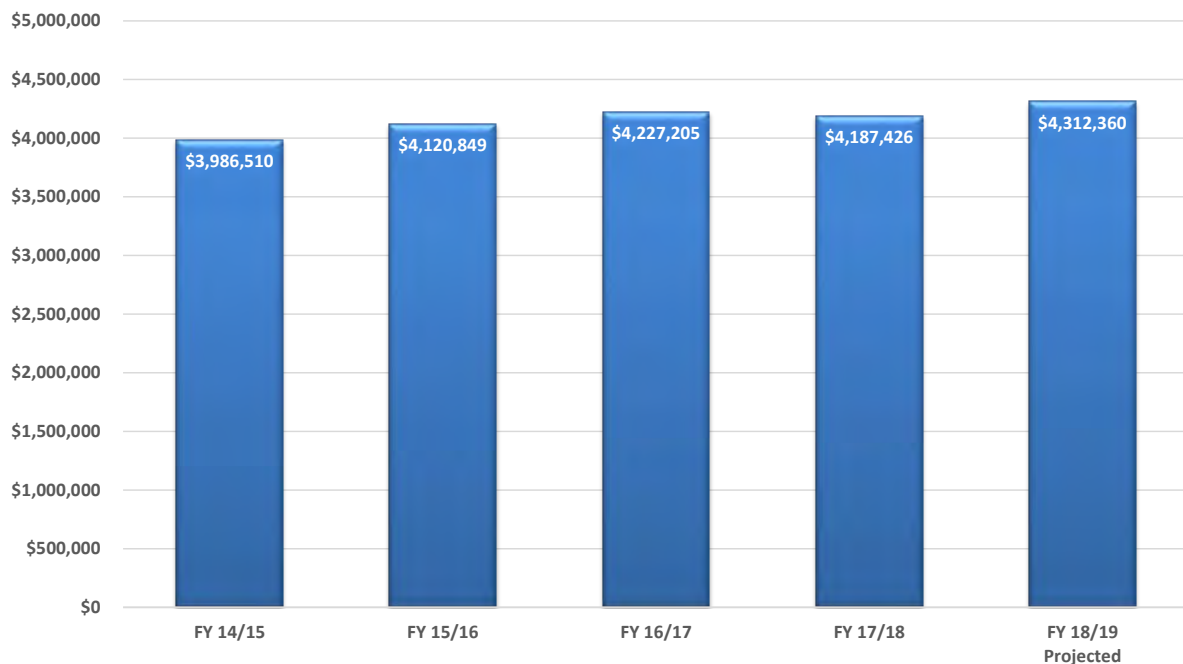


# VILLAGE OF ALGONQUIN REVENUE REPORT HOME RULE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	June	August	\$ 346,362	\$ 340,851	\$ 351,045	\$ 359,255	\$ 374,629
June	July	September	\$ 345,165	\$ 360,282	\$ 387,673	\$ 371,195	\$ 384,568
July	August	October	\$ 317,095	\$ 335,802	\$ 342,613	\$ 336,806	\$ 339,901
August	September	November	\$ 322,000	\$ 344,530	\$ 342,141	\$ 346,609	
September	October	December	\$ 322,909	\$ 337,820	\$ 327,435	\$ 333,204	
October	November	January	\$ 314,552	\$ 348,800	\$ 336,427	\$ 334,667	
November	December	February	\$ 372,043	\$ 366,699	\$ 395,952	\$ 381,143	
December	January	March	\$ 504,127	\$ 491,975	\$ 508,712	\$ 491,659	
January	February	April	\$ 263,324	\$ 269,758	\$ 283,108	\$ 290,698	
February	March	May	\$ 262,141	\$ 276,618	\$ 284,683	\$ 277,280	
March	April	June	\$ 319,833	\$ 336,820	\$ 336,804	\$ 351,185	
April	May	July	\$ 296,959	\$ 310,896	\$ 330,613	\$ 313,728	
<b>TOTAL</b>			\$ 3,986,510	\$ 4,120,849	\$ 4,227,205	\$ 4,187,426	\$ 1,099,098

YEAR TO DATE LAST YEAR:	\$1,067,255	BUDGETED REVENUE:	\$4,150,000
YEAR TO DATE THIS YEAR:	\$1,099,098	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$31,842	PERCENTAGE OF REVENUE TO DATE :	26.48%
		PROJECTION OF ANNUAL REVENUE :	\$4,312,360
PERCENTAGE OF CHANGE:	<b>2.98%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$162,360
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>3.9%</b>

## 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 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
April	May	June	\$63,224	\$57,720	\$58,712	\$61,187	\$67,968
May	June	July	\$75,928	\$71,026	\$71,834	\$73,345	\$73,489
June	July	August	\$82,405	\$71,563	\$88,150	\$80,277	\$89,719
July	August	September	\$76,164	\$86,897	\$93,455	\$79,603	\$86,016
August	September	October	\$84,736	\$86,287	\$87,513	\$68,372	
September	October	November	\$62,019	\$61,057	\$62,840	\$71,762	
October	November	December	\$63,990	\$60,652	\$60,955	\$68,041	
November	December	January	\$95,060	\$79,390	\$20,798	\$80,334	
December	January	February	\$103,911	\$96,268	\$162,433	\$108,160	
January	February	March	\$87,223	\$84,147	\$18,461	\$81,153	
February	March	April	\$87,697	\$77,410	\$135,149	\$81,023	
March	April	May	\$69,367	\$66,960	\$63,368	\$65,903	
<b>TOTAL</b>			\$951,723	\$899,377	\$923,668	\$919,160	\$317,191

YEAR TO DATE LAST YEAR:	\$294,412	BUDGETED REVENUE:	\$900,000
YEAR TO DATE THIS YEAR:	\$317,191	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$22,779	PERCENTAGE OF REVENUE TO DATE :	35.24%
		PROJECTION OF ANNUAL REVENUE :	\$990,278
PERCENTAGE OF CHANGE:	<b>7.74%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$90,278
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>10.03%</b>

## 5 Year Comparison with Current Year Projection

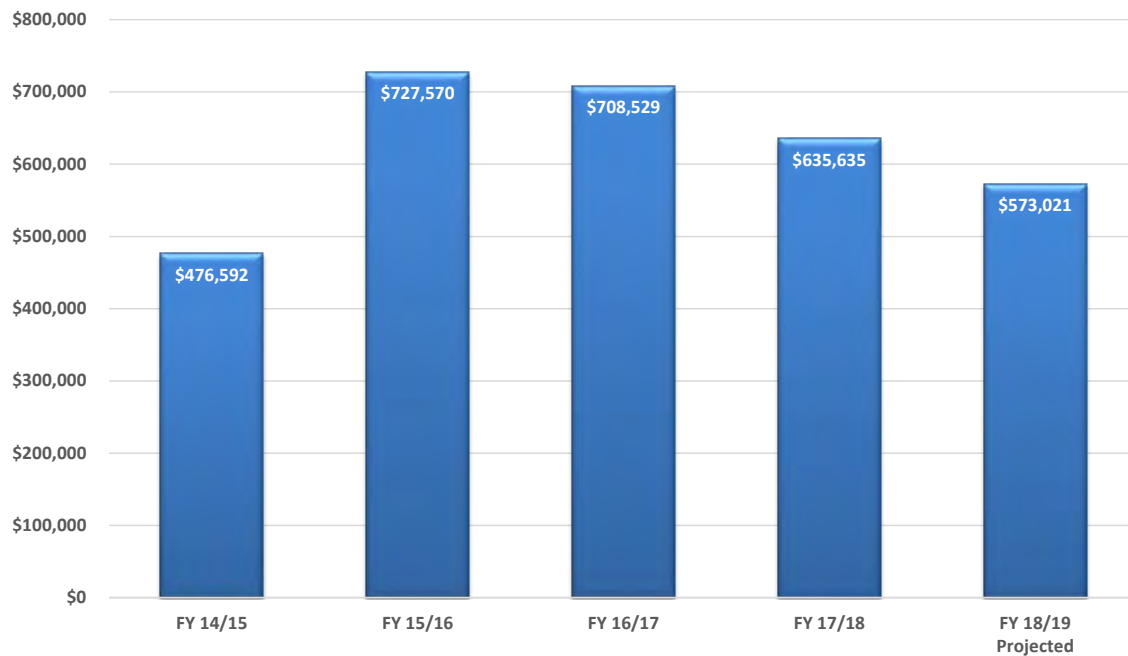


# VILLAGE OF ALGONQUIN REVENUE REPORT TELECOMMUNICATION TAX

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	June	August	\$39,891	\$41,573	\$62,206	\$57,181	\$51,548
June	July	September	\$39,258	\$42,181	\$61,518	\$51,158	
July	August	October	\$39,476	\$66,839	\$61,211	\$54,125	
August	September	November	\$39,258	\$65,603	\$62,356	\$53,943	
September	October	December	\$38,462	\$64,232	\$58,913	\$51,996	
October	November	January	\$38,649	\$65,388	\$58,203	\$52,141	
November	December	February	\$36,164	\$59,894	\$60,949	\$50,021	
December	January	March	\$39,392	\$71,401	\$59,444	\$52,573	
January	February	April	\$36,429	\$61,857	\$56,654	\$53,713	
February	March	May	\$41,238	\$60,446	\$55,429	\$54,214	
March	April	June	\$46,247	\$65,656	\$58,353	\$54,382	
April	May	July	\$42,129	\$62,499	\$53,291	\$50,189	
<b>TOTAL</b>			<b>\$476,592</b>	<b>\$727,570</b>	<b>\$708,529</b>	<b>\$635,635</b>	<b>\$51,548</b>

YEAR TO DATE LAST YEAR:	\$57,181	BUDGETED REVENUE:	\$625,000
YEAR TO DATE THIS YEAR:	\$51,548	PERCENTAGE OF YEAR COMPLETED :	8.33%
DIFFERENCE:	-\$5,633	PERCENTAGE OF REVENUE TO DATE :	8.25%
		PROJECTION OF ANNUAL REVENUE :	\$573,021
PERCENTAGE OF CHANGE:	<b>-9.85%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$51,979)
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-8.3%</b>

## 5 Year Comparison with Current Year Projection

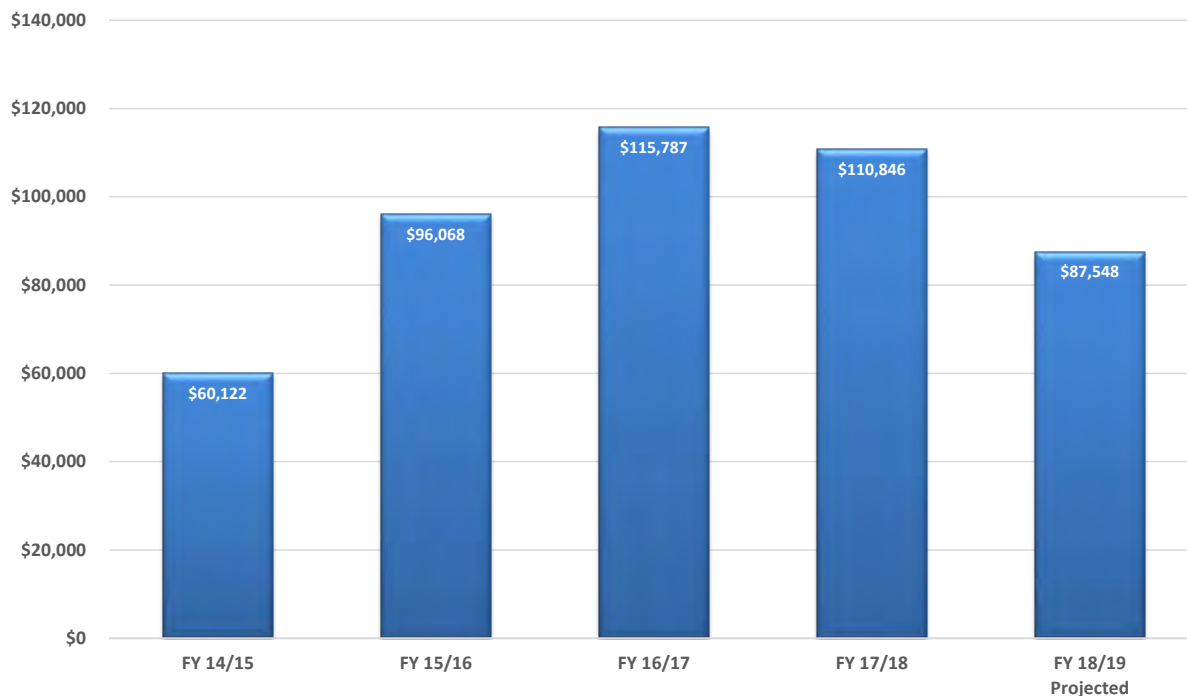


# VILLAGE OF ALGONQUIN REVENUE REPORT VIDEO GAMING TERMINAL TAX

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	July	\$ 4,339	\$ 5,596	\$ 9,105	\$ 10,762	\$ 7,908
June	August	\$ 3,613	\$ 5,655	\$ 8,378	\$ 9,611	\$ 7,700
July	September	\$ 4,027	\$ 5,873	\$ 10,709	\$ 9,823	\$ 8,241
August	October	\$ 5,071	\$ 5,487	\$ 9,897	\$ 9,728	
September	November	\$ 4,215	\$ 4,940	\$ 8,532	\$ 9,271	
October	December	\$ 4,709	\$ 6,246	\$ 8,366	\$ 8,276	
November	January	\$ 5,804	\$ 6,713	\$ 9,284	\$ 8,319	
December	February	\$ 5,508	\$ 6,488	\$ 11,447	\$ 8,899	
January	March	\$ 5,218	\$ 7,030	\$ 8,538	\$ 7,908	
February	April	\$ 5,523	\$ 6,694	\$ 9,343	\$ 8,837	
March	May	\$ 6,625	\$ 20,764	\$ 11,662	\$ 9,913	
April	June	\$ 5,469	\$ 14,583	\$ 10,525	\$ 9,500	
<b>TOTAL</b>		\$ 60,122	\$ 96,068	\$ 115,787	\$ 110,846	\$ 23,849

YEAR TO DATE LAST YEAR:	\$30,196	BUDGETED REVENUE:	\$120,000
YEAR TO DATE THIS YEAR:	\$23,849	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-\$6,347	PERCENTAGE OF REVENUE TO DATE :	19.87%
		PROJECTION OF ANNUAL REVENUE :	\$87,548
PERCENTAGE OF CHANGE:	<b>-21.02%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$32,452)
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-27.0%</b>

## 5 Year Comparison With Current Year Projection



# VILLAGE OF ALGONQUIN REVENUE REPORT WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
April	May	\$203,152	\$226,359	\$207,597	\$216,658	\$247,036
May	June	\$260,877	\$246,816	\$249,258	\$266,133	\$295,574
June	July	\$244,158	\$246,855	\$295,582	\$273,937	\$287,295
July	August	\$271,067	\$277,054	\$262,880	\$244,376	\$309,765
August	September	\$292,227	\$272,358	\$275,296	\$276,186	\$306,534
September	October	\$206,372	\$242,060	\$261,195	\$281,302	
October	November	\$255,539	\$291,696	\$217,796	\$258,348	
November	December	\$208,753	\$171,770	\$217,406	\$253,452	
December	January	\$238,899	\$250,371	\$250,668	\$268,773	
January	February	\$236,378	\$204,234	\$210,433	\$255,343	
February	March	\$201,071	\$203,510	\$198,488	\$220,892	
March	April	\$219,459	\$248,636	\$233,034	\$256,921	
<b>TOTAL</b>		\$2,729,618	\$3,100,178	\$2,879,633	\$3,072,320	\$1,446,204

YEAR TO DATE LAST YEAR: \$1,277,290

YEAR TO DATE THIS YEAR: \$1,446,204

DIFFERENCE: \$168,914

PERCENTAGE OF CHANGE: **13.22%**

BUDGETED REVENUE: \$3,300,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

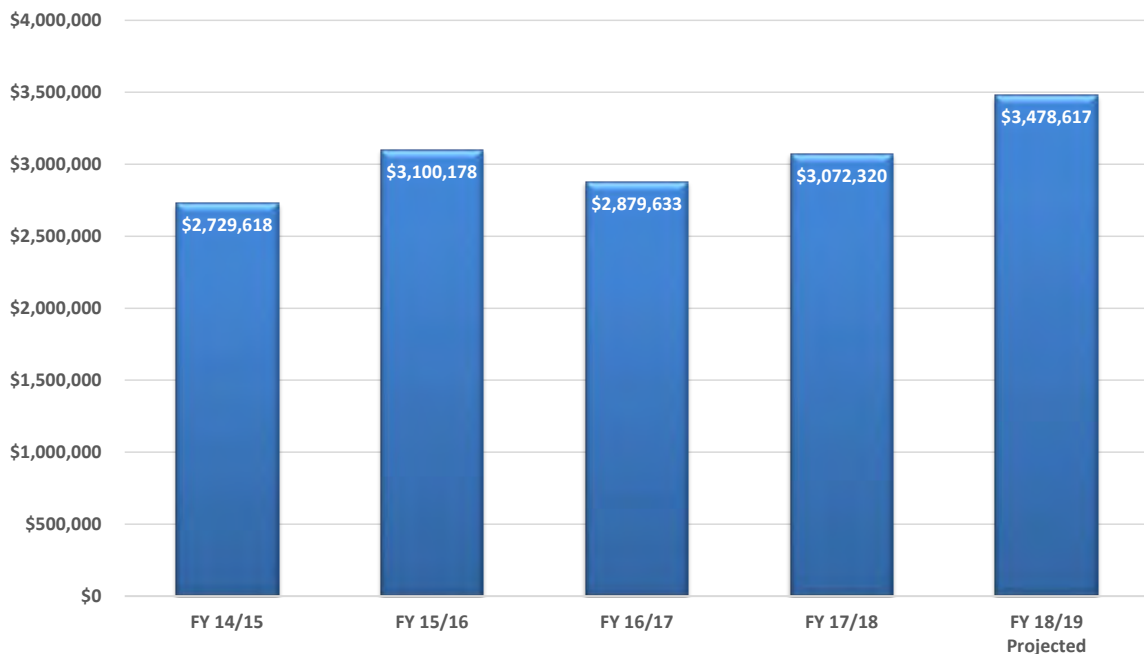
PERCENTAGE OF REVENUE TO DATE : 43.82%

PROJECTION OF ANNUAL REVENUE : \$3,478,617

EST. DOLLAR DIFF ACTUAL TO BUDGET \$178,617

EST. PERCENT DIFF ACTUAL TO BUDGET **5.4%**

## 5 Year Comparison with Current Year Projection

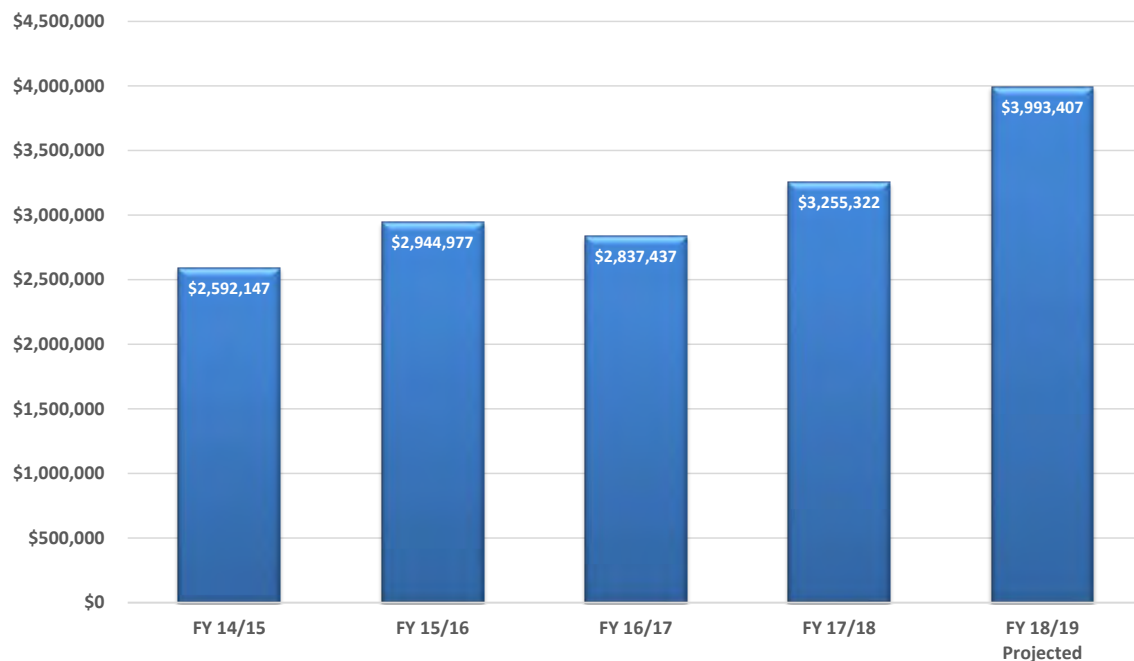


# VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
April	May	\$193,570	\$215,477	\$197,449	\$219,504	\$271,356
May	June	\$249,054	\$235,462	\$237,522	\$268,148	\$325,941
June	July	\$232,618	\$235,349	\$281,529	\$279,704	\$315,497
July	August	\$258,436	\$264,092	\$249,838	\$249,531	\$341,825
August	September	\$279,825	\$259,020	\$263,099	\$282,373	\$339,226
September	October	\$193,263	\$231,335	\$249,769	\$287,084	
October	November	\$244,259	\$277,633	\$223,205	\$284,936	
November	December	\$199,710	\$163,066	\$222,768	\$280,193	
December	January	\$228,429	\$238,957	\$257,722	\$295,905	
January	February	\$225,653	\$195,305	\$215,346	\$282,523	
February	March	\$192,819	\$194,709	\$201,853	\$242,780	
March	April	\$209,703	\$237,112	\$237,337	\$282,640	
<b>TOTAL</b>		<b>\$2,592,147</b>	<b>\$2,944,977</b>	<b>\$2,837,437</b>	<b>\$3,255,322</b>	<b>\$1,593,845</b>

YEAR TO DATE LAST YEAR:	\$1,299,261	BUDGETED REVENUE:	\$3,800,000
YEAR TO DATE THIS YEAR:	\$1,593,845	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$294,584	PERCENTAGE OF REVENUE TO DATE :	41.94%
		PROJECTION OF ANNUAL REVENUE :	\$3,993,407
PERCENTAGE OF CHANGE:	<b>22.67%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$193,407
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>5.1%</b>

## 5 Year Comparison with Current Year Projection



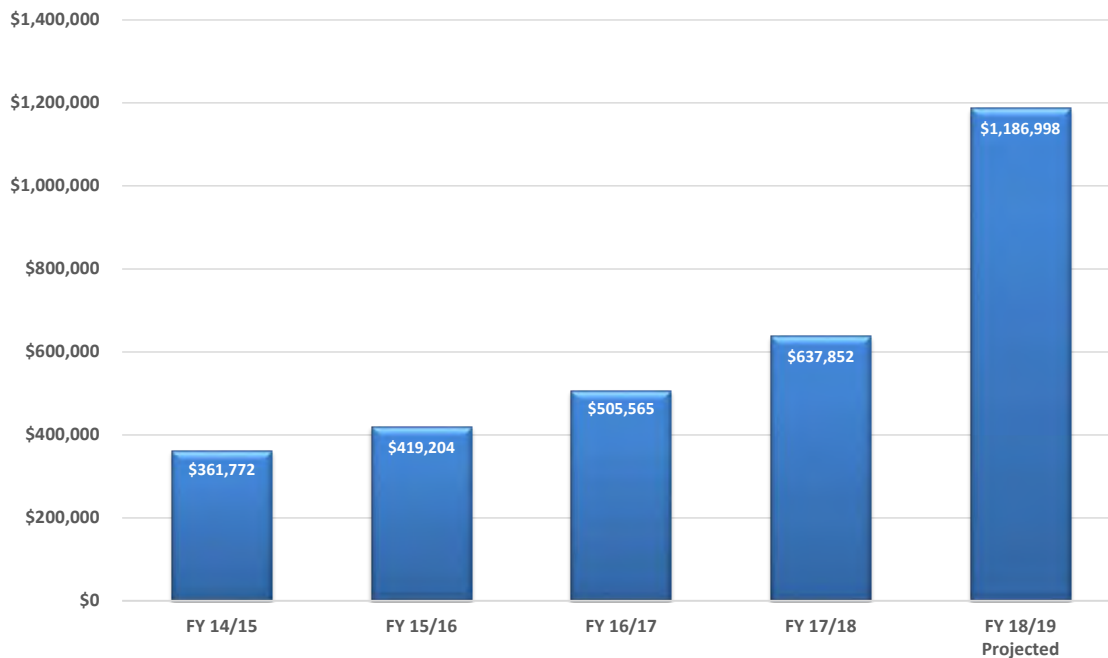


# VILLAGE OF ALGONQUIN FINANCIAL REPORT WATER & SEWER TAP-ON FEES

MONTH OF COLLECTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
May	\$78,036	\$114,358	\$72,302	\$48,698	\$66,000
June	\$69,532	\$42,396	\$42,396	\$15,698	\$55,000
July	\$57,224	\$0	\$58,094	\$42,396	\$88,000
August	\$15,698	\$26,698	\$56,967	\$35,116	\$77,000
September	\$15,698	\$26,698	\$15,698	\$55,000	\$80,432
October	\$15,698	\$22,000	\$38,572	\$64,396	
November	\$0	\$41,526	\$22,000	\$68,140	
December	\$31,396	\$31,396	\$37,698	\$0	
January	\$84,234	\$15,698	\$21,348	\$59,408	
February	\$0	\$15,698	\$26,698	\$106,000	
March	\$47,094	\$26,698	\$58,094	\$121,000	
April	-\$52,838	\$56,038	\$55,698	\$22,000	
<b>TOTAL</b>	<b>\$361,772</b>	<b>\$419,204</b>	<b>\$505,565</b>	<b>\$637,852</b>	<b>\$366,432</b>

YEAR TO DATE LAST YEAR:	\$196,908	BUDGETED REVENUE:	\$390,000
YEAR TO DATE THIS YEAR:	\$366,432	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$169,524	PERCENTAGE OF REVENUE TO DATE :	93.96%
		PROJECTION OF ANNUAL REVENUE :	\$1,186,998
PERCENTAGE OF CHANGE:	<b>86.09%</b>	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$796,998
		EST. PERCENT DIFF ACTUAL TO BUDGET	<b>204.4%</b>

## 5 Year Comparison with Current Year Projection





# Village of Algonquin

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VILLAGE OF ALGONQUIN  
YTD REVENUE BUDGET REPORT-SEPTEMBER 2018

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FOR 2019 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01 GENERAL						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
01000500 31010 SALES TAX	7,650,000	7,650,000	3,133,531.65	676,666.23	4,516,468.35	41.0%*
01000500 31020 INCOME TAX	3,400,000	3,400,000	1,565,254.29	256,847.33	1,834,745.71	46.0%*
01000500 31180 CABLE/VIDEO SERVICE	540,000	540,000	229,458.68	.00	310,541.32	42.5%*
01000500 31190 TELECOMMUNICATION T	105,000	105,000	44,694.84	8,763.16	60,305.16	42.6%*
01000500 31510 RET - POLICE	2,400,000	2,400,000	2,244,437.46	819,612.76	155,562.54	93.5%*
01000500 31520 RET - IMRF	300,000	300,000	280,555.71	102,451.98	19,444.29	93.5%*
01000500 31530 RET - ROAD & BRIDGE	390,000	390,000	355,514.00	130,139.77	34,486.00	91.2%*
01000500 31550 RET - SCHOOL CROSSI	15,000	15,000	14,031.99	5,124.14	968.01	93.5%*
01000500 31560 RET - INSURANCE	440,000	440,000	411,476.15	150,260.85	28,523.85	93.5%*
01000500 31570 RET - FICA	450,000	450,000	420,833.61	153,677.97	29,166.39	93.5%*
01000500 31575 RET - ESDA	5,000	5,000	4,674.51	1,707.02	325.49	93.5%*
01000500 31580 RET - POLICE PENSIO	1,990,000	1,990,000	1,861,008.49	679,594.04	128,991.51	93.5%*
01000500 31590 PERS PROPERTY REPL.	7,000	7,000	.00	.00	7,000.00	.0%*
01000500 31591 PERS PROPERTY REPL.	54,000	54,000	19,575.11	.00	34,424.89	36.3%*
TOTAL TAXES	17,746,000	17,746,000	10,585,046.49	2,984,845.25	7,160,953.51	59.6%
32 LICENSES & PERMITS						
01000100 32070 PLANNING / ZONING	10,000	10,000	3,840.00	.00	6,160.00	38.4%*
01000100 32080 LIQUOR LICENSES	118,000	118,000	110,164.00	1,444.00	7,836.00	93.4%*
01000100 32085 LICENSES	57,000	57,000	6,182.00	746.00	50,818.00	10.8%*
01000100 32100 BUILDING PERMITS	420,000	420,000	219,035.00	46,533.00	200,965.00	52.2%*
01000100 32101 SITE DEVELOPMENT FE	1,000	1,000	600.00	300.00	400.00	60.0%*
01000100 32102 PUBLIC ART FEE	1,000	1,000	1,182.00	150.00	-182.00	118.2%*
01000100 32110 OUTSOURCED SERVICES	30,000	30,000	11,820.00	1,430.00	18,180.00	39.4%*
TOTAL LICENSES & PERMITS	637,000	637,000	352,823.00	50,603.00	284,177.00	55.4%
33 DONATIONS & GRANTS						
01000100 33008 INTERGOVERNMENTAL A	20,000	30,000	41,021.00	9,311.00	-11,021.00	136.7%*



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	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	18,539.21	2,944.00	31,460.79	37.1%*
01000100 33100 DONATIONS-MAKEUP TA	45,000	45,000	24,945.37	3,385.94	20,054.63	55.4%*
01000200 33010 INTERGOVERNMENTAL A	105,000	105,000	1,622.17	558.17	103,377.83	1.5%*
01000200 33031 DONATIONS-OPER-PUB	25,000	25,000	4,227.00	289.54	20,773.00	16.9%*
01000200 33231 GRANTS-OPERATING-PU	0	1,320	9,832.74	1,514.00	-8,512.74	744.9%*
01000300 33012 INTERGOVERNMENTAL A	500	500	.00	.00	500.00	.0%*
01000300 33032 DONATIONS-OPER-PUB	7,500	7,500	1,043.04	682.40	6,456.96	13.9%*
TOTAL DONATIONS & GRANTS	253,000	264,320	101,230.53	18,685.05	163,089.47	38.3%
34 CHARGES FOR SERVICES						
01000100 34010 HISTORICAL COMMISSI	500	500	150.00	.00	350.00	30.0%*
01000100 34012 REPORTS/MAPS/ORDINA	500	500	210.00	73.00	290.00	42.0%*
01000100 34100 RENTAL INCOME	39,500	39,500	39,938.79	.00	-438.79	101.1%*
01000100 34101 MAINTENANCE FEE	5,000	5,000	1,789.00	397.00	3,211.00	35.8%*
01000100 34105 PLATTING FEES	2,000	2,000	8,140.00	.00	-6,140.00	407.0%*
01000100 34410 RECREATION PROGRAMS	189,000	189,000	55,414.80	5,927.00	133,585.20	29.3%*
01000100 34720 ADMINISTRATIVE FEES	0	0	5.00	.00	-5.00	100.0%*
01000200 34018 TRUCK WEIGHT PERMIT	7,000	7,000	3,825.00	1,000.00	3,175.00	54.6%*
01000200 34020 POLICE ACCIDENT REP	4,000	4,000	3,372.00	625.00	628.00	84.3%*
01000300 34102 PARK USAGE FEES	12,000	12,000	4,128.00	75.00	7,872.00	34.4%*
01000300 34230 SIGNAGE BILLINGS	250	250	.00	.00	250.00	.0%*
TOTAL CHARGES FOR SERVICES	259,750	259,750	116,972.59	8,097.00	142,777.41	45.0%
35 FINES & FORFEITURES						
01000100 35012 BUILDING PERMIT FIN	20,000	20,000	14,657.00	2,240.00	5,343.00	73.3%*
01000100 35095 MUNICIPAL COURT	8,000	8,000	5,940.00	1,280.00	2,060.00	74.3%*
01000200 35050 POLICE FINES	8,000	8,000	736.39	50.71	7,263.61	9.2%*
01000200 35053 MUNICIPAL - POLICE	80,000	80,000	23,443.84	3,841.00	56,556.16	29.3%*
01000200 35060 COUNTY - DUI FINES	10,000	10,000	5,215.00	960.00	4,785.00	52.2%*
01000200 35062 COUNTY - COURT FINE	145,000	145,000	61,372.75	18,173.34	83,627.25	42.3%*
01000200 35063 COUNTY - DRUG FINES	1,000	1,000	437.50	.00	562.50	43.8%*
01000200 35064 COUNTY - PROSECUTIO	15,000	15,000	5,041.09	1,270.00	9,958.91	33.6%*
01000200 35065 COUNTY - VEHICLE FI	10,000	10,000	3,043.86	735.00	6,956.14	30.4%*
01000200 35066 COUNTY - ELECTRONIC	1,000	1,000	446.00	108.40	554.00	44.6%*
01000200 35067 COUNTY - WARRANT EX	1,000	1,000	420.00	.00	580.00	42.0%*
01000200 35080 FORFEITED FUNDS	2,500	2,500	.00	.00	2,500.00	.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>01000200 35085 ADMINISTRATIVE TOWI</u>	30,000	30,000	18,982.50	3,500.00	11,017.50	63.3%*
<u>01000200 35090 TRAFFIC LIGHT ENFOR</u>	0	0	8,546.57	905.00	-8,546.57	100.0%*
TOTAL FINES & FORFEITURES	331,500	331,500	148,282.50	33,063.45	183,217.50	44.7%
36 INVESTMENT INCOME						
<u>01000500 36001 INTEREST</u>	750	750	218.86	40.82	531.14	29.2%*
<u>01000500 36002 INTEREST - INSURANC</u>	50	50	23.03	4.09	26.97	46.1%*
<u>01000500 36020 INTEREST - INVESTME</u>	50,000	50,000	70,299.80	14,709.91	-20,299.80	140.6%*
<u>01000500 36050 INVESTMENT INCOME -</u>	70,200	70,200	24,641.46	4,761.98	45,558.54	35.1%*
<u>01000500 36250 GAIN / LOSS ON INVE</u>	0	0	32.60	.00	-32.60	100.0%*
TOTAL INVESTMENT INCOME	121,000	121,000	95,215.75	19,516.80	25,784.25	78.7%
37 OTHER INCOME						
<u>01000100 37905 SALE OF SURPLUS PRO</u>	25,000	25,000	4,922.46	4,527.10	20,077.54	19.7%*
<u>01000200 37100 RESTITUTION-PUBLIC</u>	500	500	319.83	.00	180.17	64.0%*
<u>01000300 37100 RESTITUTION-PUBLIC</u>	10,000	10,000	550.00	.00	9,450.00	5.5%*
<u>01000500 37110 INSURANCE CLAIMS</u>	0	0	7,025.20	4,606.95	-7,025.20	100.0%*
<u>01000500 37900 MISCELLANEOUS REVEN</u>	250	250	.00	.00	250.00	.0%*
TOTAL OTHER INCOME	35,750	35,750	12,817.49	9,134.05	22,932.51	35.9%
38 OTHER FINANCING SOUR						
<u>01000500 38016 TRANSFER FROM DEVEL</u>	35,000	35,000	.00	.00	35,000.00	.0%*
TOTAL OTHER FINANCING SOUR	35,000	35,000	.00	.00	35,000.00	.0%
TOTAL UNDESIGNATED	19,419,000	19,430,320	11,412,388.35	3,123,944.60	8,017,931.65	58.7%
10 RECREATION						
33 DONATIONS & GRANTS						
<u>01001100 33025 DONATIONS - RECREAT</u>	3,000	3,000	2,038.33	100.00	961.67	67.9%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	3,000	3,000	2,038.33	100.00	961.67	67.9%
TOTAL RECREATION	3,000	3,000	2,038.33	100.00	961.67	67.9%
TOTAL UNDEFINED	19,422,000	19,433,320	11,414,426.68	3,124,044.60	8,018,893.32	58.7%
TOTAL GENERAL	19,422,000	19,433,320	11,414,426.68	3,124,044.60	8,018,893.32	58.7%
TOTAL REVENUES	19,422,000	19,433,320	11,414,426.68	3,124,044.60	8,018,893.32	
02 CEMETERY						
000 UNDEFINED						
00 UNDESIGNATED						
34 CHARGES FOR SERVICES						
02000100 34100 RENTAL INCOME	23,000	23,000	23,369.53	.00	-369.53	101.6%*
02000100 34300 LOTS & GRAVES	3,000	3,000	4,350.00	1,500.00	-1,350.00	145.0%*
02000100 34310 GRAVE OPENING	10,000	10,000	4,900.00	1,200.00	5,100.00	49.0%*
02000100 34320 PERPETUAL CARE	1,000	1,000	1,250.00	500.00	-250.00	125.0%*
TOTAL CHARGES FOR SERVICES	37,000	37,000	33,869.53	3,200.00	3,130.47	91.5%
36 INVESTMENT INCOME						
02000500 36001 INTEREST	0	0	4.40	1.01	-4.40	100.0%*
02000500 36020 INTEREST - INVESTME	2,000	2,000	1,860.65	374.41	139.35	93.0%*
02000500 36026 INTEREST - CEMETERY	0	0	7.39	1.47	-7.39	100.0%*
TOTAL INVESTMENT INCOME	2,000	2,000	1,872.44	376.89	127.56	93.6%
TOTAL UNDESIGNATED	39,000	39,000	35,741.97	3,576.89	3,258.03	91.6%
TOTAL UNDEFINED	39,000	39,000	35,741.97	3,576.89	3,258.03	91.6%
TOTAL CEMETERY	39,000	39,000	35,741.97	3,576.89	3,258.03	91.6%
TOTAL REVENUES	39,000	39,000	35,741.97	3,576.89	3,258.03	



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
03 MFT						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<a href="#">03000300 33015 MFT ALLOTMENTS</a>	773,000	773,000	323,931.24	65,679.67	449,068.76	41.9%*
<a href="#">03000300 33017 MFT HIGH GROWTH ALL</a>	37,000	37,000	.00	.00	37,000.00	.0%*
TOTAL DONATIONS & GRANTS	810,000	810,000	323,931.24	65,679.67	486,068.76	40.0%
36 INVESTMENT INCOME						
<a href="#">03000500 36020 INTEREST - INVESTME</a>	10,000	10,000	22,016.15	4,670.31	-12,016.15	220.2%*
TOTAL INVESTMENT INCOME	10,000	10,000	22,016.15	4,670.31	-12,016.15	220.2%
TOTAL UNDESIGNATED	820,000	820,000	345,947.39	70,349.98	474,052.61	42.2%
TOTAL UNDEFINED	820,000	820,000	345,947.39	70,349.98	474,052.61	42.2%
TOTAL MFT	820,000	820,000	345,947.39	70,349.98	474,052.61	42.2%
TOTAL REVENUES	820,000	820,000	345,947.39	70,349.98	474,052.61	
04 STREET IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
<a href="#">04000500 31011 HOME RULE SALES TAX</a>	4,150,000	4,150,000	1,701,388.94	384,567.50	2,448,611.06	41.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">04000500 31190 TELECOMMUNICATION T</a>	280,000	280,000	118,309.89	23,196.60	161,690.11	42.3%*
<a href="#">04000500 31495 UTILITY TAX RECEIPT</a>	900,000	900,000	383,094.19	86,016.23	516,905.81	42.6%*
TOTAL TAXES	5,330,000	5,330,000	2,202,793.02	493,780.33	3,127,206.98	41.3%
36 INVESTMENT INCOME						
<a href="#">04000500 36001 INTEREST</a>	0	0	195.88	35.92	-195.88	100.0%*
<a href="#">04000500 36020 INTEREST - INVESTME</a>	50,000	50,000	60,696.71	13,451.47	-10,696.71	121.4%*
TOTAL INVESTMENT INCOME	50,000	50,000	60,892.59	13,487.39	-10,892.59	121.8%
38 OTHER FINANCING SOUR						
<a href="#">04000500 38001 TRANSFER FROM GENER</a>	600,000	600,000	.00	.00	600,000.00	.0%*
<a href="#">04000500 38060 TRANSFER FROM SSA</a>	0	0	201,954.86	.00	-201,954.86	100.0%*
TOTAL OTHER FINANCING SOUR	600,000	600,000	201,954.86	.00	398,045.14	33.7%
TOTAL UNDESIGNATED	5,980,000	5,980,000	2,465,640.47	507,267.72	3,514,359.53	41.2%
TOTAL UNDEFINED	5,980,000	5,980,000	2,465,640.47	507,267.72	3,514,359.53	41.2%
TOTAL STREET IMPROVEMENT	5,980,000	5,980,000	2,465,640.47	507,267.72	3,514,359.53	41.2%
TOTAL REVENUES	5,980,000	5,980,000	2,465,640.47	507,267.72	3,514,359.53	
05 SWIMMING POOL						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<a href="#">05000100 33030 DONATIONS-OPER-GEN</a>	0	0	1,614.20	.00	-1,614.20	100.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS	0	0	1,614.20	.00	-1,614.20	100.0%
34 CHARGES FOR SERVICES						
05000100 34100 RENTAL INCOME	25,000	25,000	28,780.00	.00	-3,780.00	115.1%*
05000100 34500 SWIMMING FEES - ANN	34,000	34,000	35,670.00	.00	-1,670.00	104.9%*
05000100 34510 SWIMMING FEES - DAI	26,000	26,000	28,826.00	177.75	-2,826.00	110.9%*
05000100 34520 SWIMMING LESSONS	22,000	22,000	15,624.25	.00	6,375.75	71.0%*
05000100 34560 CONCESSIONS	9,000	9,000	9,617.51	56.74	-617.51	106.9%*
TOTAL CHARGES FOR SERVICES	116,000	116,000	118,517.76	234.49	-2,517.76	102.2%
36 INVESTMENT INCOME						
05000500 36020 INTEREST - INVESTME	0	0	83.48	.00	-83.48	100.0%*
TOTAL INVESTMENT INCOME	0	0	83.48	.00	-83.48	100.0%
38 OTHER FINANCING SOUR						
05000500 38001 TRANSFER FROM GENER	147,000	147,000	73,721.59	12,010.36	73,278.41	50.2%*
TOTAL OTHER FINANCING SOUR	147,000	147,000	73,721.59	12,010.36	73,278.41	50.2%
TOTAL UNDESIGNATED	263,000	263,000	193,937.03	12,244.85	69,062.97	73.7%
TOTAL UNDEFINED	263,000	263,000	193,937.03	12,244.85	69,062.97	73.7%
TOTAL SWIMMING POOL	263,000	263,000	193,937.03	12,244.85	69,062.97	73.7%
TOTAL REVENUES	263,000	263,000	193,937.03	12,244.85	69,062.97	
06 PARK IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						





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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>06000500 31175 VIDEO GAMING TERMIN</u>	120,000	120,000	43,429.12	8,408.36	76,570.88	36.2%*
<u>06000500 31190 TELECOMMUNICATION T</u>	240,000	240,000	99,906.10	19,588.23	140,093.90	41.6%*
TOTAL TAXES	360,000	360,000	143,335.22	27,996.59	216,664.78	39.8%
33 DONATIONS & GRANTS						
<u>06000300 33052 DONATIONS-CAPITAL-P</u>	0	0	146,080.00	27,390.00	-146,080.00	100.0%*
<u>06000300 33152 DONATIONS-REFORESTA</u>	0	0	19,700.00	.00	-19,700.00	100.0%*
<u>06000300 33153 DONATIONS - WATERSH</u>	0	0	66,473.50	.00	-66,473.50	100.0%*
TOTAL DONATIONS & GRANTS	0	0	232,253.50	27,390.00	-232,253.50	100.0%
36 INVESTMENT INCOME						
<u>06000500 36001 INTEREST</u>	100	100	76.16	17.68	23.84	76.2%*
<u>06000500 36020 INTEREST - INVESTME</u>	3,000	3,000	5,102.70	1,075.62	-2,102.70	170.1%*
TOTAL INVESTMENT INCOME	3,100	3,100	5,178.86	1,093.30	-2,078.86	167.1%
38 OTHER FINANCING SOUR						
<u>06000500 38001 TRANSFER FROM GENER</u>	400,000	400,000	.00	.00	400,000.00	.0%*
TOTAL OTHER FINANCING SOUR	400,000	400,000	.00	.00	400,000.00	.0%
TOTAL UNDESIGNATED	763,100	763,100	380,767.58	56,479.89	382,332.42	49.9%
TOTAL UNDEFINED	763,100	763,100	380,767.58	56,479.89	382,332.42	49.9%
TOTAL PARK IMPROVEMENT	763,100	763,100	380,767.58	56,479.89	382,332.42	49.9%
TOTAL REVENUES	763,100	763,100	380,767.58	56,479.89	382,332.42	

07 WATER & SEWER

000 UNDEFINED

00 UNDESIGNATED



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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33 DONATIONS & GRANTS						
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<a href="#">07000400 33035 DONATIONS-OPERATING</a>	1,000	1,000	2,201.34	44.58	-1,201.34	220.1%*
TOTAL DONATIONS & GRANTS	1,000	1,000	2,201.34	44.58	-1,201.34	220.1%
34 CHARGES FOR SERVICES						
<hr/>						
<a href="#">07000400 34100 RENTAL INCOME</a>	77,000	77,000	290.00	.00	76,710.00	.4%*
<a href="#">07000400 34700 WATER FEES</a>	3,300,000	3,300,000	1,446,204.00	306,533.66	1,853,796.00	43.8%*
<a href="#">07000400 34710 SEWER FEES</a>	3,800,000	3,800,000	1,593,844.95	339,225.75	2,206,155.05	41.9%*
<a href="#">07000400 34715 INFRASTRUCTURE FEE</a>	1,300,000	1,300,000	551,232.68	110,485.00	748,767.32	42.4%*
<a href="#">07000400 34720 ADMINISTRATIVE FEES</a>	1,500	1,500	1,205.00	175.40	295.00	80.3%*
<a href="#">07000400 34730 W &amp; S LATE CHARGES</a>	66,000	66,000	30,880.16	6,605.26	35,119.84	46.8%*
<a href="#">07000400 34740 WATER TURN ON CHARG</a>	11,000	11,000	5,249.60	1,519.60	5,750.40	47.7%*
<a href="#">07000400 34820 METER SALES</a>	25,000	25,000	20,274.00	3,884.00	4,726.00	81.1%*
TOTAL CHARGES FOR SERVICES	8,580,500	8,580,500	3,649,180.39	768,428.67	4,931,319.61	42.5%
36 INVESTMENT INCOME						
<hr/>						
<a href="#">07000500 36001 INTEREST</a>	2,000	2,000	746.28	134.77	1,253.72	37.3%*
<a href="#">07000500 36020 INTEREST - INVESTME</a>	26,000	26,000	29,744.06	6,445.96	-3,744.06	114.4%*
TOTAL INVESTMENT INCOME	28,000	28,000	30,490.34	6,580.73	-2,490.34	108.9%
37 OTHER INCOME						
<hr/>						
<a href="#">07000400 37100 RESTITUTION</a>	500	500	.00	.00	500.00	.0%*
<a href="#">07000400 37905 SALE OF SURPLUS PRO</a>	10,000	10,000	3,634.30	1,305.68	6,365.70	36.3%*
TOTAL OTHER INCOME	10,500	10,500	3,634.30	1,305.68	6,865.70	34.6%
TOTAL UNDESIGNATED	8,620,000	8,620,000	3,685,506.37	776,359.66	4,934,493.63	42.8%
TOTAL UNDEFINED	8,620,000	8,620,000	3,685,506.37	776,359.66	4,934,493.63	42.8%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER	8,620,000	8,620,000	3,685,506.37	776,359.66	4,934,493.63	42.8%
TOTAL REVENUES	8,620,000	8,620,000	3,685,506.37	776,359.66	4,934,493.63	
12 WATER & SEWER IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<a href="#">12000400 33035 DONATIONS-OPERATING</a>	0	0	106,945.50	.00	-106,945.50	100.0%*
<a href="#">12000400 33055 DONATIONS-CAPITAL-W</a>	0	0	59,000.00	.00	-59,000.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	165,945.50	.00	-165,945.50	100.0%
34 CHARGES FOR SERVICES						
<a href="#">12000400 34800 WATER TAP-ONS</a>	200,000	200,000	199,571.00	43,571.00	429.00	99.8%*
<a href="#">12000400 34810 SEWER TAP-ONS</a>	190,000	190,000	166,861.00	36,861.00	23,139.00	87.8%*
TOTAL CHARGES FOR SERVICES	390,000	390,000	366,432.00	80,432.00	23,568.00	94.0%
36 INVESTMENT INCOME						
<a href="#">12000500 36001 INTEREST</a>	0	0	109.82	24.59	-109.82	100.0%*
<a href="#">12000500 36020 INTEREST - INVESTME</a>	50,000	50,000	41,046.72	7,695.64	8,953.28	82.1%*
TOTAL INVESTMENT INCOME	50,000	50,000	41,156.54	7,720.23	8,843.46	82.3%
38 OTHER FINANCING SOUR						
<a href="#">12000500 38007 TRANSFER FROM W&amp;S O</a>	1,697,000	1,697,000	551,232.68	110,485.00	1,145,767.32	32.5%*



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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 FINANCING SOUR	1,697,000	1,697,000	551,232.68	110,485.00	1,145,767.32	32.5%
TOTAL UNDESIGNATED	2,137,000	2,137,000	1,124,766.72	198,637.23	1,012,233.28	52.6%
TOTAL UNDEFINED	2,137,000	2,137,000	1,124,766.72	198,637.23	1,012,233.28	52.6%
TOTAL WATER & SEWER IMPROVEMENT	2,137,000	2,137,000	1,124,766.72	198,637.23	1,012,233.28	52.6%
TOTAL REVENUES	2,137,000	2,137,000	1,124,766.72	198,637.23	1,012,233.28	
16 DEVELOPMENT FUND						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
<u>16000500 31496 HOTEL TAX RECEIPTS</u>	48,000	48,000	21,252.59	4,219.96	26,747.41	44.3%*
TOTAL TAXES	48,000	48,000	21,252.59	4,219.96	26,747.41	44.3%
36 INVESTMENT INCOME						
<u>16000500 36015 INTEREST - CUL DE S</u>	3,500	3,500	.05	.01	3,499.95	.0%*
<u>16000500 36016 INTEREST - HOTEL TA</u>	1,000	1,000	30.28	6.00	969.72	3.0%*
<u>16000500 36017 INTEREST - INV POOL</u>	0	0	4,011.66	808.46	-4,011.66	100.0%*
<u>16000500 36018 INTEREST - INV POOL</u>	0	0	1,191.15	240.75	-1,191.15	100.0%*
TOTAL INVESTMENT INCOME	4,500	4,500	5,233.14	1,055.22	-733.14	116.3%
TOTAL UNDESIGNATED	52,500	52,500	26,485.73	5,275.18	26,014.27	50.4%
TOTAL UNDEFINED	52,500	52,500	26,485.73	5,275.18	26,014.27	50.4%
TOTAL DEVELOPMENT FUND	52,500	52,500	26,485.73	5,275.18	26,014.27	50.4%
TOTAL REVENUES	52,500	52,500	26,485.73	5,275.18	26,014.27	
24 VILLAGE CONSTRUCTION						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>24000100 33050 DONATIONS-CAPITAL-G</u>	12,000	12,000	.00	.00	12,000.00	.0%*
TOTAL DONATIONS & GRANTS	12,000	12,000	.00	.00	12,000.00	.0%
36 INVESTMENT INCOME						
<u>24000500 36001 INTEREST</u>	25	25	11.81	2.48	13.19	47.2%*
<u>24000500 36020 INTEREST - INVESTME</u>	225	225	173.22	34.87	51.78	77.0%*
TOTAL INVESTMENT INCOME	250	250	185.03	37.35	64.97	74.0%
TOTAL UNDESIGNATED	12,250	12,250	185.03	37.35	12,064.97	1.5%
TOTAL UNDEFINED	12,250	12,250	185.03	37.35	12,064.97	1.5%
TOTAL VILLAGE CONSTRUCTION	12,250	12,250	185.03	37.35	12,064.97	1.5%
TOTAL REVENUES	12,250	12,250	185.03	37.35	12,064.97	
28 BUILDING MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>28 33160 DONATIONS</u>	0	0	50.00	10.00	-50.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	50.00	10.00	-50.00	100.0%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
34 CHARGES FOR SERVICES						
<a href="#">28 34900 SERVICE FUND BILLINGS</a>	930,200	930,200	400,529.68	61,421.95	529,670.32	43.1%*
TOTAL CHARGES FOR SERVICES	930,200	930,200	400,529.68	61,421.95	529,670.32	43.1%
37 OTHER INCOME						
<a href="#">28 37905 SALE OF SURPLUS PROPERTY</a>	0	0	145.08	145.08	-145.08	100.0%*
TOTAL OTHER INCOME	0	0	145.08	145.08	-145.08	100.0%
TOTAL UNDESIGNATED	930,200	930,200	400,724.76	61,577.03	529,475.24	43.1%
TOTAL UNDEFINED	930,200	930,200	400,724.76	61,577.03	529,475.24	43.1%
TOTAL BUILDING MAINT. SERVICE	930,200	930,200	400,724.76	61,577.03	529,475.24	43.1%
TOTAL REVENUES	930,200	930,200	400,724.76	61,577.03	529,475.24	
29 VEHICLE MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<a href="#">29 33160 DONATIONS</a>	0	0	50.00	10.00	-50.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	50.00	10.00	-50.00	100.0%
34 CHARGES FOR SERVICES						
<a href="#">29 34900 SERVICE FUND BILLINGS</a>	847,700	847,700	239,841.68	42,732.11	607,858.32	28.3%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">29 34920 FUEL BILLINGS</a>	191,000	191,000	90,693.79	13,483.12	100,306.21	47.5%*
<a href="#">29 34921 FIRE DISTRICT FUEL BILLIN</a>	39,000	39,000	24,033.15	5,166.02	14,966.85	61.6%*
<a href="#">29 34922 FLEET MAINT. BILLINGS</a>	90,000	90,000	60,781.41	13,133.82	29,218.59	67.5%*
TOTAL CHARGES FOR SERVICES	1,167,700	1,167,700	415,350.03	74,515.07	752,349.97	35.6%
37 OTHER INCOME						
<a href="#">29 37905 SALE OF SURPLUS PROPERTY</a>	0	0	290.14	290.14	-290.14	100.0%*
TOTAL OTHER INCOME	0	0	290.14	290.14	-290.14	100.0%
TOTAL UNDESIGNATED	1,167,700	1,167,700	415,690.17	74,815.21	752,009.83	35.6%
TOTAL UNDEFINED	1,167,700	1,167,700	415,690.17	74,815.21	752,009.83	35.6%
TOTAL VEHICLE MAINT. SERVICE	1,167,700	1,167,700	415,690.17	74,815.21	752,009.83	35.6%
TOTAL REVENUES	1,167,700	1,167,700	415,690.17	74,815.21	752,009.83	
32 DOWNTOWN TIF DISTRICT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
<a href="#">32000500 31565 RET - DOWNTOWN TIF</a>	400,900	400,900	463,510.54	90,223.67	-62,610.54	115.6%*
TOTAL TAXES	400,900	400,900	463,510.54	90,223.67	-62,610.54	115.6%
36 INVESTMENT INCOME						
<a href="#">32000500 36001 INTEREST</a>	100	100	134.41	32.27	-34.41	134.4%*
TOTAL INVESTMENT INCOME	100	100	134.41	32.27	-34.41	134.4%
TOTAL UNDESIGNATED	401,000	401,000	463,644.95	90,255.94	-62,644.95	115.6%
TOTAL UNDEFINED	401,000	401,000	463,644.95	90,255.94	-62,644.95	115.6%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DOWNTOWN TIF DISTRICT	401,000	401,000	463,644.95	90,255.94	-62,644.95	115.6%
TOTAL REVENUES	401,000	401,000	463,644.95	90,255.94	-62,644.95	
53 POLICE PENSION						
000 UNDEFINED						
00 UNDESIGNATED						
36 INVESTMENT INCOME						
53 36145 INVESTMENT INCOME - PP	1,850,000	1,850,000	228,180.74	.00	1,621,819.26	12.3%*
53 36250 GAIN / LOSS ON INVESTMENT	0	0	1,321,132.01	.00	-1,321,132.01	100.0%*
TOTAL INVESTMENT INCOME	1,850,000	1,850,000	1,549,312.75	.00	300,687.25	83.7%
37 OTHER INCOME						
53 37010 EMPLOYEE CONTRIBUTIONS	416,000	416,000	133,118.60	.00	282,881.40	32.0%*
53 37020 EMPLOYER CONTRIBUTIONS	1,990,000	1,990,000	1,181,414.45	.00	808,585.55	59.4%*
53 37030 PENSION PRIOR YEAR CONTRI	10,225	10,225	3,340.51	.00	6,884.56	32.7%*
53 37032 PENSION INTEREST FROM MEM	1,275	1,275	483.25	.00	791.68	37.9%*
53 37900 MISCELLANEOUS REVENUE	0	0	100.00	.00	-100.00	100.0%*
TOTAL OTHER INCOME	2,417,500	2,417,500	1,318,456.81	.00	1,099,043.19	54.5%
TOTAL UNDESIGNATED	4,267,500	4,267,500	2,867,769.56	.00	1,399,730.44	67.2%
TOTAL UNDEFINED	4,267,500	4,267,500	2,867,769.56	.00	1,399,730.44	67.2%
TOTAL POLICE PENSION	4,267,500	4,267,500	2,867,769.56	.00	1,399,730.44	67.2%
TOTAL REVENUES	4,267,500	4,267,500	2,867,769.56	.00	1,399,730.44	
60 SSA 1 - RIVERSIDE PLAZA						
000 UNDEFINED						
00 UNDESIGNATED						





# Village of Algonquin

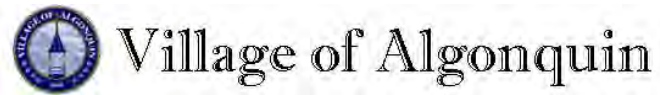
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VILLAGE OF ALGONQUIN  
YTD REVENUE BUDGET REPORT-SEPTEMBER 2018

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
31 TAXES						
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<a href="#">60000500 31566 RET - SPECIAL SERVI</a>	11,000	11,000	11,000.00	.00	.00	100.0%*
TOTAL TAXES	11,000	11,000	11,000.00	.00	.00	100.0%
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36 INVESTMENT INCOME						
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<a href="#">60000500 36001 INTEREST</a>	0	0	26.07	.00	-26.07	100.0%*
TOTAL INVESTMENT INCOME	0	0	26.07	.00	-26.07	100.0%
TOTAL UNDESIGNATED	11,000	11,000	11,026.07	.00	-26.07	100.2%
TOTAL UNDEFINED	11,000	11,000	11,026.07	.00	-26.07	100.2%
TOTAL SSA 1 - RIVERSIDE PLAZA	11,000	11,000	11,026.07	.00	-26.07	100.2%
TOTAL REVENUES	11,000	11,000	11,026.07	.00	-26.07	
<hr/>						
99 DEBT SERVICE						
<hr/>						
000 UNDEFINED						
<hr/>						
00 UNDESIGNATED						
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36 INVESTMENT INCOME						
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<a href="#">99000500 36001 INTEREST</a>	10,000	10,000	.10	.02	9,999.90	.0%*
<a href="#">99000500 36020 INTEREST - INVESTME</a>	0	0	8,044.72	1,892.66	-8,044.72	100.0%*
TOTAL INVESTMENT INCOME	10,000	10,000	8,044.82	1,892.68	1,955.18	80.4%
<hr/>						
38 OTHER FINANCING SOUR						
<hr/>						
<a href="#">99000500 38001 TRANSFER FROM GENER</a>	622,000	622,000	622,000.00	.00	.00	100.0%*
TOTAL OTHER FINANCING SOUR	622,000	622,000	622,000.00	.00	.00	100.0%



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VILLAGE OF ALGONQUIN  
YTD REVENUE BUDGET REPORT-SEPTEMBER 2018

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL UNDESIGNATED	632,000	632,000	630,044.82	1,892.68	1,955.18	99.7%
TOTAL UNDEFINED	632,000	632,000	630,044.82	1,892.68	1,955.18	99.7%
TOTAL DEBT SERVICE	632,000	632,000	630,044.82	1,892.68	1,955.18	99.7%
TOTAL REVENUES	632,000	632,000	630,044.82	1,892.68	1,955.18	
GRAND TOTAL	45,518,250	45,529,570	24,462,305.30	4,982,814.21	21,067,264.70	53.7%
<b>** END OF REPORT - Generated by Lauterbach and Amen **</b>						



# Village of Algonquin

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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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FOR 2019 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL							
100 GENERAL SVCS. ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
01100100 41103 IMRF	113,600	102,000	39,111.65	7,881.56	.00	62,888.35	38.3%
01100100 41104 FICA	81,700	72,700	28,040.83	5,119.60	.00	44,659.17	38.6%
01100100 41105 SUI	2,100	1,700	78.72	9.99	.00	1,621.28	4.6%
01100100 41106 INSURANCE	152,000	141,000	57,175.50	11,442.95	.00	83,824.50	40.6%
01100100 41110 SALARIES	994,000	890,000	359,378.52	72,165.59	.00	530,621.48	40.4%
01100100 41130 SALARY ELECTED	57,000	57,000	23,750.00	4,750.00	.00	33,250.00	41.7%
01100100 41140 OVERTIME	4,000	4,000	590.30	250.97	.00	3,409.70	14.8%
TOTAL PERSONNEL	1,404,400	1,268,400	508,125.52	101,620.66	.00	760,274.48	40.1%
42 CONTRACTUAL SERVICES							
01100100 42210 TELEPHONE	20,300	20,300	7,919.90	1,776.47	2,188.89	10,191.21	49.8%
01100100 42228 INVESTMENT MANAGEME	5,000	5,000	1,030.00	.00	.00	3,970.00	20.6%
01100100 42230 LEGAL SERVICES	57,000	57,000	13,825.99	5,033.75	.00	43,174.01	24.3%
01100100 42231 AUDIT SERVICES	29,500	29,500	21,551.70	3,491.32	7,948.30	.00	100.0%
01100100 42234 PROFESSIONAL SERVIC	63,500	63,500	13,185.20	2,785.00	3,320.00	46,994.80	26.0%
01100100 42242 PUBLICATIONS	2,300	2,300	772.00	.00	.00	1,528.00	33.6%
01100100 42243 PRINTING & ADVERTIS	6,500	6,500	2,570.84	229.34	.00	3,929.16	39.6%
01100100 42245 VILLAGE COMMUNICATI	16,000	16,000	1,707.12	3.43	1,580.30	12,712.58	20.5%
01100100 42260 PHYSICAL EXAMS	0	0	35.00	.00	.00	-35.00	100.0%*
01100100 42272 LEASES - NON CAPITA	6,000	6,000	2,372.87	901.65	3,458.19	168.94	97.2%
01100100 42305 MUNICIPAL COURT	8,000	8,000	2,056.25	481.25	4,143.75	1,800.00	77.5%
TOTAL CONTRACTUAL SERVICES	214,100	214,100	67,026.87	14,702.21	22,639.43	124,433.70	41.9%
43 COMMODITIES							
01100100 43308 OFFICE SUPPLIES	8,000	8,000	1,934.80	363.78	2,752.76	3,312.44	58.6%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01100100 43317 POSTAGE</a>	10,000	10,000	2,138.74	112.51	4,501.83	3,359.43	66.4%
<a href="#">01100100 43320 SMALL TOOLS &amp; SUPPL</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">01100100 43332 OFFICE FURNITURE &amp;</a>	2,500	3,000	3,132.10	175.12	.00	-132.10	104.4%*
<a href="#">01100100 43333 IT EQUIPMENT &amp; SUPP</a>	22,900	22,900	6,210.24	.00	7,123.65	9,566.11	58.2%
<a href="#">01100100 43340 FUEL</a>	600	600	240.70	34.63	.00	359.30	40.1%
TOTAL COMMODITIES	44,500	45,000	13,656.58	686.04	14,378.24	16,965.18	62.3%
44 MAINTENANCE							
<a href="#">01100100 44420 MAINT - VEHICLES</a>	6,000	6,000	2,004.61	688.44	.00	3,995.39	33.4%
<a href="#">01100100 44423 MAINT - BUILDING</a>	144,000	144,000	46,645.32	6,197.05	.00	97,354.68	32.4%
<a href="#">01100100 44426 MAINT - OFFICE EQUI</a>	4,500	4,500	1,906.20	390.11	.00	2,593.80	42.4%
TOTAL MAINTENANCE	154,500	154,500	50,556.13	7,275.60	.00	103,943.87	32.7%
45 CAPITAL IMPROVEMENT							
<a href="#">01100100 45590 CAPITAL PURCHASE</a>	0	0	52,500.00	.00	.00	-52,500.00	100.0%*
TOTAL CAPITAL IMPROVEMENT	0	0	52,500.00	.00	.00	-52,500.00	100.0%
47 OTHER EXPENSES							
<a href="#">01100100 47740 TRAVEL/TRAINING/DUE</a>	35,700	35,200	5,926.88	1,192.59	250.10	29,023.02	17.5%
<a href="#">01100100 47741 ELECTED OFFICIALS E</a>	1,000	1,000	516.16	110.00	10.00	473.84	52.6%
<a href="#">01100100 47743 ENVIRONMENTAL PROGR</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">01100100 47745 PRESIDENTS EXPENSES</a>	1,000	1,000	45.00	.00	.00	955.00	4.5%
<a href="#">01100100 47750 HISTORIC COMMISSION</a>	2,400	2,400	.00	.00	.00	2,400.00	.0%
<a href="#">01100100 47760 UNIFORMS &amp; SAFETY I</a>	1,500	1,500	528.50	.00	.00	971.50	35.2%
<a href="#">01100600 47790 INTEREST EXPENSE</a>	400	400	150.06	27.64	159.60	90.34	77.4%
TOTAL OTHER EXPENSES	42,500	42,000	7,166.60	1,330.23	419.70	34,413.70	18.1%
TOTAL UNDESIGNATED	1,860,000	1,724,000	699,031.70	125,614.74	37,437.37	987,530.93	42.7%

10 RECREATION

41 PERSONNEL



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VILLAGE OF ALGONQUIN  
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01101100 41103 IMRF</a>	0	11,600	3,797.85	678.24	.00	7,802.15	32.7%
<a href="#">01101100 41104 FICA</a>	0	9,000	3,250.37	508.50	.00	5,749.63	36.1%
<a href="#">01101100 41105 SUI</a>	0	400	111.54	8.88	.00	288.46	27.9%
<a href="#">01101100 41106 INSURANCE</a>	0	11,000	4,396.13	879.23	.00	6,603.87	40.0%
<a href="#">01101100 41110 SALARIES</a>	0	104,000	43,854.63	6,933.94	.00	60,145.37	42.2%
<a href="#">01101100 41113 SALARY RECREATION I</a>	15,000	15,000	1,347.75	282.88	.00	13,652.25	9.0%
TOTAL PERSONNEL	15,000	151,000	56,758.27	9,291.67	.00	94,241.73	37.6%
42 CONTRACTUAL SERVICES							
<a href="#">01101100 42210 TELEPHONE</a>	0	700	191.68	55.80	55.80	452.52	35.4%
<a href="#">01101100 42225 BANK PROCESSING FEE</a>	0	300	112.86	22.47	.00	187.14	37.6%
<a href="#">01101100 42234 PROFESSIONAL SERVIC</a>	0	7,200	1,487.00	66.00	.00	5,713.00	20.7%
<a href="#">01101100 42243 PRINTING &amp; ADVERTIS</a>	0	18,000	5,456.15	3,755.21	9,244.79	3,299.06	81.7%
TOTAL CONTRACTUAL SERVICES	0	26,200	7,247.69	3,899.48	9,300.59	9,651.72	63.2%
43 COMMODITIES							
<a href="#">01101100 43308 OFFICE SUPPLIES</a>	0	200	137.31	.00	178.01	-115.32	157.7%*
<a href="#">01101100 43317 POSTAGE</a>	0	6,000	1,903.38	5.39	.00	4,096.62	31.7%
<a href="#">01101100 43332 OFFICE FURNITURE &amp;</a>	0	1,000	.00	.00	.00	1,000.00	.0%
<a href="#">01101100 43333 IT EQUIPMENT &amp; SUPP</a>	0	3,100	3,100.00	.00	.00	.00	100.0%
TOTAL COMMODITIES	0	10,300	5,140.69	5.39	178.01	4,981.30	51.6%
47 OTHER EXPENSES							
<a href="#">01101100 47701 RECREATION PROGRAMS</a>	251,000	210,000	33,396.20	3,128.00	57,530.27	119,073.53	43.3%
<a href="#">01101100 47740 TRAVEL/TRAINING/DUE</a>	0	3,900	943.86	943.86	.00	2,956.14	24.2%
<a href="#">01101100 47760 UNIFORMS &amp; SAFETY I</a>	0	600	135.45	.00	.00	464.55	22.6%
TOTAL OTHER EXPENSES	251,000	214,500	34,475.51	4,071.86	57,530.27	122,494.22	42.9%
TOTAL RECREATION	266,000	402,000	103,622.16	17,268.40	67,008.87	231,368.97	42.4%
TOTAL GENERAL SVCS. ADMINISTRATIO	2,126,000	2,126,000	802,653.86	142,883.14	104,446.24	1,218,899.90	42.7%



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VILLAGE OF ALGONQUIN  
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
200 POLICE							
00 UNDESIGNATED							
41 PERSONNEL							
01200200 41102 PENSION CONTRIBUTIO	1,990,000	1,990,000	1,861,008.49	679,594.04	.00	128,991.51	93.5%
01200200 41103 IMRF	56,000	56,000	19,589.46	3,603.64	.00	36,410.54	35.0%
01200200 41104 FICA	383,000	383,000	146,578.02	29,581.01	.00	236,421.98	38.3%
01200200 41105 SUI	6,500	6,500	196.98	125.08	.00	6,303.02	3.0%
01200200 41106 INSURANCE	643,000	643,000	252,863.02	48,298.83	.00	390,136.98	39.3%
01200200 41110 SALARIES	483,000	483,000	177,302.81	31,605.50	.00	305,697.19	36.7%
01200200 41120 SALARY SWORN OFFICE	4,240,000	4,240,000	1,706,214.78	342,017.60	.00	2,533,785.22	40.2%
01200200 41122 SALARY CROSSING GUA	17,500	17,500	5,225.00	1,756.25	.00	12,275.00	29.9%
01200200 41140 OVERTIME	250,000	250,000	88,804.93	24,214.72	.00	161,195.07	35.5%
TOTAL PERSONNEL	8,069,000	8,069,000	4,257,783.49	1,160,796.67	.00	3,811,216.51	52.8%
42 CONTRACTUAL SERVICES							
01200200 42210 TELEPHONE	31,500	31,500	12,267.49	2,618.06	2,740.93	16,491.58	47.6%
01200200 42211 NATURAL GAS	1,000	1,000	.00	.00	.00	1,000.00	.0%
01200200 42212 ELECTRIC	600	600	133.95	37.83	466.05	.00	100.0%
01200200 42215 ALARM LINES	53,000	53,000	22,079.36	4,415.84	.00	30,920.64	41.7%
01200200 42225 BANK PROCESSING FEE	200	200	50.96	9.87	.00	149.04	25.5%
01200200 42230 LEGAL SERVICES	85,000	85,000	47,333.39	13,975.42	.00	37,666.61	55.7%
01200200 42234 PROFESSIONAL SERVIC	103,000	103,000	14,211.42	1,156.41	1,046.64	87,741.94	14.8%
01200200 42242 PUBLICATIONS	1,400	1,400	.00	.00	.00	1,400.00	.0%
01200200 42243 PRINTING & ADVERTIS	4,000	4,000	171.50	145.00	473.50	3,355.00	16.1%
01200200 42250 SEECOM	651,000	651,000	325,861.56	.00	.00	325,138.44	50.1%
01200200 42260 PHYSICAL EXAMS	0	0	105.00	70.00	130.00	-235.00	100.0%*
01200200 42270 EQUIPMENT RENTAL	14,100	14,100	608.74	161.47	2,184.48	11,306.78	19.8%
01200200 42272 LEASES - NON CAPITA	4,200	4,200	1,780.00	356.00	2,492.00	-72.00	101.7%*
TOTAL CONTRACTUAL SERVICES	949,000	949,000	424,603.37	22,945.90	9,533.60	514,863.03	45.7%
43 COMMODITIES							
01200200 43308 OFFICE SUPPLIES	10,000	10,000	2,143.21	379.18	2,088.26	5,768.53	42.3%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01200200 43309 MATERIALS</a>	41,900	41,900	14,723.01	561.30	56.95	27,120.04	35.3%
<a href="#">01200200 43317 POSTAGE</a>	3,200	3,200	1,267.79	237.19	151.42	1,780.79	44.4%
<a href="#">01200200 43320 SMALL TOOLS &amp; SUPPL</a>	23,600	23,600	3,123.98	2,405.00	.00	20,476.02	13.2%
<a href="#">01200200 43332 OFFICE FURNITURE &amp;</a>	1,200	1,200	63.69	.00	.00	1,136.31	5.3%
<a href="#">01200200 43333 IT EQUIPMENT &amp; SUPP</a>	65,150	65,150	23,426.71	.00	41,184.51	538.78	99.2%
<a href="#">01200200 43335 VEHICLES &amp; EQUIP (N</a>	176,000	203,297	31,539.00	.00	.00	171,758.03	15.5%
<a href="#">01200200 43340 FUEL</a>	78,000	78,000	37,410.75	5,474.99	256.34	40,332.91	48.3%
<a href="#">01200200 43364 D.A.R.E. / COMMUNIT</a>	10,000	10,000	940.18	24.95	.00	9,059.82	9.4%
TOTAL COMMODITIES	409,050	436,347	114,638.32	9,082.61	43,737.48	277,971.23	36.3%
44 MAINTENANCE							
<a href="#">01200200 44420 MAINT - VEHICLES</a>	150,000	150,000	46,213.06	9,750.62	.00	103,786.94	30.8%
<a href="#">01200200 44421 MAINT - EQUIPMENT</a>	15,200	15,200	3,632.93	.00	.00	11,567.07	23.9%
<a href="#">01200200 44422 MAINT - RADIOS</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<a href="#">01200200 44423 MAINT - BUILDING</a>	173,000	173,000	61,489.14	9,010.21	.00	111,510.86	35.5%
<a href="#">01200200 44426 MAINT - OFFICE EQUI</a>	8,650	8,650	6,281.75	4,514.00	.00	2,368.25	72.6%
TOTAL MAINTENANCE	348,850	348,850	117,616.88	23,274.83	.00	231,233.12	33.7%
45 CAPITAL IMPROVEMENT							
<a href="#">01200200 45590 CAPITAL PURCHASE</a>	43,900	43,900	7,672.30	7,672.30	.00	36,227.70	17.5%
<a href="#">01200200 45597 CAPITAL LEASE PAYME</a>	6,000	6,000	5,977.34	.00	.00	22.66	99.6%
TOTAL CAPITAL IMPROVEMENT	49,900	49,900	13,649.64	7,672.30	.00	36,250.36	27.4%
47 OTHER EXPENSES							
<a href="#">01200200 47720 BOARD OF POLICE COM</a>	2,200	2,200	1,179.00	722.00	.00	1,021.00	53.6%
<a href="#">01200200 47730 EMERGENCY SERVICE D</a>	8,400	8,400	3,015.75	600.16	.00	5,384.25	35.9%
<a href="#">01200200 47740 TRAVEL/TRAINING/DUE</a>	41,500	42,820	12,845.67	5,553.98	5,371.99	24,602.34	42.5%
<a href="#">01200200 47760 UNIFORMS &amp; SAFETY I</a>	56,000	56,000	11,981.34	5,404.69	18,027.63	25,991.03	53.6%
<a href="#">01200200 47770 INVESTIGATIONS</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<a href="#">01200600 47790 INTEREST EXPENSE</a>	600	600	52.66	.00	.00	547.34	8.8%
TOTAL OTHER EXPENSES	110,700	112,020	29,074.42	12,280.83	23,399.62	59,545.96	46.8%
TOTAL UNDESIGNATED	9,936,500	9,965,117	4,957,366.12	1,236,053.14	76,670.70	4,931,080.21	50.5%
TOTAL POLICE	9,936,500	9,965,117	4,957,366.12	1,236,053.14	76,670.70	4,931,080.21	50.5%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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FOR 2019 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
300 COMMUNITY DEVELOPMENT							
00 UNDESIGNATED							
41 PERSONNEL							
01300100 41103 IMRF	89,000	89,000	31,337.19	6,193.03	.00	57,662.81	35.2%
01300100 41104 FICA	61,000	61,000	21,483.04	4,276.02	.00	39,516.96	35.2%
01300100 41105 SUI	1,300	1,300	88.43	.00	.00	1,211.57	6.8%
01300100 41106 INSURANCE	92,500	92,500	32,154.31	6,430.83	.00	60,345.69	34.8%
01300100 41110 SALARIES	775,000	775,000	285,207.26	56,635.39	.00	489,792.74	36.8%
01300100 41132 SALARY PLANNING/ZON	2,000	2,000	895.00	465.00	.00	1,105.00	44.8%
01300100 41140 OVERTIME	3,000	3,000	747.38	.00	.00	2,252.62	24.9%
TOTAL PERSONNEL	1,023,800	1,023,800	371,912.61	74,000.27	.00	651,887.39	36.3%
42 CONTRACTUAL SERVICES							
01300100 42210 TELEPHONE	14,400	14,400	5,557.51	1,247.42	917.02	7,925.47	45.0%
01300100 42230 LEGAL SERVICES	20,000	11,000	3,368.75	756.25	.00	7,631.25	30.6%
01300100 42234 PROFESSIONAL SERVICE	96,600	102,600	43,363.03	22,207.53	58,932.50	304.47	99.7%
01300100 42242 PUBLICATIONS	1,200	1,200	.00	.00	.00	1,200.00	.0%
01300100 42243 PRINTING & ADVERTIS	1,000	1,000	220.00	.00	.00	780.00	22.0%
01300100 42272 LEASES - NON CAPITA	2,400	2,400	606.71	.00	.00	1,793.29	25.3%
TOTAL CONTRACTUAL SERVICES	135,600	132,600	53,116.00	24,211.20	59,849.52	19,634.48	85.2%
43 COMMODITIES							
01300100 43308 OFFICE SUPPLIES	3,300	3,300	1,030.29	53.40	1,602.16	667.55	79.8%
01300100 43317 POSTAGE	1,500	1,500	348.97	58.00	.00	1,151.03	23.3%
01300100 43320 SMALL TOOLS & SUPPL	300	300	16.96	.00	.00	283.04	5.7%
01300100 43333 IT EQUIPMENT & SUPP	9,000	9,000	.00	.00	8,072.43	927.57	89.7%
01300100 43335 VEHICLES & EQUIP (N	20,000	20,000	.00	.00	19,494.00	506.00	97.5%
01300100 43340 FUEL	8,000	8,000	3,604.10	629.98	.00	4,395.90	45.1%
01300100 43362 PUBLIC ART	6,000	9,000	7,731.62	.00	.00	1,268.38	85.9%





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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMODITIES	48,100	51,100	12,731.94	741.38	29,168.59	9,199.47	82.0%
44 MAINTENANCE							
01300100 44420 MAINT - VEHICLES	21,000	21,000	4,497.40	327.47	.00	16,502.60	21.4%
01300100 44423 MAINT - BUILDING	34,200	34,200	15,075.57	2,007.29	.00	19,124.43	44.1%
01300100 44426 MAINT - OFFICE EQUI	3,400	3,400	1,535.52	341.89	.00	1,864.48	45.2%
TOTAL MAINTENANCE	58,600	58,600	21,108.49	2,676.65	.00	37,491.51	36.0%
47 OTHER EXPENSES							
01300100 47710 ECONOMIC DEVELOPMEN	4,000	24,000	21,498.54	.00	.00	2,501.46	89.6%
01300100 47740 TRAVEL/TRAINING/DUE	11,600	11,600	1,284.00	689.00	40.00	10,276.00	11.4%
01300100 47760 UNIFORMS & SAFETY I	700	700	12.00	.00	.00	688.00	1.7%
01300600 47790 INTEREST EXPENSE	100	100	5.02	.00	.00	94.98	5.0%
TOTAL OTHER EXPENSES	16,400	36,400	22,799.56	689.00	40.00	13,560.44	62.7%
TOTAL UNDESIGNATED	1,282,500	1,302,500	481,668.60	102,318.50	89,058.11	731,773.29	43.8%
TOTAL COMMUNITY DEVELOPMENT	1,282,500	1,302,500	481,668.60	102,318.50	89,058.11	731,773.29	43.8%
400 PUBLIC WORKS ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
01400300 41103 IMRF	26,000	26,000	10,052.93	2,010.20	.00	15,947.07	38.7%
01400300 41104 FICA	17,500	17,500	6,857.90	1,371.22	.00	10,642.10	39.2%
01400300 41105 SUI	300	300	.00	.00	.00	300.00	.0%
01400300 41106 INSURANCE	22,000	22,000	5,325.44	1,065.08	.00	16,674.56	24.2%
01400300 41110 SALARIES	221,000	221,000	90,767.74	18,153.55	.00	130,232.26	41.1%
01400300 41140 OVERTIME	400	400	4.65	.00	.00	395.35	1.2%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PERSONNEL	287,200	287,200	113,008.66	22,600.05	.00	174,191.34	39.3%
42 CONTRACTUAL SERVICES							
01400300 42210 TELEPHONE	6,300	6,300	2,405.05	545.27	569.92	3,325.03	47.2%
01400300 42230 LEGAL SERVICES	5,000	5,000	131.25	.00	.00	4,868.75	2.6%
01400300 42242 PUBLICATIONS	400	400	297.40	.00	.00	102.60	74.4%
01400300 42243 PRINTING & ADVERTIS	50	50	.00	.00	.00	50.00	.0%
01400300 42260 PHYSICAL EXAMS	300	300	.00	.00	.00	300.00	.0%
01400300 42270 EQUIPMENT RENTAL	700	700	87.83	16.89	212.17	400.00	42.9%
01400300 42272 LEASES - NON CAPITA	650	650	606.68	.00	.00	43.32	93.3%
TOTAL CONTRACTUAL SERVICES	13,400	13,400	3,528.21	562.16	782.09	9,089.70	32.2%
43 COMMODITIES							
01400300 43308 OFFICE SUPPLIES	1,300	1,300	455.47	177.50	544.53	300.00	76.9%
01400300 43317 POSTAGE	800	800	693.09	169.93	318.31	-211.40	126.4%*
01400300 43320 SMALL TOOLS & SUPPL	200	200	.00	.00	.00	200.00	.0%
01400300 43332 OFFICE FURNITURE &	1,100	1,100	490.00	.00	.00	610.00	44.5%
01400300 43333 IT EQUIPMENT & SUPP	7,200	7,200	5,509.00	.00	.00	1,691.00	76.5%
01400300 43335 VEHICLES & EQUIP (N	38,000	38,000	.00	.00	32,000.89	5,999.11	84.2%
01400300 43340 FUEL	1,900	1,900	615.76	62.52	.00	1,284.24	32.4%
TOTAL COMMODITIES	50,500	50,500	7,763.32	409.95	32,863.73	9,872.95	80.4%
44 MAINTENANCE							
01400300 44420 MAINT - VEHICLES	11,000	11,000	2,949.25	1,372.55	.00	8,050.75	26.8%
01400300 44423 MAINT - BUILDING	46,000	46,000	16,880.55	3,836.28	.00	29,119.45	36.7%
01400300 44426 MAINT - OFFICE EQUI	500	500	106.22	27.09	.00	393.78	21.2%
TOTAL MAINTENANCE	57,500	57,500	19,936.02	5,235.92	.00	37,563.98	34.7%
47 OTHER EXPENSES							
01400300 47740 TRAVEL/TRAINING/DUE	6,850	6,850	2,457.00	1,954.19	.00	4,393.00	35.9%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01400300 47760 UNIFORMS &amp; SAFETY I</u>	500	500	321.66	42.00	.00	178.34	64.3%
<u>01400600 47790 INTEREST EXPENSE</u>	50	50	4.99	.00	.00	45.01	10.0%
TOTAL OTHER EXPENSES	7,400	7,400	2,783.65	1,996.19	.00	4,616.35	37.6%
48 TRANSFERS							
<u>01400500 48099 TRANSFER TO DEBT SE</u>	622,000	622,000	622,000.00	.00	.00	.00	100.0%
TOTAL TRANSFERS	622,000	622,000	622,000.00	.00	.00	.00	100.0%
TOTAL UNDESIGNATED	1,038,000	1,038,000	769,019.86	30,804.27	33,645.82	235,334.32	77.3%
TOTAL PUBLIC WORKS ADMINISTRATION	1,038,000	1,038,000	769,019.86	30,804.27	33,645.82	235,334.32	77.3%
500 GENERAL SERVICES PUBLIC WORKS							
00 UNDESIGNATED							
41 PERSONNEL							
<u>01500300 41103 IMRF</u>	176,000	176,000	65,456.49	12,835.50	.00	110,543.51	37.2%
<u>01500300 41104 FICA</u>	123,000	123,000	48,810.19	8,900.56	.00	74,189.81	39.7%
<u>01500300 41105 SUI</u>	3,000	3,000	373.64	11.85	.00	2,626.36	12.5%
<u>01500300 41106 INSURANCE</u>	273,000	273,000	103,276.84	20,643.43	.00	169,723.16	37.8%
<u>01500300 41110 SALARIES</u>	1,521,000	1,521,000	636,764.28	118,982.16	.00	884,235.72	41.9%
<u>01500300 41140 OVERTIME</u>	65,000	65,000	15,970.72	766.48	.00	49,029.28	24.6%
TOTAL PERSONNEL	2,161,000	2,161,000	870,652.16	162,139.98	.00	1,290,347.84	40.3%
42 CONTRACTUAL SERVICES							
<u>01500300 42210 TELEPHONE</u>	21,300	21,300	7,372.12	1,805.74	1,141.60	12,786.28	40.0%
<u>01500300 42211 NATURAL GAS</u>	1,000	1,000	107.91	21.55	492.09	400.00	60.0%
<u>01500300 42212 ELECTRIC</u>	375,000	375,000	100,205.12	826.56	271,797.03	2,997.85	99.2%
<u>01500300 42230 LEGAL SERVICES</u>	1,500	1,500	87.50	87.50	.00	1,412.50	5.8%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">01500300 42232 ENGINEERING/DESIGN</a>	3,600	3,600	300.00	.00	.00	3,300.00	8.3%
<a href="#">01500300 42234 PROFESSIONAL SERVIC</a>	374,800	373,900	217,491.65	32,306.51	100,310.28	56,098.07	85.0%
<a href="#">01500300 42243 PRINTING &amp; ADVERTIS</a>	100	100	.00	.00	.00	100.00	.0%
<a href="#">01500300 42253 COMMUNITY EVENTS</a>	1,500	1,500	.00	.00	.00	1,500.00	.0%
<a href="#">01500300 42260 PHYSICAL EXAMS</a>	1,500	1,500	731.00	.00	.00	769.00	48.7%
<a href="#">01500300 42264 SNOW REMOVAL</a>	1,700	1,700	170.41	.00	58.20	1,471.39	13.4%
<a href="#">01500300 42270 EQUIPMENT RENTAL</a>	26,000	26,000	17,951.04	181.44	100.80	7,948.16	69.4%
TOTAL CONTRACTUAL SERVICES	808,000	807,100	344,416.75	35,229.30	373,900.00	88,783.25	89.0%

## 43 COMMODITIES

<a href="#">01500300 43308 OFFICE SUPPLIES</a>	500	500	.00	.00	.00	500.00	.0%
<a href="#">01500300 43309 MATERIALS</a>	20,550	20,550	8,019.36	1,480.03	1,643.68	10,886.96	47.0%
<a href="#">01500300 43317 POSTAGE</a>	100	100	.00	.00	.00	100.00	.0%
<a href="#">01500300 43320 SMALL TOOLS &amp; SUPPL</a>	43,250	43,250	17,150.69	3,248.20	5,391.43	20,707.88	52.1%
<a href="#">01500300 43333 IT EQUIPMENT &amp; SUPP</a>	16,400	17,300	10,754.96	754.96	2,262.20	4,282.84	75.2%
<a href="#">01500300 43335 VEHICLES &amp; EQUIP (N</a>	102,000	147,000	24,243.00	.00	.00	122,757.00	16.5%
<a href="#">01500300 43340 FUEL</a>	66,000	66,000	31,074.51	4,181.66	.00	34,925.49	47.1%
<a href="#">01500300 43360 PARK UPGRADES</a>	1,200	57,200	.00	.00	55,760.00	1,440.00	97.5%
<a href="#">01500300 43366 SIGN PROGRAM</a>	25,000	25,000	17,435.45	.00	.00	7,564.55	69.7%
TOTAL COMMODITIES	275,000	376,900	108,677.97	9,664.85	65,057.31	203,164.72	46.1%

## 44 MAINTENANCE

<a href="#">01500300 44402 MAINT - TREE PLANTI</a>	20,650	20,650	3,260.16	.00	.00	17,389.84	15.8%
<a href="#">01500300 44420 MAINT - VEHICLES</a>	256,000	256,000	88,020.41	18,280.57	.00	167,979.59	34.4%
<a href="#">01500300 44421 MAINT - EQUIPMENT</a>	260,000	260,000	45,889.00	5,123.94	.00	214,111.00	17.6%
<a href="#">01500300 44423 MAINT - BUILDING</a>	175,000	175,000	73,373.97	15,167.03	.00	101,626.03	41.9%
<a href="#">01500300 44426 MAINT - OFFICE EQUI</a>	1,600	1,600	579.21	53.96	.00	1,020.79	36.2%
<a href="#">01500300 44427 MAINT - CURB &amp; SIDE</a>	4,200	6,300	6,276.88	4,797.00	.00	23.12	99.6%
<a href="#">01500300 44428 MAINT - STREETS</a>	15,000	15,000	14,617.50	.00	.00	382.50	97.5%
<a href="#">01500300 44429 MAINT - STREET LIGH</a>	12,000	9,900	3,241.89	.00	.00	6,658.11	32.7%
<a href="#">01500300 44430 MAINT - TRAFFIC SIG</a>	25,500	25,500	5,802.09	4,095.00	2,159.68	17,538.23	31.2%
<a href="#">01500300 44431 MAINT - STORM SEWER</a>	11,700	11,700	1,307.64	.00	.00	10,392.36	11.2%
TOTAL MAINTENANCE	781,650	781,650	242,368.75	47,517.50	2,159.68	537,121.57	31.3%

## 45 CAPITAL IMPROVEMENT

<a href="#">01500300 45590 CAPITAL PURCHASE</a>	57,000	12,000	.00	.00	.00	12,000.00	.0%
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VILLAGE OF ALGONQUIN  
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL IMPROVEMENT	57,000	12,000	.00	.00	.00	12,000.00	.0%
47 OTHER EXPENSES							
<a href="#">01500300 47740 TRAVEL/TRAINING/DUE</a>	19,650	19,650	4,431.32	891.88	60.00	15,158.68	22.9%
<a href="#">01500300 47760 UNIFORMS &amp; SAFETY I</a>	17,700	17,700	5,337.51	604.27	3,760.80	8,601.69	51.4%
TOTAL OTHER EXPENSES	37,350	37,350	9,768.83	1,496.15	3,820.80	23,760.37	36.4%
48 TRANSFERS							
<a href="#">01500500 48005 TRANSFER TO SWIMMIN</a>	147,000	147,000	73,721.59	12,010.36	.00	73,278.41	50.2%
TOTAL TRANSFERS	147,000	147,000	73,721.59	12,010.36	.00	73,278.41	50.2%
TOTAL UNDESIGNATED	4,267,000	4,323,000	1,649,606.05	268,058.14	444,937.79	2,228,456.16	48.5%
TOTAL GENERAL SERVICES PUBLIC WOR	4,267,000	4,323,000	1,649,606.05	268,058.14	444,937.79	2,228,456.16	48.5%
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<a href="#">01900100 42234 PROFESSIONAL SERVIC</a>	15,400	15,400	2,886.00	2,886.00	25.00	12,489.00	18.9%
<a href="#">01900100 42236 INSURANCE</a>	516,000	516,000	510,194.32	252,143.16	11,713.68	-5,908.00	101.1%*
TOTAL CONTRACTUAL SERVICES	531,400	531,400	513,080.32	255,029.16	11,738.68	6,581.00	98.8%
43 COMMODITIES							
<a href="#">01900100 43333 IT EQUIP. &amp; SUPPLIE</a>	218,600	218,600	129,532.99	2,003.61	16,844.28	72,222.73	67.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMODITIES	218,600	218,600	129,532.99	2,003.61	16,844.28	72,222.73	67.0%
47 OTHER EXPENSES							
<a href="#">01900100 47740 TRAVEL/TRAINING/DUE</a>	22,000	22,000	1,705.05	870.00	490.00	19,804.95	10.0%
TOTAL OTHER EXPENSES	22,000	22,000	1,705.05	870.00	490.00	19,804.95	10.0%
48 TRANSFERS							
<a href="#">01900500 48004 TRANSFER TO STREET</a>	600,000	600,000	.00	.00	.00	600,000.00	.0%
<a href="#">01900500 48006 TRANSFER TO PARK IM</a>	400,000	400,000	.00	.00	.00	400,000.00	.0%
TOTAL TRANSFERS	1,000,000	1,000,000	.00	.00	.00	1,000,000.00	.0%
TOTAL UNDESIGNATED	1,772,000	1,772,000	644,318.36	257,902.77	29,072.96	1,098,608.68	38.0%
TOTAL NONDEPARTMENTAL	1,772,000	1,772,000	644,318.36	257,902.77	29,072.96	1,098,608.68	38.0%
TOTAL GENERAL	20,422,000	20,526,617	9,304,632.85	2,038,019.96	777,831.62	10,444,152.56	49.1%
TOTAL EXPENSES	20,422,000	20,526,617	9,304,632.85	2,038,019.96	777,831.62	10,444,152.56	
02 CEMETERY							
940 CEMETERY OPERATING							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<a href="#">02400100 42234 PROFESSIONAL SERVIC</a>	27,800	27,800	7,980.00	1,596.00	13,020.00	6,800.00	75.5%
<a href="#">02400100 42236 INSURANCE</a>	1,100	1,100	1,054.38	527.19	45.62	.00	100.0%
<a href="#">02400100 42290 GRAVE OPENING</a>	8,000	8,000	2,550.00	750.00	4,950.00	500.00	93.8%
TOTAL CONTRACTUAL SERVICES	36,900	36,900	11,584.38	2,873.19	18,015.62	7,300.00	80.2%



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02	CEMETERY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
43	COMMODITIES	<hr/>						
	<a href="#">02400100 43319 BUILDING SUPPLIES</a>	1,100	1,100	.00	.00	.00	1,100.00	.0%
	TOTAL COMMODITIES	1,100	1,100	.00	.00	.00	1,100.00	.0%
	TOTAL UNDESIGNATED	38,000	38,000	11,584.38	2,873.19	18,015.62	8,400.00	77.9%
	TOTAL CEMETERY OPERATING	38,000	38,000	11,584.38	2,873.19	18,015.62	8,400.00	77.9%
	TOTAL CEMETERY	38,000	38,000	11,584.38	2,873.19	18,015.62	8,400.00	77.9%
	TOTAL EXPENSES	38,000	38,000	11,584.38	2,873.19	18,015.62	8,400.00	
03	MFT	<hr/>						
900	NONDEPARTMENTAL	<hr/>						
00	UNDESIGNATED	<hr/>						
42	CONTRACTUAL SERVICES	<hr/>						
	<a href="#">03900300 42232 ENGINEERING/DESIGN</a>	10,000	0	.00	.00	.00	.00	.0%
	<a href="#">03900300 42232 M1612 ENGINEERING/DE</a>	0	10,000	.00	.00	.00	10,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	10,000	10,000	.00	.00	.00	10,000.00	.0%
43	COMMODITIES	<hr/>						
	<a href="#">03900300 43309 MATERIALS</a>	454,000	454,000	72,868.88	28,965.13	57,131.12	324,000.00	28.6%
	<a href="#">03900300 43370 INFRASTRUCTURE MAIN</a>	120,000	120,000	.00	.00	.00	120,000.00	.0%
	TOTAL COMMODITIES	574,000	574,000	72,868.88	28,965.13	57,131.12	444,000.00	22.6%
44	MAINTENANCE	<hr/>						
	<a href="#">03900300 44427 MAINT - CURB &amp; SIDE</a>	240,000	240,000	.00	.00	133,712.30	106,287.70	55.7%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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03	MFT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">03900300 44428 MAINT - STREETS</a>		140,000	140,000	19,912.00	.00	35,022.00	85,066.00	39.2%
<a href="#">03900300 44429 MAINT - STREET LIGH</a>		185,000	185,000	4,925.50	4,925.50	4,077.40	175,997.10	4.9%
<a href="#">03900300 44431 MAINT - STORM SEWER</a>		50,000	50,000	48,304.76	.00	.00	1,695.24	96.6%
TOTAL MAINTENANCE		615,000	615,000	73,142.26	4,925.50	172,811.70	369,046.04	40.0%
45 CAPITAL IMPROVEMENT								
<a href="#">03900300 45593 CAPITAL IMPROVEMENT</a>		70,000	0	.00	.00	.00	.00	.0%
<a href="#">03900300 45593 M1433 CAPITAL IMPROV</a>		0	70,000	.00	.00	.00	70,000.00	.0%
TOTAL CAPITAL IMPROVEMENT		70,000	70,000	.00	.00	.00	70,000.00	.0%
TOTAL UNDESIGNATED		1,269,000	1,269,000	146,011.14	33,890.63	229,942.82	893,046.04	29.6%
TOTAL NONDEPARTMENTAL		1,269,000	1,269,000	146,011.14	33,890.63	229,942.82	893,046.04	29.6%
TOTAL MFT		1,269,000	1,269,000	146,011.14	33,890.63	229,942.82	893,046.04	29.6%
TOTAL EXPENSES		1,269,000	1,269,000	146,011.14	33,890.63	229,942.82	893,046.04	
04 STREET IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
<a href="#">04900300 42230 LEGAL SERVICES</a>		10,000	10,000	1,837.50	1,093.75	.00	8,162.50	18.4%
<a href="#">04900300 42232 ENGINEERING/DESIGN</a>		2,035,000	13,000	9,467.46	548.24	.00	3,532.54	72.8%
<a href="#">04900300 42232 S1262 ENGINEERING/DE</a>		0	50,000	.00	.00	.00	50,000.00	.0%
<a href="#">04900300 42232 S1632 ENGINEERING/DE</a>		0	15,000	.00	.00	.00	15,000.00	.0%
<a href="#">04900300 42232 S1731 ENGINEERING/DE</a>		0	250,000	.00	.00	.00	250,000.00	.0%
<a href="#">04900300 42232 S1742 ENGINEERING/DE</a>		0	70,000	.00	.00	.00	70,000.00	.0%
<a href="#">04900300 42232 S1752 ENGINEERING/DE</a>		0	75,000	.00	.00	.00	75,000.00	.0%
<a href="#">04900300 42232 S1762 ENGINEERING/DE</a>		0	75,000	.00	.00	.00	75,000.00	.0%
<a href="#">04900300 42232 S1801 ENGINEERING/DE</a>		0	10,000	1,080.00	.00	.00	8,920.00	10.8%





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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	42232 S1803 ENGINEERING/DE	0	40,000	1,939.00	.00	.00	38,061.00	4.8%
04900300	42232 S1812 ENGINEERING/DE	0	15,000	.00	.00	.00	15,000.00	.0%
04900300	42232 S1813 ENGINEERING/DE	0	45,000	.00	.00	.00	45,000.00	.0%
04900300	42232 S1822 ENGINEERING/DE	0	25,000	.00	.00	.00	25,000.00	.0%
04900300	42232 S1832 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S1842 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S1852 ENGINEERING/DE	0	200,000	12,414.58	.00	.00	187,585.42	6.2%
04900300	42232 S1901 ENGINEERING/DE	0	270,000	63,159.98	14,749.21	60,346.97	146,493.05	45.7%
04900300	42232 S1911 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S1921 ENGINEERING/DE	0	150,000	.00	.00	.00	150,000.00	.0%
04900300	42232 S1931 ENGINEERING/DE	0	100,000	33,781.59	.00	6,981.50	59,236.91	40.8%
04900300	42232 S1941 ENGINEERING/DE	0	80,000	.00	.00	.00	80,000.00	.0%
04900300	42232 S1951 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	42232 S1962 ENGINEERING/DE	0	230,000	26,179.56	26,179.56	24,765.97	179,054.47	22.2%
04900300	42232 ST712 ENGINEERING/DE	0	80,000	9,630.55	995.76	11,521.47	58,847.98	26.4%
	TOTAL CONTRACTUAL SERVICES	2,045,000	2,003,000	159,490.22	43,566.52	103,615.91	1,739,893.87	13.1%
43 COMMODITIES								
04900300	43370 INFRASTRUCTURE MAIN	4,480,000	220,000	65,148.28	6,158.00	16,466.00	138,385.72	37.1%
04900300	43370 S1243 INFRASTRUCTURE	0	10,000	2,690.00	.00	.00	7,310.00	26.9%
04900300	43370 S1753 INFRASTRUCTURE	0	1,100,000	.00	.00	.00	1,100,000.00	.0%
04900300	43370 S1763 INFRASTRUCTURE	0	1,100,000	.00	.00	.00	1,100,000.00	.0%
04900300	43370 S1814 INFRASTRUCTURE	0	750,000	.00	.00	.00	750,000.00	.0%
04900300	43370 ST713 INFRASTRUCTURE	0	1,300,000	.00	.00	.00	1,300,000.00	.0%
	TOTAL COMMODITIES	4,480,000	4,480,000	67,838.28	6,158.00	16,466.00	4,395,695.72	1.9%
45 CAPITAL IMPROVEMENT								
04900300	45593 CAPITAL IMPROVEMENT	9,080,000	50,000	.00	.00	.00	50,000.00	.0%
04900300	45593 S1214 CAPITAL IMPROV	0	992,000	.00	.00	.00	992,000.00	.0%
04900300	45593 S1264 CAPITAL IMPROV	0	1,000,000	.00	.00	.00	1,000,000.00	.0%
04900300	45593 S1802 CAPITAL IMPROV	0	370,000	.00	.00	.00	370,000.00	.0%
04900300	45593 S1863 CAPITAL IMPROV	0	6,300,000	765,782.27	.00	.00	5,534,217.73	12.2%
04900300	45593 S1961 CAPITAL IMPROV	0	360,000	.00	.00	.00	360,000.00	.0%
04900300	45593 S1971 CAPITAL IMPROV	0	50,000	.00	.00	.00	50,000.00	.0%
04900300	45595 LAND ACQUISITION	0	0	1,500.00	.00	10,000.00	-11,500.00	100.0%*
	TOTAL CAPITAL IMPROVEMENT	9,080,000	9,122,000	767,282.27	.00	10,000.00	8,344,717.73	8.5%
	TOTAL UNDESIGNATED	15,605,000	15,605,000	994,610.77	49,724.52	130,081.91	14,480,307.32	7.2%
	TOTAL NONDEPARTMENTAL	15,605,000	15,605,000	994,610.77	49,724.52	130,081.91	14,480,307.32	7.2%



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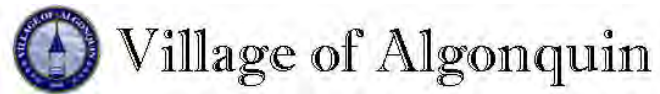
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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL STREET IMPROVEMENT	15,605,000	15,605,000	994,610.77	49,724.52	130,081.91	14,480,307.32	7.2%
	TOTAL EXPENSES	15,605,000	15,605,000	994,610.77	49,724.52	130,081.91	14,480,307.32	
05	SWIMMING POOL							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
41	PERSONNEL							
	<a href="#">05900100 41104 FICA</a>	6,500	6,500	4,915.32	137.61	.00	1,584.68	75.6%
	<a href="#">05900100 41105 SUI</a>	750	750	465.77	13.05	.00	284.23	62.1%
	<a href="#">05900100 41110 SALARIES</a>	83,000	83,000	62,543.49	1,798.76	.00	20,456.51	75.4%
	<a href="#">05900100 41140 OVERTIME</a>	0	0	1,708.92	.00	.00	-1,708.92	100.0%*
	TOTAL PERSONNEL	90,250	90,250	69,633.50	1,949.42	.00	20,616.50	77.2%
42	CONTRACTUAL SERVICES							
	<a href="#">05900100 42210 TELEPHONE</a>	2,250	2,250	569.92	129.41	835.17	844.91	62.4%
	<a href="#">05900100 42211 NATURAL GAS</a>	4,000	4,000	2,512.74	39.51	987.26	500.00	87.5%
	<a href="#">05900100 42212 ELECTRIC</a>	6,000	6,000	3,788.98	1,249.62	992.56	1,218.46	79.7%
	<a href="#">05900100 42213 WATER</a>	5,000	5,000	4,963.62	719.72	.00	36.38	99.3%
	<a href="#">05900100 42234 PROFESSIONAL SERVIC</a>	1,400	1,440	1,191.74	331.74	575.00	-326.74	122.7%*
	<a href="#">05900100 42236 INSURANCE</a>	7,500	7,500	7,110.24	3,555.12	389.76	.00	100.0%
	TOTAL CONTRACTUAL SERVICES	26,150	26,190	20,137.24	6,025.12	3,779.75	2,273.01	91.3%
43	COMMODITIES							
	<a href="#">05900100 43308 OFFICE SUPPLIES</a>	1,300	1,000	837.73	.00	.00	162.27	83.8%
	<a href="#">05900100 43320 SMALL TOOLS &amp; SUPPL</a>	8,200	8,200	6,720.33	.00	.00	1,479.67	82.0%
	TOTAL COMMODITIES	9,500	9,200	7,558.06	.00	.00	1,641.94	82.2%



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
44 MAINTENANCE								
	05900100 44423 MAINT - BUILDING	86,000	86,000	81,614.31	6,102.42	.00	4,385.69	94.9%
	05900100 44445 MAINT - OUTSOURCED	40,300	40,300	3,499.00	.00	.00	36,801.00	8.7%
	TOTAL MAINTENANCE	126,300	126,300	85,113.31	6,102.42	.00	41,186.69	67.4%
47 OTHER EXPENSES								
	05900100 47701 RECREATION PROGRAMS	1,300	1,260	875.50	361.75	.00	384.50	69.5%
	05900100 47740 TRAVEL/TRAINING/DUE	1,200	1,500	1,218.00	.00	.00	282.00	81.2%
	05900100 47760 UNIFORMS & SAFETY I	1,800	1,620	1,234.34	25.00	.00	385.66	76.2%
	05900100 47800 CONCESSIONS	6,500	6,680	6,074.70	.00	711.99	-106.69	101.6%*
	TOTAL OTHER EXPENSES	10,800	11,060	9,402.54	386.75	711.99	945.47	91.5%
	TOTAL UNDESIGNATED	263,000	263,000	191,844.65	14,463.71	4,491.74	66,663.61	74.7%
	TOTAL NONDEPARTMENTAL	263,000	263,000	191,844.65	14,463.71	4,491.74	66,663.61	74.7%
	TOTAL SWIMMING POOL	263,000	263,000	191,844.65	14,463.71	4,491.74	66,663.61	74.7%
	TOTAL EXPENSES	263,000	263,000	191,844.65	14,463.71	4,491.74	66,663.61	
06 PARK IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
	06900300 42232 ENGINEERING/DESIGN	206,000	181,000	5,250.00	3,130.00	2,077.00	173,673.00	4.0%
	06900300 42232 P1712 ENGINEERING/DE	0	25,000	905.26	.00	.00	24,094.74	3.6%
	TOTAL CONTRACTUAL SERVICES	206,000	206,000	6,155.26	3,130.00	2,077.00	197,767.74	4.0%
43 COMMODITIES								



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VILLAGE OF ALGONQUIN  
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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<a href="#">06900300 43370 INFRASTRUCTURE MAIN</a>	83,000	83,000	13,623.80	3,295.80	.00	69,376.20	16.4%
	TOTAL COMMODITIES	83,000	83,000	13,623.80	3,295.80	.00	69,376.20	16.4%
44 MAINTENANCE								
	<a href="#">06900300 44402 MAINT - TREE PLANTI</a>	130,000	130,000	13.50	.00	8,500.00	121,486.50	6.5%
	<a href="#">06900300 44408 MAINT - WETLAND MIT</a>	12,000	12,000	10,712.89	1,100.00	1,100.00	187.11	98.4%
	<a href="#">06900300 44425 MAINT - OPEN SPACE</a>	12,000	12,000	.00	.00	3,000.00	9,000.00	25.0%
	TOTAL MAINTENANCE	154,000	154,000	10,726.39	1,100.00	12,600.00	130,673.61	15.1%
45 CAPITAL IMPROVEMENT								
	<a href="#">06900300 45593 CAPITAL IMPROVEMENT</a>	900,000	0	.00	.00	.00	.00	.0%
	<a href="#">06900300 45593 P1714 CAPITAL IMPROV</a>	0	900,000	.00	.00	.00	900,000.00	.0%
	<a href="#">06900300 45595 LAND ACQUISITION</a>	0	0	10,000.00	.00	.00	-10,000.00	100.0%*
	TOTAL CAPITAL IMPROVEMENT	900,000	900,000	10,000.00	.00	.00	890,000.00	1.1%
	TOTAL UNDESIGNATED	1,343,000	1,343,000	40,505.45	7,525.80	14,677.00	1,287,817.55	4.1%
	TOTAL NONDEPARTMENTAL	1,343,000	1,343,000	40,505.45	7,525.80	14,677.00	1,287,817.55	4.1%
	TOTAL PARK IMPROVEMENT	1,343,000	1,343,000	40,505.45	7,525.80	14,677.00	1,287,817.55	4.1%
	TOTAL EXPENSES	1,343,000	1,343,000	40,505.45	7,525.80	14,677.00	1,287,817.55	
07 WATER & SEWER								
700 WATER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
	<a href="#">07700400 41103 IMRF</a>	122,000	122,000	47,551.99	9,490.79	.00	74,448.01	39.0%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<a href="#">07700400 41104 FICA</a>	83,000	83,000	32,788.36	6,410.33	.00	50,211.64	39.5%
	<a href="#">07700400 41105 SUI</a>	1,800	1,800	93.80	18.43	.00	1,706.20	5.2%
	<a href="#">07700400 41106 INSURANCE</a>	185,000	185,000	72,448.59	14,450.64	.00	112,551.41	39.2%
	<a href="#">07700400 41110 SALARIES</a>	1,040,000	1,040,000	428,010.77	85,504.03	.00	611,989.23	41.2%
	<a href="#">07700400 41140 OVERTIME</a>	30,000	30,000	15,682.45	2,870.45	.00	14,317.55	52.3%
	TOTAL PERSONNEL	1,461,800	1,461,800	596,575.96	118,744.67	.00	865,224.04	40.8%

## 42 CONTRACTUAL SERVICES

	<a href="#">07700400 42210 TELEPHONE</a>	18,600	18,600	7,707.84	1,531.90	4,206.45	6,685.71	64.1%
	<a href="#">07700400 42211 NATURAL GAS</a>	20,000	20,000	3,310.56	773.36	11,139.44	5,550.00	72.3%
	<a href="#">07700400 42212 ELECTRIC</a>	245,000	245,000	66,453.52	18,940.81	178,477.48	69.00	100.0%
	<a href="#">07700400 42225 BANK PROCESSING FEE</a>	25,000	25,000	10,925.65	2,495.10	.00	14,074.35	43.7%
	<a href="#">07700400 42226 ACH REBATE</a>	21,000	21,000	9,297.50	1,875.00	.00	11,702.50	44.3%
	<a href="#">07700400 42230 LEGAL SERVICES</a>	4,000	4,000	.00	.00	.00	4,000.00	.0%
	<a href="#">07700400 42231 AUDIT SERVICES</a>	5,100	5,100	3,724.15	604.34	1,375.85	.00	100.0%
	<a href="#">07700400 42232 ENGINEERING/DESIGN</a>	30,000	30,000	.00	.00	.00	30,000.00	.0%
	<a href="#">07700400 42234 PROFESSIONAL SERVIC</a>	209,700	209,700	47,736.96	8,959.79	76,708.59	85,254.45	59.3%
	<a href="#">07700400 42236 INSURANCE</a>	65,000	65,000	63,702.88	31,851.44	1,297.12	.00	100.0%
	<a href="#">07700400 42242 PUBLICATIONS</a>	1,250	1,250	444.50	444.50	.00	805.50	35.6%
	<a href="#">07700400 42243 PRINTING &amp; ADVERTIS</a>	3,650	3,650	3,267.91	49.15	.00	382.09	89.5%
	<a href="#">07700400 42260 PHYSICAL EXAMS</a>	1,600	1,600	126.00	.00	.00	1,474.00	7.9%
	<a href="#">07700400 42270 EQUIPMENT RENTAL</a>	1,000	1,000	339.36	84.00	.00	660.64	33.9%
	TOTAL CONTRACTUAL SERVICES	650,900	650,900	217,036.83	67,609.39	273,204.93	160,658.24	75.3%

## 43 COMMODITIES

	<a href="#">07700400 43308 OFFICE SUPPLIES</a>	550	550	240.84	76.11	174.04	135.12	75.4%
	<a href="#">07700400 43309 MATERIALS</a>	18,050	18,050	2,791.03	.00	784.32	14,474.65	19.8%
	<a href="#">07700400 43317 POSTAGE</a>	26,000	26,000	10,534.35	2,075.14	.00	15,465.65	40.5%
	<a href="#">07700400 43320 SMALL TOOLS &amp; SUPPL</a>	9,000	9,000	4,981.26	854.27	991.78	3,026.96	66.4%
	<a href="#">07700400 43332 OFFICE FURNITURE &amp;</a>	1,000	1,000	490.00	.00	.00	510.00	49.0%
	<a href="#">07700400 43333 IT EQUIPMENT &amp; SUPP</a>	43,800	43,800	26,833.67	249.38	4,171.69	12,794.64	70.8%
	<a href="#">07700400 43340 FUEL</a>	18,000	18,000	9,101.68	1,322.97	.00	8,898.32	50.6%
	<a href="#">07700400 43342 CHEMICALS</a>	185,000	185,000	60,708.69	11,552.09	108,936.30	15,355.01	91.7%
	<a href="#">07700400 43345 LAB SUPPLIES</a>	9,900	9,900	4,353.67	1,558.66	99.73	5,446.60	45.0%
	<a href="#">07700400 43348 METERS &amp; METER SUPP</a>	17,500	17,500	2,583.53	.00	.00	14,916.47	14.8%
	TOTAL COMMODITIES	328,800	328,800	122,618.72	17,688.62	115,157.86	91,023.42	72.3%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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FOR 2019 05

07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
44 MAINTENANCE								
	<a href="#">07700400 44410 MAINT - BOOSTER STA</a>	23,500	23,500	6,646.83	325.00	.00	16,853.17	28.3%
	<a href="#">07700400 44411 MAINT - STORAGE FAC</a>	14,500	14,500	5,895.00	.00	.00	8,605.00	40.7%
	<a href="#">07700400 44412 MAINT - TREATMENT F</a>	375,750	375,750	5,118.80	1,387.51	3,111.14	367,520.06	2.2%
	<a href="#">07700400 44415 MAINT - DISTRIBUTIO</a>	47,950	47,950	7,726.86	1,062.07	4,742.63	35,480.51	26.0%
	<a href="#">07700400 44418 MAINT - WELLS</a>	126,100	126,100	59,522.85	.00	.00	66,577.15	47.2%
	<a href="#">07700400 44420 MAINT - VEHICLES</a>	24,000	24,000	8,130.08	511.47	.00	15,869.92	33.9%
	<a href="#">07700400 44421 MAINT - EQUIPMENT</a>	26,000	26,000	10,059.06	2,021.03	.00	15,940.94	38.7%
	<a href="#">07700400 44423 MAINT - BUILDING</a>	106,000	106,000	38,505.02	7,613.87	.00	67,494.98	36.3%
	<a href="#">07700400 44426 MAINT - OFFICE EQUI</a>	800	800	285.88	27.09	.00	514.12	35.7%
	TOTAL MAINTENANCE	744,600	744,600	141,890.38	12,948.04	7,853.77	594,855.85	20.1%
45 CAPITAL IMPROVEMENT								
	<a href="#">07700400 45590 CAPITAL PURCHASE</a>	0	0	11,250.00	.00	.00	-11,250.00	100.0%*
	TOTAL CAPITAL IMPROVEMENT	0	0	11,250.00	.00	.00	-11,250.00	100.0%
47 OTHER EXPENSES								
	<a href="#">07700400 47740 TRAVEL/TRAINING/DUE</a>	8,500	8,500	2,372.00	1,103.50	543.94	5,584.06	34.3%
	<a href="#">07700400 47760 UNIFORMS &amp; SAFETY I</a>	10,200	10,200	3,041.68	353.30	2,034.72	5,123.60	49.8%
	TOTAL OTHER EXPENSES	18,700	18,700	5,413.68	1,456.80	2,578.66	10,707.66	42.7%
	TOTAL UNDESIGNATED	3,204,800	3,204,800	1,094,785.57	218,447.52	398,795.22	1,711,219.21	46.6%
	TOTAL WATER OPERATING	3,204,800	3,204,800	1,094,785.57	218,447.52	398,795.22	1,711,219.21	46.6%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
	<a href="#">07800400 41103 IMRF</a>	110,000	110,000	42,830.03	8,666.49	.00	67,169.97	38.9%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">07800400 41104 FICA</a>	75,000	75,000	29,879.16	5,851.84	.00	45,120.84	39.8%
<a href="#">07800400 41105 SUI</a>	1,650	1,650	196.90	18.44	.00	1,453.10	11.9%
<a href="#">07800400 41106 INSURANCE</a>	160,000	160,000	54,194.84	10,799.85	.00	105,805.16	33.9%
<a href="#">07800400 41110 SALARIES</a>	941,000	941,000	387,846.53	76,530.11	.00	553,153.47	41.2%
<a href="#">07800400 41140 OVERTIME</a>	25,000	25,000	13,407.78	3,671.14	.00	11,592.22	53.6%
TOTAL PERSONNEL	1,312,650	1,312,650	528,355.24	105,537.87	.00	784,294.76	40.3%

## 42 CONTRACTUAL SERVICES

<a href="#">07800400 42210 TELEPHONE</a>	22,000	22,000	6,119.67	1,403.12	746.83	15,133.50	31.2%
<a href="#">07800400 42211 NATURAL GAS</a>	14,000	14,000	1,385.44	355.03	7,064.56	5,550.00	60.4%
<a href="#">07800400 42212 ELECTRIC</a>	317,000	317,000	72,639.32	19,975.71	244,349.07	11.61	100.0%
<a href="#">07800400 42225 BANK PROCESSING FEE</a>	25,000	25,000	10,925.63	2,495.09	.00	14,074.37	43.7%
<a href="#">07800400 42226 ACH REBATE</a>	21,000	21,000	9,338.00	1,883.00	.00	11,662.00	44.5%
<a href="#">07800400 42230 LEGAL SERVICES</a>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<a href="#">07800400 42231 AUDIT SERVICES</a>	5,100	5,100	3,724.15	604.34	1,375.85	.00	100.0%
<a href="#">07800400 42232 ENGINEERING/DESIGN</a>	29,000	29,000	.00	.00	.00	29,000.00	.0%
<a href="#">07800400 42234 PROFESSIONAL SERVIC</a>	164,900	164,900	63,704.50	7,260.74	43,841.00	57,354.50	65.2%
<a href="#">07800400 42236 INSURANCE</a>	63,000	63,000	55,238.18	27,619.09	7,761.82	.00	100.0%
<a href="#">07800400 42242 PUBLICATIONS</a>	1,100	1,100	528.94	444.50	.00	571.06	48.1%
<a href="#">07800400 42243 PRINTING &amp; ADVERTIS</a>	1,000	1,000	656.90	49.15	.00	343.10	65.7%
<a href="#">07800400 42260 PHYSICAL EXAMS</a>	1,600	1,600	268.00	.00	.00	1,332.00	16.8%
<a href="#">07800400 42262 SLUDGE REMOVAL</a>	121,500	121,500	21,223.65	.00	47,776.35	52,500.00	56.8%
<a href="#">07800400 42270 EQUIPMENT RENTAL</a>	1,000	1,000	.00	.00	.00	1,000.00	.0%
TOTAL CONTRACTUAL SERVICES	791,200	791,200	245,752.38	62,089.77	352,915.48	192,532.14	75.7%

## 43 COMMODITIES

<a href="#">07800400 43308 OFFICE SUPPLIES</a>	550	550	163.58	.00	174.04	212.38	61.4%
<a href="#">07800400 43309 MATERIALS</a>	18,800	18,800	1,148.83	.00	784.33	16,866.84	10.3%
<a href="#">07800400 43317 POSTAGE</a>	26,000	26,000	10,534.31	2,075.14	.00	15,465.69	40.5%
<a href="#">07800400 43320 SMALL TOOLS &amp; SUPPL</a>	17,000	35,000	19,401.71	18,863.38	2,230.59	13,367.70	61.8%
<a href="#">07800400 43332 OFFICE FURNITURE &amp;</a>	500	500	490.00	.00	.00	10.00	98.0%
<a href="#">07800400 43333 IT EQUIPMENT &amp; SUPP</a>	42,100	42,100	26,583.68	249.38	2,703.54	12,812.78	69.6%
<a href="#">07800400 43340 FUEL</a>	13,000	13,000	8,372.11	1,701.69	.00	4,627.89	64.4%
<a href="#">07800400 43342 CHEMICALS</a>	238,000	220,000	15,826.40	6,108.84	27,584.16	176,589.44	19.7%
<a href="#">07800400 43345 LAB SUPPLIES</a>	6,900	6,900	2,604.65	.00	1,241.00	3,054.35	55.7%
<a href="#">07800400 43348 METERS &amp; METER SUPP</a>	17,500	17,500	1,815.25	.00	.00	15,684.75	10.4%



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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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FOR 2019 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMODITIES	380,350	380,350	86,940.52	28,998.43	34,717.66	258,691.82	32.0%
44 MAINTENANCE							
07800400 44412 MAINT - TREATMENT F	148,400	148,400	17,335.50	39.86	21,263.98	109,800.52	26.0%
07800400 44414 MAINT - LIFT STATIO	50,700	50,700	670.28	112.43	4,382.93	45,646.79	10.0%
07800400 44416 MAINT - COLLECTION	22,500	22,500	11,525.31	11,525.31	.00	10,974.69	51.2%
07800400 44420 MAINT - VEHICLES	30,000	30,000	11,646.12	1,007.01	.00	18,353.88	38.8%
07800400 44421 MAINT - EQUIPMENT	29,000	29,000	11,773.07	3,156.15	.00	17,226.93	40.6%
07800400 44423 MAINT - BUILDING	106,000	106,000	43,897.58	6,389.41	.00	62,102.42	41.4%
07800400 44426 MAINT - OFFICE EQUI	1,100	1,100	308.17	27.09	.00	791.83	28.0%
TOTAL MAINTENANCE	387,700	387,700	97,156.03	22,257.26	25,646.91	264,897.06	31.7%
45 CAPITAL IMPROVEMENT							
07800400 45590 CAPITAL PURCHASE	0	0	11,250.00	.00	.00	-11,250.00	100.0%*
TOTAL CAPITAL IMPROVEMENT	0	0	11,250.00	.00	.00	-11,250.00	100.0%
47 OTHER EXPENSES							
07800400 47740 TRAVEL/TRAINING/DUE	7,300	7,300	1,837.00	862.50	52.30	5,410.70	25.9%
07800400 47760 UNIFORMS & SAFETY I	12,500	12,500	3,472.98	347.44	3,136.18	5,890.84	52.9%
TOTAL OTHER EXPENSES	19,800	19,800	5,309.98	1,209.94	3,188.48	11,301.54	42.9%
48 TRANSFERS							
07800500 48012 TRANSFER TO W&S IMP	1,697,000	1,697,000	551,232.68	110,485.00	.00	1,145,767.32	32.5%
TOTAL TRANSFERS	1,697,000	1,697,000	551,232.68	110,485.00	.00	1,145,767.32	32.5%
TOTAL UNDESIGNATED	4,588,700	4,588,700	1,525,996.83	330,578.27	416,468.53	2,646,234.64	42.3%
TOTAL SEWER OPERATING	4,588,700	4,588,700	1,525,996.83	330,578.27	416,468.53	2,646,234.64	42.3%





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VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
908 WATER & SEWER BOND INTEREST							
00 UNDESIGNATED							
46 DEBT SERVICES							
<a href="#">07080400 46680 BOND PAYMENT</a>	665,000	665,000	.00	.00	.00	665,000.00	.0%
<a href="#">07080400 46681 BOND INTEREST EXPEN</a>	159,500	159,500	79,712.50	79,712.50	.00	79,787.50	50.0%
<a href="#">07080400 46682 BOND FEES</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL DEBT SERVICES	826,500	826,500	79,712.50	79,712.50	.00	746,787.50	9.6%
TOTAL UNDESIGNATED	826,500	826,500	79,712.50	79,712.50	.00	746,787.50	9.6%
TOTAL WATER & SEWER BOND INTEREST	826,500	826,500	79,712.50	79,712.50	.00	746,787.50	9.6%
TOTAL WATER & SEWER	8,620,000	8,620,000	2,700,494.90	628,738.29	815,263.75	5,104,241.35	40.8%
TOTAL EXPENSES	8,620,000	8,620,000	2,700,494.90	628,738.29	815,263.75	5,104,241.35	
12 WATER & SEWER IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
<a href="#">12900400 42230 LEGAL SERVICES</a>	15,000	15,000	43.75	.00	.00	14,956.25	.3%
<a href="#">12900400 42232 ENGINEERING/DESIGN</a>	1,482,000	184,800	958.40	348.40	300.10	183,541.50	.7%
<a href="#">12900400 42232 W1722 ENGINEERING/DE</a>	0	25,000	.00	.00	.00	25,000.00	.0%
<a href="#">12900400 42232 W1741 ENGINEERING/DE</a>	0	184,000	.00	.00	.00	184,000.00	.0%
<a href="#">12900400 42232 W1822 ENGINEERING/DE</a>	0	70,000	.00	.00	.00	70,000.00	.0%
<a href="#">12900400 42232 W1832 ENGINEERING/DE</a>	0	20,000	.00	.00	.00	20,000.00	.0%
<a href="#">12900400 42232 W1841 ENGINEERING/DE</a>	0	370,000	.00	.00	218,896.48	151,103.52	59.2%
<a href="#">12900400 42232 W1901 ENGINEERING/DE</a>	0	24,000	.00	.00	.00	24,000.00	.0%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<a href="#">12900400 42232 W1911 ENGINEERING/DE</a>		0	28,000	.00	.00	.00	28,000.00	.0%
<a href="#">12900400 42232 W1921 ENGINEERING/DE</a>		0	30,000	.00	.00	.00	30,000.00	.0%
<a href="#">12900400 42232 W1922 ENGINEERING/DE</a>		0	30,000	.00	.00	.00	30,000.00	.0%
<a href="#">12900400 42232 W1931 ENGINEERING/DE</a>		0	30,000	1,780.00	1,780.00	525.00	27,695.00	7.7%
<a href="#">12900400 42232 W1932 ENGINEERING/DE</a>		0	30,000	.00	.00	.00	30,000.00	.0%
<a href="#">12900400 42232 W1941 ENGINEERING/DE</a>		0	100,000	.00	.00	.00	100,000.00	.0%
<a href="#">12900400 42232 W1951 ENGINEERING/DE</a>		0	100,000	.00	.00	.00	100,000.00	.0%
<a href="#">12900400 42232 W1961 ENGINEERING/DE</a>		0	120,000	.00	.00	.00	120,000.00	.0%
<a href="#">12900400 42232 W1962 ENGINEERING/DE</a>		0	220,000	.00	.00	.00	220,000.00	.0%
TOTAL CONTRACTUAL SERVICES		1,497,000	1,580,800	2,782.15	2,128.40	219,721.58	1,358,296.27	14.1%
43 COMMODITIES								
<a href="#">12900400 43348 METERS &amp; METER SUPP</a>		1,850,000	1,850,000	557,020.88	152,762.66	1,175,476.72	117,502.40	93.6%
<a href="#">12900400 43370 INFRASTRUCTURE MAIN</a>		0	10,200	10,160.70	.00	.00	39.30	99.6%
TOTAL COMMODITIES		1,850,000	1,860,200	567,181.58	152,762.66	1,175,476.72	117,541.70	93.7%
44 MAINTENANCE								
<a href="#">12900400 44416 MAINT - COLLECTION</a>		260,000	260,000	.00	.00	11,713.88	248,286.12	4.5%
TOTAL MAINTENANCE		260,000	260,000	.00	.00	11,713.88	248,286.12	4.5%
45 CAPITAL IMPROVEMENT								
<a href="#">12900400 45520 WATER TREATMENT PLA</a>		1,150,000	0	.00	.00	.00	.00	.0%
<a href="#">12900400 45520 W1723 WATER TREATMEN</a>		0	300,000	.00	.00	.00	300,000.00	.0%
<a href="#">12900400 45520 W1823 WATER TREATMEN</a>		0	850,000	.00	.00	.00	850,000.00	.0%
<a href="#">12900400 45526 WASTEWATER COLLECTI</a>		490,000	0	.00	.00	.00	.00	.0%
<a href="#">12900400 45526 W1902 WASTEWATER COL</a>		0	490,000	348,408.51	.00	.00	141,591.49	71.1%
<a href="#">12900400 45565 WATER MAIN</a>		740,000	84,000	.00	.00	83,377.67	622.33	99.3%
<a href="#">12900400 45565 W1912 WATER MAIN</a>		0	980,000	408,481.18	.00	.00	571,518.82	41.7%
<a href="#">12900400 45565 W1981 WATER MAIN</a>		0	166,000	.00	.00	.00	166,000.00	.0%
TOTAL CAPITAL IMPROVEMENT		2,380,000	2,870,000	756,889.69	.00	83,377.67	2,029,732.64	29.3%
TOTAL UNDESIGNATED		5,987,000	6,571,000	1,326,853.42	154,891.06	1,490,289.85	3,753,856.73	42.9%
TOTAL NONDEPARTMENTAL		5,987,000	6,571,000	1,326,853.42	154,891.06	1,490,289.85	3,753,856.73	42.9%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL WATER & SEWER IMPROVEMENT	5,987,000	6,571,000	1,326,853.42	154,891.06	1,490,289.85	3,753,856.73	42.9%
	TOTAL EXPENSES	5,987,000	6,571,000	1,326,853.42	154,891.06	1,490,289.85	3,753,856.73	
16	DEVELOPMENT FUND							
923	CUL DE SAC FUND							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
	<a href="#">16230300 42264 SNOW REMOVAL</a>	30,000	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	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 CUL DE SAC FUND	30,000	30,000	.00	.00	.00	30,000.00	.0%
926	HOTEL TAX FUND							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
	<a href="#">16260100 42252 REGIONAL / MARKETIN</a>	13,000	13,000	11,739.57	.00	.00	1,260.43	90.3%
	TOTAL CONTRACTUAL SERVICES	13,000	13,000	11,739.57	.00	.00	1,260.43	90.3%
48	TRANSFERS							
	<a href="#">16260500 48001 TRANSFER TO GENERAL</a>	35,000	35,000	.00	.00	.00	35,000.00	.0%
	TOTAL TRANSFERS	35,000	35,000	.00	.00	.00	35,000.00	.0%
	TOTAL UNDESIGNATED	48,000	48,000	11,739.57	.00	.00	36,260.43	24.5%
	TOTAL HOTEL TAX FUND	48,000	48,000	11,739.57	.00	.00	36,260.43	24.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL DEVELOPMENT FUND	78,000	78,000	11,739.57	.00	.00	66,260.43	15.1%
TOTAL EXPENSES	78,000	78,000	11,739.57	.00	.00	66,260.43	
28 BUILDING MAINT. SERVICE							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
41 PERSONNEL							
28900000 41103 IMRF	42,000	42,000	15,928.72	3,091.87	.00	26,071.28	37.9%
28900000 41104 FICA	29,000	29,000	11,430.45	2,143.84	.00	17,569.55	39.4%
28900000 41105 SUI	700	700	49.81	3.19	.00	650.19	7.1%
28900000 41106 INSURANCE	56,000	56,000	21,904.49	4,380.88	.00	34,095.51	39.1%
28900000 41110 SALARIES	347,000	347,000	147,115.46	28,656.34	.00	199,884.54	42.4%
28900000 41140 OVERTIME	12,000	12,000	6,319.68	268.66	.00	5,680.32	52.7%
TOTAL PERSONNEL	486,700	486,700	202,748.61	38,544.78	.00	283,951.39	41.7%
42 CONTRACTUAL SERVICES							
28900000 42210 TELEPHONE	5,300	5,300	1,528.83	328.87	274.40	3,496.77	34.0%
28900000 42234 PROFESSIONAL SERVIC	2,750	2,750	53.50	.00	.00	2,696.50	1.9%
28900000 42242 PUBLICATIONS	500	500	15.94	15.94	.00	484.06	3.2%
28900000 42243 PRINTING & ADVERTIS	50	50	.00	.00	.00	50.00	.0%
28900000 42260 PHYSICAL EXAMS	300	300	35.00	.00	.00	265.00	11.7%
28900000 42270 EQUIPMENT RENTAL	500	500	.00	.00	.00	500.00	.0%
TOTAL CONTRACTUAL SERVICES	9,400	9,400	1,633.27	344.81	274.40	7,492.33	20.3%
43 COMMODITIES							
28900000 43308 OFFICE SUPPLIES	150	150	128.74	48.94	.00	21.26	85.8%



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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>	140,950	140,950	61,365.40	6,687.55	.00	79,584.60	43.5%
	<u>28900000 43320 SMALL TOOLS &amp; SUPPL</u>	5,400	5,400	2,721.84	.00	260.22	2,417.94	55.2%
	<u>28900000 43333 IT EQUIPMENT &amp; SUPP</u>	4,600	4,600	927.50	.00	2,827.75	844.75	81.6%
	<u>28900000 43340 FUEL</u>	3,000	3,000	1,424.30	221.99	.00	1,575.70	47.5%
	TOTAL COMMODITIES	154,600	154,600	66,567.78	6,958.48	3,087.97	84,944.25	45.1%
44	MAINTENANCE							
	<u>28900000 44420 MAINT - VEHICLES</u>	6,000	6,000	2,430.39	29.00	.00	3,569.61	40.5%
	<u>28900000 44421 MAINT - EQUIPMENT</u>	7,000	7,000	6.43	.00	.00	6,993.57	.1%
	<u>28900000 44426 MAINT - OFFICE EQUI</u>	1,000	1,000	470.88	27.09	.00	529.12	47.1%
	<u>28900000 44445 MAINT - OUTSOURCED</u>	249,000	249,000	139,046.00	15,472.40	.00	109,954.00	55.8%
	TOTAL MAINTENANCE	263,000	263,000	141,953.70	15,528.49	.00	121,046.30	54.0%
47	OTHER EXPENSES							
	<u>28900000 47740 TRAVEL/TRAINING/DUE</u>	12,050	12,050	4,839.97	.00	.00	7,210.03	40.2%
	<u>28900000 47760 UNIFORMS &amp; SAFETY I</u>	4,450	4,450	1,848.07	197.34	900.90	1,701.03	61.8%
	<u>28900000 47776 PARTS/FLUID INVENT</u>	0	0	-3,508.45	-2,139.25	.00	3,508.45	100.0%
	TOTAL OTHER EXPENSES	16,500	16,500	3,179.59	-1,941.91	900.90	12,419.51	24.7%
	TOTAL UNDESIGNATED	930,200	930,200	416,082.95	59,434.65	4,263.27	509,853.78	45.2%
	TOTAL NONDEPARTMENTAL	930,200	930,200	416,082.95	59,434.65	4,263.27	509,853.78	45.2%
	TOTAL BUILDING MAINT. SERVICE	930,200	930,200	416,082.95	59,434.65	4,263.27	509,853.78	45.2%
	TOTAL EXPENSES	930,200	930,200	416,082.95	59,434.65	4,263.27	509,853.78	

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
	<a href="#">29900000 41103 IMRF</a>	34,000	34,000	12,376.21	2,490.60	.00	21,623.79	36.4%
	<a href="#">29900000 41104 FICA</a>	23,500	23,500	8,632.58	1,731.98	.00	14,867.42	36.7%
	<a href="#">29900000 41105 SUI</a>	600	600	16.13	3.20	.00	583.87	2.7%
	<a href="#">29900000 41106 INSURANCE</a>	48,000	48,000	19,206.28	3,841.25	.00	28,793.72	40.0%
	<a href="#">29900000 41110 SALARIES</a>	281,000	281,000	116,377.31	23,459.84	.00	164,622.69	41.4%
	<a href="#">29900000 41140 OVERTIME</a>	7,900	7,900	171.14	.00	.00	7,728.86	2.2%
	TOTAL PERSONNEL	395,000	395,000	156,779.65	31,526.87	.00	238,220.35	39.7%
42	CONTRACTUAL SERVICES							
	<a href="#">29900000 42210 TELEPHONE</a>	4,500	4,500	1,828.20	405.21	330.20	2,341.60	48.0%
	<a href="#">29900000 42234 PROFESSIONAL SERVIC</a>	10,150	10,150	4,741.85	271.31	5,206.65	201.50	98.0%
	<a href="#">29900000 42242 PUBLICATIONS</a>	4,900	4,900	1,500.00	.00	.00	3,400.00	30.6%
	<a href="#">29900000 42243 PRINTING &amp; ADVERTIS</a>	50	50	.00	.00	.00	50.00	.0%
	<a href="#">29900000 42270 EQUIPMENT RENTAL</a>	3,000	3,000	1,011.56	.00	2,154.04	-165.60	105.5%*
	TOTAL CONTRACTUAL SERVICES	22,600	22,600	9,081.61	676.52	7,690.89	5,827.50	74.2%
43	COMMODITIES							
	<a href="#">29900000 43308 OFFICE SUPPLIES</a>	200	200	79.80	.00	.00	120.20	39.9%
	<a href="#">29900000 43317 POSTAGE</a>	500	500	.00	.00	.00	500.00	.0%
	<a href="#">29900000 43320 SMALL TOOLS &amp; SUPPL</a>	5,600	5,400	2,211.59	854.00	231.85	2,956.56	45.2%
	<a href="#">29900000 43332 OFFICE FURNITURE &amp;</a>	0	200	136.00	.00	.00	64.00	68.0%
	<a href="#">29900000 43333 IT EQUIPMENT &amp; SUPP</a>	3,900	3,900	927.50	.00	2,827.75	144.75	96.3%
	<a href="#">29900000 43340 FUEL</a>	2,500	2,500	1,202.81	293.31	.00	1,297.19	48.1%
	<a href="#">29900000 43350 PARTS / FLUIDS - FL</a>	330,000	330,000	79,841.50	14,679.93	.00	250,158.50	24.2%
	<a href="#">29900000 43351 FUEL - COST OF SALE</a>	230,000	230,000	107,877.49	19,995.87	.00	122,122.51	46.9%
	TOTAL COMMODITIES	572,700	572,700	192,276.69	35,823.11	3,059.60	377,363.71	34.1%
44	MAINTENANCE							
	<a href="#">29900000 44420 MAINT - VEHICLES</a>	4,000	4,000	1,801.87	463.86	.00	2,198.13	45.0%
	<a href="#">29900000 44421 MAINT - EQUIPMENT</a>	2,500	2,500	788.00	.00	.00	1,712.00	31.5%
	<a href="#">29900000 44423 MAINT - BUILDING</a>	60,000	60,000	23,048.22	5,098.39	.00	36,951.78	38.4%



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<a href="#">29900000 44426 MAINT - OFFICE EQUI</a>	1,000	1,000	470.88	27.09	.00	529.12	47.1%
	<a href="#">29900000 44440 MAINT - OUTSOURCED</a>	70,000	70,000	18,309.12	2,075.18	.00	51,690.88	26.2%
	TOTAL MAINTENANCE	137,500	137,500	44,418.09	7,664.52	.00	93,081.91	32.3%
45	CAPITAL IMPROVEMENT							
	<a href="#">29900000 45590 CAPITAL PURCHASE</a>	25,000	25,000	21,866.29	2,867.01	.00	3,133.71	87.5%
	TOTAL CAPITAL IMPROVEMENT	25,000	25,000	21,866.29	2,867.01	.00	3,133.71	87.5%
47	OTHER EXPENSES							
	<a href="#">29900000 47740 TRAVEL/TRAINING/DUE</a>	5,800	5,800	1,579.98	.00	.00	4,220.02	27.2%
	<a href="#">29900000 47760 UNIFORMS &amp; SAFETY I</a>	9,100	9,100	3,224.63	497.42	4,124.36	1,751.01	80.8%
	<a href="#">29900000 47775 FUEL INVENTORY VARI</a>	0	0	6,549.44	-1,346.73	.00	-6,549.44	100.0%*
	<a href="#">29900000 47776 PARTS/FLUID INVENT</a>	0	0	-940.68	3,486.36	.00	940.68	100.0%
	TOTAL OTHER EXPENSES	14,900	14,900	10,413.37	2,637.05	4,124.36	362.27	97.6%
	TOTAL UNDESIGNATED	1,167,700	1,167,700	434,835.70	81,195.08	14,874.85	717,989.45	38.5%
	TOTAL NONDEPARTMENTAL	1,167,700	1,167,700	434,835.70	81,195.08	14,874.85	717,989.45	38.5%
	TOTAL VEHICLE MAINT. SERVICE	1,167,700	1,167,700	434,835.70	81,195.08	14,874.85	717,989.45	38.5%
	TOTAL EXPENSES	1,167,700	1,167,700	434,835.70	81,195.08	14,874.85	717,989.45	
32	DOWNTOWN TIF DISTRICT							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
	<a href="#">32900100 42230 LEGAL SERVICES</a>	1,000	1,000	.00	.00	.00	1,000.00	.0%



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32	DOWNTOWN TIF DISTRICT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<a href="#">32900100 42232 ENGINEERING/DESIGN</a>	100,000	100,000	.00	.00	.00	100,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	101,000	101,000	.00	.00	.00	101,000.00	.0%
45	CAPITAL IMPROVEMENT							
	<a href="#">32900100 45593 CAPITAL IMPROVEMENT</a>	300,000	300,000	.00	.00	.00	300,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	300,000	300,000	.00	.00	.00	300,000.00	.0%
	TOTAL UNDESIGNATED	401,000	401,000	.00	.00	.00	401,000.00	.0%
	TOTAL NONDEPARTMENTAL	401,000	401,000	.00	.00	.00	401,000.00	.0%
	TOTAL DOWNTOWN TIF DISTRICT	401,000	401,000	.00	.00	.00	401,000.00	.0%
	TOTAL EXPENSES	401,000	401,000	.00	.00	.00	401,000.00	
53	POLICE PENSION							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
41	PERSONNEL							
	<a href="#">53900000 41195 DISABILITY/RETIREME</a>	1,315,000	1,315,000	381,496.23	.00	.00	933,503.77	29.0%
	TOTAL PERSONNEL	1,315,000	1,315,000	381,496.23	.00	.00	933,503.77	29.0%
42	CONTRACTUAL SERVICES							
	<a href="#">53900000 42222 STENO FEES</a>	500	500	250.00	.00	.00	250.00	50.0%
	<a href="#">53900000 42228 INVESTMENT MANAGEME</a>	90,000	90,000	29,236.24	.00	.00	60,763.76	32.5%
	<a href="#">53900000 42230 LEGAL SERVICES</a>	16,000	16,000	6,330.24	.00	.00	9,669.76	39.6%
	<a href="#">53900000 42234 PROFESSIONAL SERVIC</a>	24,500	24,500	2,435.00	.00	.00	22,065.00	9.9%





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53	POLICE PENSION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	<a href="#">53900000 42260 PHYSICAL EXAMS</a>	0	0	956.67	.00	.00	-956.67	100.0%*
	TOTAL CONTRACTUAL SERVICES	131,000	131,000	39,208.15	.00	.00	91,791.85	29.9%
43 COMMODITIES								
	<a href="#">53900000 43308 OFFICE SUPPLIES</a>	500	500	.00	.00	.00	500.00	.0%
	TOTAL COMMODITIES	500	500	.00	.00	.00	500.00	.0%
47 OTHER EXPENSES								
	<a href="#">53900000 47740 TRAVEL/TRAINING/DUE</a>	10,000	10,000	6,545.71	.00	.00	3,454.29	65.5%
	TOTAL OTHER EXPENSES	10,000	10,000	6,545.71	.00	.00	3,454.29	65.5%
	TOTAL UNDESIGNATED	1,456,500	1,456,500	427,250.09	.00	.00	1,029,249.91	29.3%
	TOTAL NONDEPARTMENTAL	1,456,500	1,456,500	427,250.09	.00	.00	1,029,249.91	29.3%
	TOTAL POLICE PENSION	1,456,500	1,456,500	427,250.09	.00	.00	1,029,249.91	29.3%
	TOTAL EXPENSES	1,456,500	1,456,500	427,250.09	.00	.00	1,029,249.91	
60 SSA 1 - RIVERSIDE PLAZA								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
48 TRANSFERS								
	<a href="#">60900500 48004 TRANSFER TO STREET</a>	0	0	201,954.86	.00	.00	-201,954.86	100.0%*
	TOTAL TRANSFERS	0	0	201,954.86	.00	.00	-201,954.86	100.0%
	TOTAL UNDESIGNATED	0	0	201,954.86	.00	.00	-201,954.86	100.0%
	TOTAL NONDEPARTMENTAL	0	0	201,954.86	.00	.00	-201,954.86	100.0%



# Village of Algonquin

10/05/2018 12:28  
lamenu1

VILLAGE OF ALGONQUIN  
YTD EXPENSE BUDGET REPORT-SEPTEMBER 2018

P 32  
glytdbud

FOR 2019 05

60	SSA 1 - RIVERSIDE PLAZA	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL SSA 1 - RIVERSIDE PLAZA	0	0	201,954.86	.00	.00	-201,954.86	100.0%
	TOTAL EXPENSES	0	0	201,954.86	.00	.00	-201,954.86	
99 DEBT SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
46 DEBT SERVICES								
	<a href="#">99900100 46680 BOND PAYMENT</a>	600,000	600,000	.00	.00	.00	600,000.00	.0%
	<a href="#">99900600 46681 BOND INTEREST EXPEN</a>	30,400	30,400	15,187.50	15,187.50	.00	15,212.50	50.0%
	<a href="#">99900600 46682 BOND FEES</a>	2,000	2,000	.00	.00	.00	2,000.00	.0%
	TOTAL DEBT SERVICES	632,400	632,400	15,187.50	15,187.50	.00	617,212.50	2.4%
	TOTAL UNDESIGNATED	632,400	632,400	15,187.50	15,187.50	.00	617,212.50	2.4%
	TOTAL NONDEPARTMENTAL	632,400	632,400	15,187.50	15,187.50	.00	617,212.50	2.4%
	TOTAL DEBT SERVICE	632,400	632,400	15,187.50	15,187.50	.00	617,212.50	2.4%
	TOTAL EXPENSES	632,400	632,400	15,187.50	15,187.50	.00	617,212.50	
	GRAND TOTAL	58,212,800	58,901,417	16,223,588.23	3,085,944.39	3,499,732.43	39,178,096.37	33.5%

\*\* END OF REPORT - Generated by Lauterbach and Amen \*\*



**VILLAGE OF ALGONQUIN**  
*GENERAL SERVICES ADMINISTRATION*

**– M E M O R A N D U M –**

DATE: October 8, 2018

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2018 Cash and Investments Report*

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The report of Village Cash and Investments is attached as Exhibit A. Cash in all funds is \$10,855,139 with investments of \$37,672,284. Total cash and investments are \$48,527,423.

**Fixed Income Investments**

Additionally, there is also \$5,127,528 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 \$32,544,756. The average daily investment rate in the Illinois Funds Money Market Fund was 2.023 percent with the IMET Convenience Fund at 1.920 percent.

The current Federal Funds Rate was adjusted in September to a target level of 200 to 225 basis points. It is expected that the Federal Reserve Board will continue rate increases in for the foreseeable future.

Attachments

MONTHLY TREASURER'S REPORT  
CASH AND INVESTMENTS  
AS OF SEPTEMBER 30, 2018

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS FUNDS	IMET FUNDS	TOTAL
GENERAL FUND	\$ 2,037,705		\$ 5,127,528	\$ 5,734,364	\$ 2,792,824	\$ 15,692,421
GENERAL - (D)		465,434		12,200	17,629	495,264
GENERAL - VR (D)				221,910	46,537	268,448
INSURANCE - (D)		9,571		113,600	230,005	353,176
CEMETERY	56,937					56,937
CEMETERY TRUST- (D)		44,669				44,669
CEMETERY - (D)				131,114	111,680	242,794
MOTOR FUEL - (D)				2,803,321		2,803,321
STREET IMPROVEMENT	2,023,272			4,820,503	3,896,526	10,740,301
SWIMMING POOL	500					500
PARK	597,639			681,282		1,278,921
PARK - (D)		223,121				223,121
W&S OPERATING	2,630,788			1,716,313	517,562	4,864,663
W&S BOND & INT. - (D)					1,680,921	1,680,921
W&S IMPR	1,407,691			1,610,534	3,437,618	6,455,843
SCHOOL DONATION - (D)		155,666				155,666
CUL DE SAC - (D)		156		256,417	269,272	525,846
HOTEL TAX		186,393		61,047	96,313	343,753
VILLAGE CONSTRUCTION	139,936			11,922	10,709	162,567
DOWNTOWN TIF DISTRICT	1,008,173					1,008,173
SSA #1 - RIVERSIDE PLAZA	-					-
DEBT SERVICE	1,146				1,262,633	1,263,779
VEHICLE MAINTENANCE	(102,426)					(102,426)
BUILDING MAINTENANCE	(31,233)					(31,233)
TOTAL	\$ 9,770,129	\$ 1,085,010	\$ 5,127,528	\$ 18,174,526	\$ 14,370,230	\$ 48,527,423
% OF INVESTMENTS HELD	20.13%	2.24%	10.57%	37.45%	29.61%	100.00%

DESIGNATED ASSET - (D)

RESTRICTED ASSET - (R)

SOURCE OF INFORMATION: BALANCE SHEET

VILLAGE OF ALGONQUIN  
INVESTMENTS BY FUND  
AS OF SEPTEMBER 30, 2018

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	MMF	IMET CONV	3,086,995.89
GENERAL FUND	MMF	IL FUNDS	6,082,073.88
GENERAL FUND	SCHWAB	FIXED INCOME	5,127,527.71
GENERAL FUND		MMF/SCHWAB TOTAL	14,296,597.48
<b>GENERAL FUND</b>		<b>TOTAL</b>	<b>14,296,597.48</b>
CEMETERY FUND	MMF	IMET CONV	111,680.04
CEMETERY FUND	MMF	IL FUNDS	131,113.77
CEMETERY FUND		MMF TOTAL	242,793.81
<b>CEMETERY FUND</b>		<b>TOTAL</b>	<b>242,793.81</b>
MFT FUND	MMF	IL FUNDS	2,803,321.18
<b>MFT FUND</b>		<b>TOTAL</b>	<b>2,803,321.18</b>
STREET FUND	MMF	IMET CONV	3,896,526.08
STREET FUND	MMF	IL FUNDS	4,820,503.33
STREET FUND		MMF TOTAL	8,717,029.41
<b>STREET FUND</b>		<b>TOTAL</b>	<b>8,717,029.41</b>
POOL FUND	MMF	IL FUNDS	0.00
<b>POOL FUND</b>		<b>TOTAL</b>	<b>0.00</b>
PARK FUND	MMF	IL FUNDS	681,282.08
<b>PARK FUND</b>		<b>TOTAL</b>	<b>681,282.08</b>
W/S OPERATING FUND	MMF	IMET CONV	2,198,482.93
W/S OPERATING FUND	MMF	IL FUNDS	1,716,312.69
W/S OPERATING FUND		MMF TOTAL	3,914,795.62
<b>W/S OPERATING FUND</b>		<b>TOTAL</b>	<b>3,914,795.62</b>
W/S IMPROVEMENT FUND	MMF	IMET CONV	3,437,617.93
W/S IMPROVEMENT FUND	MMF	IL FUNDS	1,610,533.62
W/S IMPROVEMENT FUND		MMF TOTAL	5,048,151.55
<b>W/S IMPROVEMENT FUND</b>		<b>TOTAL</b>	<b>5,048,151.55</b>
CUL DE SAC	MMF	IMET CONV	269,272.27
CUL DE SAC	MMF	IL FUNDS	256,417.09
HOTEL TAX	MMF	IMET CONV	96,312.91
HOTEL TAX	MMF	IL FUNDS	61,047.14
CUL DE SAC & HOTEL TAX		MMF TOTAL	683,049.41
<b>SPECIAL REVENUE FUND</b>		<b>TOTAL</b>	<b>683,049.41</b>
VILLAGE CONST FUND	MMF	IMET CONV	10,708.80
VILLAGE CONST FUND	MMF	IL FUNDS	11,921.59
VILLAGE CONST FUND		MMF TOTAL	22,630.39
<b>VILLAGE CONST FUND</b>		<b>TOTAL</b>	<b>22,630.39</b>
DEBT SERVICE FUND	MMF	IMET CONV	1,262,633.20
DEBT SERVICE FUND		MMF TOTAL	1,262,633.20
<b>DEBT SERVICE FUND</b>		<b>TOTAL</b>	<b>1,262,633.20</b>
<b>TOTAL</b>			<b>37,672,284.13</b>

Legend:

IMET CONV - IMET Convenience MMF

IL FUNDS - Illinois Funds MMF

FIXED INCOME - Schwab

<b>IMET CONV</b>	14,370,230.05
<b>IL FUNDS</b>	18,174,526.37
<b>FIXED INCOME</b>	5,127,527.71
<b>TOTAL</b>	<b>37,672,284.13</b>

VILLAGE OF ALGONQUIN  
FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB  
AS OF SEPTEMBER 30, 2018

EXHIBIT C

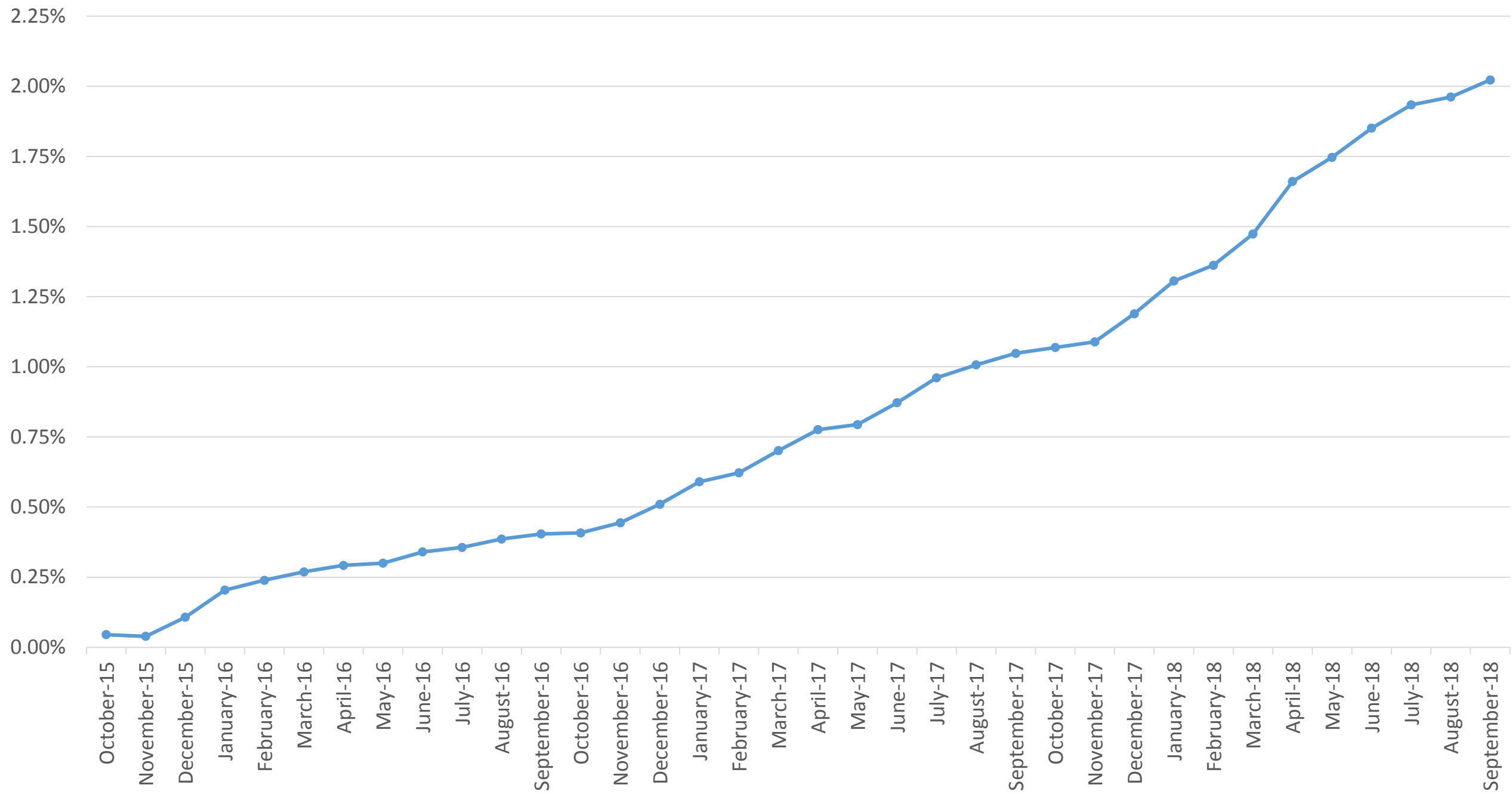
INVESTMENTS - GENERAL FUND 01	CUSIP	9/30/2018				\$ INCREASE / DECREASE
		BOOK VALUE BALANCE	%	MARKET VALUE BALANCE	%	
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		25,094.05		25,094.05		
<b>TOTAL CASH ACCOUNTS</b>		<b>\$ 25,094.05</b>	<b>0.5%</b>	<b>\$ 25,094.05</b>	<b>0.5%</b>	
GOLDMAN SACHS BK USA 10/15/19 2.15%	38148JAG6	109,377.84		109,462.54		
AMERICAN EXPRESS CNTRN BK US 05/28/20 2.05%	02587DYH5	98,358.10		98,627.70		
AMERICAN EXPRESS CNTRN BK US 12/16/20 2.30%	02587DK64	147,376.50		147,462.75		
BMW BK NORTH AMERI US 12/18/20 2.25%	05580ADM3	147,240.15		147,297.00		
GOLDMAN SACHS BK USA 07/09/19 2.05%	38147JP97	99,569.90		99,775.40		
CIT BANK 12/28/20 2.75%	17284CVY7	89,471.61		89,331.57		
DISCOVER BK 11/27/18 2.00%	254671A83	50,025.85		50,001.20		
HSBC BANK USA N US STEP 02/08/21 1.25%	40434AL64	49,874.00		49,882.00		
BMW BK NORTH AMERI US 01/22/21 2.10%	05580ADQ4	29,306.31		29,328.90		
WELLS FARGO BANK NA US 06/17/21 1.75%	9497485W3	144,267.45		144,529.65		
WELLS FARGO BANK 06/30/21 1.60%	9497486H5	47,842.55		47,940.25		
GOLDMAN SACHS BK USA US 02/10/21 1.95%	38148PAD9	34,027.77		34,073.69		
DISCOVER BK US 10/01/19 2.15%	254672AM0	74,607.15		74,654.48		
CAPITAL ONE BANK USA CD 04/05/22 2.4%	140420Z86	73,086.15		72,781.35		
CAPITAL ONE BANK CD 04/12/22 2.4%	140420Z87	162,719.29		162,033.92		
STATE BK OF INDI 5/31/22	856285AW1	48,756.35		48,506.55		
TIAAFSB JAC 8/16/22 2.2%	87270LAJ2	48,162.15		47,922.60		
SALLIE MAE BANK CD 8/9/22 2.35%	795450C37	193,871.20		192,806.60		
MERRICK BK SO JOR CD 02/14/20 2.3%	59013JM89	99,275.00		99,402.60		
BOFI FEDERAL BANK SA 6/28/19 2.4%	09710LDD4	50,000.00		50,049.10		
CITIBANK NTLN ASSOCI CD 8/16/21	17312QR35	150,000.00		149,145.00		
COMPASS BANK BIRMING CD 11/18/19	20451PVC7	100,000.00		99,840.90		
ALLY BANK MIDVALE UT CD 8/16/21	02007GEN9	60,000.00		59,658.12		
<b>SUBTOTAL CD'S</b>		<b>\$ 2,107,215.32</b>	<b>41.1%</b>	<b>\$ 2,104,513.87</b>	<b>41.1%</b>	<b>\$ (2,701.45)</b>
SERIES 07/31/19 USTN 1.625%	912828WW6	29,728.13		29,760.94		
SERIES 09/30/22 USTN .75%	912828L57	33,523.44		33,452.34		
SERIES 04/30/19 USTN 1.625%	912828D23	24,839.84		24,882.81		
SERIES 03/31/19 USTN 1.625%	912828C65	39,768.75		39,843.75		
SERIES 12/31/18 USTN 1.50%	912828A75	99,578.12		99,812.50		
SERIES 02/28/19 USTN 1.50%	912828C24	149,357.86		149,484.38		
SERIES 08/31/19 USTN 1.625%	912828D80	99,099.78		99,093.75		
SERIES 11/30/18 USTN 1.625%	912828RT9	199,534.09		199,718.74		
SERIES 06/30/20 USTN 2.50%	912828XY1	99,710.94		99,500.00		
SERIES 11/15/18 USTB 2.033%	912796QJ1	198,847.91		199,478.74		
<b>SUBTOTAL USTN/USTB</b>		<b>\$ 973,988.86</b>	<b>19.0%</b>	<b>\$ 975,027.95</b>	<b>19.1%</b>	<b>\$ 1,039.09</b>
SERIES 03/26/21 FFCB 2.625%	31331KA34	34,932.98		34,759.87		
SERIES 03/11/22 FFCB 2.70%	3133EDGS5	19,931.40		19,841.72		
SERIES 07/17/19 FFCB 2.15%	3133ECUV4	69,858.61		69,775.30		
<b>SUBTOTAL FFCB</b>		<b>\$ 124,722.99</b>	<b>2.4%</b>	<b>\$ 124,376.89</b>	<b>2.4%</b>	<b>\$ (346.10)</b>
SERIES 12/14/18 FHLB 1.75%	313376BR5	99,777.70		99,895.00		
SERIES 11/30/18 FHLB 1.70%	313376VU6	99,786.00		99,913.30		
SERIES 11/18/20 FHLB 2.00%	313379EC9	29,520.00		29,462.13		
SERIES 09/10/21 FHLB 3.00%	313383ZU8	30,235.02		30,055.92		
<b>SUBTOTAL FHLB</b>		<b>\$ 259,318.72</b>	<b>5.1%</b>	<b>\$ 259,326.35</b>	<b>5.1%</b>	<b>\$ 7.63</b>
SERIES 12/01/22 FHLMC 5.00%	3128MBM46	46,101.54		46,645.45		
SERIES 07/01/21 FHLMC 6.50%	3128PEJ74	2,213.46		2,148.26		
SERIES 12/01/21 FHLMC 6.00%	31335HRY1	22,770.85		22,108.31		
SERIES 12/01/21 FHLMC 5.50%	3128MCCS2	19,686.07		19,883.03		
SERIES 12/01/23 FHLMC 6.00%	31335HZ89	77,659.52		74,836.39		
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	48,490.98		48,002.04		
SERIES 05/01/23 FHLMC 5.50%	3128PKXB5	22,843.74		22,953.39		
SERIES 09/15/24 FHLMC 4.50%	31395FNK6	26,742.93		26,466.89		
SERIES 02/26/21 FHLM 1.125%	3134G8M63	24,635.18		24,694.78		
SERIES 11/28/18 FHLM 1.05%	3134G94Q7	109,325.15		109,797.27		
SERIES 03/05/20 FHLMC 2.00%	3134G3QR4	24,755.23		24,724.23		
SERIES 12/26/19 FHLM 1.50%	3134G3L73	24,595.40		24,625.15		
<b>SUBTOTAL FHLM / FHLMC</b>		<b>\$ 449,820.05</b>	<b>8.8%</b>	<b>\$ 446,885.19</b>	<b>8.7%</b>	<b>\$ (2,934.86)</b>
SERIES 01/01/26 FNMA 4.00%	31419HCW0	34,162.16		33,864.17		
SERIES 05/01/23 FNMA 6.00%	3138EHBZ4	3,844.34		3,892.95		
SERIES 11/01/22 FNMA 6.00%	31413YV73	1,897.84		1,929.34		
SERIES 03/01/21 FNMA 4.50%	31418MWG3	13,877.90		13,879.12		
SERIES 10/01/18 FNMA 6.00%	31371N6Z3	121.27		109.93		
SERIES 11/01/22 FNMA 6.50%	31410GPP2	1,809.63		1,757.44		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	33,345.08		32,899.34		

INVESTMENTS - GENERAL FUND 01	CUSIP	9/30/2018				\$ INCREASE / DECREASE
		BOOK VALUE BALANCE	%	MARKET VALUE BALANCE	%	
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	62,478.41		61,937.49		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	40,483.52		39,497.44		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	50,530.59		50,354.78		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	41,424.95		41,053.21		
SERIES 01/30/19 FNMA 1.75%	3136FTZZ5	74,766.90		74,851.05		
SERIES 04/30/20 FNMA 2.05%	3136G0EC1	99,001.60		98,842.90		
SERIES 08/17/21 FNMA 1.25%	3135G0N82	142,941.90		143,120.55		
SERIES 12/30/19 FNMA 1.58%	3136G4JU8	19,664.70		19,703.54		
SERIES 10/05/22 FNMA 2.00%	3135G0T78	72,383.78		72,168.60		
SERIES 10/29/18 FNMA 1.125%	3136G2-PF-8	29,851.44		29,976.12		
<b>SUBTOTAL FNMA</b>		<b>\$ 722,586.01</b>	<b>14.1%</b>	<b>\$ 719,837.97</b>	<b>14.1%</b>	<b>\$ (2,748.04)</b>
 SERIES 10/20/34 GNMA 6.50%	36202EA33	43,269.78		42,886.42		
SERIES 01/20/21 GNMA 5.50%	36202EGK9	2,923.13		2,899.90		
<b>SUBTOTAL GNMA</b>		<b>\$ 46,192.91</b>	<b>0.9%</b>	<b>\$ 45,786.32</b>	<b>0.9%</b>	<b>\$ (406.59)</b>
 WHEATON IL PK DI 12/15/19 4.75%	962757RX0	77,110.50		76,362.00		
LASALLE & BUR 12/01/19 4.5%	504480CW2	50,795.00		50,453.50		
PEORIA CNTY IL 12/15/20 3.65%	712855FG5	50,957.50		50,611.50		
GENEVA IL 12/15/21 3.00%	372064LP8	24,680.00		24,564.75		
COOK COUNTY IL CD 12/01/21 2.82%	216129EU6	24,594.00		24,620.75		
COOK COUNTY IL HS 12/15/20 3.00%	21614TCY4	49,943.00		49,672.00		
THIEF RV FLLS MN GO 2/1/20 2.25%	883883MK3	49,605.50		49,537.50		
PRINCE GRGS CN MD 9/15/21 3.50%	741701G59	55,907.50		55,524.70		
TVA 10/15/18 1.75%	880591EQ1	34,995.80		34,994.47		
<b>SUBTOTAL MUNICIPAL BONDS</b>		<b>\$ 418,588.80</b>	<b>8.2%</b>	<b>\$ 416,341.17</b>	<b>8.1%</b>	<b>\$ (2,247.63)</b>
 <b>TOTAL FIXED INCOME</b>		<b>\$ 5,102,433.66</b>	<b>99.5%</b>	<b>\$ 5,092,095.71</b>	<b>99.5%</b>	<b>\$ (10,337.95)</b>
 <b>GRAND TOTAL ALL INVESTMENTS</b>		<b>\$ 5,127,527.71</b>	<b>100.0%</b>	<b>\$ 5,117,189.76</b>	<b>100.0%</b>	<b>\$ (10,337.95)</b>

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

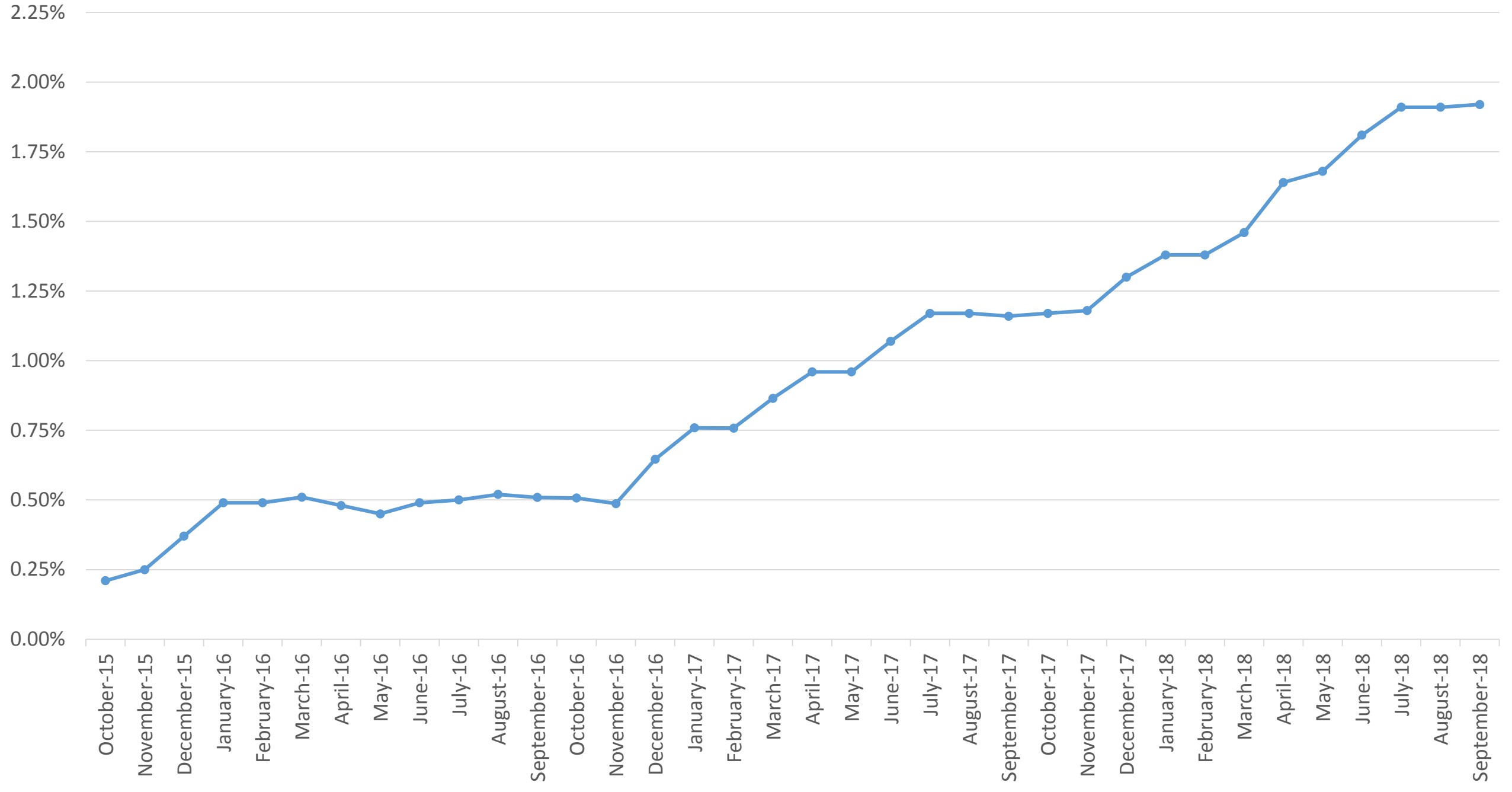
Legend:  
CD - Certificate of Deposit  
USTN - United States Treasury Note  
USTB - United States Treasury Bond  
FFCB - Federal Farm Credit Bank  
FHLB - Federal Home Loan Bank  
FHLMC - Federal Home Loan Mortgage Corp  
FNMA - Federal National Mortgage Association  
GNMA - General National Mortgage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

## Illinois Funds - Average Daily Rate



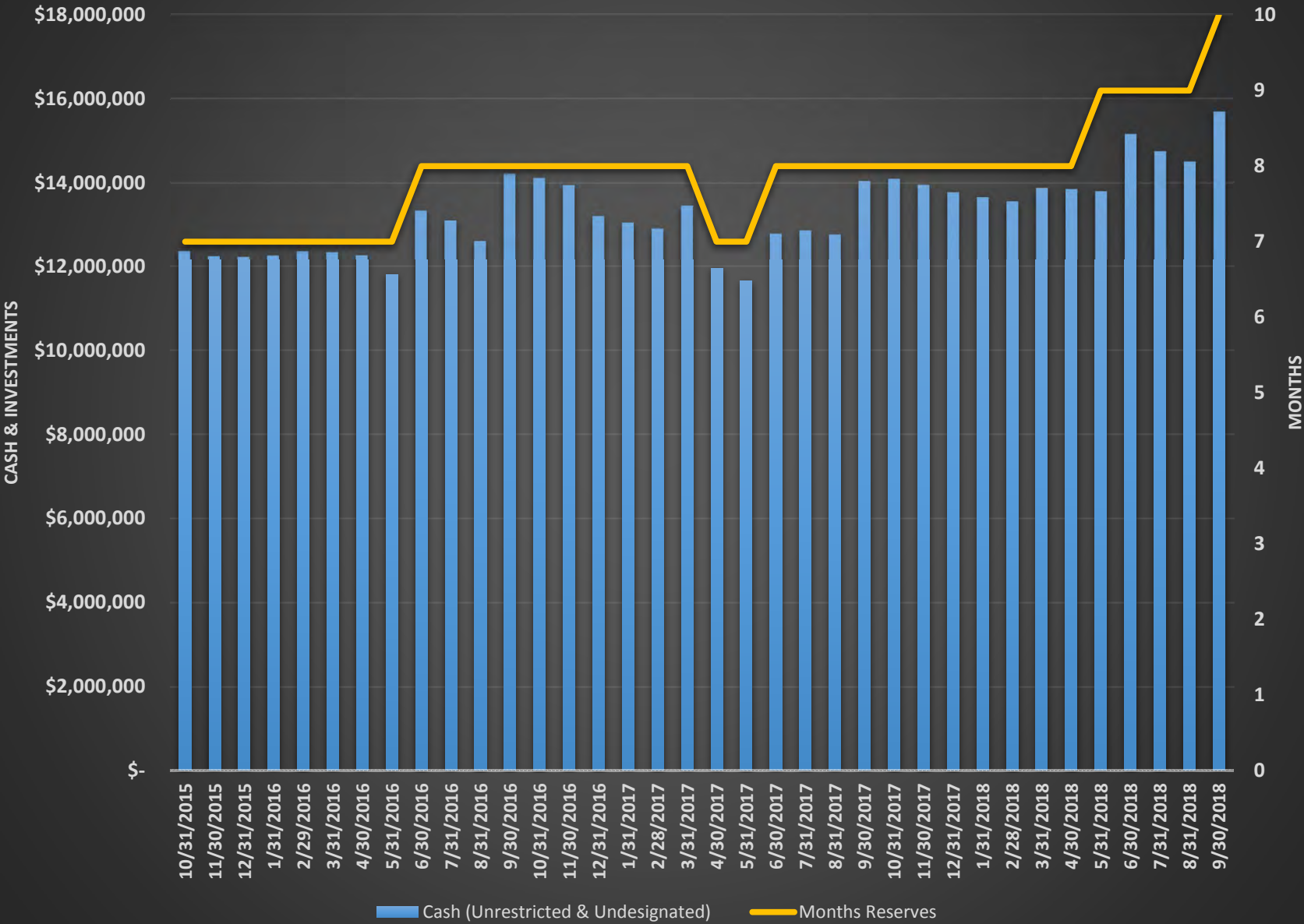


## IMET Convenience Fund - Average Daily Rate



# General Fund Cash Balance

(Unaudited)





## Community Development Code Violation Report

Violations between **September 01, 2018** and **September 30, 2018**

Complaints Opened **101**

Complaints Closed **112**

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>230 ABERDEEN DR</b>	TREES	Letter sent	9/21/18		Inspector
Front Yard.					
<b>832 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Violation abated	6/4/18	9/5/18	Email
<b>832 E ALGONQUIN RD</b>	TREES	Violation abated	6/4/18	9/5/18	Email
Dead Trees And Tree Limbs.					
<b>1024 E ALGONQUIN RD</b>	SIGNS	Letter sent	9/27/18		Inspector
Sidewalk Sign Along Algonquin Rd. Right-Of-Way.					
<b>1500 E ALGONQUIN RD</b>	SIGNS	Violation abated	8/16/18	9/27/18	Inspector
Displaying Portable Signs For Business Again At Algonquin Town Center Property.					
<b>1520 E ALGONQUIN RD</b>	NO BUILDING PERMIT		9/28/18		Inspector
2 New Dryers Hung On The Rear Of Car Wash Bays; No Permit.					
<b>1580 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/30/18	9/11/18	Inspector
<b>1650 E ALGONQUIN RD</b>	NO BUILDING PERMIT	Letter sent	9/14/18		Phone Call
Temporary Accessory Structure; No Permit.					
<b>1650 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Letter sent	9/14/18	9/24/18	Phone Call
<b>1650 E ALGONQUIN RD</b>	RUBBISH	Letter sent	9/14/18		Phone Call
Rock And Dirt Piles, Brush And Tree Part Piles.					
<b>1720 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Payment Received	5/22/18	9/11/18	Inspector
Hired Nilco.					
<b>2075 E ALGONQUIN RD</b>	SIGN MAINTENANCE	Phoned contact	9/18/18		Inspector
Real Estate Sign Fell Down.					
<b>2150 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Payment Received	5/11/18	9/25/18	Inspector
Hired Nilco.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>2150 E ALGONQUIN RD</b>	NOXIOUS GRASS/WEEDS	Payment Received	7/19/18	9/18/18	Inspector
Weeds.					
<b>2150 E ALGONQUIN RD</b>	OBSOLETE SIGN	Violation abated	8/14/18	9/11/18	Inspector
Marathon Signs Are Still Obsolete.					
<b>1510 ARQUILLA DR</b>	TREES	Violation abated	6/12/18	9/12/18	Inspector
Dead Tree In Front Yard.					
<b>0 ARROWHEAD DR</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/13/18		
Hired Bolanos Landscaping.					
<b>107 ARROWHEAD DR</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/6/18		Inspector
Hired Bolanos Landscaping.					
<b>2226 BARRETT DR</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/7/18	9/17/18	
<b>2226 BARRETT DR</b>	RUBBISH	Violation abated	9/7/18	9/17/18	
Bathroom Countertops On Driveway.					
<b>700 BIRCH ST</b>	TREES	Letter sent	9/6/18		Inspector
Front Yard.					
<b>590 BROOKSIDE AVE</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/9/18	9/14/18	Inspector
Hired Nilco.					
<b>1480 CARLISLE ST</b>	SIGNS	Violation abated	9/14/18	9/28/18	Phone Call
2 Real Estate Signs At Property.					
<b>2041 CARLISLE ST</b>	SIGNS	Violation abated	9/14/18	9/20/18	Phone Call
2 Real Estate Signs At Property.					
<b>2081 CARLISLE ST</b>	NO BUILDING PERMIT	Violation abated	9/5/18	9/11/18	Phone Call
Complaint Received Regarding Installation Of A Pond In The Backyard; Unclear As To The Depth Of The Pond And If A Permit Is Therefore Needed.					
<b>1745 CHARLES AVE</b>	EXTERIOR BUILDING REPAIR	Violation abated	8/1/18	9/4/18	Inspector
Ripped Window Screen On Front Of House, Second Story.					
<b>1775 CHARLES AVE</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/5/18		Inspector
Hired Bolanos Landscaping.					
<b>1300 CHASE ST</b>	RUBBISH	Letter sent	9/14/18		Phone Call
Large Pile Of Landscape Waste And Dirt.					
<b>309 CIRCLE DR</b>	FENCES	Violation abated	8/22/18	9/21/18	Inspector
Installed Fence That Only Has 0-1/4 Inch Spacing Between Boards.					
<b>313 CIRCLE DR</b>	TREES	Letter sent	9/5/18		Phone Call
Hazardous Tree Split And Is In Danger Of Falling On Adjacent Property.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
313 CIRCLE DR	TREES	Letter sent	9/5/18		Phone Call
Several Dead Trees.					
0 COMPTON DR	NOXIOUS GRASS/WEEDS	Violation abated	8/23/18	9/18/18	Inspector
1 COMPTON CT	EXTERIOR BUILDING REPAIR	Letter sent	9/28/18		Inspector
Ripped Window Screens On Front Of House.					
1122 COMPTON DR	FENCES	Violation abated	2/8/18	9/17/18	Inspector
Fence Section Along Rear Lot Line Separated From The Rest Of The Fencing; Other Areas Leaning.					
2284 COUNTY LINE RD	POTHOLE(S)	Violation abated	7/31/18	9/10/18	Inspector
1700 CREEKS CROSSING D	MISCELLANEOUS CODE VIOLATION	Violation abated	9/14/18	9/28/18	Public Works
Mowing Village Owned Natural Property Behind Property.					
1700 CREEKS CROSSING D	MISCELLANEOUS CODE VIOLATION	No violation sited in	9/14/18	9/14/18	Public Works
Swingset Possibly On Village Property. Found That Issue Was Addressed In 2015 And Closed Out As Compliant.					
1731 CROFTON DR	HOLIDAY LIGHTS	Violation abated	9/5/18	9/19/18	Inspector
0 CUMBERLAND PKWY	RUBBISH	Letter sent	9/14/18		Phone Call
Rock And Dirt Piles, Wooden Posts.					
0 CUMBERLAND PKWY	VEHICLE ON GRASS	Letter sent	9/14/18		Phone Call
Trailer On Grass.					
1750 CUMBERLAND PKWY	VEHICLE ON GRASS	Violation abated	8/23/18	9/10/18	Inspector
Cars And Enclosed Trailers Parked On Grass.					
0 EINEKE BLVD	NOXIOUS GRASS/WEEDS	Violation abated	5/22/18	9/6/18	Email
Noxious Grass/Weeds On All Petry Owned Vacant Lots.					
1010 EINEKE BLVD	NOXIOUS GRASS/WEEDS		9/19/18		Inspector
712 EVERGREEN CT	DRAINAGE	No violation sited in	9/20/18	9/20/18	Phone Call
Complaint Received Regarding Drain Line Causing Water Issues For Adjacent Neighbor. Inspected And Found No Violations.					
601 FAIRFIELD LN	TREES	Violation abated	6/13/18	9/13/18	Inspector
Dead Tree In Front Yard.					
1700 FERNWOOD LN	TREES	Letter sent	9/25/18		Inspector
Dead Tree In Side Yard.					
1701 FOSTER CIR	SIGNS	Violation abated	9/20/18	9/27/18	Inspector
Portable Contractor Sign In Yard.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>1325 FOX RIVER DR</b>	TREES	Letter sent	9/11/18		
Front Yard.					
<b>1210 GLACIER PKWY</b>	VEHICLE ON GRASS	Second letter sent	7/19/18	9/19/18	Phone Call
Trailer On Grass.					
<b>1321 GLACIER PKWY</b>	RUBBISH	Violation abated	8/16/18	9/13/18	Email
Motorized Bikes, Tire, Mescellaneous Items On Driveway.					
<b>1620 GLACIER PKWY</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/28/18	9/11/18	Inspector
Weeds In Garden Planter.					
<b>1630 GLACIER PKWY</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/28/18	9/10/18	Inspector
Weeds Alongside The House.					
<b>1 GOLDEN VALLEY CT</b>	EXTERIOR BUILDING REPAIR	Letter sent	9/28/18		Inspector
Front Of House Now Has Several Ripped Window Screens.					
<b>1 GOLDEN VALLEY CT</b>	EXTERIOR BUILDING REPAIR	Violation abated	8/28/18	9/28/18	Inspector
Ripped Window Screen.					
<b>2591 HARNISH DR</b>	TREES		9/28/18		
Cracked And Broken Trees From Storm Event.					
<b>515 HARPER DR</b>	TREES	Violation abated	4/19/18	9/28/18	
Dead Tree In The Middle Of The Property Line That Divides 515 And 525 Harper Dr.					
<b>420 S HARRISON ST</b>	NOXIOUS GRASS/WEEDS	Letter sent	9/19/18		Inspector
<b>28 HICKORY LN</b>	FENCES	Violation abated	7/19/18	9/19/18	Inspector
Gate On Fence Is Damaged.					
<b>28 HICKORY LN</b>	RUBBISH	Violation abated	7/19/18	9/19/18	Inspector
Large Pile Of Wood In Backyard.					
<b>321 HILLCREST DR</b>	TREES	Letter sent	9/6/18		Inspector
Front Yard.					
<b>1658 HUNTINGTON DR</b>	VEHICLE ON GRASS	Violation abated	9/5/18	9/11/18	Email
Parking A Car On The Parkway Grass.					
<b>2100 HUNTINGTON DR</b>	TREES		9/28/18		
Damaged Tree Fell During Storm Event, Onto Adjacent Property.					
<b>2200 HUNTINGTON DR</b>	SIGN MAINTENANCE	Letter sent	9/21/18		Inspector
Stop Sign Is So Faded That It Is White.					
<b>2401 HUNTINGTON DR</b>	RUBBISH	Violation abated	8/16/18	9/5/18	Inspector
Trash In And Around Pond.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>2401 HUNTINGTON DR</b>	TREES	Violation abated	6/6/18	9/18/18	Inspector
Numerous Dead Trees, One Of Which Has Fallen To The Ground.					
<b>1321 IVY LN</b>	FENCES	No violation sited in	9/10/18	9/10/18	Phone Call
Complaint Received Regarding Damaged Fence. Inspected And Found No Damage To Fence. A Section Of Fencing Was Removed, But There Are No Violations.					
<b>1321 IVY LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/24/18	9/4/18	Phone Call
Areas Of Noxious Grass.					
<b>1330 IVY LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/24/18	9/4/18	Phone Call
<b>1330 IVY LN</b>	NOXIOUS GRASS/WEEDS	No violation sited in	9/10/18	9/10/18	Phone Call
No Violation Cited.					
<b>1340 IVY LN</b>	NOXIOUS GRASS/WEEDS	No violation sited in	9/10/18	9/10/18	Phone Call
No Violation Cited.					
<b>508 JAMES CT</b>	TREES	Violation abated	9/13/18	9/20/18	Email
Dead Tree Fell Into Highest Power Lines At Backyard Neighbor'S Property. Comed Is Removing Tree Since It Is Touching Active Lines.					
<b>1941 JESTER LN</b>	STAGNANT WATER	Cannot verify compl	9/20/18	9/20/18	Phone Call
Complaint Received Regarding Possible Stagnant Water In Swimming Pool. Cannot Confirm Violation, But Called Property Owner To Notify Of Potential Violation.					
<b>661 KIRKLAND DR</b>	INOPERABLE VEHICLE	Letter sent	9/20/18		Inspector
Unlicensed Black Ford Mustang On Driveway.					
<b>215 LAKE DR</b>	GARBAGE CONTAINERS	No violation sited in	9/7/18	9/11/18	Email
Complaint Received Regarding Full Garbage Containers At The Curbside. Pickup Is On Fridays, So Will Wait To See If This Is Collected, Then Address If Not.					
<b>2160 LAKE COOK RD</b>	OBSOLETE SIGN	Extension Granted	9/10/18		Inspector
Mandile'S Has Closed; Signs Are Obsolete.					
<b>620 LAKE CORNISH WAY</b>	EXTERIOR BUILDING REPAIR	Violation abated	8/10/18	9/12/18	Inspector
Several Ripped Window Screens On House.					
<b>1 LAKE PLUMLEIGH CT</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/10/18	9/19/18	Email
<b>2 LAKE PLUMLEIGH CT</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/10/18	9/19/18	Email
<b>481 LAKE PLUMLEIGH WA</b>	EXTERIOR BUILDING REPAIR	Letter sent	9/10/18		Inspector
Ripped Window Screen.					
<b>571 LAKE PLUMLEIGH WA</b>	NO BUILDING PERMIT	Second letter sent	8/27/18	9/20/18	Phone Call
Installed A Fence Without A Permit; Fence Is Solid And Taller Than 6 Feet.					
<b>571 LAKE PLUMLEIGH WA</b>	NO BUILDING PERMIT	Second letter sent	8/27/18	9/20/18	Phone Call
Installed A Makeshift Deck Without A Permit.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>0 LEGACY RDG</b>	TREES	Violation abated	8/31/18	9/19/18	Pubic Works
Uprooted Tree From Last Storm Fell Into Backyard Of 3651 Wintergreen Ter.					
<b>520 LONGWOOD DR</b>	TREES	Violation abated	6/4/18	9/5/18	
Dead Trees At Property Line.					
<b>1351 LOWE DR</b>	NO BUILDING PERMIT	Violation abated	9/14/18	9/20/18	Phone Call
Installed A Shed And Fire Pit Without Permits.					
<b>1416 LOWE DR</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/14/18		Inspector
Hired Bolanos Landscaping.					
<b>2 N MAIN ST</b>	DUMPSTERS	Violation abated	8/29/18	9/6/18	Inspector
Dumpster Still Unscreened.					
<b>203 S MAIN ST</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/18/18		
Weeds.					
<b>203 S MAIN ST</b>	RUBBISH	Violation abated inv	9/18/18		
Full Garbage Containers And Garbage On The Ground Behind Building.					
<b>315 N MAIN ST</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/14/18	9/24/18	Inspector
Parkway.					
<b>506 N MAIN ST</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/6/18	9/17/18	Inspector
<b>1202 S MAIN ST</b>	TREES	Violation abated	10/19/17	9/24/18	Inspector
Dead Trees On Side Of Property.					
<b>731 MAJESTIC DR</b>	PETS	Violation abated	9/10/18	9/20/18	Phone Call
Allowing Dog To Roam Off Property And Poop On Adjacent Properties Without Cleaning It Up.					
<b>790 MAJESTIC DR</b>	EXTERIOR BUILDING REPAIR	Violation abated	7/3/18	9/5/18	Inspector
Ripped Window Screens On Side Of House.					
<b>741 MAYFAIR LN</b>	INOPERABLE VEHICLE	Violation abated	8/8/18	9/10/18	Inspector
Truck Missing All 4 Tires On Driveway.					
<b>1020 MEGHAN AVE</b>	RUBBISH	Second letter sent	6/8/18	9/11/18	
Collapsed Swimming Pool And Landscaping Items Under Tarps In Backyard.					
<b>1432 MILLBROOK DR</b>	RUBBISH	Violation abated	9/25/18	9/28/18	Inspector
Furniture (Bedroom Set) At Curbside.					
<b>1496 MILLBROOK DR</b>	OVERGROWN VEGETATION	Violation abated	8/17/18	9/18/18	Inspector
Tree Overgrowing Adjacent Public Sidewalk Along County Line Rd.					
<b>1557 MILLBROOK DR</b>	ILLEGAL DUMPING	Letter sent	9/27/18		Email
Complaint From The Algonquin Commons Regarding This Tenant Dumping Boxes And Garbage, With His Name On It, Over The Fence And Onto Commons Property.					



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>1160 MILLCREEK LN</b>	SIDEWALK CLEARANCE	Violation abated	8/30/18	9/25/18	Phone Call
Parking Very Large Recreational Vehicle On Driveway, Vehicle Hanging Over Public Sidewalk.					
<b>610 MULBERRY CT</b>	NOXIOUS GRASS/WEEDS	No violation sited in	9/17/18	9/17/18	
Grass Is Not Taller Than 8 Inches.					
<b>615 MULBERRY CT</b>	DRAINAGE	Letter sent	9/5/18	9/13/18	Email
Running Rain Barrel Hose To Property Line.					
<b>615 MULBERRY CT</b>	RUBBISH	Letter sent	9/5/18		Email
Fence Sections Resting Against Existing Fence.					
<b>1001 OAK LN</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/5/18		Inspector
Hired Bolanos Landscaping.					
<b>1006 OAK LN</b>	EXTERIOR BUILDING REPAIR	Compliance connecti	9/19/18		Inspector
Front Door Is Not Secured.					
<b>1006 OAK LN</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/5/18		
Hired Bolanos Landscaping.					
<b>1006 OAK LN</b>	RUBBISH	Violation abated inv	9/5/18		
Construction Debris Still Onsite From Permitted Work Prior To Foreclosure.					
<b>725 OCEOLA DR</b>	VEHICLE ON GRASS	Violation abated	9/4/18	9/27/18	Phone Call
2 Cars Parked On The Grass.					
<b>621 ORCHARD CT</b>	PAINTING	Violation abated	7/3/18	9/4/18	Inspector
Garage Door Has Chipping Paint.					
<b>1132 PIONEER RD</b>	INOPERABLE VEHICLE	No violation sited in	9/5/18	9/5/18	Phone Call
Complaint Received Regarding Inoperable Vehicles On Driveway. Inspected And Found No Violations.					
<b>1133 PIONEER RD</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/11/18	9/17/18	Inspector
<b>1133 PIONEER RD</b>	RUBBISH	Violation abated	9/5/18	9/17/18	Phone Call
Mattress Near Curbside For Several Weeks.					
<b>1110 PRAIRIE DR</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/7/18		Phone Call
Hired Bolanos Landscaping To Cut.					
<b>117 S RANDALL RD</b>	MISCELLANEOUS CODE VIOLATION	Letter sent	9/27/18		Inspector
Van With Leslie'S Pool Supplies Logo On It Not Moving From A Parking Space Close To Randall Rd.					
<b>228 S RANDALL RD</b>	SIGNS	Violation abated	9/20/18	9/24/18	Inspector
Large, Freestanding Banner On Randall Rd. Right Of Way.					
<b>700 S RANDALL RD</b>	NOXIOUS GRASS/WEEDS	Payment Received	5/29/18	9/25/18	Inspector
Hired Nilco.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>702 S RANDALL RD</b>	SIGN MAINTENANCE		9/19/18		Inspector
\$500 Fine Sign Missing At Accessible Parking Space Near America'S Best Unit.					
<b>702 S RANDALL RD</b>	SIGNS	Letter sent	9/27/18		Inspector
3 Sidewalk Signs In Front Of Business.					
<b>764 S RANDALL RD</b>	NOXIOUS GRASS/WEEDS	Violation abated	5/29/18	9/11/18	Inspector
Hired Nilco.					
<b>786 S RANDALL RD</b>	SIGNS	Phoned contact	9/25/18		Inspector
Banner Without A Permit, And Portable Sign On Display In Rear Of Store.					
<b>1591 S RANDALL RD</b>	GRAFFITI	No violation sited in	9/13/18	9/13/18	
Graffiti Was Already Removed Prior To My Inspection.					
<b>2451 S RANDALL RD</b>	SIGN MAINTENANCE	Letter sent	9/24/18		Inspector
\$500 Fine Sign Still Not Posted At Accessible Parking Space.					
<b>1224 RATTRAY DR</b>	NOXIOUS GRASS/WEEDS	No violation sited in	9/11/18	9/11/18	
No Violation Cited.					
<b>1224 RATTRAY DR</b>	NOXIOUS GRASS/WEEDS	Letter sent	9/28/18		Phone Call
Weeds.					
<b>403 RIDGE ST</b>	SIGNS	Violation abated	9/21/18	9/27/18	Inspector
Portable Contractor Sign In Front Yard.					
<b>419 RIDGE ST</b>	RUBBISH	Letter sent	9/27/18		Phone Call
Toilet In Front Yard.					
<b>420 RIDGE ST</b>	INOPERABLE VEHICLE	Letter sent	9/25/18		Inspector
Black Car Parked On Driveway Has Flat Tire.					
<b>721 N RIVER RD</b>	NO BUILDING PERMIT	Violation abated	8/17/18	9/25/18	Inspector
Added Gravel Area Adjacent To Driveway.					
<b>1033 N RIVER RD</b>	RUBBISH	Violation abated	9/14/18	9/25/18	Phone Call
Several Large Piles Of Logs And Landscape Waste From Tree Removals.					
<b>1115 RIVERWOOD DR</b>	VEHICLE ON GRASS	Violation abated	8/23/18	9/10/18	Inspector
Trailer On Grass.					
<b>1345 RIVERWOOD DR</b>	EXTERIOR BUILDING REPAIR	Citation issued	5/16/18	9/25/18	
Holes In Soffit And Deteriorating Trim On House.					
<b>413 SCHUETT ST</b>	DRAINAGE	Violation abated	9/13/18	9/19/18	
Running Sump Pump Hose Extension To The Street.					
<b>1305 STONEGATE RD</b>	NO BUILDING PERMIT	Violation abated	8/24/18	9/27/18	Inspector
Wooden Pergola Built On Existing Deck; No Permit.					

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>1405 STONEGATE RD</b>	NOXIOUS GRASS/WEEDS	Not able to get com	9/7/18		Inspector
Weeds In Backyard.					
<b>520 SUMMIT ST</b>	NOXIOUS GRASS/WEEDS	Letter sent	8/30/18	9/11/18	
Backyard.					
<b>520 SUMMIT ST</b>	VEHICLE ON GRASS	Violation abated	9/11/18	9/18/18	Inspector
Car On Grass Near Driveway.					
<b>19 SUNRISE LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/12/18	9/24/18	Email
<b>10 SUNSET LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/30/18	9/17/18	
<b>10 SUNSET LN</b>	RUBBISH	No violation sited in	9/13/18	9/13/18	Email
Complaint Received Regarding Rubbish In The Front Yard, Wood Stacked In The Rear Yard, And A Silt Fence In Side Yard. New House Being Built, And All Materials Were From That Construction.					
<b>17 SUNSET LN</b>	INOPERABLE VEHICLE	Violation abated	7/19/18	9/4/18	Inspector
Red Van With A Flat Tire On Driveway.					
<b>743 SURREY LN</b>	FENCES	Extension Granted	9/14/18		Phone Call
Property Owner Has Not Removed Prohibited Fencing.					
<b>530 SUSSEX LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	5/24/18	9/4/18	
Hired Nilco To Pull Weeds.					
<b>1630 TERI LN</b>	NOXIOUS GRASS/WEEDS	Violation abated inv	9/28/18		Inspector
Hired Bolanos Landscaping.					
<b>502 TERRACE DR</b>	MISCELLANEOUS CODE VIOLATION	No violation sited in	9/27/18	9/27/18	
Complaint Received Regarding Trees At Corner Of Property Blocking Visibility At Intersection. Did Not Find Trees To Be Blocking Visibility, And There Is Also A 2 Way Stop Sign At This Intersection.					
<b>1260 TUNBRIDGE TRL</b>	DRAINAGE	Letter sent	9/6/18		Pubic Works
Public Works Staff Determined A Small Trench Needs To Be Dug In Backyard, To Restore The Grade To Its Original Way.					
<b>1260 TUNBRIDGE TRL</b>	DRAINAGE	Violation abated	6/29/18	9/5/18	
Regraded Backyard And Now The Natural Drainage Flow Is Being Blocked By Soil.					
<b>1310 TUNBRIDGE TRL</b>	STAGNANT WATER	Violation abated	9/20/18	9/27/18	Inspector
Stagnant Water In Swimming Pool.					
<b>2070 TUNBRIDGE TRL</b>	INOPERABLE VEHICLE	Violation abated	8/8/18	9/10/18	Inspector
Unlicensed Teal Lexus On Driveway.					
<b>20 WASHINGTON ST</b>	FENCES	Violation abated	7/2/18	10/1/18	Inspector
Fencing Is Damaged And Leaning.					
<b>11 WASHTENAW LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	9/7/18	9/17/18	

<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
<b>11 WASHTENAW LN</b>	RUBBISH	Violation abated	9/7/18	9/17/18	
Yardwaste Bags In Backyard.					
<b>10 WAVERLY CT</b>	DRAINAGE		9/14/18	9/14/18	Pubic Works
Drainage Concern Regarding Flooding Around Storm Drain Behind 2038 Waverly Ln. And 10 Waverly Ct. Forwarded To Hoa, As This Is Maintained By Them.					
<b>723 WEBSTER ST</b>	MISCELLANEOUS CODE VIOLATION	No violation sited in	9/11/18	9/11/18	
Complaint Received Regarding Trailer Parked On Street, Making It Hard For Motorists To Manuver Around On Street. Notified Police Dept.; They Are Addressing.					
<b>1531 WESTBOURNE PKWY</b>	FENCES	Letter sent	9/17/18		Inspector
Wire Fencing Installed In Side Yard.					
<b>1150 WHITE CHAPEL LN</b>	GARBAGE CONTAINERS	Violation abated	8/30/18	9/17/18	Inspector
<b>1150 WHITE CHAPEL LN</b>	NOXIOUS GRASS/WEEDS	Violation abated	8/30/18	9/17/18	Inspector
<b>1150 WHITE CHAPEL LN</b>	RUBBISH	Violation abated	8/30/18	9/17/18	Inspector
In Front Of Garage.					
<b>6 WHITE OAK CT</b>	SIGNS	Violation abated	8/30/18	9/6/18	Inspector
2 Real Estate Signs At Property.					
<b>148 WILDWOOD RD</b>	NOXIOUS GRASS/WEEDS	Payment Received	8/2/18	9/13/18	
Hired Bolanos.					
<b>2641 WILLIAMSBURG DR</b>	RUBBISH	Violation abated	9/25/18	9/28/18	Inspector
Couch, Table Left At Curbside.					
<b>20 WILLOW ST</b>	DRAINAGE	Violation abated	9/11/18	9/18/18	
Sump Pump Line Is Dispersing Onto Sidewalk And Street.					
<b>105 WOOD DR</b>	VEHICLE ON GRASS	Violation abated	8/24/18	9/5/18	Inspector
Boat On Grass In Rear Of House.					
<b>27 WOODVIEW LN</b>	HOLIDAY LIGHTS	Violation abated	7/26/18	9/14/18	Inspector
<b>1621 YOSEMITE PKWY</b>	INOPERABLE VEHICLE	Letter sent	9/18/18		
Grey Toyota Avalon With Flat Tires On Driveway.					
<b>1621 YOSEMITE PKWY</b>	SIDEWALK CLEARANCE	Letter sent	9/18/18	9/25/18	
Cars Routinely Block Sidewalk.					

#### Source Of Complaints

	Counter	E Gov	Email	Fire Dept	Inspector	Letter	Police Dept	Phone Call	Public Works
Kim	0	0	14	0	83	0	0	32	0
Diane	0	0	0	0	0	0	0	0	0

**BUILDING DEPARTMENT****September 2018**

<b><u>PERMITS ISSUED</u></b>	<b>This Month Last Year</b>	<b>This Month This Year</b>	<b>YTD Last Year</b>	<b>YTD This Year</b>	<b>% Change YTD</b>
<b>TOTAL PERMITS ISSUED</b>	227	264	2,079	2,464	18.52%
<b>TOTAL VALUATION</b>	\$ 6,958,619.00	\$ 6,856,667.00	\$ 37,661,929.00	\$ 56,674,422.00	50.48%

<b><u>PERMIT FEES COLLECTED</u></b>	<b>This Month Last Year</b>	<b>This Month This Year</b>	<b>YTD Last Year</b>	<b>YTD This Year</b>	<b>% Change YTD</b>
<b><u>ACCOUNT 01000100 32100</u></b>					
<b>TOTAL COLLECTED</b>	\$ 48,894.66	\$ 46,533.00	\$ 317,109.83	\$ 375,387.75	18.38%

<b><u>NEW BUILDING ACTIVITY</u></b>	<b>This Month Last Year</b>	<b>This Month This Year</b>	<b>YTD Last Year</b>	<b>YTD This Year</b>	<b>% Change YTD</b>
<b>New Single/Two-Family Homes</b>	5	6	27	38	40.74%
<b>New Townhouse/Apartment</b>	0	0	0	22	2200.00%
<b>New Industrial/Commercial</b>	0	1	2	4	100.00%
<b>TOTAL NEW BUILDINGS</b>	5	7	29	64	120.69%



# Public Works Monthly Report

For September 2018

## Common Tasks

Total WOs 3

WOs	Work Order Type
3	Graffiti/Vandalism

	Hours	Labor	Materials	Equipment	Total
	5.00	\$282.63		\$12.14	
<b>GROUP TOTAL</b>	<b>5.00</b>	<b>\$282.63</b>		<b>\$12.14</b>	<b>\$294.77</b>

## Facilities

Total WOs 1

WOs	Work Order Type
1	Mailbox Damage - Snow Relate

	Hours	Labor	Materials	Equipment	Total
	1.00	\$49.56	\$32.75	\$1.43	\$83.74
<b>GROUP TOTAL</b>	<b>1.00</b>	<b>\$49.56</b>	<b>\$32.75</b>	<b>\$1.43</b>	<b>\$83.74</b>

## Forestry

Total WOs 237

WOs	Work Order Type
119	Tree Maintenance
14	Tree Planting
104	Tree Removal

	Hours	Labor	Materials	Equipment	Total
	102.70	\$4,540.51		\$2,832.41	
	11.00	\$385.26		\$215.28	
	142.75	\$6,311.12		\$5,070.90	
<b>GROUP TOTAL</b>	<b>256.45</b>	<b>\$11,236.89</b>		<b>\$8,118.59</b>	<b>\$19,355.48</b>

## Parks

Total WOs 65

WOs	Work Order Type
53	Landscape Area Sickle Bar Mo
10	Landscape Area Weed Control
2	Playground Maintenance

	Hours	Labor	Materials	Equipment	Total
	133.50	\$4,925.59		\$2,369.32	
	32.50	\$1,604.88	\$28.64	\$107.36	\$1,740.88
	1.50	\$91.76		\$7.43	
<b>GROUP TOTAL</b>	<b>167.50</b>	<b>\$6,622.22</b>	<b>\$28.64</b>	<b>\$2,484.10</b>	<b>\$9,134.96</b>

## Sewer

Total WOs 107

WOs	Work Order Type
103	Sanitary Sewer Gravity Main M
4	Sanitary Sewer Manhole Repair

	Hours	Labor	Materials	Equipment	Total
	105.98	\$4,650.97		\$4,732.07	
	0.00	\$10,144.00			\$10,144.00
<b>GROUP TOTAL</b>	<b>105.98</b>	<b>\$14,794.97</b>		<b>\$4,732.07</b>	<b>\$19,527.04</b>

## Stormwater

Total WOs 11

WOs	Work Order Type
1	Stormwater Main Maintenance
1	Stormwater Main Repair
1	Stormwater Structure Maintena
2	Stormwater Structure New Inst
6	Stormwater Structure Repair

	Hours	Labor	Materials	Equipment	Total
	1.50	\$66.02		\$70.52	
	8.00	\$390.22		\$119.70	
	3.00	\$140.18		\$119.70	
	12.00	\$566.26		\$159.02	
	24.24	\$1,154.38	\$12.40	\$744.79	\$1,911.57
<b>GROUP TOTAL</b>	<b>48.74</b>	<b>\$2,317.05</b>	<b>\$12.40</b>	<b>\$1,213.72</b>	<b>\$3,543.18</b>

Streets

Total WOs 16

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Fence Maintenance	0.50	\$24.78		\$2.47	
1	Sidewalk Repair	8.00	\$370.40		\$57.28	
13	Sidewalk Replace	28.23	\$1,473.35	\$200.00	\$635.69	\$2,309.05
1	Street Sweeping	0.00	\$4,978.00			\$4,978.00
GROUP TOTAL		36.73	\$6,846.53	\$200.00	\$695.44	\$7,741.98

Water

Total WOs 479

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
19	Curb Stop Repair	18.50	\$896.20		\$311.25	
1	Curb Stop Replace	6.00	\$285.90		\$169.61	
452	Hydrant Flushing	124.53	\$6,654.91		\$1,399.22	
1	Hydrant Maintenance	0.25	\$7.99		\$2.99	
2	Hydrant Repair	4.25	\$189.77		\$176.33	
3	Water Lateral Line Repair	85.00	\$4,130.45		\$1,927.59	
1	Water Lateral Line Replace	24.00	\$1,170.66		\$597.25	
GROUP TOTAL		262.53	\$13,335.88		\$4,584.24	\$17,920.13

Public Works Operating and MaintenanceTotals

<u>WOs</u>	<u>Hours</u>	<u>Labor</u>	<u>Materials</u>	<u>Equipment</u>	<u>TOTAL</u>
919	884	\$55,485.74	\$273.79	\$21,841.74	\$77,601.27

# Building Maintenance

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<b><u>VILLAGE HALL</u></b>		Total WOs 73					
11	Equipment Maintenanc		11.00	0.00	\$1,100.00	\$0.00	\$1,100.00
4	Department Pick Up		0.00	0.00	\$0.00	\$101.29	\$101.29
1	Inspection		1.50	0.00	\$150.00	\$0.00	\$150.00
36	Restock		4.84	0.00	\$484.00	\$535.16	\$1,019.16
6	Pm		3.00	0.00	\$300.00	\$0.00	\$300.00
9	Repair		14.00	0.00	\$1,400.00	\$29.01	\$1,429.01
6	General Service		3.50	0.00	\$350.00	\$0.00	\$350.00
<b>GROUP TOTAL</b>			<b>37.84</b>	<b>0.00</b>	<b>\$3,784.00</b>	<b>\$665.46</b>	<b>\$4,449.46</b>
<b><u>PUBLIC WORKS</u></b>		Total WOs 204					
9	Install		10.75	0.00	\$1,075.00	\$43.91	\$1,118.91
67	Department Pick Up		1.00	0.00	\$100.00	\$4,025.74	\$4,125.74
35	Inspection		38.50	0.00	\$3,850.00	\$219.17	\$4,069.17
36	Restock		4.42	0.00	\$442.00	\$897.51	\$1,339.51
7	Pm		9.50	0.00	\$950.00	\$0.00	\$950.00
2	Event		1.25	0.00	\$125.00	\$0.00	\$125.00
5	Repair		14.50	0.00	\$1,450.00	\$0.00	\$1,450.00
16	General Service		15.00	0.00	\$1,500.00	\$0.00	\$1,500.00
11	Ppe		0.00	0.00	\$0.00	\$59.89	\$59.89
6	Stockroom		15.95	0.00	\$1,595.00	\$0.00	\$1,595.00
7	Training		82.00	0.00	\$8,200.00	\$0.00	\$8,200.00
3	Clean		2.00	0.00	\$200.00	\$32.31	\$232.31
<b>GROUP TOTAL</b>			<b>194.87</b>	<b>0.00</b>	<b>\$19,487.00</b>	<b>\$5,278.53</b>	<b>\$24,765.53</b>
<b><u>WASTE WATER PLANT</u></b>		Total WOs 3					
1	Department Pick Up		0.00	0.00	\$0.00	\$152.50	\$152.50
1	Inspection		0.50	0.00	\$50.00	\$0.00	\$50.00
1	Repair		0.50	0.00	\$50.00	\$0.00	\$50.00
<b>GROUP TOTAL</b>			<b>1.00</b>	<b>0.00</b>	<b>\$100.00</b>	<b>\$152.50</b>	<b>\$252.50</b>
<b><u>WATER PLANT 1</u></b>		Total WOs 2					
1	Department Pick Up		0.00	0.00	\$0.00	\$18.89	\$18.89
1	Repair		1.00	0.00	\$100.00	\$0.00	\$100.00
<b>GROUP TOTAL</b>			<b>1.00</b>	<b>0.00</b>	<b>\$100.00</b>	<b>\$18.89</b>	<b>\$118.89</b>
<b><u>WATER PLANT 2</u></b>		Total WOs 1					
1	Repair		1.00	0.00	\$100.00	\$0.00	\$100.00
<b>GROUP TOTAL</b>			<b>1.00</b>	<b>0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
<b><u>H.V.H.</u></b>		Total WOs 30					
1	Install		1.00	0.00	\$100.00	\$0.00	\$100.00
1	Department Pick Up		0.00	0.00	\$0.00	\$287.59	\$287.59
9	Inspection		1.50	0.50	\$150.00	\$18.06	\$168.06
16	Restock		1.70	0.00	\$170.00	\$59.09	\$229.09
2	Repair		3.50	0.00	\$350.00	\$10.69	\$360.69
1	General Service		1.50	0.00	\$150.00	\$0.00	\$150.00



**POOL**

Total WOs 15

2	Install	4.00	0.00	\$400.00	\$0.00	\$400.00
4	Department Pick Up	1.00	0.00	\$100.00	(\$1,180.58)	(\$1,080.58)
1	Inspection	0.50	0.00	\$50.00	\$0.00	\$50.00
3	Repair	16.00	0.00	\$1,600.00	\$0.00	\$1,600.00
5	General Service	15.50	0.00	\$1,550.00	\$0.00	\$1,550.00
GROUP TOTAL		37.00	0.00	\$3,700.00	(\$1,180.58)	\$2,519.42

**CEMETERY**

Total WOs 3

1	Install	1.00	0.00	\$100.00	\$17.62	\$117.62
1	Inspection	0.50	0.00	\$50.00	\$0.00	\$50.00
1	Event	0.25	0.00	\$25.00	\$0.00	\$25.00
GROUP TOTAL		1.75	0.00	\$175.00	\$17.62	\$192.62

**BRAEWOOD**

Total WOs 1

1	Inspection		1.00	0.00	\$100.00	\$0.00	\$100.00
		GROUP TOTAL	1.00	0.00	\$100.00	\$0.00	\$100.00

**RIVER FRONT**

Total WOs 5

1	Event	0.25	0.00	\$25.00	\$0.00	\$25.00
4	General Service	1.25	4.00	\$125.00	\$0.00	\$125.00
GROUP TOTAL		1.50	4.00	\$150.00	\$0.00	\$150.00

**P.D.**

Total WOs 27

24	Restock		2.88	0.00	\$288.00	\$229.96	\$517.96
3	Repair		6.00	0.00	\$600.00	\$0.00	\$600.00
GROUP TOTAL			8.88	0.00	\$888.00	\$229.96	\$1,117.96

**WOODS CREEK**

Total WOs 1

1	Inspection		1.00	0.00	\$100.00	\$0.00	\$100.00
		GROUP TOTAL	1.00	0.00	\$100.00	\$0.00	\$100.00

**GRAND RESERVE**

Total WOs 2

1	Install		2.00	0.00	\$200.00	\$0.00	\$200.00
1	Inspection		1.00	0.00	\$100.00	\$0.00	\$100.00
GROUP TOTAL			3.00	0.00	\$300.00	\$0.00	\$300.00

**Building Maintenance Totals**

Number of WOs:

Total Hours:

Total OT Hours:

Total Labor Cost:

Total Material Cost:

Total Repair Cost:

**367****299.04****0****\$29,904.00****\$5,557.81****\$35,461.81**

Fleet Maintenance

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
47	Diagnose	Diagnose	51.85	0	\$5,444.25	\$3,997.03	\$9,441.28
137	Operator's Report	Operator's Report	113.50	0	\$11,917.50	\$3,787.76	\$15,705.26
8	Inspection Routine	Inspection Routine	13.70	0	\$1,438.50	\$22.67	\$1,461.17
7	Pre- Delivery	Pre-Delivery	11.70	0	\$1,228.50	\$568.16	\$1,796.66
77	PM	PM	78.63	0	\$8,256.15	\$4,790.32	\$13,046.47
1	STOCKROOM	Stockroom	0.00	0	\$0.00	\$2.79	\$2.79
5	FERRARA WARRANTY		5.00	0	\$525.00	\$0.00	\$525.00
40	Parts Pick up	Parts Pick Up	3.75	0	\$393.75	\$2,570.00	\$2,963.75

Fleet Maintenance Totals

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
322	278.13	0	\$29,203.65	\$15,738.73	\$44,942.38
Breakdowns	192		Vehicle Modification/Repair	40	
Driver Reported/Diagnosed	78		Accident/Vandalism	192	
Inspection/Warranty	5		Stockroom/Training	0	
Preventitive Maintenance	0				

## Report Totals

<u>WOs</u>	<u>Total Hours</u>	<u>Labor Cost</u>	<u>Material Cost</u>	<u>Equip Cost</u>
1,608	1,461.10	\$114,593.39	\$45,916.52	\$21,841.74
		Total Cost	\$182,351.65	

# ORDINANCE NO. 2018-O-XX

## ***An Ordinance Amending Chapter 33, Liquor Control and Liquor Licensing, of the Algonquin Municipal Code***

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

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

SECTION 1: Section 33.07-B, Paragraph 4 and 13 Number of Licenses Issued, of the Algonquin Municipal Code shall be amended as follows:

- 4. Seven Class A-3 License at any one time.
- 13. Ten Class F Licenses at any one time.

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

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

SECTION 4: This Ordinance shall be in full force and effect October 16, 2018, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Voting Aye:

Voting Nay:

Abstain:

Absent:

APPROVED:

(SEAL)

\_\_\_\_\_  
Village President John C. Schmitt

ATTEST: \_\_\_\_\_  
Village Clerk Gerald S. Kautz

Passed:

Approved:

Published:



2018 - R -  
VILLAGE OF ALGONQUIN  
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village President is authorized to execute an Agreement between the Village of Algonquin and Azteca Systems for Cityworks Asset Management Software in the Amount of \$30,000.00 annually for the next three (3) years, attached hereto and hereby made part hereof.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018

APPROVED:

(seal)

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John C. Schmitt, Village President

ATTEST:

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Gerald S. Kautz, Village Clerk

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## CITYWORKS® LICENSE AND MAINTENANCE AGREEMENT

This Software License and Maintenance Agreement made by and between Azteca Systems, LLC (“Azteca Systems”) a Delaware limited liability company, with a place of business at 11075 South State, Suite 24, Sandy, Utah 84070 USA and the **Village of Algonquin, Illinois**, using certain of Azteca Systems Licensed Products hereinafter referred to as “Licensee.” This Agreement is effective immediately upon delivery of Licensed Products (the “Effective Date”).

Azteca Systems Products are licensed under the terms and conditions of the Agreement. This agreement, when executed by the licensee named below (“Licensee”) and Azteca Systems, LLC (Azteca Systems), as licensor of the Software, Online, Services, and Documentation licensed under the License Agreement, will supersede any previous Agreements including the License Agreement presented in the installation process requiring acceptance by electronic acknowledgement and will constitute a signed License Agreement.

This signed Agreement includes (i) this License and Maintenance Agreement, (ii) Addendum #1 – Product Licensing, (iii) Addendum #2 – Standard Maintenance and Support and (iv) Addendum #3 – Third Party Contractor Acknowledgment.

This signed Agreement may be executed in duplicate by the Parties. An executed Agreement, modification, amendment, or separate signature page shall constitute a duplicate if it is transmitted through electronic means, such as fax or email, and reflects the signing of the document by any Party. Duplicates are valid and binding even if an original paper document bearing each Party’s original signature is not delivered.

### ARTICLE 1—DEFINITIONS

#### 1.1 Definitions. The terms used are defined as follows:

- a. "Agreement" means this Software License Agreement between Azteca Systems and Licensee, inclusive of all schedules, exhibits, attachments, addenda and other documents incorporated by reference.
- b. "Authorization Code(s)" means any key, authorization number, enablement code, login credential, activation code, token, account user name and password, or other mechanism required for use of a Product.
- c. "Authorized User" or "User" shall mean: (i) a direct user of the Licensed Products, including but not limited to Licensee’s employees; (ii) Licensee’s consultants who have agreed to maintain the Licensed Property in confidence and use it only for the benefit of Licensee, or (iii) members of the public gaining access to, and only limited use of, the Licensed Products via the Software’s public web portal (if applicable). Other than limited use of the Products through the software’s web portal, the public is not considered an authorized user.
- d. "Client Data" means the data provided or inputted by or on behalf of Licensee, including personally identifiable information, for use with the Software.
- e. "Covered Software" shall mean the particular Cityworks Software, scripts, interfaces and custom code identified in Addendum #1.
- f. "Deployment Server License" means a license that, in addition to providing staging server License rights, authorizes Licensee to install and use the Software for deployment in Licensee’s internal use.
- g. "Testing Server License" means a license that authorizes Licensee to install and use the Software on a server in Licensee’s internal use to provide testing License rights prior to deployment.
- h. "Documentation" means all user reference documentation that is delivered with the Software.
- i. "Internal Use" means use of the Licensed Products by employees of Licensee in Licensee’s internal operations but does not include access of the Licensed Products by, or use of the Licensed Products in the provisions of services to, Licensee’s clients or customers. Internal Use also includes use of the Licensed Products by contractors of Licensee, including contractors providing outsourcing or hosting services, as long as Licensee assumes full responsibility for the compliance with this Agreement in such use. Use of the Licensed Products (or any part thereof) for the benefit of others, whether by means of a software as a service offering, service bureau application, application service provider, outsourcing or other means of providing service to any third party shall not be considered Internal Use.
- j. "Licensed Products" or "Products" shall mean the portion of the Cityworks Software and the

Documentation to which Licensee has purchased a License as identified as specified in Addendum #1 attached hereto. Licensed Products shall include any updates or upgrades to the Licensed Products that Azteca Systems may at its discretion deliver to Licensee. Products includes but is not limited to Software, Online Services, and Documentation licensed under the terms of this license Agreement.

- k. "Login" means a license that allows Licensee to permit a single authorized named end user to use the Software, Data, and Documentation installed on a server and accessed from a computer device.
- l. "Online Services" means any Internet-based system, including applications and associated APIs, hosted by Azteca Systems or its licensors, for storing, managing, publishing, and using Cityworks software and data, and other information.
- m. "Ordering Document(s)" means a sales quotation, purchase order, or other document identifying the Products that Licensee orders.
- n. "Preview" means any alpha, beta, or prerelease Product.
- o. "Sample(s)" means sample code, sample applications, add-ons, or sample extensions of Products.
- p. "Server" means each single instance of an operating system, whether physically installed on a computer or within a virtualized environment.
- q. "Software" or "Cityworks Software" means all or any portion of Azteca Systems proprietary software technology, excluding data, accessed or downloaded from an Azteca Systems (Cityworks) authorized website or delivered on any media in any format including backups, updates, upgrades, and service packs.
- r. "Standard Maintenance" or "Maintenance Addendum" shall mean the Standard Software Maintenance & Support Addendum #2.
- s. "Term License" means a license or access provided for use of a Product for a limited time period ("Term") or on a subscription or maintenance basis as specified herein.

## ARTICLE 2—INTELLECTUAL PROPERTY RIGHTS AND RESERVATION OF OWNERSHIP

Products are licensed, not sold. Azteca Systems and its licensors own Products and all copies, which are protected by United States and applicable international laws, treaties, and conventions regarding intellectual property and proprietary rights including trade secrets. This Agreement does not transfer ownership rights of any description in the Software, materials, or services to Licensee or any third party. Licensee agrees to use reasonable means to protect Products from unauthorized use, reproduction, distribution, or publication. Azteca Systems and its third-party licensors reserve all rights not specifically granted in this Agreement including the right to change and improve Products.

## ARTICLE 3—GRANT OF LICENSE

**3.1 Grant of License.** Subject to the terms of this Agreement, Azteca Systems grants to Licensee a personal, nonexclusive, nontransferable license solely to use the Products as set forth in Addendum #1 – Product Licensing (i) for which the applicable license fees have been paid; (ii) for Licensee's own internal use; and (iii) in accordance with this Agreement and the configuration ordered by Licensee or as authorized by Azteca Systems; and (iv) for the applicable Term or until terminated in accordance with Article 5. License types may include, but are not limited to Login, Workgroup, Departmental, ELA (Enterprise License) Licenses. Licensee may allow Third Party Contractors to access and use the licensed Software, provided Licensee and Third Party Contractor agree to and are bound by the terms set forth in Addendum 3. In addition to the Scope of Use in Article 4, Addendum #1 – Product Licensing which applies to specific Products, Addendum #2 – Standard Maintenance and Support, and Addendum #3 – Third Party Contractor Acknowledgment (if applicable) collectively, are incorporated in this Agreement.

- a. *Software.* Use and License for specific Software products are set forth in Addendum 1- Product Licensing Addendum, which is incorporated by reference.
- b. *Maintenance.* Maintenance terms are set forth in Section 9.11 below and in Addendum 2, - Standard Maintenance and Support which terms are incorporated by reference.
- c. *Third Party Contractor.* Terms of use for Third Party Contractor software usage (if applicable) are set forth in Addendum #3, which is incorporated by reference.

**3.2 Preview Release Licenses.** Products acquired under an evaluation license or under a Beta program are intended for evaluation and testing purposes only and not for commercial use. Any such use is at Licensee's own risk, and the Products do not qualify for Azteca or distributor maintenance.

**3.3 Special Use Programs.** If Licensee acquires Products under a special program for noncommercial, nonprofit, educational, or other limited-use license, Licensee's use of the Products is subject to the terms set forth in the applicable enrollment form or as described on Azteca's website in addition to the non-conflicting terms of this Agreement. All such program terms are incorporated herein by reference.

**3.4 Delivery.** Unless otherwise requested by Licensee, Azteca Systems shall provide an electronic link to make available to Licensee the Licensed Property by electronic download and a license key to activate the Licensed Property.

## ARTICLE 4—SCOPE OF USE

### 4.1 Permitted Uses

- a. For Products delivered to Licensee, Licensee may:
  1. Install and store Products on electronic storage device(s);
  2. Make archival copies and routine computer backups;
  3. Install and use a newer version of Software concurrently with the version to be replaced during a reasonable transition period not to exceed 6 months, provided that the deployment of either version does not exceed the Licensee's licensed quantity; thereafter, Licensee shall not use more Software in the aggregate than Licensee's total licensed quantity; and
  4. Move the Software in the licensed configuration to a replacement Server.
- b. Licensee may use, copy, or prepare derivative works of Documentation supplied in digital format and thereafter reproduce, display, and redistribute the customized documentation only for Licensee's own internal use. Portions of Documentation supplied in digital format merged with other software and printed or digital documentation are subject to this License Agreement. Licensee shall include the following copyright attribution notice acknowledging the proprietary rights of Azteca and its licensors: "Portions of this document include intellectual property of Azteca and its licensors and are used herein under license. Copyright © [Licensee will insert the actual copyright date(s) from the source materials] Azteca Systems, LLC. and its licensors. All rights reserved."
- c. *Consultant or Contractor Access.* Subject to Section 3.1 and Addendum #3, Azteca Systems grants Licensee the right to permit Licensee's Third Party Consultants or Contractors to use the Products exclusively and solely for Licensee's benefit. Licensee must comply with terms and provisions of Addendum #3 and provide a copy to Azteca. Licensee shall be solely responsible for compliance by Third Party Consultants and Contractors with this License Agreement and shall ensure that the Third Party Consultant or Contractor discontinues Product use upon completion of work for Licensee. Access to or use of Products by Third Party Consultants or Contractors not exclusively for Licensee's benefit is prohibited.

**4.2 Uses Not Permitted.** Except to the extent that applicable law prohibits or overrides these restrictions, or as provided herein, Licensee shall not:

- a. Sell, rent, lease, sublicense, lend, assign, or time-share Products;
- b. Permit persons other than Authorized Users to access or use the Licensed Products (or any part thereof);
- c. Act as a service bureau or Commercial ASP;
- d. Use Software, Data, or Documentation for a site or service and operate the site or service for profit or generate revenue through direct or indirect methods (e.g., advertising or by charging for access to the site or service);
- e. Redistribute Software, Data, or Online Services to third parties, in whole or in part, including, but not limited to, extensions, components, or APIs;
- f. Redistribute Authorization Codes;
- g. Reverse engineer, decompile, or disassemble Products;
- h. Make any attempt to circumvent the technological measure(s) that controls access to or use of Products;



- i. Upload or transmit content or otherwise use Products in violation of third-party rights, including intellectual property rights, privacy rights, nondiscrimination laws, or any other applicable law or government regulation;
- j. Remove or obscure any Azteca Systems (or its licensors') patent, copyright, trademark, proprietary rights notices, and/or legends contained in or affixed to any Product, Product output, metadata file, or online and/or hard-copy attribution page of any Data or Documentation delivered hereunder;
- k. Separate from the licensed use of APIs, Licensee may not unbundle or independently use individual or component parts of the Products, Software, or Online Services;
- l. Unbundle or independently use the individual or component parts of Software or Online Services;
- m. Incorporate any portion of the Software into a product or service that competes with the Software;
- n. Publish the results of benchmark tests run on Software without the prior written permission of Azteca Systems; or
- o. Use, incorporate, modify, distribute, provide access to, or combine any computer code provided with the Software in a manner that would subject such code or any part of the Software to open source license terms, which includes any license terms that require computer code to be (i) disclosed in source code form to third parties, (ii) licensed to third parties for the purpose of making derivative works, or (iii) redistributable to third parties at no charge.

## ARTICLE 5—TERM AND TERMINATION

5.1. This License Agreement is effective upon date and signature of Licensee below. The initial term of this License Agreement will begin upon the dates set forth in Addendum 1 and provided the fees are paid. This License agreement and its maintenance provisions may then be renewed annually by payment of the then current maintenance fees for the next annual maintenance period as set forth in Addendum 1.

5.2. Either party may terminate this License Agreement or any Product license for a material breach that is not cured within thirty (30) days of written notice to the breaching party, except that termination is immediate for a material breach that is impossible to cure.

5.3. Termination for Convenience: Either party may terminate this Agreement by giving the other party thirty (30) days' written notice prior to the end of the current Term Maintenance Period.

5.4. In the event that either funding from Licensee or other sources is withdrawn, reduced, or limited, or the authority of Licensee to perform any of its duties is withdrawn, reduced, or limited in any way after the Effective Date of this Agreement and prior to normal completion, the parties shall have the authority to exercise the Termination for Convenience option to terminate this Agreement in whole or in part. If a party to this Agreement chooses to terminate for convenience that party may do so by thirty (30) days' written notice to the other party.

5.5. Upon termination of the License and Maintenance Agreement, all Product licenses granted hereunder terminate as well. Upon termination of a License or the License and Maintenance Agreement, Licensee will (i) stop accessing and using affected Product(s); (ii) clear any client-side data cache derived from Online Services; and (iii) uninstall, remove, and destroy all copies of affected Product(s) in Licensee's possession or control, including any modified or merged portions thereof, in any form, and execute and deliver evidence of such actions to Azteca Systems.

5.6. If this Agreement is terminated for convenience, the Licensee is only liable for payment required by the terms of this Agreement for license, maintenance and support services rendered or products and software received and accepted prior to the effective date of termination.

5.7. If this Agreement is terminated under section 5.3 or 5.4 above, Licensee shall then return to Azteca Systems all of the Software, related modules, related updates, and any whole or partial copies, codes, modifications, and merged portions in any form. Azteca will then for no additional charge to Licensee and at Licensee's option either grant a license to the Licensee, for a period of one (1) year, which will allow Licensee to retain the ability to access records and data contained in the Software or allow Licensee to create digital copies of all files needed by the Licensee for the same period. If Licensee needs to retain access to records or data for a period longer than one (1) year, in order to transfer data to another system, Azteca will consider reasonable requests to extend beyond one (1) year.

5.8. The parties hereby agree that all provisions which operate to protect the intellectual rights of Azteca Systems

shall remain in force should breach or termination of any kind occur.

## ARTICLE 6—LIMITED WARRANTIES AND DISCLAIMERS

**6.1 Limited Warranties.** Except as otherwise provided in this Article 6, Azteca Systems warrants for a period of ninety (90) days from the date Azteca Systems issues the Authorization Code enabling use of Software and that the unmodified Software will substantially conform to the published Documentation under normal use and service.

**6.2 Special Disclaimer.** CONTENT, DATA, SAMPLES, NEW VERSIONS, HOT FIXES, PATCHES, SERVICE PACKS, UPDATES, UPGRADES, AND ONLINE SERVICES PROVIDED ON A NO-FEE BASIS, AND EVALUATION, TEST AND BETA SOFTWARE ARE DELIVERED "AS IS" WITHOUT WARRANTY OF ANY KIND.

**6.3 Internet Disclaimer.** THE PARTIES EXPRESSLY ACKNOWLEDGE AND AGREE THAT THE INTERNET IS A NETWORK OF PRIVATE AND PUBLIC NETWORKS AND THAT (i) THE INTERNET IS NOT A SECURE INFRASTRUCTURE, (ii) THE PARTIES HAVE NO CONTROL OVER THE INTERNET, AND (iii) NONE OF THE PARTIES SHALL BE LIABLE FOR DAMAGES UNDER ANY THEORY OF LAW RELATED TO THE PERFORMANCE OR DISCONTINUANCE OF OPERATION OF ANY PORTION OF THE INTERNET OR POSSIBLE REGULATION OF THE INTERNET THAT MIGHT RESTRICT OR PROHIBIT THE OPERATION OF ONLINE SERVICES.

**6.4 General Disclaimer.** EXCEPT FOR THE ABOVE EXPRESS LIMITED WARRANTIES, AZTECA SYSTEMS DISCLAIMS ALL OTHER WARRANTIES OR CONDITIONS OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OR CONDITIONS OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, SYSTEM INTEGRATION, AND NON-INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS. AZTECA SYSTEMS DOES NOT WARRANT THAT PRODUCTS, MAINTENANCE OR ANY TECHNICAL SUPPORT SERVICES PROVIDED HEREIN WILL MEET LICENSEE'S NEEDS; THAT LICENSEE'S OPERATION OF THE SAME WILL BE UNINTERRUPTED, ERROR FREE, FAULT-TOLERANT, OR FAIL-SAFE; OR THAT ALL NONCONFORMITIES CAN OR WILL BE CORRECTED. PRODUCTS ARE NOT DESIGNED, MANUFACTURED, OR INTENDED FOR USE IN ENVIRONMENTS OR APPLICATIONS THAT MAY LEAD TO DEATH, PERSONAL INJURY, OR PHYSICAL PROPERTY/ENVIRONMENTAL DAMAGE. LICENSEE SHOULD NOT FOLLOW ANY SUGGESTIONS OR INSTRUCTIONS THAT APPEAR TO BE HAZARDOUS, UNSAFE, OR ILLEGAL. ANY SUCH USE SHALL BE AT LICENSEE'S OWN RISK AND COST.

**6.5 Exclusive Remedy.** Licensee's exclusive remedy and Azteca Systems' entire liability for breach of the limited warranties set forth in this Article 6 shall be limited, at Azteca Systems' sole discretion, to (i) replacement of any defective media; (ii) repair, correction, or a workaround for Software or Online Services subject to the Azteca Systems Maintenance Services and Support Addendum; or (iii) return of the license fees paid by Licensee for the current period, prorated for the current period, for Software or Online Services that do not meet Azteca Systems limited warranty, provided that Licensee uninstalls, removes, and destroys all copies of Software or Documentation; ceases using the Software or Online Services; and executes and delivers evidence of such actions to Azteca Systems.

**6.6** If the performance of any obligation under this Agreement is prevented, restricted, or interfered with by reason of fire, flood, earthquake, explosion, or other casualty or accident; strikes or labor disputes; inability to procure delivery of parts, supplies, services, or power; war, threat of actual terrorist act, cyberattack, or other violence; any law order, proclamation, regulation, ordinance, or demand; or any condition whatsoever beyond the reasonable control of the affected party, the party so affected, upon giving prompt notice to the other party, will be provided a temporary extension for a period of time as may be reasonably necessary to allow for such delay, prevention interference, or restriction.

## ARTICLE 7—LIMITATION OF LIABILITY

**7.1 Disclaimer of Certain Types of Liability.** AZTECA SYSTEMS, ITS AUTHORIZED DISTRIBUTOR (IF ANY), AND ITS LICENSORS SHALL NOT BE LIABLE TO LICENSEE FOR COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES; LOST PROFITS, LOST SALES, OR BUSINESS EXPENDITURES;

INVESTMENTS; BUSINESS COMMITMENTS; LOSS OF ANY GOODWILL; OR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATED TO THIS LICENSE AND MAINTENANCE AGREEMENT OR USE OF PRODUCTS, HOWEVER CAUSED ON ANY THEORY OF LIABILITY, WHETHER OR NOT AZTECA SYSTEMS OR ITS LICENSORS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGE. THESE LIMITATIONS SHALL APPLY NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

**7.2 General Limitation of Liability.** EXCEPT AS PROVIDED IN ARTICLE 8—INFRINGEMENT INDEMNITY, THE TOTAL CUMULATIVE LIABILITY OF AZTECA SYSTEMS AND ITS AUTHORIZED DISTRIBUTOR HEREUNDER, FROM ALL CAUSES OF ACTION OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, BREACH OF WARRANTY, MISREPRESENTATION, OR OTHERWISE, SHALL NOT EXCEED THE FEES ACTUALLY PAID BY LICENSEE DURING THE CURRENT MAINTENANCE AND SUPPORT PERIOD, FOR THE PRODUCTS THAT GIVE RISE TO THE CAUSE OF ACTION.

**7.3 Applicability of Disclaimers and Limitations.** Licensee agrees that the limitations of liability and disclaimers set forth in this License Agreement will apply regardless of whether Licensee has accepted Products or any other product or service delivered by Azteca Systems. The parties agree that Azteca Systems has set its fees and entered into this License Agreement in reliance on the disclaimers and limitations set forth herein, that the same reflect an allocation of risk between the parties, and that the same form an essential basis of the bargain between the parties. THESE LIMITATIONS SHALL APPLY NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

THE FOREGOING WARRANTIES, LIMITATIONS, AND EXCLUSIONS MAY NOT BE VALID IN SOME JURISDICTIONS AND APPLY ONLY TO THE EXTENT PERMITTED BY APPLICABLE LAW IN LICENSEE'S JURISDICTION. LICENSEE MAY HAVE ADDITIONAL RIGHTS UNDER LAW THAT MAY NOT BE WAIVED OR DISCLAIMED. AZTECA SYSTEMS DOES NOT SEEK TO LIMIT LICENSEE'S WARRANTY OR REMEDIES TO ANY EXTENT NOT PERMITTED BY LAW.

## **ARTICLE 8—INFRINGEMENT INDEMNITY**

**8.1** Azteca Systems shall defend, indemnify as described below, and hold Licensee harmless from and against any loss, liability, cost, or expense, including reasonable attorneys' fees, arising out any claims, actions, or demands by a third party legally alleging that Licensee's licensed use of Software or Online Services infringe a US patent, copyright, or trademark, provided:

- a. Licensee promptly notifies Azteca Systems in writing of the claim;
- b. Licensee provides documents describing the allegations of infringement;
- c. Azteca Systems has sole control of the defense of any action and negotiation related to the defense or settlement of any claim; and
- d. Licensee reasonably cooperates in the defense of the claim at Azteca Systems' request and expense.

**8.2** If Software or Online Services are found to infringe a US patent, copyright, or trademark, Azteca Systems, at its own expense, may either (i) obtain rights for Licensee to continue using the Software or Online Services or (ii) modify the allegedly infringing elements of Software or Online Services while maintaining substantially similar functionality. If neither alternative is commercially reasonable, the license shall terminate, and Licensee shall cease accessing infringing Online Services and shall uninstall and return to Azteca Systems any infringing item(s). Azteca Systems entire liability shall then be to indemnify Licensee pursuant to Section 8.1 and refund the unused portion of fees paid, prorated for the current maintenance and support period.

**8.3** Azteca Systems shall have no obligation to defend Licensee or to pay any resultant costs, damages, or attorneys' fees for any claims or demands alleging direct or contributory infringement to the extent arising out of (i) the combination or integration of Software or Online Services with a product, process, or system not supplied by Azteca Systems or specified by Azteca Systems in its Documentation; (ii) material alteration of Software or Online Services by anyone other than Azteca Systems or its subcontractors; or (iii) use of Software or Online Services after modifications have been provided by Azteca Systems for avoiding infringement or use after a return is ordered by Azteca Systems under Section 8.2.

**8.4 THE FOREGOING STATES THE ENTIRE OBLIGATION OF AZTECA SYSTEMS WITH RESPECT TO INFRINGEMENT OR ALLEGATION OF INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.**

## **ARTICLE 9—GENERAL PROVISIONS**

**9.1 Future Updates.** New or updated Products and subscription renewals will be licensed under the then-current Azteca Systems license terms and conditions included with the deliverable Products.

**9.2 Export Control Regulations.** Licensee expressly acknowledges and agrees that Licensee shall not export, re-export, import, transfer, or release Products, in whole or in part, to (i) any US embargoed country; (ii) any person on the US Treasury Department's list of Specially Designated Nationals; (iii) any person or entity on the US Commerce Department's Denied Persons List, Entity List, or Unverified List; or (iv) any person or entity or into any country where such export, re-export, or import violates any US, local, or other applicable import/export control laws or regulations including, but not limited to, the terms of any import/export license or license exemption and any amendments and supplemental additions to those import/export laws as they may occur from time to time.

**9.3 Taxes and Fees, Shipping Charges.** License fees quoted to Licensee are exclusive of any and all taxes or fees, including, but not limited to, sales tax, use tax, value-added tax (VAT), customs, duties, or tariffs, and shipping and handling charges.

**9.4 No Implied Waivers.** The failure of either party to enforce any provision of this License Agreement shall not be deemed a waiver of the provisions or of the right of such party thereafter to enforce that or any other provision.

**9.5 Severability.** The parties agree that if any provision of this License Agreement is held to be unenforceable for any reason, such provision shall be reformed only to the extent necessary to make the intent of the language enforceable.

**9.6 Successor and Assigns.** Licensee shall not assign, sublicense, or transfer Licensee's rights or delegate Licensee's obligations under this License Agreement without Azteca Systems' prior written consent, and any attempt to do so without consent shall be void. This License Agreement shall be binding on the respective successors and assigns of the parties to this License Agreement. Notwithstanding, a government contractor under contract to the government to deliver Products may assign this License Agreement and Products acquired for delivery to its government customer upon written notice to Azteca Systems, provided the government customer assents to the terms of this License Agreement.

**9.7 Survival of Terms.** The provisions of Articles 2, 5, 6, 7, 8, and 9 of this License Agreement, and the provisions of section 4.1 of Addendum 2, shall survive the expiration or termination of this License and Maintenance Agreement.

**9.8 Equitable Relief.** Licensee agrees that any breach of this License Agreement by Licensee may cause irreparable damage and that, in the event of such breach, in addition to any and all remedies at law, Azteca Systems shall have the right to seek an injunction, specific performance, or other equitable relief in any court of competent jurisdiction without the requirement of posting a bond or proving injury as a condition for relief.

**9.9 US Government Licensee.** The Products are commercial items, developed at private expense, provided to Licensee under this License Agreement. If Licensee is a US government entity or US government contractor, Azteca Systems licenses Products to Licensee in accordance with this License Agreement under FAR Subparts 12.211/12.212 or DFARS Subpart 227.7202. Azteca Systems Data and Online Services are licensed under the same subpart 227.7202 policy as commercial computer software for acquisitions made under DFARS. The commercial license rights in this License Agreement strictly govern Licensee's use, reproduction, or disclosure of Products. Azteca Systems Software source code is unpublished, and all rights to Products are reserved by Azteca Systems and its licensors. Licensee may transfer Software to any licensed government procuring agency facility to which computer(s) on which Software is installed are transferred. If any court, arbitrator, or board holds that Licensee has greater rights to any portion of Products under applicable public procurement law, such rights shall extend only to the portions affected.

**9.10 Governing Law, Disputes, and Arbitration.** This License Agreement shall be governed by and construed

in accordance with the laws of the State of Utah without reference to conflict of laws principles, except that US federal law shall govern in matters of intellectual property. Except as provided in Section 9.8, any dispute arising out of or relating to this License Agreement or the breach thereof shall be resolved in the following order:

- *Consultation and negotiation in good faith and a spirit of mutual cooperation;*
- Mediation, by a mutually acceptable mediator chosen by the parties, which cost is shared equally;
- If the matter cannot be settled through negotiation or mediation, then it shall be finally settled by arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules. Judgment on the award rendered by the arbitrator may be entered in a court of competent jurisdiction. If Licensee is a US government agency, this License Agreement is subject to the Contract Disputes Act of 1978, as amended (41 USC 601–613), in lieu of the arbitration provisions of this clause. This License Agreement shall not be governed by the United Nations Convention on Contracts for the International Sale of Goods, the application of which is expressly excluded.

**9.11 Maintenance.** Maintenance for qualifying Software consists of updates and other benefits, such as access to technical support, are provided during the Term of Use. Maintenance is specified as set forth in Addendum #2.

**9.12 Feedback.** Azteca Systems may freely use any feedback, suggestions, or requests for Product improvements that Licensee provides to Azteca Systems. Regardless of the source of any feedback or suggestions, any improvements to Cityworks Software or Products, and any related intellectual property, are owned by Azteca Systems.

**9.13 Patents.** Licensee may not seek, and may not permit any other user to seek, a patent or similar right worldwide that is based on or incorporates any Azteca Systems technology or services. This express prohibition on patenting shall not apply to Licensee's software and technology except to the extent that Azteca Systems technology or services, or any portion thereof, are a part of any claim or preferred embodiment in a patent application or a similar application.

**9.14 Entire Agreement.** This License Agreement, including its incorporated documents, addendums, and exhibits constitutes the sole and entire agreement of the parties as to the subject matter set forth herein and supersedes any previous license agreements, understandings, and arrangements between the parties relating to such subject matter. Additional or conflicting terms set forth in any purchase orders, invoices, or other standard form documents exchanged during the ordering process, other than product descriptions, quantities, pricing, and delivery instructions, are void and of no effect. Any modification(s) or amendment(s) to this License Agreement must be in writing and signed by each party or as otherwise provided in Addendum #1.

IN WITNESS WHEREOF, the parties hereto have caused this License Agreement to be executed and made effective by their respective authorized representatives.

**AZTECA SYSTEMS, LLC**

**VILLAGE OF ALGONQUIN, IL**  
– (LICENSEE)

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: Brian L. Haslam

Name: \_\_\_\_\_

Title: President - CEO

Title: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

## **ADDENDUM #1**

### **PRODUCT LICENSING**

#### **1. Licensed Software:**

Server AMS Custom Enterprise License Agreement (ELA), Includes Unlimited Quantities of the Identified

Products:

Office

Tablet

AMS Mobile Native Apps (for iOS/Android)

--Includes the following Add-ons:

Storeroom

Equipment Checkout

Contracts

Cityworks Analytics for AMS

eURL (Enterprise URL)

CCTV Interface for PACP

MicroPaver Interface

Citizen Engagement API

Local Government Templates (LGT)

*Annual fee herein is based on a 25,001 - 50,000 population range*

*Additional Software Products & Licenses: Additional Software Products & licenses may be added to this License Agreement with either an acknowledgement of an official Cityworks quote signed by Licensee and additional fees, if necessary or applicable being paid, or receipt of Purchase Order from Licensee in response to an official Cityworks quote and additional fees, if applicable being paid.*

#### **2. Notices & Licensee Information: Until or unless otherwise, modified, all notices relevant to this agreement shall be sent to the following address:**

<b>Azteca Systems, LLC</b> 11075 South State, Suite 24 Sandy, Utah 84070	<b>Village of Algonquin</b> 2200 Harnish Drive Algonquin, IL 60102
	Attn: Kevin Crook
	E-mail: <a href="mailto:kevincrook@algonquin.org">kevincrook@algonquin.org</a>
	Phone: 847.658.2700 ext. 239

#### **3. Delivery Date/Effective Date of Software**

***MM/DD/YYYY***

***06/01/2018***

#### 4. Schedule of Payments and Fees under License and Maintenance Agreement

Support Period	Date From/To (mm/dd/yyyy)	Amount
Period 1	06/01/2018 – 05/31/2019	\$30,000.00*
Period 2	06/01/2019 – 05/31/2020	\$30,000.00
Period 3	06/01/2020 – 05/31/2021	\$30,000.00

\* Fee for period 1 has been paid previously

#### 5. Additional

Updates to the above licensed software means a subsequent release of the program which Azteca generally makes available to its supported customers as part of the annual maintenance plan for which fees have been paid.

Occasionally, Azteca changes the name of its licensed software as part of its ongoing process to improve and increase the functionality of the software. In the event the software licensed or listed above changes in name, and/or improvements are made, Azteca will provide software with functionality that is similar to or with substantially the same or greater functionality of the originally licensed software, provided all current license fees have been paid.

Updates may not always include any release, option or future program that Azteca licenses separately. Updates are provided when available (as determined by Azteca). Azteca is under no obligation to develop any future programs or functionality. Any updates made available will be delivered to you, or made available to you for download. You shall be responsible for copying, downloading and installing the updates.



## **ADDENDUM #2**

### **STANDARD MAINTENANCE AND SUPPORT**

Standard Maintenance and Support Addendum provisions are between the Licensee and Azteca, Systems, LLC. Maintenance and Support are provided subject to the terms and conditions of the signed License Agreement and which is incorporated by reference.

1. **MAINTENANCE & SUPPORT:** Azteca Systems will provide maintenance and support services to Licensee for qualifying Products during the applicable Term for such Products provided the applicable license fees have been paid for the times and periods and amounts specified in Addendum #1. Maintenance and Support Services consist of the following benefits: Technical support, new version software, service packs, software upgrades, and software updates.

1.1. Azteca Systems will ensure upward compatibility for the Covered Software applications within a reasonable timeframe for minor Esri® ArcGIS and Cityworks supported database revisions. Azteca Systems will not ensure upward compatibility for Covered Software Applications when there are major Esri ArcGIS revisions (for example, from rev 10.x to rev 11.x), however Azteca Systems will make all reasonable efforts to provide upward compatibility.

1.2. Azteca Systems shall, without additional charge (except as allowed for in paragraph 3.4), during the term of this Agreement provide the following:

- (a) Software Updates. Software Updates includes Upgrades and service packs which are a collection of files that enhance or correct the Covered Software and which will be available for Licensee to download during the Maintenance Term/Period. Updates and Upgrades may also include new versions;
- (b) Provide Telephone Support, Email Support, Web Support, during normal business hours, 8 AM to 5 PM Mountain Time, Monday through Friday (excepting Holidays) and after hour emergency support line, and other benefits deemed appropriate by Azteca Systems (as set forth in Section 2 below); and
- (c) Implement and maintain a means of secure, remote direct network access (VPN, Web-access, etc.) to the Licensee's systems in order to perform thorough remote diagnostics.

1.3 The following items, among others, however, are specifically excluded as support services under this section of this Maintenance and Support:

- (a) Support for applying or installing upgrades and service packs;
- (b) Assistance with questions related to third party software, computer hardware, networking, and other similar items that are not provided by Azteca;
- (c) Assistance with computer operating system questions not directly pertinent to the Covered Software or Program Modifications;
- (d) Licensee Data debugging and/or correcting;
- (e) Services necessitated as a result of any cause other than authorized ordinary and proper use by the Licensee of the Covered Software, including but not limited to neglect, abuse, unauthorized modifications and/or unauthorized updates;
- (f) Consulting regarding customizations created to function with the Covered Software unless the customization is identified and listed as Covered Software in Addendum 1;
- (g) Assistance with applications which are not part of a standard life cycle, such as preview, beta, or candidate releases; and
- (h) Questions such as configuration, implementation and walk-throughs.

1.4 Support Periods are renewable unless terminated as provided in Section 3 below. The Maintenance Services consists of software and documentation updates and access to technical support via telephone, email, web-based ([www.MyCityworks.com](http://www.MyCityworks.com)) and after hours support as set forth in Section 1 of this Addendum.



1.5. Technical support provided pursuant these maintenance provisions shall be performed in a professional and workmanlike manner. Azteca Systems will use commercially reasonable efforts to provide corrections to a technical issue or provide a workaround, but Azteca Systems cannot guarantee that all technical issues can be fixed or resolved.

1.6. **Authorized Callers.** Licensee may designate a limited number of authorized callers per software product listed in Addendum 1. Licensee may replace Authorized Callers at any time by notifying Azteca Systems Support services. Authorized callers may be designated in this Addendum #2 or by email. Azteca may limit the total number of authorized callers as may be reasonably necessary and may request an updated list of authorized callers.

1.7. **Cityworks Online Support and Customer Portal.** Azteca has created a self-help support website center for Authorized Callers to submit technical issues, chat with technical specialists, track technical support incidents through the 'MyCityworks' portal, and view technical articles, updated product documentation, blogs, links to forums, and technology announcements. The support and care website can be found at <http://www.mycityworks.com>.

## 2. PROCEDURES FOR ACCESSING SUPPORT:

2.1. All problem categories from routine, non-critical and critical that occur during normal business hours shall procedurally occur as follows: 1) Licensee's system administration staff as first line of support, and then 2) Azteca Systems staff as the second line of support. Azteca Systems will make all reasonable efforts to acknowledge all requests for support during normal business hours within 4 hours.

2.2. Prior to calling Azteca Systems for support services, the Licensee will first attempt to isolate any problems that occur within the Licensee's System. The Licensee will try to reduce the problem down to a specific software or system component. If it is determined that the problem is The Cityworks Software component, Licensee will first try and resolve the problem without Azteca Systems' involvement. If Licensee cannot resolve the problem or isolate the problem, Licensee may contact Azteca Systems via telephone, chat, or self-service portal. In each case, Cityworks technical support will log the information and provide, an answer to the question, a resolution to the problem, or submit a verified bug to the development group. Any support request that is not quickly resolved will be assigned to a technical support representative. Phone calls and chat requests are accepted during normal business hours as outlined on the Contact Support page of MyCityworks.com. Voicemails and requests submitted via the self-service portal outside of the posted business hours will be responded to on a first come, first served basis the next business day.

2.3. For critical problems that occur outside of Azteca Systems' normal business hours (8 AM to 5 PM, Mountain Time) and cannot be isolated and resolved by the Licensee, Azteca Systems will provide an after-hours phone number or pager number that will forward the call to the currently assigned Azteca Systems support representative. Azteca Systems will make all reasonable efforts to acknowledge and respond to the request for support for critical problems that occur outside of normal business hours within 4 hours of receipt of the call from a designated and authorized Licensee representative. Critical problems are defined as problems that cause several users to be unable to perform their duties. For routine and non-critical problems Licensee will submit support requests during normal business hours as outline in 2.2 above.

2.4. After a Technical Support Incident is logged, Azteca Systems will use commercially reasonable efforts to provide corrections to a technical issue or provide a work around. While it is Azteca's goal to provide an acceptable solution to technical issues, Azteca cannot guarantee that all technical issues can be fixed or resolved.

2.5. Azteca will use all reasonable efforts to utilize remote support-type services. However, in the event Licensee and Azteca Systems agree it becomes necessary for Azteca Systems to be on-site to provide support for the Covered Software, the parties by mutual negotiation, shall develop a separate agreement that will govern the terms and conditions for any on-site work or services.

### 3. CHARGES/FEES

3.1. License, Maintenance and Support Services herein are included in the payment of annual fees as set forth in Addendum #1, and shall be paid by Licensee. The annual fee for each twelve (12) month period is set forth in Addendum #1, and shall be paid prior to the start for each License and Maintenance Period unless otherwise specified. The annual fee for successive Terms/Periods (twelve-month periods) commencing upon the anniversary of the first maintenance period, shall become due prior to the end of the preceding paid-up Maintenance Period.

3.2. Upon sixty (60) days written notice, the fee for the License and Maintenance Periods listed in Addendum 1 subsequent to year three (3) of the Maintenance Period, may be adjusted by Azteca Systems to reflect increases in costs of providing the services; provided, however, that the fee shall not increase by more than the CPI from the previous annual fee. Azteca Systems will notify Licensee of the new pricing no later than ninety (90) days prior to the annual renewal date of the year preceding the year for which such adjusted pricing applies.

3.3. **Maintenance Expiration.** Azteca Systems will send Licensee a notice of expiration approximately sixty (60) days before the Maintenance term expires. If Azteca Systems does not receive a purchase order prior to the expiration date, Azteca will send the notification to Licensee upon expiration of the Maintenance term. Azteca Systems will continue to provide technical support for an additional thirty (30) days, but Licensee will no longer receive Software updates released after the Maintenance term's expiration. If Licensee does not reinstate Maintenance within thirty (30) days of the expiration date, Licensee will no longer receive technical support. All other Maintenance benefits and Support services will end with the expiration of the Maintenance term.

3.4. **Reinstatement Fee for Lapsed Maintenance.** Azteca Systems will reinstate Maintenance if Licensee sends a purchase order or payment within thirty (30) days of the expiration date. If Licensee does not renew Maintenance within thirty (30) days of the expiration date but at a later date wants to reinstate Maintenance, Maintenance fees will include the Maintenance fees that Licensee would have paid since the expiration date.

### 4. MISCELLANEOUS

4.1. **Data Confidentiality Statement:** Azteca Systems will take reasonable measures to ensure that any Licensee data and/or confidential information provided to Azteca Systems is not inappropriately accessed or distributed to any third-party. Data provided to Azteca Systems by the Licensee may be loaded onto Azteca Systems servers or employee computers for the purpose of testing The Cityworks Software, database structure, or database values, and related Esri® software to resolve database or software performance issues, software enhancements and software defects. At no time will the data be distributed to individuals or organizations who are not Azteca Systems employees without first receiving written approval from Licensee. If requested by the Licensee, and once the testing has been completed, Azteca Systems will delete all data provided by the Licensee.

4.2. **No Implied Waivers:** No failure or delay by Azteca Systems or Licensee in enforcing any right or remedy under this Agreement shall be construed as a waiver of any future or other exercise of such right or remedy by Azteca Systems.

### **ADDENDUM #3**

#### **THIRD PARTY CONSULTANT/CONTRACTOR ACKNOWLEDGMENT**

If Licensee engages any Third Party Contractor and desires to grant access to or permission to use the licensed software, the access may be granted subject to the following terms conditions and provisions:

1. Access and use of the Licensed Products by any third party is solely for Licensee's benefit;
2. The Third Party Contractor (or, if applicable, its employee) shall be considered, as applicable, the Authorized User for purposes of the applicable license type, and all use by such contractor shall be in accordance with the terms and conditions of the License and Maintenance Agreement;
3. Before accessing the Licensed Products, the Third Party Contractor agrees in writing that (a) the software shall be used solely in accordance with the terms of this Agreement and solely for Licensee's benefit and (b) said contractor shall be liable to Azteca Systems for any breach by it of this Agreement;
4. Licensee hereby agrees and acknowledges that Licensee will be liable for any and all actions or omissions of the Third Party Contractor with respect to the use of the Licensed Products, as if such actions or omissions were the Licensee's;
5. Upon expiration or termination of this License Agreement, the rights of usage to any Third Party Contractor shall immediately terminate;
6. Use of the Software by such Third Party Contractors on Licensee's behalf will be governed by the terms of this Agreement, and will require that Licensee purchase the appropriate license for each user utilized by such contractor;
7. Any breach of this Agreement by any Third Party Contractor(s) will be deemed to be a breach by Licensee;
8. Licensee will ensure that Third Party Contractor agrees to comply with and does comply with the terms of this Agreement on the same basis as the terms apply to Licensee; and
9. Any Third Party Contractor must sign a copy of this Addendum acknowledging that it has a copy of the License Agreement and agrees to the terms herein, further Licensee shall provide a signed copy of this Addendum for every Third Party contractor to which it has granted permission to access and/or use the licensed software;

The rights granted under Third-Party Contractor Addendum, do not modify the license or increase the number of licenses granted under this Agreement. Third-Party Contractor acknowledges acceptance by signing below, and providing a copy to Azteca Systems at [contracts@cityworks.com](mailto:contracts@cityworks.com).

\_\_\_\_\_  
Third Party Contractor Name (Print)

By: \_\_\_\_\_  
Authorized Signature

Date: \_\_\_\_\_



2018 - R -  
VILLAGE OF ALGONQUIN  
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village President is authorized to execute an Agreement between the Village of Algonquin and Applied Ecological Services for the Phase 2 Design Services for Ratt Creek Reach 5 Restoration Project in the amount of \$33,900.00, attached hereto and hereby made part hereof.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018

APPROVED:

(seal)

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John C. Schmitt, Village President

ATTEST:

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Gerald S. Kautz, Village Clerk

## **I. SCOPE OF WORK**

### **Task 1. Site Visit & Misc Meetings**

An AES Ecologist and Landscape Architect will meet onsite with the Village to discuss the Preliminary Plan dated April 2017 complete by AES. AES will use the Preliminary Plan for use during the site visit to confirm that site conditions remain the same since the original October 2016 site visit. AES will note any changes and incorporate the changes into the 90% and Final Design Plans. AES will also attend miscellaneous meetings with the Village to discuss the project and/or attend a public meeting.

*Product:* Site visit with client and Misc meetings

*Lump Sum Fee:* \$2,200

### **Task 2. 90% & Final Design Plan & Cost Estimates**

An AES Ecologist and Landscape Architect will develop 90% and Final Design Plans, including specifications, for Ratt Creek Reach 5. AES will incorporate any changes observed during the site visit as well as address Village comments dated August 7, 2017. AES will submit an electronic copy of the 90% Design Plan to the Village & CBBEL for one review and comment and incorporate all changes. AES will also incorporate all changes that may be required by the Corps & IDNR-OWR to make the project permissible. In addition, AES will prepare an Opinion of Probable Cost for Construction for the 90% and Final Design Plans. The Final Design Plan will be signed by a Certified Engineer. The 90% and Final Design Plans will include:

1. Title Sheet with the project location map, general notes, and materials/quantities schedule;
2. Construction Specification Sheets including General Provisions, Selective Woody Tree & Brush Removal, Grading, Slope Protection, Rock Based Channel Stabilization, Soil Preparation, Native Seeding, Native Herbaceous Perennial Planting, Native Tree Planting, and Management of Plantings & Stream Structures;
3. Existing Condition Sheets depicting existing topographic conditions etc;
4. Tree Preservation Sheets showing desirable trees to remain;
5. Layout and Grading Sheets showing existing and proposed topography contours and streambank/channel treatments;
6. Stream Profile & Cross Section Sheets showing existing and proposed conditions. Cross sections will be provided every 50-100';
7. Planting Plan Sheets with associated native seed and plant plug lists and quantities;
8. Erosion Control Sheets outlining erosion control measures;
9. Detail Sheets with typical channel cross sections, riffle details, planting details, erosion protection details, etc.

*Product:* 90% & Final Design Plans & Cost Estimates

*Lump Sum Fee:* \$13,000

### **Task 3. Environmental Permitting**

AES will prepare a Corps/IEPA Joint Application for this project. AES understands that the IEPA Stormwater Pollution Prevention Plan (SWPPP) and Notice of Intent (NOI), and McHenry/Kane County Stormwater Permits will be handled by the Village/Village Engineer. For the Corps/IEPA Joint Application permit, AES will submit the 90% Design Plans, wetland report (completed by others), obtain a jurisdictional determination, submit appropriate applications to the IDNR, USFWS, and SHPO as well as prepare the application package and coordinate with the Corps project manager. AES also anticipates meeting the Corps project manager on site to discuss the project details and respond to Corps' requests for additional information and/or revisions to the plan. AES will also complete the MCSWCD permit application for soil erosion and sedimentation control and will coordinate requests for additional information and/or revisions to the plan. Note: client will be responsible for paying the MCSWCD permit fee.

*Product:* Permit Applications

*Lump Sum Fee:* \$4,500

#### **Task 4. IDNR-OWR Floodway Construction Permitting**

According to the Federal Emergency Management Agency (FEMA), Flood Insurance Rate Map (FIRM) Panel 341J, effective November 16<sup>th</sup>, 2006, the project is located in unstudied Zone A floodplain associated with Ratt Creek. The tributary area to the project site is approximately 1.4 square miles. The Zone A portion of Ratt Creek immediately downstream of the project site has been revised with a Letter of Map Revision (LOMR) effective December 1<sup>st</sup>, 2011. The proposed project will require a floodway construction permit from the Illinois Department of Natural resources - Office of Water Resources (IDNR-OWR). CBBEL will subcontract with AES to complete an IDNR-OWR floodway construction permit. CBBEL will obtain the regulatory hydrologic and hydraulic modeling from the Illinois State Water Survey that was previously used to complete the LOMR. CBBEL will extend the regulatory modeling through the project site using AES's 90% Plan drawings to complete the hydraulic modeling extension. CBBEL will determine if the proposed improvements shown on AES's 90% Plan drawings meet IDNR-OWR Floodway Construction criteria. If modifications are necessary, CBBEL will coordinate with AES to make the project permittable. It is anticipated that this will take two iterations. The application fee for the IDNR-OWR floodway construction permit is \$2,690 and is included in the fee below. This task does not include Additional topographic survey should additional survey become necessary to complete the hydraulic modeling.

*Product:* IDNR-OWR Floodplain/Floodway Application & Permit  
*Lump Sum Fee:* \$11,200

#### **Task 5. Engineer (CBBEL) Plan Review & Misc. Meetings with AES/Village**

CBBEL will subcontract with AES to complete a review of the 90% Design Plans including all proposed streambank/channel conditions as well as proposed excavation area adjacent to High Hill Dam. This task will include a review of calculated velocities as determined from the hydraulic modeling performed in Task 5 and follow-up recommendations to determine if the proposed stabilization measures shown in the 90% Plans are appropriate. This task does not include review of plantings or seeding. CBBEL will provide written comments responses to AES for inclusion into the Final Plan documents. CBBEL has assumed two iterations for this process. Additional iterations will be billed under separate contract. CBBEL will also attend miscellaneous meetings with AES/Village to discuss the project. This Task does not include additional permitting tasks not associated with the floodway construction permit covered in Task 5.

*Product:* 90% Plan Review, Comments, and Misc Meetings  
*Lump Sum Fee:* \$3,000

**Total Lump Sum Fee Tasks 1-5:               \$33,900**

**Billing Information:**

Total amount of contract: **\$33,900**

Payment:

- ☐ Estimated Fees
- ☐ Estimated Fees, Not-to-Exceed (per fee schedule, with not-to-exceed amount)
- ☒ Lump Sum (% complete, by project total)
- ☐ Lump Sum by Task (% complete by task, no hourly detail)
- ☐ Time and Materials

**Special Billing Instructions:** Not Applicable

**Reimbursable Expenses:**

- ☒ Reimbursable expenses are included in the fee.
- ☐ Reimbursable expenses are not included in the fee and will be billed per the fee schedule.

Receipts Required: ☐ Yes ☒ No  
Meals Charged: ☐ Yes ☒ No  
Per Diems Charged: ☐ Yes ☒ No

Enclosure(s)

Standard Terms and Conditions  
Exhibit A: AES Rate Schedule

Signature Page on Next Page

## Acceptance

In signing below, each party agrees to abide by all terms and conditions presented in this Agreement and the defined contents. Work will begin upon receipt of the applicable deposit and this signed authorization.

**\*\*PLEASE SIGN AND RETURN to Applied Ecological Services, Inc. An executed contract containing both signatures will be returned to you. This Agreement is not binding upon AES until executed by an officer of AES.**

Applied Ecological Services, Inc.

Signature:	Date:
Name:	
Title:	
P.O. Box 256, 17921 Smith Rd.	
Brodhead, WI 53520	
Phone: 608-897-8641	Fax: 608-897-8486
Email:	

Client:

Signature:	Date:
Name:	
Title:	
Company:	
Address:	
City, State, Zip:	
Phone:	Fax:
Email:	

Billing Address:

<input type="checkbox"/> Mark if same as above.	
Company:	
Name:	
Title:	
Address:	
City, State, Zip:	
Phone:	Fax:
Email:	

## Notes:

1. This Agreement summarizes the information contained in the proposal and is necessary for acceptance of the contract. Along with the attached documents, including the Standard Terms and Conditions, this summary and signature page will define and govern the contract.
2. This Agreement may be executed in one or more counterparts (transmitted by facsimile or PDF electronic transmission), each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.



# Standard Terms and Conditions

1. **Term and Termination.** These Terms and Conditions apply to the attached agreement and any subsequent agreements or changes to existing agreements for services between Applied Ecological Services, Inc. (hereafter AES) and the Client as defined in the agreement. Together these documents and any attachments constitute the Agreement.

1.1. **Termination.** Either party may terminate this Agreement, in whole or in part, at any time upon no less than fifteen (15) days written notice to the other party. In addition, AES shall have the right to suspend its provision of Services in the event Client defaults in timely payment for Services.

1.2. **Payment Upon Termination.** In the event of termination, all previous unpaid invoices submitted by AES to Client will be due and payable. AES will also be paid, under the terms of the Agreement, for any and all work performed and/or completed, and expenses incurred between the time period covered by the most recent invoice and the date of termination. Additionally, AES will be reimbursed on a time-and-expenses basis at AES' standard rates for all reasonable termination expenses including: the cost of completing analyses, records, and reports necessary to document job status at the time of termination; the cost to bring any site work to a safe and stable condition; and reasonable costs associated with untimely demobilization and reassignment of personnel and equipment.

1.3. **Transition Period.** In the event that this Agreement is terminated by either party, Client may require AES to continue any or all activities as described in the Agreement to allow for a reasonable transition period. This work would be conducted under the terms of this Agreement, which will remain in force until the transition period is completed.

## 2. **Invoicing and Payment.**

2.1. **Invoicing/Payment Term.** AES shall invoice Client for Services performed on a periodic basis, usually monthly. Upon receipt of an invoice from AES, Client shall have thirty (30) days from the date of the invoice to pay the amount due, or to notify AES in writing of a bona fide dispute asserted in good faith as to one or more of the invoiced items. Unless otherwise provided, all Services, equipment, and materials furnished by AES shall be at the rates specified in AES' Rate Schedule, attached hereto as **Exhibit A** and incorporated by reference herein. The AES Rate Schedule may be modified by AES by written notice to Client. Deposits paid according to the terms above will be applied to the final invoices under this Agreement.

2.2. **Taxes.** All charges are net of any applicable taxes (except income and payroll taxes). Any additional costs due to applicable taxes will be reimbursed by Client. Sales tax, if applicable, will be added upon invoicing.

2.3. **Currency.** All fees are stipulated in U.S. Dollars and must be paid to AES in U.S. Dollars.

2.4. **Method.** Payments to AES shall be made via Automated Clearing House (ACH) to AES' bank account using the information below. Please include invoice number(s) in remittance correspondence. If unable to make payments via ACH, checks made payable to "Applied Ecological Service, Inc." can be mailed to P.O. Box 256, Brodhead, WI 53520. Please indicate the AES invoice number(s) in check memo.

Bank Name: **The Bank of New Glarus/Sugar River Bank Branch**  
Bank Address: **2006 1<sup>st</sup> Center Ave, Brodhead, WI 53520**  
Routing Number: **075903912**  
Checking Account Number: **200142519**

2.5. **Prevailing Wages.** Unless specifically set forth in the applicable Letter Agreement, Client represents that prevailing wages are not required for any of AES' Services under this Agreement. However, should AES be required to pay prevailing wages, Client will pay AES the increased costs associated with the applicable prevailing wage rates, including any penalties, back wages, and administrative expenses.

3. **Liens.** AES reserves the right to place or file liens on the Client's property if payment for work or Services performed is not made in a timely fashion, subject to compliance with applicable laws. Advance notices of lien rights with respect to an applicable project may be provided as an attachment to this Agreement.

## 4. **Confidentiality.**

4.1. **Definition and Exceptions.** For purposes of this Agreement, information shall be considered confidential if it is of a type generally understood to be confidential, or if the disclosing party specifically notifies the recipient party in writing, whether by labeling materials reflecting such information as "CONFIDENTIAL" or otherwise unambiguously informing the recipient party (hereinafter, "Confidential Information"). Such Confidential Information includes, but is not limited to, research, product plans, products, services, customers, markets, ideas, concepts, discoveries, techniques, specifications, methodologies, models, flow charts, data, software, developments, inventions, processes, designs, drawings, marketing plans, sales information, and financial information, and any information that constitutes a trade secret under the

Uniform Trade Secrets Act or similar laws. Notwithstanding the foregoing, Confidential Information shall not include information that (i) is already known to the recipient as shown by written records in its possession at the time such information is received; (ii) is already part of the public domain at the time of disclosure, or subsequently becomes part of the public domain through no fault of the recipient; (iii) is obtained on a non-confidential basis from a third party who lawfully disclosed the same to the recipient; or, (iv) is independently developed by an employee or consultant of the recipient who had no knowledge of or access to the information.

4.2. **Nondisclosure of Confidential Information.** During the term of this Agreement and for a period of three (3) years following termination, each party agrees to keep Confidential Information provided to such party by the other party in strict confidence and not to use any such Confidential Information other than in connection with the transactions contemplated by this Agreement, without the prior written consent of the other party. In addition, each party agrees not to misappropriate or threaten to misappropriate any trade secret information received, or any part thereof, for as long as such information remains a trade secret. Notwithstanding the foregoing, this Agreement shall not apply to the extent that information is subpoenaed or otherwise required by law to be disclosed by the recipient party, provided the recipient party shall use its best efforts to inform the disclosing party of any demand for such disclosure as soon as such demand is made, in order to allow the disclosing party the opportunity to seek protective relief.

4.3. **Use of Project Information.** Client agrees that AES may use Client's name and a general description of projects as a reference for other prospective clients, provided that no Confidential Information is disclosed.

## 5. **Ownership of Work Product.**

5.1. **Work Product.** All drawings, specifications and other documents and electronic data furnished by AES to Client under this Agreement ("Work Product") are deemed to be Instruments of Service, and AES shall retain the ownership and property interest therein, including the copyrights thereto.

5.2. **Client's Limited License.** Upon Client's payment in full for all work performed under this Agreement, AES shall grant Client a limited license to use the Work Product in connection with Client's occupancy or possession of the applicable project, and the drawings, specifications and other documents prepared by AES for the project may be retained by Client. Client may make changes, additions, and deletions to the applicable project design, in whole or in part, conditioned on Client's express understanding that such use of the Work Product is at Client's sole risk and without liability or legal exposure to AES.

5.3. **Use.** Any documents generated by AES are for the exclusive use of Client. Any use by third parties or use beyond the intended purpose of the document will be at the sole risk of Client unless otherwise agreed upon by AES in writing. If Client uses the design materials on any project other than the Project for which it was developed (a "Subsequent Use"), Client agrees that it shall do so at its sole risk and without liability or legal exposure to AES. Client further agrees that it shall defend, indemnify and hold harmless AES from and against any and all claims, damages, liabilities, losses and expenses, including reasonable attorney's fees, arising out of or resulting from such Subsequent Use.

## 6. **Insurance.**

6.1. **Coverage.** At all times during the term of this Agreement, AES shall, at its own expense, maintain insurance coverage of the kind and in the minimum amounts listed in **Exhibit B**.

6.2. **Waiver of Subrogation.** To the extent possible, any of the parties' insurance policies provided under the provisions of this Agreement, or which may be used in relation to this Agreement, shall contain waivers of subrogation in favor of the other party, by endorsement or otherwise, it being the intent of the parties that the insurance policies shall protect both parties. The parties release each other from liability covered by the insurance for which subrogation is waived.

6.3. **Additional Coverage.** Upon advance written notice, AES shall provide additional amounts or kinds of insurance as may reasonably be deemed necessary by Client in connection with the ongoing nature of operations and changes in exposure, but only to the extent the insurance is commercially available, and provided Client pays the cost of said coverage.

6.4. **Notice of Cancellation.** The above-required insurance shall be maintained by AES during the term of this Agreement, and shall not be canceled, altered, or amended by AES without thirty (30) days advance written notice to Client.

7. **Limitation of Liability.** With respect to any claim covered pursuant to the terms and conditions of AES' liability insurance policies carried pursuant to this Agreement, Client agrees that AES' total liability for acts, omissions, or damages, shall not exceed the available limits of coverage as set forth in such insurance policies.

Notwithstanding any other term of this Agreement to the contrary, in no event shall AES, (or its employees, agents, successors, or assigns) be liable to Client or any third party claiming through Client for indirect, special, incidental, consequential, exemplary, or punitive damages of any nature (including damages for loss of revenue, profits, business interruption, loss of business information, loss of capital, loss of technology, loss of data, increased costs of operation, litigation costs and the like) whether based upon a claim or action in contract, tort (including negligence),

or any other legal or equitable theory, in connection with the supply, use or performance of the Services provided by AES to Client, regardless of whether AES has been advised of the possibility of such damages or such damages were reasonable foreseeable.

**8. Indemnification.**

8.1. AES' Indemnification of Client. To the fullest extent permitted by law, AES shall indemnify and hold harmless the Client, its officers, directors, employees or agents, from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of work on a project subject to this Agreement, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself) but only to the extent caused by the negligent acts or omissions of AES, its subcontractors, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused by a party indemnified hereunder.

8.2. Client's Indemnification of AES. To the fullest extent permitted by law, Client shall indemnify and hold harmless AES, its officers, directors, employees or agents, from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of work on a project subject to this Agreement, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property, but only to the extent caused by the negligent acts or omissions of Client, its subcontractors (other than AES), anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused by a party indemnified hereunder.

9. Independent Entities. Client and AES are independent entities, and nothing in this Agreement or otherwise shall be deemed or construed to create any other relationship, including one of employment, joint venture, or agency.

**10. Dispute Resolution.**

10.1. Direct Discussion. If a dispute arises out of or relates to this Agreement or its breach, the parties shall use good faith efforts to settle the dispute through direct negotiation.

10.2. Project Status During Dispute. If the dispute does not result in the termination of the Agreement, AES shall continue providing Services during all dispute resolution proceedings. Client shall continue to make payments in accordance with this Agreement, except with respect to amounts in dispute in accordance with Section 2.

10.3. Mediation. If the dispute cannot be settled through direct negotiation, except with respect to a matter involving payment of an invoice, the parties shall engage in mediation prior to entering into litigation, and shall endeavor to resolve the dispute through the involvement of a neutral mediator. The Construction Industry Mediation Rules of the American Arbitration Association shall govern this process unless otherwise agreed. The costs of any mediation proceeding shall be shared equally by the parties. No legal action will be filed until mediation has concluded.

**11. Standard of Care / Warranties.**

11.1. Standard of Care. All Services provided by AES shall be performed by appropriately qualified personnel, properly licensed whenever required, and shall meet all standards of industry skill, care and judgment ordinarily expected in the locality where the Services are provided.

11.2. Warranties. Construction work performed by AES includes a one (1) year warranty on materials and workmanship. AES warrants that such work shall be free from material defects not intrinsic in the design or material required in the Agreement, if any. AES' warranty does not include remedies for defects or damages caused by normal wear and tear during normal usage, use for a purpose for which the project was not intended, improper or insufficient maintenance, modifications performed by the owner or others, or abuse. AES warrants that all materials shall be new unless otherwise specified, of good quality, in conformance with the Agreement, if any, and free from defective workmanship. If within one year the Client does not promptly notify AES of defective work, the Client waives AES' obligation to correct any defective work as well as the Client's right to claim a breach of warranty with respect to that defective work. If any of the Services are eliminated, or if AES is not retained to perform subsequent phases, AES' responsibility will extend only to the Services it completes.

**12. Time for Performance.**

12.1. AES' Services will be performed according to the schedule specified in the Letter Agreement or related Attachments approved by Client and AES and incorporated into this Agreement.

12.2. If the Services to be performed by AES are interrupted, disrupted, suspended, or delayed for any reason beyond the reasonable control of AES, the schedule of work and the date for completion will be adjusted accordingly. AES will be compensated for all reasonable increased costs resulting from such interruption, disruption, suspension, or delay.

### 13. Miscellaneous.

13.1. Entire Agreement. This Agreement and any Attachments which are or may be made a part thereof, constitute the entire agreement between the parties regarding the subject matter thereof, and all agreements, representations, promises, inducements, statements and understandings, made prior to or contemporaneous with this Agreement, written or oral, are superseded by this Agreement. This Agreement may not be modified or amended except in writing signed by a duly authorized representative of the parties hereto. No other act, document, usage or custom shall be deemed to modify this Agreement.

13.2. Governing Law and Jurisdiction. This Agreement shall be deemed to be an Agreement made under the laws of the State of Wisconsin, and for all purposes it, plus any related or supplemental exhibits, schedules, documents, or notices, shall be construed in accordance with and governed by the laws of such state. Both parties agree that the federal and state courts located in Wisconsin are an appropriate venue for any dispute between the parties, and both parties hereby submit to the jurisdiction of such courts. **CLIENT AND AES WAIVE ANY RIGHT TO A JURY TRIAL REGARDING ANY DISPUTE BETWEEN THE PARTIES.**

13.3. Construction / Headings. This Agreement shall be construed without regard to any presumption or rule requiring construction against the party causing the instrument to be drafted. The various headings in this Agreement are inserted for convenience only and shall not affect the meaning or interpretation of this Agreement or any section or provision hereof.

13.4. Force Majeure. Notwithstanding anything contained in this Agreement to the contrary, if either party is prevented from performing any of its obligations hereunder by laws, orders, regulations or directions of any government having jurisdiction over the parties hereto, or any department, agency, corporation or court thereof, or by war, act of public enemies, strikes or other labor disturbances, fires, floods, acts of God, or any causes of like or different kind beyond the reasonable control of either party, then such party shall be excused from any failure to perform any such obligation to the extent such failure is caused by any such law, order, regulation, direction or contingency.

13.5. Severability. Each provision contained herein is severable from the Agreement and if one or more provisions are declared invalid, the remaining provisions shall nevertheless remain in full force and effect.

13.6. Notices. All notices pursuant to this Agreement shall be in writing and shall be given by certified mail or personal delivery (including overnight mail by private carrier) to the address set forth on the signature page to this Agreement, or to such other address as may be subsequently provided by written notice given in accordance with this section. Such notices shall be deemed given when delivered (including by overnight mail by private carrier) or, if by mail, effective when deposited in the U.S. Mail certified with return receipt requested, postage prepaid.

13.7. Attorneys' Fees. In the event either party shall be the prevailing party in any suit for damages for breach of this Agreement, including nonpayment of invoices, or to enforce this Agreement, or to enjoin the other party from violating this Agreement, such party shall be entitled to recover as part of its damages its reasonable legal costs and related expenses, including attorneys' fees, in connection with bringing and maintaining any such action.

13.8. Successors and Assignees. This Agreement will be binding on AES and Client, and their successors, trustees, legal representatives, and assigns. Neither party may assign or transfer any rights, responsibilities, or interest in this Agreement without the written consent of the other party and any attempt to do so without such consent may be void, provided, however, in the case of an assignment by AES to an affiliate controlled by or under the common control of AES, Client's consent will not be unreasonably withheld. Nothing in this section will prevent AES from employing subcontractors or subconsultants to assist in the performance of Services under this Agreement.

13.9. Waiver. The failure of either party in any one or more instances to enforce one or more of the terms or conditions of this Agreement or to exercise any right or privilege in this Agreement, or the waiver by either party of any breach of the terms or conditions of this Agreement, shall not be construed as thereafter waiving any such terms, conditions, rights, or privileges, and the same shall continue and remain in force and effect as if no such failure to enforce had occurred.

13.10. Survival. All obligations of Client regarding amounts owed to AES and all limitations of liability and disclaimers and restrictions of warranty shall survive termination of this Agreement.

13.11. Exhibits and Attachments. All Exhibits and Attachments are incorporated and made part of this Agreement for all purposes.

13.12. Counterparts / Signatures. This Agreement may be executed in one or more counterparts (transmitted by facsimile or PDF electronic transmission), each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

## EXHIBIT A

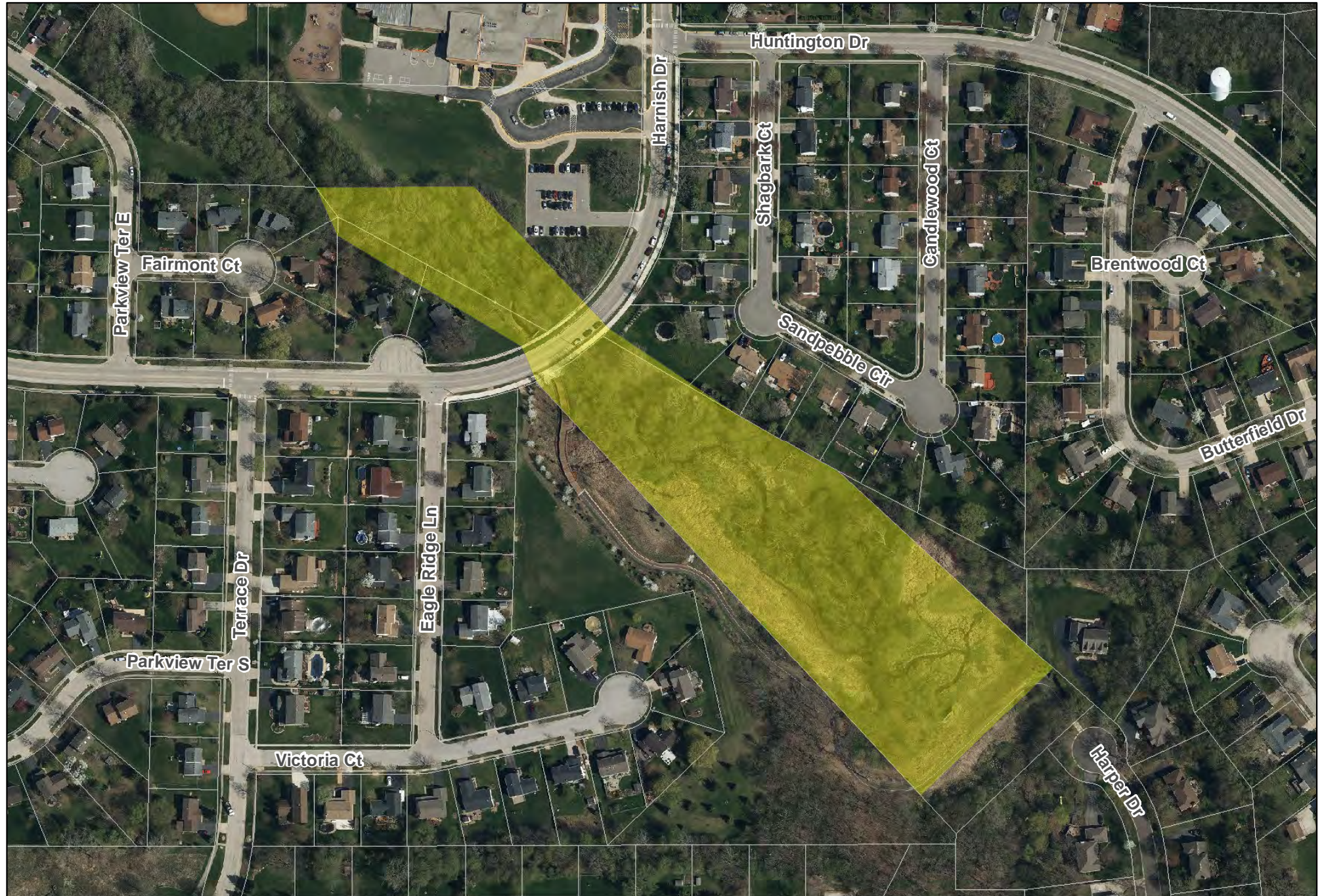
### RATE SCHEDULE

PROFESSIONAL TITLE	RATE
Principal Ecologist	\$ 190.00 - 250.00/hour
Principal Ecotoxicologist	\$ 130.00 - 185.00/hour
Principal Environmental Engineer	\$ 130.00 – 180.00/hour
Senior Communications Consultant	\$ 170.00/hour
Senior Ecologist	\$ 110.00 - 160.00/hour
Senior Engineer	\$ 110.00 – 160.00/hours
Senior Geologist	\$ 180.00 – 200.00/hour
Senior Hydrologist	\$ 100.00 – 150.00/hour
Senior Landscape Architect/Planner	\$ 100.00 - 180.00/hour
Landscape Architect	\$ 90.00 – 120.00/hour
Staff Cartographer/GIS analyst	\$ 80.00 – 120.00/hour
Staff Ecologist	\$ 80.00 – 120.00/hour
Staff Engineer	\$ 100.00 - 150.00/hour
Staff Biologist	\$ 80.00 – 120.00/hour
Staff Ecological/Landscape Designer	\$ 80.00 – 120.00/hour
Associate Ecologist	\$ 85.00/hour
Associate Ecological/Landscape Designer	\$ 75.00/hour
CADD/GIS Draftsperson	\$ 70.00 - 95.00/hour
Technical Assistant	\$ 60.00/hour
Clerical	\$ 60.00/hour
<b>OTHER SERVICES</b>	
Construction Oversight	\$ 80.00-120.00/hour
Technical Writing	\$ 100.00/hour
Automated Data Compliance/Processing	\$ 35.00/hour
<b>EXPENSES</b>	
Transportation mileage	\$ 0.60/mile
Per Diem	\$ 50.00/person/day
Computer Plotting – Black and White	\$ 1.50/square foot
Computer Plotting - Color	\$ 3.00/square foot
Black and White Copies and Prints	\$ 0.10/page
Color Copies and Prints	\$ 0.25/page
11 x 17 prints – color	\$ 2.00/sheet
CD burning	\$ 1.00 each
DVD burning	\$ 5.00 each
Scanning – small document	\$ 0.10/page
Scanning – large document	\$ 3.50/square foot
GPS Equipment	\$ 200.00/day
Computer Processing	\$ 35.00/hour
Corporate Plane Air Fare	\$ 2.85/mile
Any additional services	Cost plus 15%

\*Time spent providing testimony for legal proceedings will be billed at double normal hourly rate. Effective Jan 1, 2013



# Ratt Creek Reach 5 - 7.4 Acres







2018 - R -  
VILLAGE OF ALGONQUIN  
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village President is authorized to execute an Agreement between the Village of Algonquin and V3 Companies for Inspectional Services for Creeks Crossing Park & Drainage Improvement Project in the Amount of \$44,189.00, attached hereto and hereby made part hereof.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018

APPROVED:

(seal)

---

John C. Schmitt, Village President

ATTEST:

---

Gerald S. Kautz, Village Clerk



# Village of Algonquin

The Gem of the Fox River Valley

## **CONTRACT**

PROJECT NO. Voa16-05-16A

This AGREEMENT, made and entered into this **16th** day of **October, 2018**, by and between the Village of Algonquin, 2200 Harnish Drive, Algonquin, IL, 60102 party of the first part, hereinafter referred to as the VILLAGE and **V3 Companies, 7325 Janes Ave., Woodridge, IL 60517** party of the second part, hereinafter referred to as the CONSULTANT.

### **WITNESSETH**

Whereas, the VILLAGE has prepared a certain SCOPE OF SERVICES dated October 3<sup>rd</sup>, 2018 for the **Creeks Crossing Park & Drainage Improvements** project under the terms and conditions fully stated and set forth, and;

Whereas, said plans, specifications, and PROPSAL fully describe the terms and conditions upon which the CONSULTANT offers to furnish all labor, materials, and equipment, and to perform the work specified:

NOW, THEREFORE, IT IS AGREED:

1. That the VILLAGE hereby accepts the PROPOSAL of the CONSULTANT for the work in the Not To Exceed amount of \$44,189.00 (Forty-four Thousand, One Hundred & Eighty-nine Dollars and Zero Cents).
2. That the CONSULTANT agrees to complete the SCOPE OF SERVICES.
3. That this Contract consists of the following component parts which are made a part of this agreement and Contract as fully and absolutely as if they were set out in detail in the Contract:
  - a. Request for Proposal dated 10-03-18
  - b. Engineering Consultant Agreement
  - c. Insurance Requirements

Above components are complementary and what is called for by one shall be as binding as if called for by all.

4. The payments are to be made to the CONSULTANT in accordance with and subject to the provisions of this Contract
5. That this Contract is executed in 2 copies.

**Continued on next page**





# Village of Algonquin

The Gem of the Fox River Valley

## CONTRACT

PROJECT NO. Voa16-05-16A

In Witness Whereof, the parties hereto have hereunto set their hands and seals the date first written above.

VILLAGE OF ALGONQUIN:

CONSULTANT:

By: \_\_\_\_\_  
Mr. John Schmitt, Village President

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Title)

ATTEST:

ATTEST:

By: \_\_\_\_\_  
Gerald S. Kautz, Village Clerk

By: \_\_\_\_\_  
(Company Official)

(SEAL)

(NOTARY)



# Village of Algonquin

The Gem of the Fox River Valley

## **CONTRACT**

PROJECT NO. Voa16-05-16A

## **INSURANCE CERTIFICATE**

ATTACH CERTIFICATE(S)  
&  
ANY REQUIRED ENDORSEMENT(S)



# Village of Algonquin

The Gem of the Fox River Valley

## **CONTRACT**

PROJECT NO. Voa16-05-16A

## **Engineering Consultant Agreement or Amendment to Master Agreement**

## **ENGINEERING CONSULTANT AGREEMENT**

This Agreement, made and entered into by and between the Village of Algonquin, Illinois (the "Village") and V3 COMPANIES ("V3"), has been prepared and executed to provide professional consulting engineering services. In consideration of the agreements made herein, the parties agree to the terms, provisions, and conditions as set forth in this Agreement.

### **OBLIGATIONS OF DESIGN ENGINEER**

#### **1. Services**

The Scope of Services shall be as outlined in the attached approved proposal. The Village may make changes or approve changes within the Scope of Services in this Agreement. If such change materially affects the Consultant's cost or time required for performance of the Services, upon written request by the Consultant, the Village may equitably adjust the time or compensation through a written amendment to this Agreement.

#### **2. Insurance**

Consultant shall furnish and maintain in effect during the term of this Agreement the insurance coverage described below, which insurance shall be placed with insurance companies rated "A" or better by the current edition of Best's Key Rating Guide. Such insurance companies shall be authorized to do business in the State of Illinois.

##### **a. Minimum Scope of Insurance.**

Coverage shall be at least as broad as:

##### **i. Worker's Compensation and Employers' Liability Insurance..**

Worker's Compensation or similar insurance in amounts and in form in accordance with all applicable statutory requirements, including Broad Form All States and Voluntary Compensation Endorsements, and

Employers Liability Insurance with limits of not less than \$500,000 per accident, \$500,000 per disease and \$1,000,000 policy limit on disease.

- ii. **A Commercial General Liability.** Commercial General Liability Insurance on an occurrence basis for the operations of the Consultant which shall include: bodily injury, property damage, personal injury, sickness, disease, products, completed operations, blanket contractual and broad form property damage coverage, with combined single limits of not less than \$2,000,000 per occurrence and in the aggregate. Consultant may provide the coverage required herein through the use of a primary liability policy or through a combination of primary liability and umbrella liability policies.
- iii. **A Commercial Automobile Liability.** Automobile Liability Insurance to insure operations of all owned, non-owned, leased and hired motor vehicles. Limits of liability shall not be less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage.
- iv. **Professional Liability Insurance.** Professional Liability Errors and Omissions Insurance, including contractual liability coverage, for all claims the Consultant shall become legally obligated to pay resulting from any negligent act, error or omission related to the Consultant's professional services required under this Agreement, with limits of not less than \$1,000,000 per occurrence and in the aggregate. This policy shall remain in effect during the term of this Agreement and for three (3) years after final completion of the Services. The deductible for this coverage shall not exceed \$50,000.

b. **Other Insurance Provisions.**

- i. **Additional Insured Coverage Endorsements.** The Commercial General Liability Insurance and Automobile Liability Insurance required by this Agreement shall name the Village, its employees and elected officials ("Additional Insureds"), as additional insureds with respect to the Consultant's operations under this Agreement pursuant

to a written endorsement with coverage at least as broad as that in either ISO Form CG 2033 or CG 2037. All Insurance policies required by this Agreement shall state that they are primary and not additional to, or contributing with, any other insurance carried by, or for the benefit of the Additional Insureds.

- ii. **Subrogation; Cross liability Endorsements.** The Commercial General Liability Insurance and Automobile Liability Insurance shall contain waivers of any and all rights of subrogation against the Additional Insureds and cross liability or severability of interest endorsements.
- iii. **Evidence of Coverage.** - Before any services are provided pursuant to this Agreement the Village shall be furnished valid and original certificate(s) of insurance evidencing that all required insurance coverages are in force, including the required amendatory endorsements. The Village shall be entitled to request, from time to time during the term of this Agreement, to be furnished with updated certificates of insurance evidencing that such coverages remain in full force and effect. Copies of insurance policies required by this Agreement shall be provided to the Village within seven (7) days of the Village's written request.
- iv. **Notice of Cancellation, Modification.** All insurance policies required by this Agreement shall not be canceled, permitted to lapse or substantially modified without thirty (30) days' prior written notice to the Village by the Consultant or its insurer(s).
- v. Compliance with the insurance requirements of this Agreement shall not be relieved by the Village's receipt or review of any copies of insurance policies or insurance certificates. No Insurance required or furnished hereunder shall in any way relieve the Consultant of or diminish any of his responsibilities, obligations, and liabilities under the Agreement

c. **Subcontractor Insurance.**

Each subcontractor and sub-subcontractor of any tier shall furnish Consultant, before commencing the Services under this Agreement, certificate of insurance evidencing compliance with the minimum requirements listed above. Each certificate will not be canceled or reduced without thirty (30) day's prior written notice to the Consultant, Consultant shall maintain a file of certificates of insurance received from each subcontractor and/or sub-subcontractors of any tier.

3. **Indemnification.**

- a. The Consultant must defend, indemnify, keep and hold harmless the Village, its elected and appointed officials, agents and employees from and against any and all Losses, including those related to:
- i. injury, death or damage of or to any person or property;
  - ii. any infringement or violation of any property right (including any patent, trademark or copyright);
  - iii. The Consultant's failure to perform or cause to be performed its covenants and obligations as and when required under this Agreement, including the Consultant's failure to perform its obligations to any subcontractor;
  - iv. injuries to or death of any employee of the Consultant or any of its subcontractors under any workers compensation statute.

"Losses" means, individually and collectively, liabilities of every kind, including losses, damages and reasonable costs, payments and expenses (such as, but not limited to, court costs and reasonable attorneys' fees and disbursements), claims, demands, actions, suits, proceedings, judgments or settlements, any or all of which in any way arise out of or relate to the Consultant's breach of this Agreement, errors or omissions in performing the Services or to the Consultant's negligent or otherwise wrongful acts or

omissions or those of its officers, agents, employees, subcontractors or licensees.

- b. The Consultant's obligations to indemnify, keep, and hold harmless the Village, its elected and appointed officials, and employees from and against any and all Losses excludes that portion of Losses caused by any act, error or omission on the part of the Village, or its elected and appointed official(s) or employee(s) if the Consultant's indemnification would violate the provisions of the Construction Contract Indemnification for Negligence Act, 740 ILCS 35/0.01 et seq.
- c. The indemnities in this section survive expiration or termination of this Agreement for matters occurring or arising during the term of this Agreement or as the result of or during the Consultant's performance of Services beyond the term. The Consultant acknowledges that the requirements set forth in this section to indemnify, keep and save harmless and defend the Village are apart from and not limited by the Consultant's duties under this Agreement, including the insurance requirements in Section 2 of this Agreement.

4. **Compliance with Laws.**

- a. The Consultant will comply with all applicable federal and Illinois statutes, and local ordinances of the Village and shall operate within and uphold the ordinances, rules and regulations of the Village while engaged in services herein described:
- b. If any of the Services provided under this Agreement fall within the work classifications of the Illinois Prevailing Wage Act, 820 ILCS 130/01 et seq., the Consultant must comply with all requirements of the Act, including but not limited to, all wage, notice and record keeping duties for the payment of workers with covered classifications.



5. **Sub-consultants and Assigns.**

The Consultant shall not assign, delegate or otherwise transfer all or any part of its rights or obligations under this Agreement or any part of it, unless otherwise provided for in this Agreement or without the express written consent of the Village. All sub-consultants and all approvals of sub-consultants are, regardless of their form, considered conditioned upon performance by the subcontractor in accordance with the terms and conditions of this Agreement. If any subcontractor fails to observe or perform the terms and conditions of this Agreement to the satisfaction of the Village, the Village has the absolute right upon written notification to immediately rescind approval and to require the performance of this Agreement by the Consultant personally or through any other Village-approved Sub-consultant.

All subcontracts must contain provisions that require the Services be performed in strict accordance with the requirements of this Agreement and provide that the Sub-consultants are subject to all the terms of this Agreement. The approval by the Village of the use of sub-consultants in the performance of the Services under this Agreement shall not operate to relieve the Consultant of any of its obligations or liabilities under this Agreement. The Consultant shall furnish upon request of the Village copy of any and all sub-consultant agreements pertaining to this Agreement

**OBLIGATIONS OF THE VILLAGE**

6. **Information.**

The Village will furnish the Consultant with such data, information and documents pertaining to or requested by the Consultant for the performance of Services under this Agreement to the extent it is available and in the possession of the Village. Information furnished by the Village in connection any project is for informational purposes only. The Consultant shall perform such verification

of data as may be needed to perform the Services required for the project, or alternately, shall recommend to the Village that various aspects of the information be verified in advance if deemed prudent by the Consultant

7. **Fees.**

For the performance by V3 COMPANIES of the Services set forth above, the Village shall pay V3 COMPANIES on the following basis of payment:

- a. Amount of (\$44,189.00) Fee. V3 COMPANIES shall receive, as full payment for completing all Services required of V3 COMPANIES under this Agreement, a fee consisting of payment for the Services at the hourly rate(s) attached as Attachment E (supplied by engineer) as well as the “not to exceed” amount of the approved proposal. Rates include all profit and overhead, including, but not limited to telephone, e-mail, and travel expenses. In addition, at no time, shall V3 COMPANIES charge the Village for time spent on telephone calls and e-mails with the Village, or travel time. Any increase in said rates shall be approved by the Village Manager upon forty-five (45) days written notice from V3 COMPANIES to the Village Manager.
- b. Reimbursable Expenses. Expenses reasonably and necessarily incurred for blueprints, outside copying charges, messenger, delivery Services, and consultant's fees shall be paid at 1.0 times the amount charged to V3 COMPANIES.
- c. Payment of V3 COMPANIES Fee. Upon receipt of monthly statements from V3 COMPANIES payments for the Services performed shall be due and payable to V3 COMPANIES within forty-five (45) days after approval by the Village. In the event the Village disputes the fees charged by V3 COMPANIES, the 45-day payment period shall be suspended until such time as the parties come to an

agreement as to the correct amount of fee, however, all other non-disputed fees shall be paid within the 45-day payment period.

## **DEFAULT AND TERMINATION OF AGREEMENT**

### **8. Events of Default.**

The following constitute events of default by Consultant:

- a. Any material misrepresentation, whether negligent or willful and whether in the inducement or in the performance, made by Consultant to the Village, and
- b. Consultant's material failure to perform any of its obligations under this Agreement, including but not limited to failure to perform as a result of insolvency, filing for bankruptcy or assignment for the benefit of creditors, failure to timely cure defective performance upon written notice from the Village, and failure to comply with any other material term of this Agreement, including the provisions concerning insurance, indemnification and nondiscrimination.

### **9. Termination.**

- a. **By Village.** The Village may terminate this Agreement with or without cause at any time by providing written notice to the Consultant. In the event of a termination for cause due to the Consultant's failure to perform in accordance with the terms of this Agreement, the Consultant shall be paid any sums otherwise due and owing under this Agreement only after the Village has completed the Services with other resources, and has deducted the cost of such Services, and any other damages payable to the Village from any contract balance otherwise due and owing to the Consultant under the Agreement.

- b. **By Consultant.** This Agreement may be terminated by V3 COMPANIES, for any reason or no reason at all, upon thirty (30) days written notice to the Village. Upon such termination, V3 COMPANIES, in accordance with this Section 9, shall make available to the Village, copies of all documents pertaining to Services performed by V3 COMPANIES and shall be paid in for Services provided to the date of termination.
- c. In the event of a termination by other party without cause, the Consultant shall be paid for all Services performed through the date of termination, based on the percentage of Services completed (subject to applicable setoff rights), and the Consultant shall not be entitled to any other compensation or damages from the Village.
- d. All field notes, test records, drawings, and reports completed or partially completed at the time of termination shall become the property of, and made available to, the Village.
- e. A termination by either party shall not relieve the Consultant of liability for the negligent acts or omissions of the Consultant, its employees, agents or contractors.

### **MISCELLANEOUS**

#### **10. Reuse of Documents.**

All drawings, plans, specifications, documents, reports, data, renderings, models and other work provided as part of the Services under this Agreement (“project documents”) shall be the property of the Village. All project documents are intended for use on this project only. Any reuse by the Village, without specific written verification or adoption by V3 COMPANIES, shall be at the Village's sole risk, and Village shall indemnify and hold harmless V3

COMPANIES from all claims, damages, and expenses including attorneys' fees arising out of or resulting therefrom.

11. **Force Majure.**

Neither party shall be liable for any delay or failure to perform its obligations under this Agreement if such delay or failure is caused by acts of God, strikes, lockouts, terrorism, bomb threats, or other events beyond the control of such party that prevents such party from meeting its obligations under this Agreement.

12. **Suspension, Delay, or Interruption of Services.**

The Village may suspend, delay, or interrupt the Services of the Consultant for the convenience of the Village. In the event of such suspension, delay, or interruption, Termination of the Agreement or an equitable adjustment in the fee or schedule for the remaining Services can be requested by either party if overall delay from only these unforeseeable causes prevents completion of the Services for six (6) months after the specified completion date. The request for an adjustment must be made in writing after the six months have elapsed and only the Services remaining at that time shall be adjusted.

13. **Dispute Resolution.**

Any and all disputes arising in connection with this Agreement shall be resolved by binding arbitration in accordance with the construction rules of the American Arbitration Association or ADR Systems of America, LLC, , and any award made thereon shall be enforceable in any court of general jurisdiction. The exclusive venue for the administration of such arbitration shall be the Ganek Municipal Center, 2200 Harnish Drive, Algonquin, Illinois. The parties agree to one arbitrator to resolve any arbitration proceeding. In the event that the claims or counterclaims arising from the controversy are less than \$10,000, exceed \$150,000 or in disputes involving non-monetary claims, the parties agree that the Village retains the right, at its sole discretion, to waive arbitration and file suit in the exclusive jurisdiction of the 22<sup>nd</sup> Judicial Circuit Court, McHenry County,

Illinois. Any award in favor of the Village the Consultant shall include the Village's reasonable attorney fees and costs incurred in any proceeding or arbitration, or otherwise incurred, to enforce the terms of this Agreement.

14. **Severability.**

The invalidity, illegality, inoperativeness or unenforceability of any one or more phrases, sentences, clauses or sections in this Agreement does not affect the remaining portions of this Agreement or any part of it, which shall survive and remain in force and enforceable.

15. **Waiver.**

Nothing in this Agreement authorizes the waiver of a requirement or condition contrary to law or ordinance or that would result in or promote the violation of any federal, state or local law or ordinance.

16. **Independent Contractor.**

- a. This Agreement is not intended to and does not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, corporation or other formal business association or organization of any kind between Consultant and the Village. The rights and the obligations of the parties are only those set forth in this Agreement. Consultant must perform under this Agreement as an independent contractor and not as a representative, employee, agent, or partner of the Village.
- b. This Agreement is between the Village and an independent contractor and, if Consultant is an individual, nothing provided for under this Agreement constitutes or implies an employer-employee relationship.

17. **Amendment.**

No changes, amendments, modifications or discharge of this Agreement, or any part of it are valid unless in writing and signed by the authorized agent of the Consultant and the Village or their respective successors and assigns. The Village incurs no liability for additional Services without a written amendment to this Agreement.

Whenever in this Agreement the Consultant is required to obtain prior written approval, the effect of any approval that may be granted pursuant to the Consultant's request is prospective only from the later of the date approval was requested or the date on which the action for which the approval was sought is to begin, unless expressly stated to otherwise in the written approval.

18. **Governing Law and Jurisdiction.**

This Agreement is governed as to performance and interpretation in accordance with the laws of the State of Illinois.

Consultant irrevocably submits itself to the original jurisdiction of those courts located within the County of McHenry, State of Illinois, with regard to any controversy arising out of, relating to, or in any way concerning the execution or performance of this Agreement, in accordance with the Dispute Resolution section of this Agreement.

19. **Authority.**

Consultant represents and warrants that it is authorized to enter into this Agreement and the signature(s) of each person signing on behalf of Consultant have been made with complete and full authority to commit Consultant to all terms and conditions of this Agreement.

**VILLAGE OF ALGONQUIN**

By: Mr. John Schmitt, Village President

Signature: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

**CONSULTANT ENGINEERING FIRM**

V3 Companies

Accepted By: \_\_\_\_\_

Signature: \_\_\_\_\_

Date of Execution: \_\_\_\_\_





2018 - R -  
VILLAGE OF ALGONQUIN  
RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village President is authorized to execute a Business Development Agreement between the Village of Algonquin and ROSEN HYUNDAI ENTERPRISES, LLC, an Illinois Limited Liability Company, and LLR, LLC, an Illinois Limited Liability Company, for a sales tax rebate in an amount not to exceed \$600,000, related to improvement of land, buildings, and businesses located from 771 to 789 South Randall Road, and generally located at the northeast corner of Randall Road and Harnish Drive, attached hereto and hereby made part hereof.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018

APPROVED:

(seal)

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John C. Schmitt, Village President

ATTEST:

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Gerald S. Kautz, Village Clerk

## **BUSINESS DEVELOPMENT AGREEMENT**

THIS BUSINESS DEVELOPMENT AGREEMENT (the "Agreement") is made and entered into as of this 16<sup>th</sup> day of October, 2018, by and between THE VILLAGE OF ALGONQUIN, Kane and McHenry Counties, Illinois, an Illinois Home Rule municipal corporation duly organized and existing under the laws of the State of Illinois ("Village"), and ROSEN HYUNDAI ENTERPRISES, LLC, an Illinois Limited Liability Company, ("Rosen"), and its affiliated real estate company, LRR, LLC, an Illinois Limited Liability Company ("LRR").

### WITNESSETH:

WHEREAS, Rosen and/or LRR, owns certain real estate located within the corporate limits of the Village of Algonquin, Illinois, which real estate is legally described in Exhibit A attached hereto (the "Rosen Property"); and

WHEREAS, on a portion of that certain real estate, Rosen currently operates a Hyundai dealership located at 771 South Randall Road; and

WHEREAS, on other portions of that certain real estate, Rosen and/or LRR owns both a lot with a multi-tenant retail building at 775-785 Randall Road, and another automobile dealership at 789 Randall Road; and

WHEREAS, Rosen desires to develop additional sales display areas on the Rosen Property and to enhance the dealership and other uses thereon and to remodel one or more of the existing buildings, expand the outdoor vehicle display areas on site, and operate a separate and unique Genesis vehicle dealership selling new automobiles in addition to the existing Hyundai dealership; and

WHEREAS, all of the improvements described in these recitals are referred to in their entirety as "the Project" which project is described in more detail in Exhibit A.

WHEREAS, the Project would not be feasible for Rosen without the Village's economic assistance; and

WHEREAS, in order to make it economically feasible for Rosen to develop the Rosen Property and to construct and remodel the motor vehicle dealership and service facilities thereon, the Village has agreed to offset costs for a portion of the on-site and off-site development costs of the motor vehicle dealership and commercial development through the use of a rebate of a portion of the Sales Tax Revenue generated by Rosen on the Rosen Property within the corporate limits of the Village (the "Sales Tax Rebate"). The term "Sales Tax Revenue," as used herein, shall mean that portion or component of the taxes imposed and collected by the State of Illinois pursuant to the Retailer's Occupation Tax Act, the Service Use Tax Act, the Service Occupation Tax Act and the Use Tax Act (including without limitation a vehicle lease tax that is substituted or a portion for all of the foregoing), generated by Rosen on all or any portion of the Rosen Property, that the Village actually receives from the State of Illinois; and

WHEREAS, in exchange for the benefits derived from this Agreement, Rosen has agreed to develop the Rosen Property with certain upgraded design features including quality architecture; parking lot, perimeter and foundation landscaping; decorative entryways; ornamental lighting; and tasteful signage, consistent with the plans approved by the Village Board as part of the final planned development; and

WHEREAS, Rosen will be required to first comply with all planning and zoning regulations and apply for and receive approval for an amendment to the final PUD prior to said Sales Tax Rebate and waiver of fees; and

WHEREAS, the President and Board of Trustees have determined that it is in the Village's best interest to enter into this Agreement because Rosen's proposed improvements are expected to improve the social and economic welfare of the Village by generating increased real estate tax revenues, additional sales tax revenues and increased employment opportunities within the Village; and

WHEREAS, the Village may enter into this agreement pursuant to its home rule powers; and

WHEREAS, the Village may further authorize this incentive under the authority of 65 ILCS 5/8-1-2.5 regarding expenses for economic development; and

WHEREAS, the Village is further authorized by 65 ILCS 5/8-11-20 to enter into sales tax sharing agreements; and

WHEREAS, the Village has made the findings required by law at 65 ILCS 5/8-11-20; specifically,

That a portion of the Rosen Property has been underutilized for a period of at least one year; and

That the Project is expected to create or retain job opportunities within the Village; and

That the Project will serve to further the development of adjacent areas; and

That without the agreement, the Project would not be economically feasible; and

That Rosen meets high standards of creditworthiness and financial strength as demonstrated by one (1) or more of the following:

1. Corporate debenture ratings of BBB or higher by Standard & Poor's Corporation or Baa or higher by Moody's Investors Service, Inc.;
2. A letter from a financial institution with assets of Ten Million and 00/100 Dollars (\$10,000,000.00) or more attesting to the financial strength of the developer; or
3. Specific evidence of equity financing for not less than ten percent (10%) of the total Project costs; and

That the Project will strengthen the commercial sector of the Village; and

That the Project will enhance the tax base of the Village; and

That the agreement is made in the best interest of the Village; and

WHEREAS, the tax on the retail sales subject to this Agreement, absent the Agreement, would not have been paid to another unit of local government; and Rosen affirms that it does not maintain, within another unit of local government, a retail location from which the tangible personal property to be sold from the businesses on the Rosen Property would have been delivered to purchasers, or a warehouse from which the tangible personal property would have been delivered to purchasers.

NOW THEREFORE, in consideration of the foregoing and the covenants hereinafter set forth, it is mutually agreed as follows:

1. Recitals: The recitals set forth hereinabove are hereby incorporated by reference, as if fully set forth herein.
2. Legislative Authority: The Village of Algonquin made the findings of fact required by 65 ILCS 5/8-11-20. The Village represents that the adoption of this Agreement is within its scope of its authority and that it is duly authorized and empowered to enter into and carry out the terms of this Agreement.
3. Parties to the Agreement: This Agreement is made by and between Rosen and the Village as the parties to the Agreement. If Rosen ceases to operate on the Rosen Property at any time during the term of this Agreement for a period of longer than six (6) months, other than in connection with remodeling or reconstructing the Project or for reasons not within the reasonable control of Rosen, the Village shall have no further obligations under this Agreement.
4. Responsibilities of Rosen: Rosen agrees to diligently undertake the following:
  - A. By no later than December 31, 2018, Rosen shall obtain from Genesis Motor Corporation a dealership agreement for Genesis, which shall be a condition precedent to any further obligation of either party under this Agreement, and shall maintain same during the term of this Agreement;
  - B. Rosen or LRR shall apply for and obtain zoning approvals and tenant buildout permits and commence construction necessary to establish a Genesis sales office and showroom on the Rosen Property, and diligently prosecute same to completion;
  - C. Rosen or LRR agrees to construct all improvements in substantial accordance with Village codes, plans and specifications to be submitted and approved by the Village. If Rosen's improvements create a need for additional storm water retention capacity, the Village will use its best efforts to provide said capacity on the adjoining Village owned property at no additional cost to Rosen.

5. Limitation of Village Responsibilities: Other than the Sales Tax Rebate pursuant to this Agreement, the Village shall have no obligation to incur any expense associated with the construction and completion of the motor vehicle dealership or other commercial uses.

6. Sales Tax Rebate: Rosen shall be entitled to receive, on a quarterly basis, a Sales Tax Rebate as follows:

A. Commencement Date: After approval and execution of this Agreement, the sales tax rebate as outlined further below shall begin upon Rosen completion of and closing on a Franchise Agreement with Genesis Motor Corporation for a Genesis dealership to be located at the Rosen Property. Rosen shall notify the Village of the date said agreement has been executed, and provide reasonable proof of same to the Village. That date shall be the "Commencement Date".

B. The Village shall retain twenty-five percent (25%) of all Sales Tax Revenue generated upon the Rosen Property after the Commencement date and shall pay a Sales Tax Rebate to Rosen of the remaining seventy-five percent (75%) of such Sales Tax Revenue generated by the Project for a ten (10) year period after the Commencement Date or until such time as the total Sales Tax Rebate paid to Rosen by the Village equals or exceeds the Rebate Cap (as defined in Section 7 below), whichever occurs first (such period of time is hereinafter referred to as the "Rebate Term"). At the conclusion of the Rebate Term, the Village shall have no further obligations under the terms of this Agreement (other than to pay Sales Tax Rebates arising from taxable events during the Rebate Term, which have not yet been paid to Rosen prior to the Termination Date, which obligation shall survive the expiration of this Agreement). The Village shall have no obligation to pay any funds to Rosen from any source other than from the Municipal Retailers' Occupation Sales Taxes generated upon the Rosen Property and actually received by the Village from the Illinois Department of Revenue.

C. Rosen shall provide the Village with a durable power of attorney enabling the Village to obtain certified reports from the Illinois Department of Revenue, , Illinois Department of Revenue document "Authorization to Release Sales Tax Information to Local Governments", or any other such authorization necessary to enable the Village to obtain certified reports from the Illinois Department of Revenue, verifying the taxable sales by Rosen for each calendar year.

D. Rosen covenants and agrees that it files all records with the Illinois Department of Revenue electronically and guarantees to continue to file all records electronically.

E. Rosen covenants and agrees that it will continue to offer automotive service and sales of primarily new and used automobiles in the Village during the Rebate Term of this Agreement.

7. Maximum Rebate Amount (Rebate Cap): Notwithstanding anything in this Agreement to the contrary, the combined total of the Sales Tax Rebate amounts payable to Rosen by the Village under this Agreement shall not exceed \$600,000.00.

8. Payment to Rosen shall be made on a quarterly basis, within sixty (60) days from and after the Village's actual receipt of the Village's distributive share of Sales Tax Revenue. The Village shall provide Rosen with a report of all Sales Tax Revenue generated by Rosen and actually received by the Village for the preceding period.

9. Sales Tax Reports: Within thirty (30) days after the end of each quarter, Rosen shall provide the Village with a statement, accompanied by a summary of the Gross Receipts for such quarter, in a form reasonably acceptable to the Village, signed by one of its officers, which shall set forth the dollar amount of Sales Taxes paid to the State of Illinois for the benefit of the Village during the prior quarter. The term "Gross Receipts," as used herein shall have the same meaning as that which is ascribed to it in the Retailer's Occupation Tax Act. The term "quarter" as used herein shall mean each successive three-month period after the commencement of the Agreement through the Termination Date of this Agreement. Additionally, Rosen shall maintain and have available for inspection by the Village copies of all sales tax returns, sales tax reports, amendments, proof of payment or any other Sales Tax information filed with the State of Illinois or other appropriate governmental entity, which documents are being held available for the Village for purposes of identifying Sales Tax Revenue collected pursuant to this Agreement. Rosen also agrees, upon the request of the Village, to furnish such consent, powers of attorney or waivers as may be required by the Illinois Department of Revenue to allow the Illinois Department of Revenue to furnish to the Village sales tax information concerning the Rosen dealership. Additionally, the Village shall seek to obtain such Sales Tax information directly from the Illinois Department of Revenue.

10. Confidentiality of Financial Information: To the extent permitted by law, the Village shall endeavor to maintain the confidentiality of the information contained in any financial reports submitted by Rosen, the Lease and Sales Tax information received by the Village, but shall be permitted to disclose such information and documents to employees and consultants that the Village, in its sole discretion, deems appropriate in order to monitor compliance and audit this Agreement (except for any consultant that has a financial interest in any motor vehicle dealership within the Chicago metropolitan area, which consultant shall not be retained). Rosen understands and agrees that the provisions of this Agreement shall be a matter of public record, as shall any and all payments to Rosen pursuant to this Agreement.

11. Mutual Assistance: The Village and Rosen agree to do all things reasonably necessary or appropriate to carry out the terms and provisions of this Agreement and to aid and assist each other in carrying out the terms hereof.

12. Provisions Concerning Limitation on Debt: The receipt, or anticipated receipt, of Sales Tax Revenue, either directly or indirectly, from Rosen, as provided earlier in this Agreement, shall be a condition precedent to any obligation of the Village to pay monies to Rosen.

13. Governing Law, Waiver and Notices: This Agreement shall be governed by the laws of the State of Illinois, and the sole and exclusive venue for any disputes arising out of this Agreement shall be the Twenty-Second Judicial Circuit, McHenry County, Illinois. A waiver of any part of this Agreement shall be limited to that specific event and shall not be a waiver of the entire Agreement. Any notices required in this Agreement shall be effective when in writing and three (3) days after mailing by certified mail, return receipt requested, or by delivering the same in person or to any officer of such party or by prepaid telegram or private overnight courier, when appropriate, addressed to the party to be notified.

All notices to the Village shall be sent to:

Village Manager  
Village of Algonquin  
2200 Harnish Drive  
Algonquin, IL 60102

With a copy to :  
Village Attorney  
Kelly A. Cahill  
Zukowski, Rogers, Flood & McArdle  
50 Virginia St.  
Crystal Lake, IL 60014

All notices to Rosen or LRR shall be sent to:

Scott Levy  
c/o Rosen Enterprises LLC  
771 South Randall Road  
Algonquin IL 60102

With a copy to:

Steven P. Bloomberg  
Chuhak & Tecson, P.C.  
30 S. Wacker Drive, Suite 2600  
Chicago, IL 60606-7413

or to such other address as a party may designate for itself by notice given from time to time to the other parties in the manner provided herein.

14. Time is of the Essence: Time is of the essence of this Agreement. The parties shall make every reasonable effort to expedite the subject matters hereof, and they hereby acknowledge that the successful performance of this Agreement requires their continued cooperation.

15. Default and Remedies: The failure by Rosen to comply with any material term, provision, or condition of this Agreement within the times herein specified in any material respect after notice and an opportunity to cure shall constitute an event of default. Upon the occurrence of an event of default by Rosen, the Village shall provide written notice to Rosen specifying the nature of the default. Upon receipt of such notice of default, Rosen shall have ninety (90) days to cure the default, if it can reasonably be cured within ninety (90) days, or must begin curing the default within a reasonable time thereafter, if it cannot be cured within ninety (90) days. If a default by Rosen is not cured as provided above, the Village may withhold payment of any Sales Tax Rebate that may be due, until Rosen establishes compliance with the terms of this Agreement, or the Village may terminate this Agreement, as its sole and exclusive remedies, and, in the event of a termination by the Village, the Village shall be relieved of any further obligations arising pursuant to this Agreement, and Rosen shall be relieved from its obligations hereunder.

The Village shall be considered in default of this Agreement if it shall fail to make complete and timely payments to Rosen on the terms provided herein or fail to comply with any other material term or condition of this Agreement. In such event, Rosen shall notify the Village of the default in writing, and the Village shall have a period of ninety (90) days thereafter to cure such default. The Village's failure to cure the default shall relieve Rosen of its obligations under this Agreement, and Rosen may terminate the Agreement or seek the remedy of specific performance from the Village as its sole and exclusive remedy. The Village shall not be liable for any consequential damages.

This Paragraph shall not apply for issues related to force majeure or other circumstances beyond the reasonable control of Rosen or the Village, provided that Rosen or the Village have taken reasonable actions and made commercially reasonable, good faith efforts to otherwise comply with the deadlines set forth herein.

16. Destruction of Improvement: In the event that the improvements on the Rosen Property shall be destroyed by an act of God, natural causes or catastrophe, prior to the fully payout of the sales tax rebate pursuant to the terms herein, then the obligation of the Village to share Sales Tax Revenue with Rosen shall be extended for a period of time equal to the lesser of the following:

A. The interval commencing on the date of the destruction of the improvements and ending on the date a new certificate or occupancy for the rebuilt improvement is issued; or

B. Twelve (12) months.



17. Entire Agreement: This instrument contains the entire agreement between the parties with respect to the transaction contemplated in this Agreement.

18. Severability: If any provision of this Agreement is held invalid by a court of competent jurisdiction, after exhaustion of all appeals or periods for such, or in the event such a court shall determine that the Village does not have the power to perform any such provision, after exhaustion of all appeals or periods for such, such provision shall be deemed to be excised herefrom, and the invalidity thereof shall not affect any of the other provisions contained herein, and such judgment or decree shall relieve the Village from performance under such invalid provision of this Agreement; provided, however, if the judgment or decree relieves the Village of any of its monetary obligations under Section 6 of this Agreement, then this Agreement shall terminate.

19. Amendment: This Agreement may not be amended, altered or revoked at any time, in whole or in part, unless such changes are agreed to in writing and signed by all of the parties to this Agreement.

20. Binding On: This Agreement shall be binding on the parties, and their respective successors, assigns, heirs and legal representatives.

21. Section and Other Headings: Section or other headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

22. Authorization to Execute: The officers of Rosen who have executed this Agreement warrant that they respectively have been lawfully authorized by the Board of Directors of Rosen to execute this Agreement on its behalf. The President and Clerk of the Village hereby warrant that they have been lawfully authorized by the Village Board of Algonquin to execute this Agreement. Rosen and the Village shall deliver, upon request, to each other at the respective time such entities cause their authorized agents to affix their signatures hereto, copies of all articles of incorporation, by-laws, resolutions, ordinances or other documents required to legally evidence the authority to so execute this Agreement on behalf of the respective parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first above written.

ROSEN HYUNDAI ENTERPRISES, LLC,  
an Illinois limited liability company

By: \_\_\_\_\_  
\_\_\_\_\_, its \_\_\_\_\_

LRR, LLC, an Illinois limited  
liability company

By: \_\_\_\_\_  
\_\_\_\_\_, its \_\_\_\_\_

VILLAGE OF ALGONQUIN,  
an Illinois Home Rule municipal corporation

By: \_\_\_\_\_  
John Schmitt, President

ATTEST:

By: \_\_\_\_\_  
Gerald Kautz, Village Clerk



**VILLAGE OF ALGONQUIN**  
*COMMUNITY DEVELOPMENT DEPARTMENT*

**– M E M O R A N D U M –**

DATE: October 4, 2018

TO: Committee of the Whole

FROM: Russell Farnum, AICP, Community Development Director

SUBJECT: *Seasonal Event Permit – Lions Club Christmas Tree Sales 2018*

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The Algonquin Lions Club has again petitioned for their annual Seasonal Event Permit to hold Christmas Tree Sales at the Algonquin State Bank lot at the corner of Huntington and Randall Road.

The Lions Club is requesting that the fee be waived, as they are a not-for-profit organization. The fee is \$50 per day and, if charged, would be over \$1,500.00.

The Village Board has traditionally granted their fee waiver request.

In addition, the past couple of years they have added fires in “burn barrels” for the warmth of their volunteers and the ambience of the holiday season. Staff has closely monitored this with the input from the Fire Department. We recommend approval of the fires subject to the following conditions:

1. Burn only natural dry seasoned wood, no tree scraps or greenery;
2. Keep fires and barrels at least six feet away from all combustibles;
3. At least one fire extinguisher must be present at all times;
4. All fires are subject to the approval of the Fire Chief;
5. 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.

It is recommended that the Committee of the Whole forward this request to the Village Board for approval with the considerations outlined above.

SPECIAL EVENT PERMIT NUMBER: \_\_\_\_\_

APPLICATION: \_\_\_\_\_

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

RECEIVED  
OCT 01 2018  
COMMUNITY  
DEVELOPMENT

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

Location of Event Algonquin State Bank - 2400 N. Huntington Drive

Name of Applicant Lions Club of Algonquin c/o Bob Commins Phone [REDACTED]

Address 2040 Brindlewood Ln., Algonquin, IL 60102

PROPERTY OWNER'S 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.

Annual Algonquin Lions Club Christmas tree sales.  
November 17, 2018 set-up, with sales to begin November 23<sup>rd</sup>  
through December 22<sup>nd</sup>. Clean up will follow after  
Christmas.

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 847-658-2631

SEASONAL EVENT FEE \_\_\_\_\_

ELECTRIC FEE \_\_\_\_\_

TOTAL PERMIT FEE \_\_\_\_\_

DATE ISSUED \_\_\_\_\_

TEMPORARY PERMIT EXPIRES ON \_\_\_\_\_

Building Commissioner



**Algonquin Lions Club**  
**P.O. Box 7493, Algonquin, IL 60102**

September 19, 2018

Mr. Tim Schloneger  
Village of Algonquin  
2200 Harnish Drive  
Algonquin, IL 60102

Dear Mr. Schloneger,

As an Algonquin based non-profit organization, we are conducting our annual fundraiser Christmas Tree Sale. It will be conducted as usual on the Algonquin State Bank property at 2400 Huntington Drive, between November 17 and December 22<sup>nd</sup>, 2018, with set-up/clean-up before and after. We have permission from the Algonquin State Bank, and will provide Lions insurance with the Bank and the Village as additional insured. (Certificate of Insurance attached)

We are requesting a waiver of appropriate fees for this project, which have been granted in the past.

If there is further information that you require, please contact me [REDACTED]  
[REDACTED]

Thank you for your assistance in this matter.

Regards,

Bob Cummins  
Chairman, Algonquin Lions Club Christmas Tree Committee



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/20/2018

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).

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

**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"/> PROJECT <input type="checkbox"/> LOC			HDOG71094972	09/01/2018	09/01/2019	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 <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			ISAH25159226	09/01/2018	09/01/2019	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 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						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: Algonquin Lions Club Annual Christmas Tree Sale, November 17, 2018 set up with sales to begin November 23 and continue to December 22 with clean up after Christmas

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

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

**CERTIFICATE HOLDER**

Algonquin State Bank  
2400 Huntington Drive  
Algonquin Illinois 60102

**CANCELLATION**

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



# Village of Algonquin

The Gem of the Fox River Valley

October 12, 2018


Village President and Board of Trustees:

The List of Bills dated 10/16/2018, payroll expenses, and insurance premiums totaling \$2,712,751.66 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.

Burke LLC	\$ 1,353,743.98	Downtown Streetscape – Stage 1A
CDW Government	28,324.53	Laptops/Workstations/Support
Core & Main	153,790.00	Meter Replacement
Evoqua Water Technologies	341,632.00	Membranes Replacement
Hayes Industries	24,676.06	Downtown Water Main – Stage 1A
Mobile Pallet Service	27,000.00	Play Surface Mulch
United Meters	37,770.00	Meter Installations

Please note:

The 10/15/18 payroll expenses totaled \$457,641.74.



Tim Schloneger  
Village Manager

TS/mjn

# Village of Algonquin

## List of Bills 10/16/2018

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>AEC FIRE-SAFETY &amp; SECURTY INC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
RIGHT HAND LATCH	56.35	INVENTORY	29-14220-	240061	29190082
RIGHT HAND LATCH	136.62	INVENTORY	29-14220-	240061	29190082
Vendor Total: \$192.97					
<b>ALGONQUIN AUTO CLINIC &amp; TIRE INC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
ALIGNMENT - 2013 DODGE CHARGER	92.00	OUTSOURCED INVENTORY	29-14240-	49077	29190089
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
ALIGNMENT - 2015 FORD	129.95	OUTSOURCED INVENTORY	29-14240-	10281	29190089
Vendor Total: \$221.95					
<b>ALGONQUIN INDUSTRIES LLC</b>					
		<b>WATER &amp; SEWER BALANCE SHEET</b>			
UB 2092188 211 BERG	19.60	AR - WATER BILLING	07-12110-	88599	
Vendor Total: \$19.60					
<b>APPLIED ECOLOGICAL SERVICES</b>					
		<b>STREET IMPROV- EXPENSE PUBWRKS</b>			
WOODS CREEK BUNKER HILL DRIVE	250.00	INFRASTRUCTURE MAINT IMPROV	04900300-43370-	50580	40190132
		<b>PARK IMPR - EXPENSE PUB WORKS</b>			
CREEKS CROSSING PARK IMPROVEMENTS	750.00	ENGINEERING/DESIGN SERVICES	06900300-42232-P1712	50589	40190133
		<b>PARK IMPR - EXPENSE PUB WORKS</b>			
SPELLA DETENTION RETROFIT - WETLAND	1,100.00	MAINT - WETLAND MITIGATION	06900300-44408-	50460	40190129
		<b>STREET IMPROV- EXPENSE PUBWRKS</b>			
SOUWANAS CREEK RESTORATION	1,200.00	INFRASTRUCTURE MAINT IMPROV	04900300-43370-	50454	40190128
Vendor Total: \$3,300.00					
<b>AQUA BACKFLOW INC</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
CROSS CONNECTION CONTROL PROGRAM	1,283.55	PROFESSIONAL SERVICES	07700400-42234-	2018-844	70190064
Vendor Total: \$1,283.55					
<b>ARAMARK REFRESHMENT SERVICES</b>					
		<b>BUILDING MAINT. BALANCE SHEET</b>			
WATER SYSTEM PD	77.68	OUTSOURCED INVENTORY	28-14240-	7368667	28190001
Vendor Total: \$77.68					
<b>ARAMARK UNIFORM SERVICES</b>					
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES PD	25.00	OUTSOURCED INVENTORY	28-14240-	1591578957	28190007
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES GMC	25.01	OUTSOURCED INVENTORY	28-14240-	1591578954	28190007



Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES PW	57.00	OUTSOURCED INVENTORY	28-14240-	1591578956	28190007
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES PD	25.00	OUTSOURCED INVENTORY	28-14240-	1591570777	28190007
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES GMC	25.01	OUTSOURCED INVENTORY	28-14240-	1591570773	28190007
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES WWTF	31.93	OUTSOURCED INVENTORY	28-14240-	1591570774	28190007
		<b>BUILDING MAINT. BALANCE SHEET</b>			
MAT SERVICES PW	57.00	OUTSOURCED INVENTORY	28-14240-	1591570776	28190007
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
SHOP TOWELS	26.50	UNIFORMS & SAFETY ITEMS	29900000-47760-	1591570775	29190003
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
SHOP TOWELS	26.50	UNIFORMS & SAFETY ITEMS	29900000-47760-	1591578955	29190003
		<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			
UNIFORMS - UTILITIES	38.83	UNIFORMS & SAFETY ITEMS	28900000-47760-	1591570781	40190001
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
UNIFORMS - UTILITIES	87.39	UNIFORMS & SAFETY ITEMS	29900000-47760-	1591570781	40190001
		<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			
UNIFORMS - UTILITIES	38.84	UNIFORMS & SAFETY ITEMS	28900000-47760-	1591578961	40190001
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
UNIFORMS - UTILITIES	87.38	UNIFORMS & SAFETY ITEMS	29900000-47760-	1591578961	40190001
		<b>GENERAL SERVICES PW - EXPENSE</b>			
UNIFORMS - GENERAL SERVICES	63.05	UNIFORMS & SAFETY ITEMS	01500300-47760-	1591570780	50190005
		<b>GENERAL SERVICES PW - EXPENSE</b>			
UNIFORMS - GENERAL SERVICES	71.03	UNIFORMS & SAFETY ITEMS	01500300-47760-	1591570779	50190005
		<b>GENERAL SERVICES PW - EXPENSE</b>			
UNIFORMS - GENERAL SERVICES	63.05	UNIFORMS & SAFETY ITEMS	01500300-47760-	1591578960	50190005
		<b>GENERAL SERVICES PW - EXPENSE</b>			
UNIFORMS - GENERAL SERVICES	71.03	UNIFORMS & SAFETY ITEMS	01500300-47760-	1591578959	50190005
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WATER/SEWER	32.14	UNIFORMS & SAFETY ITEMS	07800400-47760-	1591570782	70190005
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WATER/SEWER	32.14	UNIFORMS & SAFETY ITEMS	07700400-47760-	1591570782	70190005
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WATER/SEWER	32.14	UNIFORMS & SAFETY ITEMS	07800400-47760-	1591578962	70190005
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WATER/SEWER	32.14	UNIFORMS & SAFETY ITEMS	07700400-47760-	1591578962	70190005
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WWTF	44.22	UNIFORMS & SAFETY ITEMS	07800400-47760-	1591570778	70190006
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
UNIFORMS - WWTF	44.22	UNIFORMS & SAFETY ITEMS	07800400-47760-	1591578958	70190006
Vendor Total: \$1,036.55					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>BOLANOS LANDSCAPING</b>					
MOWING SERVICES FOR CDD	525.00	<b>CDD - EXPENSE GEN GOV</b> PROFESSIONAL SERVICES	01300100-42234-	#3	30190037
<b>Vendor Total: \$525.00</b>					
<b>BONNELL INDUSTRIES INC</b>					
RVC CONTROL CABLE	150.00	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	0181518-IN	29190005
<b>Vendor Total: \$150.00</b>					
<b>BRISTOL HOSE &amp; FITTING</b>					
RETURNED UNION/ADAPTER/BUSHING	-81.43	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	3380517	29190030
CORE HOSE/SWIVEL	263.23	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	3381879	29190030
<b>Vendor Total: \$181.80</b>					
<b>BURKE LLC</b>					
DOWNTOWN STREETSCAPE STAGE 1A	412,963.04	<b>STREET IMPROV- EXPENSE PUBWRKS</b> CAPITAL IMPROVEMENTS	04900300-45593-S1863	PAY REQUEST #6	40190141
DOWNTOWN STREETSCAPE STAGE 1A	4,517.62	<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b> WASTEWATER COLLECTION	12900400-45526-W1902	PAY REQUEST #6	40190141
DOWNTOWN STREETSCAPE STAGE 1A	4,517.63	WATER MAIN	12900400-45565-W1912	PAY REQUEST #6	40190141
DOWNTOWN STREETSCAPE STAGE 1A	716,563.05	<b>STREET IMPROV- EXPENSE PUBWRKS</b> CAPITAL IMPROVEMENTS	04900300-45593-S1863	PAY REQUEST #5	40190136
DOWNTOWN STREETSCAPE STAGE 1A	107,591.32	<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b> WASTEWATER COLLECTION	12900400-45526-W1902	PAY REQUEST #5	40190136
DOWNTOWN STREETSCAPE STAGE 1A	107,591.32	WATER MAIN	12900400-45565-W1912	PAY REQUEST #5	40190136
<b>Vendor Total: \$1,353,743.98</b>					
<b>CAL ATLANTIC HOMES</b>					
UB 1159817 2030 AZURE	10.00	<b>WATER &amp; SEWER BALANCE SHEET</b> AR - WATER BILLING	07-12110-	88605	
<b>Vendor Total: \$10.00</b>					
<b>CALL ONE INC</b>					
10/15/2018 STATEMENT	103.70	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> TELEPHONE	28900000-42210-	1214548-1139997	10190273
10/15/2018 STATEMENT	246.96	<b>CDD - EXPENSE GEN GOV</b> TELEPHONE	01300100-42210-	1214548-1139997	10190273
10/15/2018 STATEMENT	346.69	<b>GENERAL SERVICES PW - EXPENSE</b> TELEPHONE	01500300-42210-	1214548-1139997	10190273
10/15/2018 STATEMENT	435.83	<b>GS ADMIN - EXPENSE GEN GOV</b> TELEPHONE	01100100-42210-	1214548-1139997	10190273
10/15/2018 STATEMENT	705.32	<b>POLICE - EXPENSE PUB SAFETY</b> TELEPHONE	01200200-42210-	1214548-1139997	10190273
10/15/2018 STATEMENT	4,415.86	ALARM LINES	01200200-42215-	1214548-1139997	10190273

Vendor	Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
			<b>PWA - EXPENSE PUB WORKS</b>			
	10/15/2018 STATEMENT	122.86	TELEPHONE	01400300-42210-	1214548-1139997	10190273
			<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
	10/15/2018 STATEMENT	117.19	TELEPHONE	07800400-42210-	1214548-1139997	10190273
			<b>SWIMMING POOL -EXPENSE GEN GOV</b>			
	10/15/2018 STATEMENT	24.37	TELEPHONE	05900100-42210-	1214548-1139997	10190273
			<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
	10/15/2018 STATEMENT	110.07	TELEPHONE	29900000-42210-	1214548-1139997	10190273
			<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
	10/15/2018 STATEMENT	463.93	TELEPHONE	07700400-42210-	1214548-1139997	10190273
	<b>Vendor Total: \$7,092.78</b>					
	<b>CDW LLC</b>					
			<b>CDD - EXPENSE GEN GOV</b>			
	TRAVEL ADAPTER	166.98	IT EQUIPMENT & SUPPLIES	01300100-43333-	PHK1670	10190244
			<b>GS ADMIN - EXPENSE GEN GOV</b>			
	3 YEAR LVO SUPPORT	119.87	IT EQUIPMENT & SUPPLIES	01100100-43333-	PJF4497	10190246
			<b>POLICE - EXPENSE PUB SAFETY</b>			
	3 YEAR LVO SUPPORT	119.87	IT EQUIPMENT & SUPPLIES	01200200-43333-	PJF4497	10190246
			<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
	3 YEAR LVO SUPPORT	119.87	IT EQUIPMENT & SUPPLIES	07700400-43333-	PJF4497	10190246
			<b>GS ADMIN - EXPENSE GEN GOV</b>			
	FY19 LAPTOP/DOCKING STATION/SUPPORT	2,479.38	IT EQUIPMENT & SUPPLIES	01100100-43333-	PHS4225	10190246
			<b>POLICE - EXPENSE PUB SAFETY</b>			
	FY19 LAPTOP/DOCKING STATION/SUPPORT	2,479.38	IT EQUIPMENT & SUPPLIES	01200200-43333-	PHS4225	10190246
			<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
	FY19 LAPTOP/DOCKING STATION/SUPPORT	2,479.38	IT EQUIPMENT & SUPPLIES	07700400-43333-	PHS4225	10190246
			<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	265.02	IT EQUIPMENT & SUPPLIES	28900000-43333-	PJF4473	10190247
			<b>GENERAL SERVICES PW - EXPENSE</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	212.02	IT EQUIPMENT & SUPPLIES	01500300-43333-	PJF4473	10190247
			<b>GS ADMIN - EXPENSE GEN GOV</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	424.05	IT EQUIPMENT & SUPPLIES	01100100-43333-	PJF4473	10190247
			<b>POLICE - EXPENSE PUB SAFETY</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	636.06	IT EQUIPMENT & SUPPLIES	01200200-43333-	PJF4473	10190247
			<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	106.01	IT EQUIPMENT & SUPPLIES	07800400-43333-	PJF4473	10190247
			<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	265.02	IT EQUIPMENT & SUPPLIES	29900000-43333-	PJF4473	10190247
			<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	2,562.73	IT EQUIPMENT & SUPPLIES	28900000-43333-	PHS4438	10190247
			<b>GENERAL SERVICES PW - EXPENSE</b>			
	FY19 WORKSTATION COMPUTER REPLACEME	2,050.18	IT EQUIPMENT & SUPPLIES	01500300-43333-	PHS4438	10190247
			<b>GS ADMIN - EXPENSE GEN GOV</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FY19 WORKSTATION COMPUTER REPLACEME	4,100.35	IT EQUIPMENT & SUPPLIES	01100100-43333-	PHS4438	10190247
		<b>POLICE - EXPENSE PUB SAFETY</b>			
FY19 WORKSTATION COMPUTER REPLACEME	6,150.54	IT EQUIPMENT & SUPPLIES	01200200-43333-	PHS4438	10190247
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
FY19 WORKSTATION COMPUTER REPLACEME	1,025.09	IT EQUIPMENT & SUPPLIES	07800400-43333-	PHS4438	10190247
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
FY19 WORKSTATION COMPUTER REPLACEME	2,562.73	IT EQUIPMENT & SUPPLIES	29900000-43333-	PHS4438	10190247
Vendor Total: \$28,324.53					
<b>CHICAGO PARTS &amp; SOUND LLC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
LED LIGHTBULBS	337.50	INVENTORY	29-14220-	2-0000182	29190036
Vendor Total: \$337.50					
<b>CHIRAG SHAH</b>					
		<b>WATER &amp; SEWER BALANCE SHEET</b>			
UB 3178489 2966 TALAGA	25.12	AR - WATER BILLING	07-12110-	88608	
Vendor Total: \$25.12					
<b>CHRISTOPHER B BURKE ENG LTD</b>					
		<b>STREET IMPROV- EXPENSE PUBWRKS</b>			
DOWNTOWN STREETSCAPE STAGE 1B	2,222.40	ENGINEERING/DESIGN SERVICES	04900300-42232-S1901	144332	40190125
		<b>STREET IMPROV- EXPENSE PUBWRKS</b>			
DOWNTOWN STREETSCAPE STAGE 1B	5,534.32	ENGINEERING/DESIGN SERVICES	04900300-42232-S1901	143516	40190125
		<b>STREET IMPROV- EXPENSE PUBWRKS</b>			
DOWNTOWN STREETSCAPE STAGE 1B	15,584.00	ENGINEERING/DESIGN SERVICES	04900300-42232-S1901	145514	40190125
Vendor Total: \$23,340.72					
<b>COMCAST CABLE COMMUNICATION</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
9/28/17-10/27/18 WTP #2	144.85	TELEPHONE	07700400-42210-	8771 10 002 0435820	10190025
		<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			
10/1/18-10/31/18	139.45	TELEPHONE	28900000-42210-	70583332	10190272
		<b>CDD - EXPENSE GEN GOV</b>			
10/1/18-10/31/18	556.81	TELEPHONE	01300100-42210-	70583332	10190272
		<b>GENERAL SERVICES PW - EXPENSE</b>			
10/1/18-10/31/18	587.96	TELEPHONE	01500300-42210-	70583332	10190272
		<b>GS ADMIN - EXPENSE GEN GOV</b>			
10/1/18-10/31/18	654.96	TELEPHONE	01100100-42210-	70583332	10190272
		<b>POLICE - EXPENSE PUB SAFETY</b>			
10/1/18-10/31/18	1,244.31	TELEPHONE	01200200-42210-	70583332	10190272
		<b>PWA - EXPENSE PUB WORKS</b>			
10/1/18-10/31/18	181.68	TELEPHONE	01400300-42210-	70583332	10190272
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
10/1/18-10/31/18	749.49	TELEPHONE	07800400-42210-	70583332	10190272
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/1/18-10/31/18	153.60	TELEPHONE	29900000-42210-	70583332	10190272
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
10/1/18-10/31/18	307.90	TELEPHONE	07700400-42210-	70583332	10190272
	<b>Vendor Total: \$4,721.01</b>				
<b>COMMONWEALTH EDISON</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
9/5/18-10/4/18 WELL 13	474.79	ELECTRIC	07700400-42212-	5151039132	70190012
	<b>Vendor Total: \$474.79</b>				
<b>CORE &amp; MAIN LP</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
COUPLINGS	1,158.49	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	J533377	70190176
		<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b>			
METERS	153,790.00	METERS & METER SUPPLIES	12900400-43348-	J529739	40190065
	<b>Vendor Total: \$154,948.49</b>				
<b>CROCKET PARTNERS INC</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
POSTAGE & SHIPPING	51.17	POSTAGE	01200200-43317-	35714/35840	20190010
	<b>Vendor Total: \$51.17</b>				
<b>CRYSTAL LAKE GYMNASTICS TRAINING CENTER</b>					
		<b>RECREATION - EXPENSE GEN GOV</b>			
FALL SESSION 1	416.00	RECREATION PROGRAMS	01101100-47701-	FALL 2018 SESSION 1	10190136
	<b>Vendor Total: \$416.00</b>				
<b>CRYSTAL VALLEY BATTERIES INC</b>					
		<b>BUILDING MAINT. BALANCE SHEET</b>			
FASTON BATTERY	80.80	INVENTORY	28-14220-	1903701032177	28190049
	<b>Vendor Total: \$80.80</b>				
<b>D-LAND CONSTRUCTION LLC</b>					
		<b>MFT - EXPENSE PUBLIC WORKS</b>			
18-00000-00-GM CONCRETE R&R	123,600.00	MAINT - CURB & SIDEWALK	03900300-44427-	919	40190139
	<b>Vendor Total: \$123,600.00</b>				
<b>DAVID ETERNO</b>					
		<b>GS ADMIN - EXPENSE GEN GOV</b>			
ADMIN HEARING SERVICES-SEPTEMBER	612.50	MUNICIPAL COURT	01100100-42305-	12222	10190050
	<b>Vendor Total: \$612.50</b>				
<b>DIETZ AND WATSON INC</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
HOT DOGS-NATIONAL NIGHT OUT	100.00	D.A.R.E. / COMMUNITY PROGRAMS	01200200-43364-	1945461	20190072
	<b>Vendor Total: \$100.00</b>				
<b>DLS INTERNET SERVICES</b>					
		<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/25/18-11/25/18 FULL T1	15.41	TELEPHONE <b>CDD - EXPENSE GEN GOV</b>	28900000-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	38.53	TELEPHONE <b>GENERAL SERVICES PW - EXPENSE</b>	01300100-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	26.97	TELEPHONE <b>GS ADMIN - EXPENSE GEN GOV</b>	01500300-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	65.51	TELEPHONE <b>POLICE - EXPENSE PUB SAFETY</b>	01100100-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	161.83	TELEPHONE <b>PWA - EXPENSE PUB WORKS</b>	01200200-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	26.97	TELEPHONE <b>SEWER OPER - EXPENSE W&amp;S BUSI</b>	01400300-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	17.34	TELEPHONE <b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>	07800400-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	15.41	TELEPHONE <b>WATER OPER - EXPENSE W&amp;S BUSI</b>	29900000-42210-	1538082	10190030
10/25/18-11/25/18 FULL T1	17.34	TELEPHONE <b>BLDG MAINT- REVENUE &amp; EXPENSES</b>	07700400-42210-	1538082	10190030
10/25/18-11/25/18 DOMAIN	0.40	TELEPHONE <b>CDD - EXPENSE GEN GOV</b>	28900000-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	1.00	TELEPHONE <b>GENERAL SERVICES PW - EXPENSE</b>	01300100-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	0.70	TELEPHONE <b>GS ADMIN - EXPENSE GEN GOV</b>	01500300-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	1.70	TELEPHONE <b>POLICE - EXPENSE PUB SAFETY</b>	01100100-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	4.20	TELEPHONE <b>PWA - EXPENSE PUB WORKS</b>	01200200-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	0.70	TELEPHONE <b>SEWER OPER - EXPENSE W&amp;S BUSI</b>	01400300-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	0.45	TELEPHONE <b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>	07800400-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	0.40	TELEPHONE <b>WATER OPER - EXPENSE W&amp;S BUSI</b>	29900000-42210-	1538083	10190030
10/25/18-11/25/18 DOMAIN	0.45	TELEPHONE <b>BLDG MAINT- REVENUE &amp; EXPENSES</b>	07700400-42210-	1538083	10190030
10/25/18-11/25/18 2ND T1	15.41	TELEPHONE <b>CDD - EXPENSE GEN GOV</b>	28900000-42210-	1538100	10190030
10/25/18-11/25/18 2ND T1	38.53	TELEPHONE <b>GENERAL SERVICES PW - EXPENSE</b>	01300100-42210-	1538100	10190030
10/25/18-11/25/18 2ND T1	26.97	TELEPHONE <b>GS ADMIN - EXPENSE GEN GOV</b>	01500300-42210-	1538100	10190030
10/25/18-11/25/18 2ND T1	65.51	TELEPHONE <b>POLICE - EXPENSE PUB SAFETY</b>	01100100-42210-	1538100	10190030

Vendor	Amount	Account Description	Account	Invoice	Purchase Order
Invoice Description					
10/25/18-11/25/18 2ND T1	161.83	TELEPHONE	01200200-42210-	1538100	10190030
		<b>PWA - EXPENSE PUB WORKS</b>			
10/25/18-11/25/18 2ND T1	26.97	TELEPHONE	01400300-42210-	1538100	10190030
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
10/25/18-11/25/18 2ND T1	17.34	TELEPHONE	07800400-42210-	1538100	10190030
		<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b>			
10/25/18-11/25/18 2ND T1	15.41	TELEPHONE	29900000-42210-	1538100	10190030
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
10/25/18-11/25/18 2ND T1	17.34	TELEPHONE	07700400-42210-	1538100	10190030
Vendor Total: \$780.62					
<b>EJ EQUIPMENT INC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
NUTS/SCREEN SEAL/CLAMPS	177.25	INVENTORY	29-14220-	P14362	29190040
Vendor Total: \$177.25					
<b>EVOQUA WATER TECHNOLOGIES LLC</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
REPLACEMENT MEMBRANES	341,632.00	MAINT - TREATMENT FACILITY	07700400-44412-	903715265	70190183
Vendor Total: \$341,632.00					
<b>FERGUSON ENTERPRISES INC</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
PARTS FOR SAMPLE STATION	105.16	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	4695200	70190182
Vendor Total: \$105.16					
<b>FISHER AUTO PARTS INC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
RETURN BATTERY	-18.00	INVENTORY	29-14220-	325-455350	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
RETURN BATTERY	-18.00	INVENTORY	29-14220-	325-456022	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
HYDRAULIC FILTER	4.28	INVENTORY	29-14220-	325-456213	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
LIGHT BULBS	44.54	INVENTORY	29-14220-	325-456047	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
FUEL FILTER	3.44	INVENTORY	29-14220-	325-454686	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
OIL FILTER	3.48	INVENTORY	29-14220-	325-455287	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
BRAKE BLEEDER SCREW	4.60	INVENTORY	29-14220-	325-454415	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
OIL FILTER	10.57	INVENTORY	29-14220-	325-454934	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
OIL FILTER AND AIR FILTER	35.05	INVENTORY	29-14220-	325-455193	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DISC BRAKE PADS	35.85	INVENTORY	29-14220-	325-455762	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
DRIVE BELT ASSEMBLY	59.99	INVENTORY	29-14220-	325-455977	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
WINTER WIPER BLADES	84.90	INVENTORY	29-14220-	325-454933	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
WINDSHIELD WASHER FLUID	85.00	INVENTORY	29-14220-	325-454360	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
BATTERY	129.71	INVENTORY	29-14220-	325-455967	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
WHEEL BEARING AND HUB ASSEMBLY	178.17	INVENTORY	29-14220-	325-455935	29190021
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
BRAKE PADS AND BRAKE ROTORS	219.05	INVENTORY	29-14220-	325-455680	29190021
<b>Vendor Total: \$862.63</b>					
<b>FOCUS MARTIAL ARTS INC</b>					
		<b>RECREATION - EXPENSE GEN GOV</b>			
SUMMER FINAL SESSION	75.00	RECREATION PROGRAMS	01101100-47701-	52567	10190150
		<b>RECREATION - EXPENSE GEN GOV</b>			
FALL SESSION 1	390.00	RECREATION PROGRAMS	01101100-47701-	52572	10190150
<b>Vendor Total: \$465.00</b>					
<b>FOSTER COACH SALES INC</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
GAS STRUT	24.12	INVENTORY	29-14220-	15315	29190042
<b>Vendor Total: \$24.12</b>					
<b>FRANCIS CATINI</b>					
		<b>WATER &amp; SEWER BALANCE SHEET</b>			
UB 3033433 14 HAMPTON	126.64	AR - WATER BILLING	07-12110-	88606	
<b>Vendor Total: \$126.64</b>					
<b>GAJENDRA PAREEK</b>					
		<b>WATER &amp; SEWER BALANCE SHEET</b>			
UB 3106223 2274 DAWSON	2.08	AR - WATER BILLING	07-12110-	88607	
<b>Vendor Total: \$2.08</b>					
<b>GENERAL AIR COMPRESSOR INC</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
OIL FILTERS WTP3	205.00	MAINT - TREATMENT FACILITY	07700400-44412-	045135	70190180
<b>Vendor Total: \$205.00</b>					
<b>GERALD A CAVANAUGH</b>					
		<b>BUILDING MAINT. BALANCE SHEET</b>			
EXTERMINATOR GMC, PW & HVH-SEPTEMBE	185.00	OUTSOURCED INVENTORY	28-14240-	3053	28190020
<b>Vendor Total: \$185.00</b>					
<b>GOODMARK NURSERIES LLC</b>					



Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>PARK IMPR - EXPENSE PUB WORKS</b>					
TREES	8,500.00	MAINT - TREE PLANTING	06900300-44402-	17957	40190126
<b>Vendor Total: \$8,500.00</b>					
<b>GOVT FINANCE OFFICERS ASSOC</b>					
<b>GS ADMIN - EXPENSE GEN GOV</b>					
SKILLMAN/KUMBERA - GFOA MEMBERSHIP	250.00	TRAVEL/TRAINING/DUES	01100100-47740-	0152013	10190259
<b>Vendor Total: \$250.00</b>					
<b>GOVTEMPSUSA LLC</b>					
<b>CDD - EXPENSE GEN GOV</b>					
9/24/18-9/30/18	1,023.75	PROFESSIONAL SERVICES	01300100-42234-	2631282	30190009
<b>CDD - EXPENSE GEN GOV</b>					
9/10/18-9/23/18	2,346.75	PROFESSIONAL SERVICES	01300100-42234-	2626353	30190009
<b>Vendor Total: \$3,370.50</b>					
<b>GROOT INDUSTRIES INC</b>					
<b>GEN FUND BALANCE SHEET</b>					
SEPTEMBER GARBAGE STICKER SALES	1,540.00	AP - GARBAGE STICKERS	01-20104-	2430635	10190028
<b>Vendor Total: \$1,540.00</b>					
<b>HAYES INDUSTRIES</b>					
<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b>					
DOWNTOWN WATERMAIN STAGE 1A	24,676.06	WATER MAIN	12900400-45565-W1912	48549	40190140
<b>Vendor Total: \$24,676.06</b>					
<b>HD SUPPLY FACILITIES MAINTENANCE LTD</b>					
<b>WATER OPER - EXPENSE W&amp;S BUSI</b>					
TRANSFER PUMP	1,156.46	MAINT - TREATMENT FACILITY	07700400-44412-	685902	70190177
<b>Vendor Total: \$1,156.46</b>					
<b>HOME DEPOT</b>					
<b>GENERAL SERVICES PW - EXPENSE</b>					
LUMBER HAND RAIL	3.98	MATERIALS	01500300-43309-	2017457	50190103
<b>GENERAL SERVICES PW - EXPENSE</b>					
CONCRETE PATCH	48.91	MATERIALS	01500300-43309-	1017536	50190106
<b>GENERAL SERVICES PW - EXPENSE</b>					
MAILBOX PARTS	58.20	SNOW REMOVAL	01500300-42264-	2017426	50190102
<b>BLDG MAINT- REVENUE &amp; EXPENSES</b>					
CIRCULAR SAW/SAW BLADE	213.97	SMALL TOOLS & SUPPLIES	28900000-43320-	3017354	28190060
<b>GENERAL SERVICES PW - EXPENSE</b>					
ADHESIVE	7.97	SMALL TOOLS & SUPPLIES	01500300-43320-	1025358	50190013
<b>GENERAL SERVICES PW - EXPENSE</b>					
FLAG/BITS	20.18	SMALL TOOLS & SUPPLIES	01500300-43320-	9072975	50190013
<b>GENERAL SERVICES PW - EXPENSE</b>					
SPADE BIT/WASHERS/SCREWS	89.25	SMALL TOOLS & SUPPLIES	01500300-43320-	1163356	50190013
<b>WATER OPER - EXPENSE W&amp;S BUSI</b>					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SHOP TOWELS	5.91	SMALL TOOLS & SUPPLIES	07700400-43320-	1017515	70190026
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
HOSE REEL	31.98	SMALL TOOLS & SUPPLIES	07700400-43320-	8025900	70190026
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
DIAMOND BRAID	9.97	SMALL TOOLS & SUPPLIES	07800400-43320-	8024988	70190003
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
CHECK VALVE/NIPPLES/COPPER/TAP HANDLE	65.15	SMALL TOOLS & SUPPLIES	07800400-43320-	2017421	70190003
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
CLAMP/GATE VALVE/TUBING/DRILL BIT	82.76	SMALL TOOLS & SUPPLIES	07800400-43320-	9024908	70190003
		<b>BUILDING MAINT. BALANCE SHEET</b>			
DECKMATE	6.82	INVENTORY	28-14220-	4025162	28190025
		<b>BUILDING MAINT. BALANCE SHEET</b>			
WIRED STEM SWIVEL/BUSHING	13.88	INVENTORY	28-14220-	8572441	28190025
		<b>BUILDING MAINT. BALANCE SHEET</b>			
WATER JUG EXCHANGE	34.95	INVENTORY	28-14220-	7183374	28190025
		<b>BUILDING MAINT. BALANCE SHEET</b>			
PLYWOOD	90.37	INVENTORY	28-14220-	3017348	28190025
		<b>BUILDING MAINT. BALANCE SHEET</b>			
CLEAN AND PR	777.42	INVENTORY	28-14220-	H1940-65924	28190025
<b>Vendor Total: \$1,561.67</b>					
<b>HYDRAULIC SERVICES &amp; REPAIRS</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
CYLINDER KITS	290.21	INVENTORY	29-14220-	332024	29190011
<b>Vendor Total: \$290.21</b>					
<b>IL STATE POLICE BUREAU OF IDENTIFICATION</b>					
		<b>GEN FUND REVENUE - GEN GOV</b>			
COST CENTER 03578 8/1/18-8/31/18	54.00	LICENSES	01000100-32085-	03578 IL056010L	20190075
<b>Vendor Total: \$54.00</b>					
<b>ILLINOIS SECRETARY OF STATE</b>					
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
150 LICENSE PLATE RENEWAL LATE FEE	20.00	OUTSOURCED INVENTORY	29-14240-	#150 LATE FEE	29190100
<b>Vendor Total: \$20.00</b>					
<b>INDEPENDENT RADIO PRODUCTION</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
RADIO PROGRAMMING	15.00	MAINT - RADIOS	01200200-44422-	180102	20190071
		<b>POLICE - EXPENSE PUB SAFETY</b>			
RADIO PROGRAMMING	75.00	MAINT - RADIOS	01200200-44422-	180101	20190071
<b>Vendor Total: \$90.00</b>					
<b>INDUSTRIAL SCIENTIFIC CORPORATION</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
I NET GAS MONITORING 8/22/18-9/21/18	130.95	PROFESSIONAL SERVICES	01500300-42234-	2140970	40190024
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
I NET GAS MONITORING 8/22/18-9/21/18	130.94	PROFESSIONAL SERVICES	07800400-42234-	2140970	40190024
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
I NET GAS MONITORING 8/22/18-9/21/18	130.95	PROFESSIONAL SERVICES	07700400-42234-	2140970	40190024
<b>Vendor Total: \$392.84</b>					
<b>INSPIRATIONAL FITNESS COACH INC</b>					
		<b>RECREATION - EXPENSE GEN GOV</b>			
FALL SESSION 1	776.25	RECREATION PROGRAMS	01101100-47701-	2018 FALL SESSION 1	10190096
<b>Vendor Total: \$776.25</b>					
<b>IPWMAN</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
2018 MEMBERSHIP - GENERAL SERVICES	150.00	TRAVEL/TRAINING/DUES	01500300-47740-	2782	50190113
<b>Vendor Total: \$150.00</b>					
<b>ISAWWA</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
TRAINING - HARMENING	36.00	TRAVEL/TRAINING/DUES	07700400-47740-	200038540	70190174
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
TRAINING - HARRIS/MILLER	72.00	TRAVEL/TRAINING/DUES	07700400-47740-	200038496	70190174
<b>Vendor Total: \$108.00</b>					
<b>JEREMY NOCCHI</b>					
		<b>WATER &amp; SEWER BALANCE SHEET</b>			
UB 3023019 955 INTERLOCH	49.76	AR - WATER BILLING	07-12110-	88602	
<b>Vendor Total: \$49.76</b>					
<b>JOHN PALMER</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
UNIFORM PURCHASE - HOLSTER	149.03	UNIFORMS & SAFETY ITEMS	01200200-47760-	HOLSTER	20190069
<b>Vendor Total: \$149.03</b>					
<b>JPMORGAN CHASE BANK NA</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
BUCCI/MEIJER/KLOCKE-CAKE,FORKS,PLATES	52.06	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
		<b>POLICE - EXPENSE PUB SAFETY</b>			
COONEY/DELTA/DYKSTRA,ZAHARA/TRAINING	484.80	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
		<b>POLICE - EXPENSE PUB SAFETY</b>			
COONEY/HOLIDAY INN/TRAINING HOTEL	66.60	TRAVEL/TRAINING/DUES	01200200-47740-	9/30/2018	
		<b>GEN NONDEPT - EXPENSE GEN GOV</b>			
CROOK/AMAZON/TAPE DISPENSER	13.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
CROOK/AMAZON/TAPE DISPENSER	1.70	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2018	
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
CROOK/AMAZON/TAPE DISPENSER	1.70	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2018	
		<b>RECREATION - EXPENSE GEN GOV</b>			
CROOK/AMAZON/WIRELESS MICROPHONE	400.00	RECREATION PROGRAMS	01101100-47701-	09/30/2018	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/GGNAME.COM/PHOTO SOFTWARE	287.23	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
CROOK/GGNAME.COM/PHOTO SOFTWARE	35.91	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2018	
CROOK/GGNAME.COM/PHOTO SOFTWARE	35.91	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2018	
CROOK/DIGICERT.COM/SSL FOR ALG.ORG	476.00	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
CROOK/DIGICERT.COM/SSL FOR ALG.ORG	59.50	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2018	
CROOK/DIGICERT.COM/SSL FOR ALG.ORG	59.50	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2018	
CROOK/AMAZON/MITCHARD-ALEXA	3.00	<b>PWA - EXPENSE PUB WORKS</b> IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2018	
CROOK/AMAZON/WALKER STANDING DESK	495.00	<b>GS ADMIN - EXPENSE GEN GOV</b> OFFICE FURNITURE & EQUIPMENT	01100100-43332-	09/30/2018	
CROOK/AMAZON/WALKER FLOOR MAT	95.00	<b>GS ADMIN - EXPENSE GEN GOV</b> OFFICE FURNITURE & EQUIPMENT	01100100-43332-	09/30/2018	
CROOK/AMAZON/TRIPOD STAND/CAMERA	339.72	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
CROOK/AMAZON/TRIPOD STAND/CAMERA	42.46	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2018	
CROOK/AMAZON/TRIPOD STAND/CAMERA	42.46	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2018	
CROOK/AMAZON/FLASH DRIVES	35.25	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
CROOK/AMAZON/FLASH DRIVES	4.41	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2018	
CROOK/AMAZON/FLASH DRIVES	4.41	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2018	
CROOK/AMAZON/FLASH DRIVE	17.99	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2018	
CROOK/AMAZON/CAR CHARGERS	72.00	<b>GENERAL SERVICES PW - EXPENSE</b> IT EQUIPMENT & SUPPLIES	01500300-43333-	09/30/2018	
CROOK/AMAZON/FREIGHT	7.46	<b>GENERAL SERVICES PW - EXPENSE</b> IT EQUIPMENT & SUPPLIES	01500300-43333-	9/30/2018	
FARNUM/IDNR ECO CAT/ECO CAT CONSULT	26.00	<b>CDD - EXPENSE GEN GOV</b> PROFESSIONAL SERVICES	01300100-42234-	09/30/2018	
FARNUM/PLANNING.ORG/FARNUM APA DUES	698.00	<b>CDD - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2018	
FARNUM/ICSC/FARNUM-DEAL PROGRAM	95.00	<b>CDD - EXPENSE GEN GOV</b> ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2018	
FARNUM/ICSC/NORTILLO MEMEBERSHIP	50.00	<b>CDD - EXPENSE GEN GOV</b> ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2018	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		<b>CDD - EXPENSE GEN GOV</b>			
FARNUM/ICSC/NORTILLO-DEAL PROGRAM	95.00	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2018	
		<b>RECREATION - EXPENSE GEN GOV</b>			
GOCK/KIDS KUSTOM PARTIES/ROCK ON FOX	100.00	RECREATION PROGRAMS	01101100-47701-	09/30/2018	
		<b>GENERAL SERVICES PW - EXPENSE</b>			
GRIGGEL/AMAZON/EXPANDABLE HOSE	21.99	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/PIPE SEALANT	13.57	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/HEATER	199.50	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/RETURNED THERMOSTAT	-130.42	INVENTORY	28-14220-	09/30/2018	
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/GASKET ASSORTMENT	21.98	INVENTORY	29-14220-	09/30/2018	
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
GRIGGEL/AMAZON/HIGH-BACK CHAIR	199.99	OFFICE FURNITURE & EQUIPMENT	07700400-43332-	09/30/2018	
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
GRIGGEL/AMAZON/WATER PALLET	85.27	SMALL TOOLS & SUPPLIES	07700400-43320-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/E-BAY/BACKFLOW VALVE	245.72	INVENTORY	28-14220-	09/30/2018	
		<b>GENERAL SERVICES PW - EXPENSE</b>			
GRIGGEL/WHISPERING HILLS/HALF STONE BI	12.24	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2018	
		<b>GENERAL SERVICES PW - EXPENSE</b>			
GRIGGEL/MEIJER/WATER,GATORADE	37.44	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/BROOM	23.91	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/FLOOD LAMP	198.80	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/HVAC	63.51	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/HVAC	182.50	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/LED TRONICS/BULBS	124.93	INVENTORY	28-14220-	09/30/2018	
		<b>GENERAL SERVICES PW - EXPENSE</b>			
GRIGGEL/AMAZON/MARKING WAND	68.40	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/BALLAST GMC	59.79	INVENTORY	28-14220-	09/30/2018	
		<b>BUILDING MAINT. BALANCE SHEET</b>			
GRIGGEL/AMAZON/TIMEMIST ULT	33.80	INVENTORY	28-14220-	09/30/2018	
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
GRIGGEL/AMAZON/TAX REFUND	-5.81	SMALL TOOLS & SUPPLIES	07800400-43320-	09/30/2018	
		<b>PWA - EXPENSE PUB WORKS</b>			
GRIGGEL/GREAT LAKES/TRUCK COVER	3,160.00	VEHICLES & EQUIP (NON-CAPITAL)	01400300-43335-	09/30/2018	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/AMAZON/DOWNLIGHT GMC	41.04	<b>BUILDING MAINT. BALANCE SHEET</b> INVENTORY	28-14220-	09/30/2018	
GRIGGEL/AMAZON/BATHROOM FRESHENER	54.49	<b>BUILDING MAINT. BALANCE SHEET</b> INVENTORY	28-14220-	09/30/2018	
GRIGGEL/AMAZON/INSECT REPELLENT	54.71	<b>BUILDING MAINT. BALANCE SHEET</b> INVENTORY	28-14220-	09/30/2018	
KENNING/GIFT TREE/GET WELL-PROSCHWITZ	51.90	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
KENNING/LABORLAWCENTER/LABOR LAW PC	188.97	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
KENNING/WALMART/HARTMANN SER AWARD	50.00	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2018	
KENNING/WALMART/SIEGFORT SER AWARD	100.00	<b>POLICE - EXPENSE PUB SAFETY</b> TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
KUMBERA/FACEBOOK/REC MARKETING	36.89	<b>GS ADMIN - EXPENSE GEN GOV</b> VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2018	
MARKHAM/QT GASOLINE/FUEL	31.46	<b>POLICE - EXPENSE PUB SAFETY</b> FUEL	01200200-43340-	09/30/2018	
MARKHAM/STAT GEAR TOOLS/ESCAPE TOOLS	179.76	<b>POLICE - EXPENSE PUB SAFETY</b> SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2018	
MARKHAM/DSM SAFETY/POLICE BANNERS	106.46	<b>POLICE - EXPENSE PUB SAFETY</b> SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2018	
MITCHARD/ALG SUB/LUNCH MEETING	52.00	<b>PWA - EXPENSE PUB WORKS</b> TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2018	
MITCHARD/PLATT HILL NURSERY/PLANTS	75.71	<b>PWA - EXPENSE PUB WORKS</b> TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2018	
MITCHARD/DROPBOX/HURTIG DROPBOX	99.00	<b>PWA - EXPENSE PUB WORKS</b> TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2018	
MITCHARD/SCORCHED EARTH/T-SHIRTS	86.20	<b>PWA - EXPENSE PUB WORKS</b> TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2018	
MITCHARD/SCORCHED EARTH/RETURN T-SHIRT	-86.20	<b>PWA - EXPENSE PUB WORKS</b> TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2018	
MORGAN/AMAZON/FTO NOTEBOOKS	35.98	<b>POLICE - EXPENSE PUB SAFETY</b> OFFICE SUPPLIES	01200200-43308-	09/30/2018	
MORGAN/MARRIOTT/CONFERENCE HOTEL	303.28	<b>POLICE - EXPENSE PUB SAFETY</b> TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
MORGAN/MEIJER/CAKE,BROWNIES,DRINKS	64.56	<b>POLICE - EXPENSE PUB SAFETY</b> TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
MORGAN/AMAZON/DVD'S,ENVELOPES	214.49	<b>POLICE - EXPENSE PUB SAFETY</b> MATERIALS	01200200-43309-	09/30/2018	
MORGAN/AMAZON/X-GUARD STOP SIGN	180.09	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2018	
MORGAN/UNITED OUTDOORS/RETURN HOLDS	-84.44	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2018	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/POLICE BIKES/WILKIN-SHOES	106.90	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2018	
MORGAN/FULLY PROMOTED/KLOCKE-SHIRTS	110.00	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2018	
REIF/HAMPTON INN/VOIGTS HVAC TRAINING	476.70	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> TRAVEL/TRAINING/DUES	28900000-47740-	09/30/2018	
REIF/HAMPTON INN/TEPPER HVAC TRAINING	476.70	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> TRAVEL/TRAINING/DUES	28900000-47740-	09/30/2018	
SCHLONEGER/AMAZON/BOOKS FOR PD	250.74	<b>GEN NONDEPT - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01900100-47740-	09/30/2018	
SCHUTZ/ISAWWA/MILLER MEMBERSHIP	83.00	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2018	
SCHUTZ/APWA/SCHUTZ,JONAS REGISTRATIO	60.00	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2018	
SCHUTZ/CROWNE PLAZA/MEYER-TRAINING	268.94	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2018	
SCHUTZ/CROWNE PLAZA/MEYER-TRAINING	268.94	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2018	
SCHUTZ/JIFFI STOP/FUEL FOR 802	32.95	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> FUEL	07800400-43340-	09/30/2018	
SKILLMAN/FRANKLIN PLANNER/2019-PROSCH	42.94	<b>GS ADMIN - EXPENSE GEN GOV</b> OFFICE SUPPLIES	01100100-43308-	09/30/2018	
SKILLMAN/E IL UNIV/IMTA INSTITUTE	235.00	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
SKILLMAN/APA/NOLAND-MEMBERSHIP	219.00	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
SKILLMAN/APA/Y/E SEMINAR-PROSCHWITZ	475.00	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
SKILLMAN/APA/Y/E SEMINAR-BECKERT	475.00	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
WALKER T/STARBUCKS/COFFEE WITH HR	7.54	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
ZIMMERMAN/AMAZON/CARHARTS	329.98	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> UNIFORMS & SAFETY ITEMS	28900000-47760-	09/30/2018	
ZIMMERMAN/AMAZON/CARHARTS	199.98	<b>GENERAL SERVICES PW - EXPENSE</b> UNIFORMS & SAFETY ITEMS	01500300-47760-	09/30/2018	
ZIMMERMAN/AMAZON/CARHARTS	370.97	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> UNIFORMS & SAFETY ITEMS	07800400-47760-	09/30/2018	
ZIMMERMAN/AMAZON/CARHARTS	296.28	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> UNIFORMS & SAFETY ITEMS	07700400-47760-	09/30/2018	
LUDWIG/SHERATON/CONFERENCE	153.00	<b>GENERAL SERVICES PW - EXPENSE</b> TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2018	
LUDWIG/NATURALPATH	115.00	<b>GENERAL SERVICES PW - EXPENSE</b> TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2018	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>POLICE - EXPENSE PUB SAFETY</b>					
WALKER D/SPIRIT AIRLINES	70.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2018	
<b>GS ADMIN - EXPENSE GEN GOV</b>					
KENNING/MEIJER/ARBITRATION DRINKS,SNACK	17.32	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
<b>GS ADMIN - EXPENSE GEN GOV</b>					
KENNING/PANERA/FOOD FOR ARBITRATION	14.99	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
<b>GS ADMIN - EXPENSE GEN GOV</b>					
KENNING/JIMMY JOHNS/ARBITRATION LUNCH	120.06	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2018	
<b>Vendor Total: \$15,928.05</b>					
<b>KANE COUNTY RECORDER</b>					
<b>CDD - EXPENSE GEN GOV</b>					
RECORDING FEES - SEPTEMBER	47.00	PROFESSIONAL SERVICES	01300100-42234-	ALGN092518	10190010
<b>Vendor Total: \$47.00</b>					
<b>KATIE GOCK</b>					
<b>RECREATION - EXPENSE GEN GOV</b>					
REC CONFERENCE MEAL/GAS REIMBURSEMENT	69.50	TRAVEL/TRAINING/DUES	01101100-47740-	2018 REC CONFERENCE	10190263
<b>Vendor Total: \$69.50</b>					
<b>KCO SHIPPING SOFTWARE OPCO LLC</b>					
<b>POLICE - EXPENSE PUB SAFETY</b>					
CITATION PAPER	509.06	PRINTING & ADVERTISING	01200200-42243-	238123	20190073
<b>Vendor Total: \$509.06</b>					
<b>KENNETH CINNAMON TRAMMELL</b>					
<b>RECREATION - EXPENSE GEN GOV</b>					
FALL SESSION 1	825.00	RECREATION PROGRAMS	01101100-47701-	1222	10190264
<b>Vendor Total: \$825.00</b>					
<b>LAWSON PRODUCTS INC</b>					
<b>VEHICLE MAINT. BALANCE SHEET</b>					
ELBOW/WASHERS/RINGS/UNION	354.88	INVENTORY	29-14220-	9306154104	29190006
<b>VEHICLE MAINT. BALANCE SHEET</b>					
FLANGE NUTS/PLOW BOLTS	500.41	INVENTORY	29-14220-	9306156453	29190006
<b>Vendor Total: \$855.29</b>					
<b>LEACH ENTERPRISES INC</b>					
<b>VEHICLE MAINT. BALANCE SHEET</b>					
GLAD HAND SERVICE	6.72	INVENTORY	29-14220-	927668	29190007
<b>VEHICLE MAINT. BALANCE SHEET</b>					
QRN2 3/8 SUP 3/8 DEL 0 PSI	13.74	INVENTORY	29-14220-	933313	29190007
<b>VEHICLE MAINT. BALANCE SHEET</b>					
HOSE	19.70	INVENTORY	29-14220-	933241	29190007
<b>VEHICLE MAINT. BALANCE SHEET</b>					
CHAMBER ASSEMBLY	484.40	INVENTORY	29-14220-	933237	29190007
<b>Vendor Total: \$524.56</b>					



Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>LIZZETTE NAVARRETE</b>					
UB 3189327 2611 WILLIAMSBURG	5.00	<b>WATER &amp; SEWER BALANCE SHEET</b> AR - WATER BILLING	07-12110-	88604	
	<b>Vendor Total: \$5.00</b>				
<b>LORIG CONSTRUCTION COMPANY</b>					
18-00000-00-GM ASPHALT MFT	266.00	<b>MFT - EXPENSE PUBLIC WORKS</b> MATERIALS	03900300-43309-	180911-01	40190041
	<b>Vendor Total: \$266.00</b>				
<b>M &amp; A PRECISION AUTO INC</b>					
SAFETY LANE 665	29.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9347	29190016
SAFETY LANE 663	29.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9347	29190016
SAFETY LANE 529	30.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9347	29190016
SAFETY LANE 531	30.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
SAFETY LANE 525	30.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
SAFETY LANE 814	29.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
SAFETY LANE 820	30.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
SAFETY LANE 812	30.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
SAFETY LANE 864	29.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	9272	29190016
	<b>Vendor Total: \$266.00</b>				
<b>MAKOAS VENDING SERVICE INC</b>					
WATER FOR WORK OUT ROOM	80.00	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> SMALL TOOLS & SUPPLIES	28900000-43320-	111	40190131
	<b>Vendor Total: \$80.00</b>				
<b>MANSFIELD OIL COMPANY</b>					
DIESEL & UNLEADED FUEL	2,496.53	<b>VEHICLE MAINT. BALANCE SHEET</b> FUEL INVENTORY	29-14200-	20975825	29190012
DIESEL & UNLEADED FUEL	2,528.57	<b>VEHICLE MAINT. BALANCE SHEET</b> FUEL INVENTORY	29-14200-	20992444	29190012
DIESEL & UNLEADED FUEL	2,761.38	<b>VEHICLE MAINT. BALANCE SHEET</b> FUEL INVENTORY	29-14200-	20975824	29190012
DIESEL & UNLEADED FUEL	3,053.67	<b>VEHICLE MAINT. BALANCE SHEET</b> FUEL INVENTORY	29-14200-	20992445	29190012
		<b>VEHICLE MAINT. BALANCE SHEET</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DIESEL & UNLEADED FUEL	3,213.66	FUEL INVENTORY	29-14200-	20982766	29190012
		<b>VEHICLE MAINT. BALANCE SHEET</b>			
DIESEL & UNLEADED FUEL	3,553.57	FUEL INVENTORY	29-14200-	20982765	29190012
<b>Vendor Total: \$17,607.38</b>					
<b>MARTELLE WATER TREATMENT</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
HYDROFLUOSILICIC ACID	3,391.50	CHEMICALS	07700400-43342-	17510	70190051
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
SODIUM HYPOCHLORITE	4,480.00	CHEMICALS	07700400-43342-	17525	70190051
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
AQUA MAG	5,643.00	CHEMICALS	07700400-43342-	17518	70190051
<b>Vendor Total: \$13,514.50</b>					
<b>MCHENRY CNTY DIVISION OF TRANSPORTATION</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
S CURVE LIGHTS	101.16	ELECTRIC	01500300-42212-	6029	50190109
<b>Vendor Total: \$101.16</b>					
<b>MCHENRY COUNTY COUNCIL OF GOV</b>					
		<b>GS ADMIN - EXPENSE GEN GOV</b>			
GLOGOWSKI SCHMITT 9/26/18 MEETING	50.00	ELECTED OFFICIALS EXPENSE	01100100-47741-	1658	10190261
GLOGOWSKI SCHMITT 9/26/18 MEETING	50.00	PRESIDENTS EXPENSES	01100100-47745-	1658	10190261
<b>Vendor Total: \$100.00</b>					
<b>MCHENRY COUNTY RECORDER</b>					
		<b>CDD - EXPENSE GEN GOV</b>			
RECORDING FEES - SEPTEMBER	720.00	PROFESSIONAL SERVICES	01300100-42234-	SEPTEMBER 2018	10190008
<b>Vendor Total: \$720.00</b>					
<b>MICHAEL KUMBERA</b>					
		<b>GS ADMIN - EXPENSE GEN GOV</b>			
KUMBERA TRAVEL REIMBURSEMENT	58.75	TRAVEL/TRAINING/DUES	01100100-47740-	CHICAGO TRAINING	10190258
<b>Vendor Total: \$58.75</b>					
<b>MICHAEL PHILPOT</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
BATHROOM DEAD BOLTS	590.00	SMALL TOOLS & SUPPLIES	01500300-43320-	2111	50190112
<b>Vendor Total: \$590.00</b>					
<b>MIDWEST WATER GROUP INC</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
SAMPLE STATION	2,243.36	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	9952	70190179
<b>Vendor Total: \$2,243.36</b>					
<b>MOBILE PALLET SERVICE LLC</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
PLAY SURFACE MULCH	27,000.00	PROFESSIONAL SERVICES	01500300-42234-	67957	50190111

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>Vendor Total: \$27,000.00</b>					
<b>MUNICIPAL COLLECTION SERVICES INC</b>					
W/S COLLECTION FEES - SEPTEMBER	17.34	<b>WATER &amp; SEWER BALANCE SHEET</b> AP - COLLECTION SERVICES	07-20115-	012909	10190132
<b>Vendor Total: \$17.34</b>					
<b>NAPA AUTO SUPPLY ALGONQUIN</b>					
SPEED BLEEDER	28.26	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	004935	29190013
CONTROL ARM AND BALL	46.67	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	005967	29190013
CONTROL ARM	119.61	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	005945	29190013
HEAVY DUTY TENSIONER	178.45	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	006096	29190013
<b>Vendor Total: \$372.99</b>					
<b>NICOR GAS</b>					
9/5/18-10/3/18 WTP2	50.34	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> NATURAL GAS	07700400-42211-	00-63-34-1000 6	70190024
9/5/18-10/3/18 5615 EDGEWOOD DR	19.69	<b>GENERAL SERVICES PW - EXPENSE</b> NATURAL GAS	01500300-42211-	51-50-60-8731 4	50190004
8/29/18-10/3/18 5625 EDGEWOOD DR	31.04	<b>GENERAL SERVICES PW - EXPENSE</b> NATURAL GAS	01500300-42211-	66-19-57-6331 4	50190114
9/4/18-10/3/18 POOL HOUSE	95.43	<b>SWIMMING POOL -EXPENSE GEN GOV</b> NATURAL GAS	05900100-42211-	77-21-74-1000 8	10190006
8/6/18-10/4/18 WWTP	40.77	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> NATURAL GAS	07800400-42211-	83-83-64-3667 1	70190037
9/4/18-10/3/18 BATH HOUSE	32.37	<b>SWIMMING POOL -EXPENSE GEN GOV</b> NATURAL GAS	05900100-42211-	87-21-74-1000 7	10190007
<b>Vendor Total: \$269.64</b>					
<b>OFFICE DEPOT</b>					
BLUE BINDER	5.94	<b>RECREATION - EXPENSE GEN GOV</b> OFFICE SUPPLIES	01101100-43308-	206140741001	10190092
PAPER/PEN REFILLS	71.76	<b>CDD - EXPENSE GEN GOV</b> OFFICE SUPPLIES	01300100-43308-	207838912001	30190003
<b>Vendor Total: \$77.70</b>					
<b>ONE TIME PAY</b>					
VILLAGE CREDIT/FLOODED PARKING LOT	75.00	<b>GEN FUND REVENUE - PUB WORKS</b> PARK USAGE FEES	01000300-34102-	9/30/18 PARK RENTAL	
B RUSCH/CHANGED MIND	63.00	<b>GEN FUND REVENUE - GEN GOV</b> RECREATION PROGRAMS	01000100-34410-	3610-2 TOT ROCK	
A STACHOWIAK/CHANGED MIND	25.00	<b>GEN FUND REVENUE - GEN GOV</b> RECREATION PROGRAMS	01000100-34410-	3514-2 DANCE CLASS	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>Vendor Total: \$163.00</b>					
<b>PARAMEDIC SERVICES OF ILLINOIS</b>					
PLAN REVIEW-DAY CARE CENTER	885.00	<b>CDD - EXPENSE GEN GOV</b> PROFESSIONAL SERVICES	01300100-42234-	2018-1819	30190004
<b>Vendor Total: \$885.00</b>					
<b>PATTEN INDUSTRIES INC</b>					
WATER PUMP	138.63	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	P60C0232293	29190010
<b>Vendor Total: \$138.63</b>					
<b>PDC LABORATORIES INC</b>					
WATER SAMPLES	830.00	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> PROFESSIONAL SERVICES	07700400-42234-	I9340147	70190068
<b>Vendor Total: \$830.00</b>					
<b>POMPS TIRE SERVICE INC</b>					
DISPOSAL FEE	48.00	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	640065179	29190027
<b>Vendor Total: \$48.00</b>					
<b>POWERDMS INC</b>					
FY19 POWERDMS ANNUAL SOFTWARE	815.62	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	23403	10190268
FY19 POWERDMS ANNUAL SOFTWARE	101.95	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	23403	10190268
FY19 POWERDMS ANNUAL SOFTWARE	101.95	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	23403	10190268
FY19 POWERDMS ANNUAL SOFTWARE	857.80	<b>GEN NONDEPT - EXPENSE GEN GOV</b> IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	23402	10190268
FY19 POWERDMS ANNUAL SOFTWARE	107.22	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07800400-43333-	23402	10190268
FY19 POWERDMS ANNUAL SOFTWARE	107.22	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> IT EQUIPMENT & SUPPLIES	07700400-43333-	23402	10190268
<b>Vendor Total: \$2,091.76</b>					
<b>PROPERTY WERKS OF NORTHERN ILLINOIS INC</b>					
CEMETERY MAINTENANCE - OCTOBER	1,596.00	<b>CEMETERY OPER -EXPENSE GEN GOV</b> PROFESSIONAL SERVICES	02400100-42234-	2357	10190020
CHALLY/SEPTEMBER/GRAVE OPENING	750.00	<b>CEMETERY OPER -EXPENSE GEN GOV</b> GRAVE OPENING	02400100-42290-	2357	10190019
OLSEN/SEPTEMBER/GRAVE OPENING	750.00	<b>CEMETERY OPER -EXPENSE GEN GOV</b> GRAVE OPENING	02400100-42290-	2357	10190019
HARNISH/SEPTEMBER/CREMATION	300.00	<b>CEMETERY OPER -EXPENSE GEN GOV</b> GRAVE OPENING	02400100-42290-	2357	10190019
<b>Vendor Total: \$3,396.00</b>					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>R A ADAMS ENTERPRISES</b>					
BOXES FOR 404	1,460.89	<b>PWA - EXPENSE PUB WORKS</b> VEHICLES & EQUIP (NON-CAPITAL)	01400300-43335-	829039	40190127
<b>Vendor Total: \$1,460.89</b>					
<b>RALPH HELM INC</b>					
NUTS	9.00	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	98651	29190008
STEEL BAR	35.94	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	98558	29190008
NUT	49.00	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	98670	29190099
SCRWENCH	76.40	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	98669	29190099
FIX GEARBOX	42.50	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	98560	29190097
GASKET/ELBOW/CAP/PLATE/BOLT	222.68	<b>VEHICLE MAINT. BALANCE SHEET</b> OUTSOURCED INVENTORY	29-14240-	98559	29190097
<b>Vendor Total: \$435.52</b>					
<b>RANDALL ROAD RETAIL HOLDINGS LLC</b>					
UB 2098432 414 RANDALL	10.00	<b>WATER &amp; SEWER BALANCE SHEET</b> AR - WATER BILLING	07-12110-	88601	
<b>Vendor Total: \$10.00</b>					
<b>RAY O'HERRON CO INC</b>					
UNIFORM PURCHASE - GOUGH	61.69	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	1848664-IN	20190002
UNIFORM PURCHASE - STACHURA	144.49	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	1849155-IN	20190002
UNIFORM PURCHASE - STACHURA	188.43	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	1850961-IN	20190002
UNIFORM PURCHASE - HOLMES	199.32	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	1851121-IN	20190002
UNIFORM PURCHASE - HOLMES	1,758.40	<b>POLICE - EXPENSE PUB SAFETY</b> UNIFORMS & SAFETY ITEMS	01200200-47760-	1851122-IN	20190002
<b>Vendor Total: \$2,352.33</b>					
<b>RED WING SHOE STORE</b>					
BOOTS - BANIA	165.74	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> UNIFORMS & SAFETY ITEMS	07700400-47760-	20180923010153	70190175
BOOTS - ROTH	169.99	<b>GENERAL SERVICES PW - EXPENSE</b> UNIFORMS & SAFETY ITEMS	01500300-47760-	20181005010153	50190115
<b>Vendor Total: \$335.73</b>					
<b>ROCK 'N' KIDS INC</b>					
		<b>RECREATION - EXPENSE GEN GOV</b>			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FALL SESSION 1	588.00	RECREATION PROGRAMS	01101100-47701-	ALGFI18	10190146
<b>Vendor Total: \$588.00</b>					
<b>ROLAND MACHINERY EXCHANGE</b>					
PAVER RENTAL	16.50	<b>GENERAL SERVICES PW - EXPENSE</b> EQUIPMENT RENTAL	01500300-42270-	32117745	50190110
PAVER RENTAL	7,800.00	<b>GENERAL SERVICES PW - EXPENSE</b> EQUIPMENT RENTAL	01500300-42270-	32117656	50190110
<b>Vendor Total: \$7,816.50</b>					
<b>SECRETARY OF STATE</b>					
WALKER NOTARY RENEWAL FEE	10.00	<b>POLICE - EXPENSE PUB SAFETY</b> TRAVEL/TRAINING/DUES	01200200-47740-	WALKER NOTARY FEE	20190074
HUERTA NOTARY APPLICATION FEE	10.00	<b>GS ADMIN - EXPENSE GEN GOV</b> TRAVEL/TRAINING/DUES	01100100-47740-	HUERTA NOTARY FEE	10190260
<b>Vendor Total: \$20.00</b>					
<b>SHELL FLEET PLUS</b>					
STATEMENT CLOSING 9/25/18	75.82	<b>POLICE - EXPENSE PUB SAFETY</b> FUEL	01200200-43340-	0000000065218331809	10190009
<b>Vendor Total: \$75.82</b>					
<b>SPORTS R US INC</b>					
FALL SESSION 1	1,632.00	<b>RECREATION - EXPENSE GEN GOV</b> RECREATION PROGRAMS	01101100-47701-	2355	10190083
<b>Vendor Total: \$1,632.00</b>					
<b>STANS OFFICE TECHNOLOGIES</b>					
STANS MFP GSA CD PW TONER USE	158.92	<b>GS ADMIN - EXPENSE GEN GOV</b> MAINT - OFFICE EQUIPMENT	01100100-44426-	340211	10190266
STANS MFP GSA CD PW TONER USE	182.24	<b>CDD - EXPENSE GEN GOV</b> MAINT - OFFICE EQUIPMENT	01300100-44426-	340193	10190266
STANS MFP GSA CD PW TONER USE	27.09	<b>BLDG MAINT- REVENUE &amp; EXPENSES</b> MAINT - OFFICE EQUIPMENT	28900000-44426-	340194	10190266
STANS MFP GSA CD PW TONER USE	54.00	<b>GENERAL SERVICES PW - EXPENSE</b> MAINT - OFFICE EQUIPMENT	01500300-44426-	340194	10190266
STANS MFP GSA CD PW TONER USE	27.09	<b>PWA - EXPENSE PUB WORKS</b> MAINT - OFFICE EQUIPMENT	01400300-44426-	340194	10190266
STANS MFP GSA CD PW TONER USE	27.09	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> MAINT - OFFICE EQUIPMENT	07800400-44426-	340194	10190266
STANS MFP GSA CD PW TONER USE	27.09	<b>VEHCL MAINT-REVENUE &amp; EXPENSES</b> MAINT - OFFICE EQUIPMENT	29900000-44426-	340194	10190266
STANS MFP GSA CD PW TONER USE	27.09	<b>WATER OPER - EXPENSE W&amp;S BUSI</b> MAINT - OFFICE EQUIPMENT	07700400-44426-	340194	10190266
<b>Vendor Total: \$530.61</b>					
<b>STAPLES ADVANTAGE</b>					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>BUILDING MAINT. BALANCE SHEET</b>					
KEYBOARD CLEANING KIT	18.69	INVENTORY	28-14220-	3391512291	28190017
<b>GS ADMIN - EXPENSE GEN GOV</b>					
COPY PAPER/HIGHLIGHTERS	35.86	OFFICE SUPPLIES	01100100-43308-	3391805145	10190012
<b>GS ADMIN - EXPENSE GEN GOV</b>					
LABELS/COPY PAPER	60.11	OFFICE SUPPLIES	01100100-43308-	3391805148	10190012
<b>GS ADMIN - EXPENSE GEN GOV</b>					
FOLDERS/WRITING PADS/2019 PLANNER	96.27	OFFICE SUPPLIES	01100100-43308-	3391805146	10190012
<b>GS ADMIN - EXPENSE GEN GOV</b>					
PAPER/POSTCARDS/STAPLER/MOUSE PAD	221.56	OFFICE SUPPLIES	01100100-43308-	3391805147	10190012
<b>Vendor Total: \$432.49</b>					
<b>STREICHERS</b>					
<b>POLICE - EXPENSE PUB SAFETY</b>					
UNIFORM PURCHASE - COONEY	37.98	UNIFORMS & SAFETY ITEMS	01200200-47760-	11332314	20190009
<b>Vendor Total: \$37.98</b>					
<b>SYMBOLARTS LLC</b>					
<b>POLICE - EXPENSE PUB SAFETY</b>					
OFFICER BADGES	10.00	POSTAGE	01200200-43317-	0315478-IN	20190070
OFFICER BADGES	80.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	0315478-IN	20190070
<b>POLICE - EXPENSE PUB SAFETY</b>					
OFFICER BADGES	25.00	POSTAGE	01200200-43317-	0315750-IN	20190070
OFFICER BADGES	380.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	0315750-IN	20190070
<b>Vendor Total: \$495.00</b>					
<b>THOMAS F O'MALLEY</b>					
<b>WATER &amp; SEWER BALANCE SHEET</b>					
UB 3074765 1931 PEACH TREE	6.00	AR - WATER BILLING	07-12110-	88600	
<b>Vendor Total: \$6.00</b>					
<b>THOMAS MAURO</b>					
<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>					
TRAINING REIMBURSEMENT - MEALS	40.84	TRAVEL/TRAINING/DUES	07800400-47740-	WATER CONFERENCE	70190181
<b>Vendor Total: \$40.84</b>					
<b>TITAN SUPPLY</b>					
<b>BUILDING MAINT. BALANCE SHEET</b>					
TP/KLEENEX/CAN LINERS/PAPER TOWELS	697.86	INVENTORY	28-14220-	25029	28190022
<b>Vendor Total: \$697.86</b>					
<b>TODAYS UNIFORMS</b>					
<b>POLICE - EXPENSE PUB SAFETY</b>					
UNIFORM PURCHASE - SALAZAR	85.90	UNIFORMS & SAFETY ITEMS	01200200-47760-	162995	20190004
<b>POLICE - EXPENSE PUB SAFETY</b>					
UNIFORM PURCHASE - SLABINSKI	128.85	UNIFORMS & SAFETY ITEMS	01200200-47760-	162515	20190004
<b>Vendor Total: \$214.75</b>					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
<b>TOM PECK FORD OF HUNTLEY INC</b>					
HARDWARE	0.99	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27425	29190028
SEALS	8.76	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27426	29190028
SEALS	17.52	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27417	29190028
FLOOR KIT	101.25	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27346	29190028
GASKETS/STUD/NUT/EXHAUST	254.10	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27409	29190028
PUMP ASSEMBLY/TENSIONERS/GASKETS	1,207.50	<b>VEHICLE MAINT. BALANCE SHEET</b> INVENTORY	29-14220-	27415	29190028
Vendor Total: \$1,590.12					
<b>TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS INC</b>					
INVESTIGATION SOFTWARE 9/1/18-9/30/18	113.00	<b>POLICE - EXPENSE PUB SAFETY</b> EQUIPMENT RENTAL	01200200-42270-	224039-SEPTEMBER	20190001
Vendor Total: \$113.00					
<b>TRICIA A WALLACE</b>					
FALL SESSION 1	1,980.00	<b>RECREATION - EXPENSE GEN GOV</b> RECREATION PROGRAMS	01101100-47701-	FALL SESSION 1	10190051
Vendor Total: \$1,980.00					
<b>TRILOCHAN TIWARI</b>					
UB 3189637 1507 MILLBROOK	19.60	<b>WATER &amp; SEWER BALANCE SHEET</b> AR - WATER BILLING	07-12110-	88598	
Vendor Total: \$19.60					
<b>TUMILTY TIMOTHY J</b>					
UB 3076388 2461 STONEGATE	29.20	<b>WATER &amp; SEWER BALANCE SHEET</b> AR - WATER BILLING	07-12110-	88603	
Vendor Total: \$29.20					
<b>UNITED LABORATORIES</b>					
CHLORIDE	648.16	<b>SEWER OPER - EXPENSE W&amp;S BUSI</b> CHEMICALS	07800400-43342-	INV234918	70190178
Vendor Total: \$648.16					
<b>UNITED METERS INC</b>					
METER INSTALLS	18,793.00	<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b> METERS & METER SUPPLIES	12900400-43348-	3059	40190135
METER INSTALLATIONS	18,977.00	<b>W &amp; S IMPR. - EXPENSE W&amp;S BUSI</b> METERS & METER SUPPLIES	12900400-43348-	3062	40190137
Vendor Total: \$37,770.00					
<b>US BANK EQUIPMENT FINANCE</b>					



Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		<b>GS ADMIN - EXPENSE GEN GOV</b>			
RICOH MP6004SPF COPIER DATE 10/21/18	268.62	LEASES - NON CAPITAL	01100100-42272-	367519279	10190033
		<b>INTEREST EXPENSE - GEN GOV</b>			
RICOH MP6004SPF COPIER DATE 10/21/18	26.44	INTEREST EXPENSE	01100600-47790-	367519279	10190033
	<b>Vendor Total: \$295.06</b>				
<b>USIC LOCATING SERVICES LLC</b>					
		<b>GENERAL SERVICES PW - EXPENSE</b>			
9/1/18-9/30/18 - UTILITY LOCATING	3,821.23	PROFESSIONAL SERVICES	01500300-42234-	300455	40190003
		<b>SEWER OPER - EXPENSE W&amp;S BUSI</b>			
9/1/18-9/30/18 - UTILITY LOCATING	3,821.23	PROFESSIONAL SERVICES	07800400-42234-	300455	40190003
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
9/1/18-9/30/18 - UTILITY LOCATING	3,821.23	PROFESSIONAL SERVICES	07700400-42234-	300455	40190003
	<b>Vendor Total: \$11,463.69</b>				
<b>VERIPIC INC</b>					
		<b>POLICE - EXPENSE PUB SAFETY</b>			
FY19 VERIPIC 1 YEAR RENEWAL	1,050.00	EQUIPMENT RENTAL	01200200-42270-	33974	10190256
	<b>Vendor Total: \$1,050.00</b>				
<b>VILLAGE OF ALGONQUIN</b>					
		<b>RECREATION - EXPENSE GEN GOV</b>			
DOG PARADE DRAWER	100.00	RECREATION PROGRAMS	01101100-47701-	10/27/18 DOG PARADE	10190265
	<b>Vendor Total: \$100.00</b>				
<b>WATER PRODUCTS CO AURORA</b>					
		<b>WATER OPER - EXPENSE W&amp;S BUSI</b>			
B BOX PARTS	699.33	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0283345	70190173
	<b>Vendor Total: \$699.33</b>				
<b>REPORT TOTAL: \$2,255,109.92</b>					

Village of Algonquin

List of Bills 10/16/2018

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	105,650.16
02	CEMETERY	3,396.00
03	MFT	123,866.00
04	STREET IMPROVEMENT	1,154,316.81
05	SWIMMING POOL	152.17
06	PARK IMPROVEMENT	10,350.00
07	WATER & SEWER	381,048.93
12	WATER & SEWER IMPROVEMI	440,453.95
28	BUILDING MAINT. SERVICE	8,179.50
29	VEHICLE MAINT. SERVICE	27,696.40
TOTAL ALL FUNDS		<u><u>2,255,109.92</u></u>

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

DATE:\_\_\_\_\_

APPROVED BY:\_\_\_\_\_



## VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

*October 15, 2018*

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

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

October 16, 2018	Tuesday	7:20 PM	Liquor Commission Special Meeting	GMC
October 16, 2018	Tuesday	7:30 PM	Village Board Meeting	GMC
October 17, 2018	Wednesday	6:30 PM	Police Commission Meeting – Cancelled	GMC
October 20, 2018	Saturday	8:30 AM	Historic Commission Workshop	HVH
October 23, 2018	Tuesday	7:30 PM	Committee of the Whole Meeting - Cancelled	GMC
October 24, 2018	Wednesday	5:00 PM	Police Pension Meeting	GMC
October 27, 2018	Saturday	8:30 AM	Historic Commission Workshop	HVH
November 6, 2018	Tuesday	7:30 PM	Village Board Meeting	GMC

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

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



THE VILLAGE OF  
**ALGONQUIN**  
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
APRIL 30, 2018

**VILLAGE OF ALGONQUIN, ILLINOIS**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

For the Year Ended  
April 30, 2018

Issued by the Finance Department

Michael Kumbera  
Treasurer

Susan Skillman  
Comptroller

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## **INTRODUCTORY SECTION**

**Village of Algonquin, Illinois**  
Principal Officials

**April 30, 2018**

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Legislative

Village Board of Trustees

John Schmitt, Village President

Laura Brehmer

Debby Sosine

Jerry Glogowski

John Spella

Janis Jasper

Jim Steigert

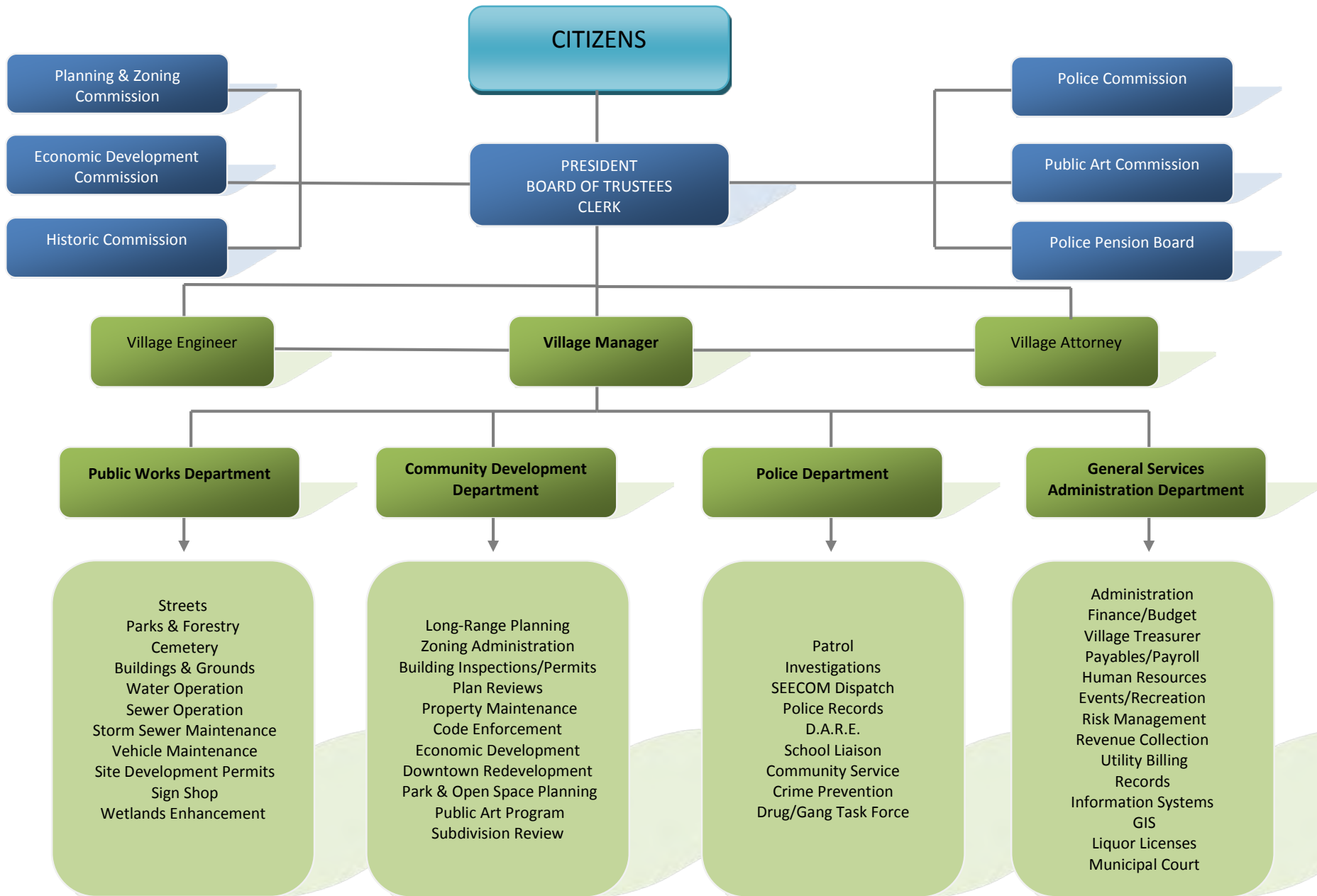
Gerald S. Kautz, Clerk

Appointed Officials

Tim Schloneger, Village Manager

Michael Kumbera, Treasurer

## Village of Algonquin 2017 – 2018 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, 2017**

*Christopher P. Morrill*

Executive Director/CEO



# Village of Algonquin

The Gem of the Fox River Valley

October 1, 2018

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

The Comprehensive Annual Financial Report (CAFR) of the Village of Algonquin, Illinois, (the Village) for the fiscal year ended April 30, 2018, 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, 2018, 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, 2018, 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](http://www.algonquin.org/transparency) for use by the general public.

### **Profile of the Village of Algonquin**

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

Policy making and legislative authority are vested in the Village Board, which consists of the President and six trustees. The Village Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the Village Manager. The Village Manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village, and for appointing the heads of the Village's departments. The Board is elected on a non-partisan basis. Board members are elected to four-year staggered terms with three Board members elected every two years. The President is elected to a four-year term. The President and Village Trustees are elected at large.

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

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

### **Local Economy**

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

Retail trade, accommodations and food services, health care and social assistance, and manufacturing comprise the major industry sectors in Algonquin. The Village's unemployment rate in 2017 was 4.2 percent which is improved from the 2016 rate of 5.0 percent. Algonquin's unemployment rate compares favorably to the State of Illinois (5.0 percent) and the Chicago metropolitan area (4.9 percent).

Growth continued in the local sales tax base across many categories including agriculture, manufacturing, automotive, hardware, and apparel. Notable declines in categories such as furniture, food, and general merchandise correlate to store closings experienced during the period. General Fund sales tax revenues increased by \$29,261 (or 0.4 percent) to \$7.73 million. Sales tax revenue represented 39 percent of total General Fund revenues for the year.

State-shared income/use tax revenue decreased by \$60,424 (or 1.7 percent) to \$3.52 million compared to the prior year. The 2010 Census counts are used in the distribution formula for state-shared revenues. The state's per capita distribution rate for FY 18 decreased 4.7 percent for the year following a decrease of 10.8 percent in FY 17. Beginning August 1, 2017, local governments receive 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates, and 6.85 percent of the net collections of all income tax received from corporations.

Assessed property values in Algonquin increased 5.7 percent in 2017 to \$900,634,801, which follows a 6.5 percent increase in 2016 and a 2.9 percent increase in 2015. 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 \$234,155 due to increased volume of residential housing starts in the village. Overall, during the fiscal year ended April 30, 2018, 2,859 permits were issued, down 6.3 percent from the previous year (3,050). This is the third consecutive year of declining permit volume in the Village.

Overall, operating results in the General Fund were positive with actual revenues exceeding budget by 3.7 percent and expenditures were 5.5 percent less than budget. Economic and state legislative trends are being monitored closely to gauge the potential impact on the Village's financial position. Expenditures are being evaluated and reduced whenever necessary and possible, and privatization and shared services are being considered when a cost savings and consistent level of service can be achieved.

### **Long-Term Financial Planning**

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

The Village invests portions of the surplus cash in local government investment pools as well as fixed income securities as an alternative investment. Investment returns for local government investment pools are correlated to the short-term federal funds rate, which was as 150 to 175 basis points as of April 30, 2018. Investment grade fixed income securities with an average life of less than three years are approved for investment. This includes corporate bonds pursuant to the Village's investment policy. The maturities of investments now range from being immediately accessible (Illinois Funds and IMET Convenience Fund) and up to three years (Fixed Income Investments). Investment income includes market appreciation in the fair value of investments.

The Police Pension Fund is permitted to invest in equities as well as fixed income bonds with longer maturities. Market value yields from these assets for the year ended April 30, 2018, were 6.4 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, 2018, in funding 65.6 percent of the actuarial accrued liabilities. The actuarial valuation as stated in this report, determined that the net contribution due from the Village is \$1,984,537. The remaining unfunded amount is being systematically funded over 15 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, 2018, the Village had two outstanding debt issues, both of which were general obligation bonds. Outstanding principal at year end were \$6.46 million for general obligation bonds. Continuing its

practice, the Village abated \$1.45 million of the 2017 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, 2018, is \$14.9 million, which represents 74.6 percent of 2018 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, 2018, for the two active general obligation bond issues are \$6.46 million. Series 2014A will be retired in 2020 and Series 2013 will be retired in 2025. Pursuant to the Village's Capital Improvement Plan, debt issuance may be considered for certain large-scale expenditures provided policy guidelines are met. Provided the Village's current debt structure, ample capacity exists within the foreseeable future should the Village Board wish to pursue this financing method.

### **Major Initiatives**

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

The Village continues its efforts to enhance our community through job creation and economic growth. By careful and strategic planning, we are attracting, retaining and expanding the businesses that create and retain quality jobs. To support these efforts, the Village contracted with a marketing/branding firm to create a story for Algonquin and targeted investment areas, including the Algonquin Corporate Campus, Old Town, and East Algonquin Road. A website ([www.aplusalgonquin.com](http://www.aplusalgonquin.com)) and marketing collateral has been developed with this story for staff working with developers, businesses, site selectors, and real estate agents.

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

The Village, through the Chicago Metropolitan Agency for Planning (CMAP) Local Technical Assistance program, the McHenry County Council of Governments (MCCG) and McHenry County is currently collaborating on an effort to develop a coordinated investment study. The study will be developed over approximately two years and provide an analysis of opportunities for sharing services and coordinating transportation-related improvements and maintenance, as well as technical guidance on the process of implementing a network of shared services and assets. Algonquin has been a leader in this area, sharing services and performing joint purchasing with communities in our region.

In February of 2018, construction began transforming Algonquin's Main Street into a beautiful, pedestrian friendly environment while helping to preserve the character and history of the area. This phase of construction (from Algonquin Road/IL-62 south to IL-31) will last through 2018 and include updated utilities, street improvements and enhanced pedestrian amenities. The project is the centerpiece of the multi-year effort to revitalize the Old Town Algonquin area to support local businesses and encourage private investment in the immediate area. A tax increment financing district was established in the Old Town area in 2014 to further advance this outcome.

At a regional level, the construction of Longmeadow Parkway, a four-lane Fox River Bridge crossing and four-lane arterial roadway corridor with a median, approximately 5.6 miles in length, continues with two sections already constructed and two more actively under construction. The construction of the last section, from IL-31 to IL-25 and a new bridge over the Fox River, is anticipated to occur from late 2018 to late 2021. Additionally, work to widen Randall Road to six lanes from Harnish Drive in Algonquin to Polaris Drive in

Lake in the Hills began in September of 2018. This work also includes adding additional turn lanes and capacity at the intersection of Randall Road and Algonquin Road. This intersection is one of the most heavily traveled in the Chicago metropolitan area and experiences severe traffic congestion which impacts economic viability and regional mobility in the area. Work is expected to continue through 2021.

#### **Awards & Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Algonquin for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2017. This was the fourteenth year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

The Village also received the GFOA's Award for Distinguished Budget Presentation for its 2018 budget document. This was the fourteenth 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 2018 CAFR continues to meet the Certificate of Achievement Program requirements and we are submitting the report to the GFOA to determine its eligibility for another award.

In closing, I would like to thank the Village President, Board of Trustees and Village Manager for their 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 Jodie Proschwitz, Senior Accountant, and all other members of the team who assisted and contributed to the preparation of this report.

Respectfully submitted,



Michael J. Kumbara  
Assistant Village Manager/Treasurer

## **FINANCIAL SECTION**

## **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, 2018, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Southeast Emergency Communications (SEECOM), which represent 0.39%, 0.45%, and 1.4% of the assets, net position and revenues of the governmental activities, respectively. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for SEECOM, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois, as of April 30, 2018, 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.

*Sikich LLP*

Naperville, Illinois  
September 14, 2018

**GENERAL PURPOSE  
EXTERNAL FINANCIAL STATEMENTS**



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

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

#### Financial Highlights

- The Village's net position increased by \$4.3 million (or 1.7%) from FY17 to \$254.6 million.
- The governmental activities net position increased by \$5.3 million (or 2.8%) from FY17 to \$195.8 million.
- The business type activities net position decreased by \$1.0 million (or 1.7%) from FY17 to \$58.8 million.
- The total revenues of all governmental activity programs increased by \$1.4 million and expenses decreased \$3.8 million from FY17.
- The total revenues of business-type activity programs increased by \$1.6 million and expenses increased \$0.7 million from FY17.
- Total Village expenses decreased by \$3.1 million (or 9.3%).
- The Village's combined general fund balance increased by \$1.4 million from FY17.
- The Village's combined general fund actual revenues were over the budgeted amounts by \$0.7 million and actual expenditures were under the budgeted amounts by \$1.2 million.
- The Village's capital assets decreased by \$0.5 million to \$236.2 million from FY17.

#### 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 8-12) 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 \$4.3 million from FY17 – increasing from \$250.3 million to \$254.6 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 \$5.3 million from \$190.5 million to \$195.8 million. The business-type activities net position decreased by \$1.0 million from \$59.8 million to \$58.8 million. Table 1 reflects the condensed Statement of Net Position compared to FY17. Table 2 will focus on the changes in net position of the governmental and business-type activities. A detailed analysis of the changes can be found in the section for Current Year Impacts on page MD&A 6.

Table 1: Statement of Net Position  
As of April 30, 2018 and 2017  
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	\$ 41.5	\$ 40.3	\$ 15.8	\$ 14.3	\$ 57.3	\$ 54.6
Capital Assets	185.0	183.2	51.2	53.4	236.2	236.6
Total Assets	226.5	223.5	67.0	67.7	293.5	291.2
Deferred Outflows of Resources	0.5	1.9	0.2	0.5	0.7	2.4
Total Assets & Deferred Outflows	227.0	225.4	67.2	68.2	294.2	293.6
Long-Term Liabilities	18.2	22.6	5.3	6.8	23.5	29.4
Other Liabilities	3.0	3.1	2.4	1.4	5.4	4.5
Total Liabilities	21.2	25.7	7.7	8.2	28.9	33.9
Deferred Inflows of Resources	10.0	9.1	0.7	0.2	10.7	9.3
Total Liabilities & Deferred Inflows	31.2	34.8	8.4	8.4	39.6	43.2
Net Position:						
Net Investment in Capital Assets	183.8	181.4	45.9	47.5	229.7	228.9
Restricted	4.5	6.5	0.8	0.8	5.3	7.3
Unrestricted	7.5	2.6	12.1	11.5	19.6	14.1
Total Net Position	\$195.8	\$190.5	\$ 58.8	\$ 59.8	\$254.6	\$250.3

For more detailed information see the Statement of Net Position (pages 4 and 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 \$4.3 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$5.3 million and the business-type activities decreasing by \$1.0 million.**

The governmental activities total assets increased by \$3.0 million and the governmental activities total liabilities decreased by \$4.5 million. The total assets increase of \$3.0 million was a result of an increase of \$1.8 million in capital assets and an increase of \$1.2 million in current and other assets. The increase in capital assets was due to increases of \$2.9 million in other improvements and \$0.9 million in land. This was offset with decreases of \$1.3 million in construction in progress; \$0.3 million in buildings; \$0.3 million in streets/storm sewers/bridges, and \$0.1 million in vehicles and equipment. The increase in current and other assets was due mainly to increases of \$3.4 million in cash and investment; \$0.4 million in investment in joint venture; and \$0.1 million in property taxes. This was offset by decreases of \$1.5 million in intergovernmental, grants, and contributions; \$0.7 million in internal balances; and \$0.5 million in other taxes.

The governmental activities deferred outflows of resources decreased by \$1.4 million due mainly to decreases of pension items relating to the Police Pension Fund of \$0.6 million and IMRF of \$0.7 million (See Note 10 and 12 in the Notes to Financial Statements for additional information).

The governmental activities total liabilities decreased by \$4.5 million due to a decrease of \$4.4 million in long-term liabilities and \$0.1 million in other liabilities.

The governmental activities deferred inflows of resources increased \$0.9 million due to the addition of pension items for IMRF of \$1.2 million which was offset by a reduction in the Police Pension Fund of \$0.4 million (See Note 10). Deferred property tax revenue also increased by \$0.1 million.

The net position of the business-type activities decreased by \$1.0 million from \$59.8 million to \$58.8 million. Total assets of the business-type activities decreased by \$0.7 million from \$67.7 to \$67.0 million. The total assets decrease of \$0.7 million was a result of a decrease in capital assets of \$2.2 million and an increase in current and other assets of \$1.5 million. The capital asset decrease of \$2.2 million in the business-type activities occurred mainly as a result of decreases in water and sewer improvements of \$3.0 million; \$0.1 million in vehicles and equipment; and \$0.3 million in buildings. These decreases were offset by an increase of \$1.2 million in construction in progress. The overall decrease was due mainly to capital assets depreciation. The increase in current assets of \$1.5 million was mainly due to an increase of \$0.8 million in cash and investments, and \$0.7 million in accounts receivable. Expenses exceeded revenues during FY18, which resulted in a net decrease of \$1.0 million.

Total liabilities of the business-type activities decreased by \$0.5 million from \$8.2 million to \$7.7 million. The long-term liabilities decreased by \$1.5 million due to the decrease of G.O. Bonds Payable for the wastewater treatment plant expansion. Other liabilities increased \$1.0 million in accounts payable from the previous year.

### Changes in Net Position

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

Table 2: Changes in Net Position  
For the Fiscal Years Ended April 30, 2018 and 2017  
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Service	\$ 1.6	\$ 1.5	\$ 8.5	\$ 7.0	\$ 10.1	\$ 8.5
Operating Grants & Contributions	1.1	1.1	-	-	1.1	1.1
Capital Grants & Contributions	1.7	0.4	-	-	1.7	0.4
General Revenues						
Property Taxes	6.4	6.3	-	-	6.4	6.3
Other Taxes	17.2	17.4	-	-	17.2	17.4
Other	0.9	0.8	0.2	0.1	1.1	0.9
Total Revenue	28.9	27.5	8.7	7.1	37.6	34.6
Expenses						
Governmental Activities						
General Government	4.1	5.0	-	-	4.1	5.0
Public Safety	9.1	9.6	-	-	9.1	9.6
Public Works	10.4	12.8	-	-	10.4	12.8
Interest	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	9.7	9.0	9.7	9.0
Total Expenses	23.6	27.4	9.7	9.0	33.3	36.4
Change in Net Position	5.3	0.1	(1.0)	(1.9)	4.3	(1.8)
Net position - beginning	190.5	190.4	59.8	61.7	250.3	252.1
Net position - ending	\$ 195.8	\$ 190.5	\$ 58.8	\$ 59.8	\$ 254.6	\$ 250.3

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

#### Normal Impacts

##### Revenues:

Economic Condition – which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales, and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increase/Decrease in Village Board approved rates – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fee, building fees, home rule sales tax, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment income – the **Village's investment portfolio is managed using a similar average** maturity to most governments. Market conditions may cause investment income to fluctuate.

##### Expenses:

Introduction of New Programs – within the functional expense categories (Public Safety, Public Works, General Government, etc.) individual programs may be added or deleted to meet changing community needs.

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

Salary Increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range position in the marketplace.

Inflation – while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and parts. Some functions may experience unusual commodity specific increases.

#### *Governmental Activities*

##### Revenue:

Total revenues for Governmental Activities increased \$1.4 million from \$27.5 million to \$28.9 million. Increases of \$0.1 million in charges for service, \$1.3 million in capital grants/contributions, \$0.1 million property taxes, and \$0.1 million in other revenue were offset by a decrease of \$0.2 million in other taxes. The \$1.3 million increase in capital grants/contributions was due to a capital developer donation in the street fund. Other taxes decreased \$0.2 million due to overall slight decreases in income tax, home rule sales tax, and telecommunication tax. Other revenues increased by \$0.1 million due to an increase in investment income from the previous year. Property tax revenue increased due to an increase in the property tax collections due to an increased EAV in FY17.

The Village has a diversified revenue structure and depends on several key revenue sources to help pay for the services provided. The Village attempts to maintain its property tax level and capture new revenues from growth. Due to recent upturns in the housing market values, **the Village's EAV** increased by approximately 5.4% from levy year 2016 (\$852,365,740) to levy year 2017 (\$900,634,801). **The Village's property tax rate was 0.6570 in 2016 and 0.6218 in 2017.**

In the general government, state shared income tax decreased 1.68% from FY17 to FY18. There were also slight decreases in home rule sales tax and telecommunication tax collections. Property tax and sales tax collections increased slightly. Overall, total revenues were mostly unchanged.

Expenses:

**The Village's governmental activities total expenses** decreased \$3.8 million for FY18.

General Government expenses decreased \$0.9 million from \$5.0 million to \$4.1 million. The General Government expenses decreased mainly due to government wide adjustments for capital assets, IMRF net pension liabilities, and joint ventures during FY18.

Public Safety expenses decreased \$0.5 million from \$9.6 million to \$9.1 million. The Public Safety expenses decreased mainly due to government wide adjustments for capital assets and police pension net pension liabilities during FY 18.

Public Works expenses decreased \$2.4 million from \$12.8 million to \$10.4 million. The Public Works expenses decreased mainly due to a decrease in the street improvement fund infrastructure maintenance expenses and motor fuel tax maintenance expenses.

Interest expenses remained unchanged.

*Business-type Activities*

Revenue:

Total revenues for Business-type Activities increased \$1.6 million from \$7.1 million to \$8.7 million. There was an increase of \$1.5 million in charges for service and \$0.1 million in other revenues. The \$1.5 million increase in charges for services included increases of \$0.7 million in infrastructure fees, \$0.6 million in water and sewer revenue, and \$0.1 million in connection fees. The \$0.7 million increase in infrastructure fees was due to FY 18 being the first full year of collections for this new fee (November 2016), and an increase of \$0.6 million due to a scheduled rate increase. Connections fees increased \$0.1 million due to improved development in FY18.

Expenses:

**The Village's Business-type Activities total expenses** increased \$0.7 million from \$9.0 million to \$9.7 million. The overall change in expenses was due to an increase of \$.7 million in infrastructure maintenance expenses.

## **FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS**

### **Governmental Funds**

At April 30, 2018, the governmental funds (as presented on the balance sheet on page 8-9) reported a combined fund balance of \$32.8 million or an increase of 6.3% from \$30.7 million at the beginning of the year. Of the total fund balance, \$11.8 million is unassigned indicating availability for continuing Village services. Total assets increased \$3.8 million and total liabilities and deferred inflows of resources increased \$1.7 million for an overall increase of \$2.1 million in fund balance.

The increase of \$3.8 million in total assets consisted of an increase of \$3.3 million in cash and investments, \$0.1 million in property tax receivable, and \$2.3 million in advance to other funds. These increases were offset by decreases of \$1.5 million in intergovernmental, grants, and contributions, and \$0.4 million in other tax receivables. The increase in total liabilities and deferred inflows of resources of \$1.7 million was due to increases of \$3.0 million in advances from other funds and \$0.1 million in deferred inflows of resources. These increases were offset by a \$1.4 million decrease in accounts payable.

The general fund total fund balance increased \$1.4 million from \$17.0 million in FY17 to \$18.4 million in FY18. General fund assets had a net increase of \$1.1 million due to an increase of \$1.7 million in cash and investments which was offset by decreases of \$0.4 million in other taxes, \$0.1 million in property tax receivable, and \$0.1 million in IPBC (insurance pool) receivable. General fund total liabilities decreased \$0.3 million due to a decrease in accounts payable. Deferred inflows of resources for property tax revenue remained unchanged from FY17 to FY18.

The street improvement fund total fund balance increased \$2.2 million to \$13.5 million from FY17 to FY18. Assets increased \$1.5 million from FY17 to FY18. This included an increase in advances to other funds of \$2.3 million (TIF fund expenses), and \$0.4 million in cash and investments. These increases were offset by a decrease of \$1.2 million in intergovernmental, grants, and contributions. Street improvement fund total liabilities decreased \$0.6 million due to a decrease in accounts payable from FY17 to FY18.

The downtown TIF district fund was a major fund in FY18 and total fund balance decreased \$2.7 million to a negative fund balance of \$4.3 million from FY17 to FY18. Assets increased \$0.5 million due to an increase of \$0.4 million in cash and investments and \$0.1 million in property tax receivables. Total liabilities increased \$3.1 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 FY17 to FY18.

### *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 55. Actual spending was \$1.2 million less than the budget, which was due to actual expenses less than budget of \$0.6 million in general government, \$0.3 million in public safety, and \$0.3 million in public works.

The \$0.6 million savings in general government expenses was due to savings of \$0.3 million in other charges, \$0.2 million in personnel, \$0.1 million in administration contractual services.

The \$0.3 million savings in public safety expenses was due mainly to personnel savings relating to salaries and insurance.



The \$0.3 million savings in public works was due to savings in personnel, commodities, and contractual services within the general services divisions. Personnel (salaries) had savings of \$0.1 million, and commodities and contractual services combined had savings of \$0.1 million.

Table 3: General Fund Budgetary Highlights  
(in millions)

	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.165	\$ 6.165	\$ 6.137
Intergovernmental, Grants & Contributions	11.298	11.300	11.660
Other	1.950	1.950	2.345
<b>Total Revenues</b>	<b>\$ 19.413</b>	<b>\$ 19.415</b>	<b>\$ 20.142</b>
Expenditures and Transfers			
Expenditures	\$ 19.154	\$ 19.290	\$ 18.075
Transfers and Other Financing Sources (Uses)	0.625	0.625	0.625
<b>Total Expenditures and Transfers Out</b>	<b>19.779</b>	<b>19.915</b>	<b>18.700</b>
<b>Change in Fund Balance</b>	<b>\$ (0.366)</b>	<b>\$ (0.500)</b>	<b>\$ 1.442</b>

### *Capital Assets*

At the end of FY18, the Village had a combined total of capital assets of \$236.2 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 decrease (including additions and deletions) of \$0.5 million.

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

- Fiber optic cable installation at the Algonquin corporate campus for \$0.2 million.
- Construction of Highland Avenue multi-use bike path for \$0.3 million.
- Downtown streetscape improvements (streets/water/sewer) for \$2.7 million.
- Surrey Lane creek and drainage repairs for \$2.2 million.
- Completion of Highland Avenue street construction totaling \$2.5 million.
- Randall Road pedestrian underpass for \$0.1 million.
- Water distribution system improvements for \$0.7 million.
- Wastewater treatment facility improvements for \$0.4 million.

Table 4: Capital Assets at Year-End  
Net of Depreciation  
(in millions)

	Governmental		Business-Type		Total Primary	
	Activities		Activities		Government	
	2018	2017	2018	2017	2018	2017
Land & Right of Way	\$ 95.60	\$ 94.68	\$ 3.64	\$ 3.64	\$ 99.24	\$ 98.32
Construction in Progress	4.42	5.76	1.42	0.21	5.84	5.97
Buildings	9.95	10.27	11.60	11.95	21.55	22.22
Vehicles and Equipment	1.19	1.30	0.30	0.37	1.49	1.67
Improvements other than Building	10.43	7.49	-	-	10.43	7.49
Streets, Storm Sewers, Bridges	63.42	63.72	-	-	63.42	63.72
Water and Sewer	-	-	34.21	37.24	34.21	37.24
<b>Total</b>	<b>\$ 185.01</b>	<b>\$ 183.22</b>	<b>\$ 51.17</b>	<b>\$ 53.41</b>	<b>\$ 236.18</b>	<b>\$ 236.63</b>

The following reconciliation summarizes the changes in Capital Assets which is presented in detail on pages 31 and 32 of the notes.

Table 5: Change in Capital Assets  
(in millions)

	Governmental		Business-Type		Total
	Activities		Activities		
Beginning Balance	\$	183.22	\$	53.41	\$ 236.63
Additions					
Depreciable		6.64		-	6.64
Non-Depreciation		0.92		1.21	2.13
Construction in Progress		4.90		-	4.90
Retirements					
Depreciable		(0.29)		(0.06)	(0.35)
Non-Depreciation		-		-	-
Construction in Progress		(6.24)		-	(6.24)
Depreciation					
Retirement		(4.14)		(3.39)	(7.53)
<b>Ending Balance</b>	<b>\$</b>	<b>185.01</b>	<b>\$</b>	<b>51.17</b>	<b>\$ 236.18</b>

The Governmental Activities net Capital Assets net increase of \$1.8 million was due mainly to increases in improvements other than building (\$2.9 million); and land (\$0.9 million) that were offset with decreases in construction in progress (\$1.3 million), streets/storm sewers/bridges (\$0.3 million), buildings (\$0.3 million), and vehicles and equipment (\$0.1 million). The improvements other than building increased mainly due to the reduction of completed projects previously in construction in progress. There were two major land acquisitions during FYE 18 totaling \$0.9 million. Decreases in the remaining various accounts were due to normal depreciation expense.

The Business-type Activities net decrease of \$2.2 million in net Capital Assets was due mainly to decreases noted in water and sewer improvements (\$3.0 million), buildings (\$0.3 million), and vehicles and equipment (\$0.1 million) which were offset by an increase in construction in progress (\$1.2 million). Land remained relatively unchanged. Decreases were due mainly to normal depreciation expense.

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

#### Debt Outstanding

Since the mid-1990's, the Village of Algonquin has followed a "pay-as-you-go" philosophy to funding capital projects. Exceptions to this philosophy had been bonds issued to pay for the construction of the Village Hall (Ganek Municipal Center) in 1995-1996 and the Public Works Facility in 2002-2003. In December 2005, the Village authorized Bond Series 2005A for \$9,000,000 to partially finance the expansion of Phase 6 of the Wastewater Treatment Plant. Bond Series 2013 was issued for \$7,645,000 to refund Series 2005A. Bond Series 2005B was issued for \$2,935,000 to refund Series 2002B. Bond Series 2014A was issued for \$2,885,000 to refund Series 2005B. The Village has established the following five funds to accumulate monies over time to systematically construct and/or replace major assets: Motor Fuel Tax, Street Improvement, Parks, Water and Sewer Improvement and Construction, and the Village Expansion. The Village also created a Downtown TIF District Fund to account for activities associated with improvements within the established downtown TIF district. The current Home Rule Sales Tax of 0.75% was allocated as an additional revenue source for capital and infrastructure to assist in the "pay as you go" philosophy. In FY18, 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 two general obligation bond series. A total of \$6.460 million of general obligation bonds were outstanding at April 30, 2018. The governmental activities have \$1.215 million of general obligation bonds outstanding; business-type activities have \$5.245 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 2017 tax extension increased by approximately 1.7% for property tax collections in FY18. The Village did experience the loss of some retail stores and restaurants during the fiscal year; however, several have been replaced with new tenants during FY18. The financial condition of the State government has continued to have a negative effect on the Village of Algonquin during the past few years. The FY18 state income and local use tax combined decreased by 1.7% from FY17. This was primarily due to decreases in the income tax per capita of 2.2% and a decrease in the disbursement amount of 2.5%. Current estimates indicate that the 2018 per-capita allocations will trend slightly upward in FY19. The State of Illinois continues to discuss cutting the local government's share of the state income tax and possibly freezing property taxes for home rule communities such as the Village of Algonquin.

Construction in the local residential housing market decreased only slightly during FY18 (from 34 permits in 2017 to 33 in 2018). The number of new permits for commercial construction remained unchanged (two permits in 2017 and 2018). The Village's growth in sales tax revenues, EAV, and property tax receipts continue to increase each year. Sales tax revenues increased .01% from FY17 to FY18. The property tax receipts had a 1.7% increase from FY17 to FY18.

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

#### **CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of **the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning** this report or requests for additional financial information should be directed to Michael Kumbera, Assistant Village Manager or Susan Skillman, Comptroller, Village of Algonquin, 2200 Harnish Drive, Algonquin, IL 60102.

# VILLAGE OF ALGONQUIN, ILLINOIS

## STATEMENT OF NET POSITION

April 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 18,219,369	\$ 8,985,808	\$ 27,205,177
Investments	13,298,572	4,118,325	17,416,897
Restricted investments	-	824,426	824,426
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,102,375	-	6,102,375
Other taxes	3,156,363	-	3,156,363
Intergovernmental, grants, and contributions	74,430	-	74,430
IPBC	99,713	-	99,713
Accrued interest	18,134	-	18,134
Accounts	5,619	1,012,556	1,018,175
Other	255,636	-	255,636
Internal balances	(871,552)	871,552	-
Prepaid items	83,165	19,702	102,867
Inventory	141,527	-	141,527
Investment in joint venture	876,924	-	876,924
Capital assets			
Nondepreciable	100,023,868	5,062,337	105,086,205
Depreciable, net of accumulated depreciation	84,981,882	46,104,309	131,086,191
Total assets	226,466,025	66,999,015	293,465,040
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension items - Police Pension Fund	332,522	-	332,522
Pension items - IMRF	184,738	80,213	264,951
Deferred loss on refunding	20,717	118,418	139,135
Total deferred outflows of resources	537,977	198,631	736,608
Total assets and deferred outflows of resources	227,004,002	67,197,646	294,201,648

(This statement is continued on the following page.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

STATEMENT OF NET POSITION (Continued)

April 30, 2018

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,473,737	\$ 1,544,284	\$ 3,018,021
Accrued interest	2,531	13,285	15,816
Unearned revenue - other	179,384	-	179,384
Other liabilities	45,878	-	45,878
Noncurrent liabilities			
Due within one year	1,289,429	801,873	2,091,302
Due in more than one year	18,175,337	5,315,518	23,490,855
Total liabilities	21,166,296	7,674,960	28,841,256
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension items - Police Pension Fund	2,205,666	-	2,205,666
Pension items - IMRF	1,696,835	736,759	2,433,594
Deferred property tax revenue	6,102,375	-	6,102,375
Total deferred inflows of resources	10,004,876	736,759	10,741,635
Total liabilities and deferred inflows of resources	31,171,172	8,411,719	39,582,891
<b>NET POSITION</b>			
Net investment in capital assets	183,768,380	45,841,568	229,609,948
Restricted for			
Donor programs	810,139	-	810,139
Insurance	451,818	-	451,818
Street maintenance	2,602,168	-	2,602,168
Capital projects	363,911	-	363,911
Cemetery	320,242	-	320,242
Debt service	-	824,426	824,426
Unrestricted	7,516,172	12,119,933	19,636,105
<b>TOTAL NET POSITION</b>	<b>\$ 195,832,830</b>	<b>\$ 58,785,927</b>	<b>\$ 254,618,757</b>

See accompanying notes to financial statements.

**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2018

<b>FUNCTIONS/PROGRAMS</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General government	\$ 4,117,420	\$ 1,286,862	\$ 110,091	\$ 174,613
Public safety	9,111,816	364,744	135,942	-
Public works	10,361,180	-	871,269	1,525,470
Debt service - interest and fees	34,363	-	-	-
Total governmental activities	23,624,779	1,651,606	1,117,302	1,700,083
Business-Type Activities				
Waterworks and sewerage	9,731,632	8,480,944	-	-
Total business-type activities	9,731,632	8,480,944	-	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 33,356,411</b>	<b>\$ 10,132,550</b>	<b>\$ 1,117,302</b>	<b>\$ 1,700,083</b>

<b>Net (Expense) Revenue and Change in Net Position</b>			
<b>Primary Government</b>			
<b>Governmental</b>	<b>Business-Type</b>		
<b>Activities</b>	<b>Activities</b>		<b>Total</b>
\$ (2,545,854)	\$ -		\$ (2,545,854)
(8,611,130)	-		(8,611,130)
(7,964,441)	-		(7,964,441)
(34,363)	-		(34,363)
(19,155,788)	-		(19,155,788)
-	(1,250,688)		(1,250,688)
-	(1,250,688)		(1,250,688)
(19,155,788)	(1,250,688)		(20,406,476)
<b>General Revenues</b>			
<b>Taxes</b>			
Property	6,376,663	-	6,376,663
Home rule sales tax	4,187,426	-	4,187,426
Utility	919,160	-	919,160
Telecommunications	635,635	-	635,635
Hotel	45,678	-	45,678
Video gaming tax	110,846	-	110,846
<b>Intergovernmental, unrestricted</b>			
Sales and use tax	7,733,394	-	7,733,394
Personal property replacement	57,582	-	57,582
Income tax	3,519,185	-	3,519,185
Franchise fees	531,436	-	531,436
Investment income	276,459	147,987	424,446
Miscellaneous	121,170	86,137	207,307
Total	24,514,634	234,124	24,748,758
CHANGE IN NET POSITION	5,358,846	(1,016,564)	4,342,282
NET POSITION, MAY 1	190,473,984	59,802,491	250,276,475
<b>NET POSITION, APRIL 30</b>	<b>\$ 195,832,830</b>	<b>\$ 58,785,927</b>	<b>\$ 254,618,757</b>

See accompanying notes to financial statements.



VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET  
GOVERNMENTAL FUNDS

April 30, 2018

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 7,228,494	\$ 6,070,950	\$ 544,529	\$ 4,375,396	\$ 18,219,369
Investments	8,661,340	3,867,965	-	769,267	13,298,572
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	5,600,003	-	491,372	11,000	6,102,375
Other taxes	1,997,065	1,079,548	-	79,750	3,156,363
Intergovernmental, grants, and contributions	3,248	2,399	-	68,783	74,430
IPBC	99,713	-	-	-	99,713
Accrued interest	18,134	-	-	-	18,134
Other	255,636	-	-	-	255,636
Due from other funds	43,519	-	-	-	43,519
Advance to other funds	654,967	3,360,150	-	-	4,015,117
Prepaid items	83,014	-	-	151	83,165
<b>TOTAL ASSETS</b>	<b>\$ 24,645,133</b>	<b>\$ 14,381,012</b>	<b>\$ 1,035,901</b>	<b>\$ 5,304,347</b>	<b>\$ 45,366,393</b>

(This statement is continued on the following page.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

BALANCE SHEET (Continued)  
GOVERNMENTAL FUNDS

April 30, 2018

	<b>General</b>	<b>Street Improvement</b>	<b>Downtown TIF District</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 378,723	\$ 886,585	\$ -	\$ 127,023	\$ 1,392,331
Unearned revenue	179,384	-	-	-	179,384
Advances from other funds	-	-	4,886,669	-	4,886,669
Other liabilities	45,878	-	-	-	45,878
Total liabilities	603,985	886,585	4,886,669	127,023	6,504,262
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property tax revenue	5,600,003	-	491,372	11,000	6,102,375
Total deferred inflows of resources	5,600,003	-	491,372	11,000	6,102,375
Total liabilities and deferred inflows of resources	6,203,988	886,585	5,378,041	138,023	12,606,637
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable					
Prepays	83,014	-	-	151	83,165
Advances	654,967	-	-	-	654,967
Restricted					
Donor programs	810,139	-	-	-	810,139
Insurance	451,818	-	-	-	451,818
Street maintenance	-	-	-	2,602,168	2,602,168
Capital projects	-	-	-	363,911	363,911
Cemetery	-	-	-	320,242	320,242
Assigned					
Capital projects	266,343	13,494,427	-	1,230,930	14,991,700
Debt service	-	-	-	648,922	648,922
Historic commission	9,825	-	-	-	9,825
Unrestricted					
Unassigned	16,165,039	-	(4,342,140)	-	11,822,899
Total fund balances (deficit)	18,441,145	13,494,427	(4,342,140)	5,166,324	32,759,756
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 24,645,133</b>	<b>\$ 14,381,012</b>	<b>\$ 1,035,901</b>	<b>\$ 5,304,347</b>	<b>\$ 45,366,393</b>

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, 2018

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	<b>\$ 32,759,756</b>
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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	185,005,750
Less internal service fund capital assets included below	(111,494)

Deferred loss on refunding of debt is not considered to represent a financial resource and, therefore, is not reported in the governmental funds	20,717
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Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	876,924
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The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	133,715
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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	(1,512,097)
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Differences between expected and actual experiences, assumption changes, and net difference between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows or resources on the statement of net position	(1,873,144)
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Some liabilities reported in the statement of net position do not require the use  
of current financial resources and, therefore, are not reported as in governmental  
funds

Accrued interest	(2,531)
Net other postemployment benefit obligation	(468,373)
Compensated absences	(1,060,168)
Unamortized premium	(37,108)
Capital lease	(5,979)
Net pension liability - IMRF	(1,044,764)
Net pension liability - Police Pension Plan	(15,633,374)
General obligation bonds payable	(1,215,000)

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 195,832,830</b>
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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, 2018

	<b>General</b>	<b>Street Improvement</b>	<b>Downtown TIF District</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Taxes	\$ 6,137,393	\$ 5,392,622	\$ 381,505	\$ 363,887	\$ 12,275,407
Intergovernmental, grants, and contributions	11,659,861	52,469	-	1,054,740	12,767,070
Charges for services	324,004	-	-	27,450	351,454
Licenses and permits	774,553	-	-	-	774,553
Fines and forfeits	414,078	-	-	-	414,078
Investment income	165,398	85,687	182	49,852	301,119
Miscellaneous	667,255	-	-	22,689	689,944
Total revenues	20,142,542	5,530,778	381,687	1,518,618	27,573,625
<b>EXPENDITURES</b>					
Current					
General government	4,061,782	-	889,517	40,842	4,992,141
Public safety	9,391,707	-	-	-	9,391,707
Public works	4,419,736	2,363,997	-	283,744	7,067,477
Capital outlay	177,347	1,013,925	2,162,252	89,255	3,442,779
Debt service					
Principal retirement	23,138	-	-	565,000	588,138
Interest and fiscal charges	1,647	-	-	42,210	43,857
Total expenditures	18,075,357	3,377,922	3,051,769	1,021,051	25,526,099
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,067,185	2,152,856	(2,670,082)	497,567	2,047,526
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	625,000	625,000
Transfers (out)	(625,000)	-	-	-	(625,000)
Total other financing sources (uses)	(625,000)	-	-	625,000	-
NET CHANGE IN FUND BALANCES	1,442,185	2,152,856	(2,670,082)	1,122,567	2,047,526
FUND BALANCES (DEFICIT), MAY 1	16,998,960	11,341,571	(1,672,058)	4,043,757	30,712,230
<b>FUND BALANCES (DEFICIT), APRIL 30</b>	<b>\$ 18,441,145</b>	<b>\$ 13,494,427</b>	<b>\$ (4,342,140)</b>	<b>\$ 5,166,324</b>	<b>\$ 32,759,756</b>

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, 2018

<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 2,047,526</b>
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	4,831,215
Contributions of capital assets	1,410,000
Sales of capital assets are reported as proceeds in the governmental funds but are treated as a gain (loss) on from sale on the statement of activities	(90,175)
The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal on bonds	565,000
Principal on capital lease	23,138
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	204,371
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	340,597
The change in the net position of the internal service funds is reported only in the statement of activities	20,252
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(4,347,128)
Change in investment in joint venture	386,947
Change in net other postemployment benefit obligation	(45,145)
Change in compensated absences	2,754
Change in accrued interest payable	942
Amortization of bond premium	19,361
Amortization of deferred loss on refunding	(10,809)
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 5,358,846</b>

See accompanying notes to financial statements.

**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

April 30, 2018

	<b>Business-Type Activities Waterworks and Sewerage</b>	<b>Governmental Activities Internal Service</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 8,985,808	\$ -
Investments	4,118,325	-
Receivables		
Accounts	1,012,556	5,619
Prepaid items	19,702	-
Inventory	-	141,527
Restricted assets - investments	824,426	-
Total current assets	14,960,817	147,146
<b>NONCURRENT ASSETS</b>		
Advances to other funds	871,552	-
Capital assets		
Nondepreciable	5,062,337	-
Depreciable, net of accumulated depreciation	46,104,309	111,494
Total capital assets	51,166,646	111,494
Total noncurrent assets	52,038,198	111,494
Total assets	66,999,015	258,640
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension items - IMRF	80,213	-
Deferred loss on refunding	118,418	-
Total deferred outflows of resources	198,631	-
Total assets and deferred outflows of resources	67,197,646	258,640

(This statement is continued on the following page.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF NET POSITION (Continued)**  
**PROPRIETARY FUNDS**

April 30, 2018

	<b>Business-Type Activities Waterworks and Sewerage</b>	<b>Governmental Activities Internal Service</b>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 1,544,284	\$ 81,406
Accrued interest	13,285	-
Due to other funds	-	43,519
Current portion of long-term debt	801,873	-
Total current liabilities	2,359,442	124,925
<b>LONG-TERM LIABILITIES</b>		
Long-term liabilities	5,315,518	-
Total long-term liabilities	5,315,518	-
Total liabilities	7,674,960	124,925
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension items - IMRF	736,759	-
Total liabilities and deferred inflows of resources	8,411,719	124,925
<b>NET POSITION</b>		
Net investment in capital assets	45,841,568	111,494
Restricted for debt service	824,426	-
Unrestricted	12,119,933	22,221
<b>TOTAL NET POSITION</b>	<b>\$ 58,785,927</b>	<b>\$ 133,715</b>

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, 2018

	<b>Business-Type Activities Waterworks and Sewerage</b>	<b>Governmental Activities Internal Service</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 7,075,668	\$ -
Administrative fee	86,437	-
Infrastructure fee	1,318,839	-
Maintenance billings	-	1,603,330
Fleet maintenance and fuel	-	372,404
Miscellaneous	86,137	867
	<hr/>	<hr/>
Total operating revenues	8,567,081	1,976,601
	<hr/>	<hr/>
<b>OPERATING EXPENSES</b>		
Water operations	2,794,460	-
Sewer operations	2,554,701	-
Nondepartmental	758,274	-
Building services	-	842,708
Vehicle maintenance	-	1,091,421
Depreciation	3,457,134	22,220
	<hr/>	<hr/>
Total operating expenses	9,564,569	1,956,349
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(997,488)	20,252
	<hr/>	<hr/>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment income	147,987	-
Interest expense and fiscal agent fees	(167,063)	-
	<hr/>	<hr/>
Total non-operating revenues (expenses)	(19,076)	-
	<hr/>	<hr/>
CHANGE IN NET POSITION	(1,016,564)	20,252
	<hr/>	<hr/>
NET POSITION, MAY 1	59,802,491	113,463
	<hr/>	<hr/>
NET POSITION, APRIL 30	\$ 58,785,927	\$ 133,715
	<hr/>	<hr/>

See accompanying notes to financial statements.



**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended April 30, 2018

	<b>Business-Type Activities Waterworks and Sewerage</b>	<b>Governmental Activities Internal Service</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 8,404,183	\$ 372,404
Cash received for interfund services provided	-	1,610,530
Cash paid to suppliers	(2,676,676)	(1,090,221)
Cash paid to employees	(2,729,700)	(835,682)
Other receipts (payments)	86,137	867
	<hr/>	<hr/>
Net cash from operating activities	3,083,944	57,898
	<hr/>	<hr/>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Interfund activity	(739,431)	(57,898)
	<hr/>	<hr/>
Net cash from noncapital financing activities	(739,431)	(57,898)
	<hr/>	<hr/>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of capital assets	(1,042,963)	-
Interest paid on bonds	(178,325)	-
Principal paid on general obligation bond maturities	(630,000)	-
	<hr/>	<hr/>
Net cash from capital and related financing activities	(1,851,288)	-
	<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of investment securities	(91,029)	-
Sale of investment securities	151,027	-
Interest received	147,987	-
	<hr/>	<hr/>
Net cash from investing activities	207,985	-
	<hr/>	<hr/>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	701,210	-
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS, MAY 1</b>	8,284,598	-
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	\$ 8,985,808	\$ -
	<hr/>	<hr/>

(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, 2018

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Waterworks and Sewerage</b>	<b>Internal Service</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (997,488)	\$ 20,252
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation and amortization	3,457,134	22,220
Changes in assets and liabilities		
Accounts receivable	(83,385)	7,200
Prepaid items	6,624	-
Inventory	-	9,522
Accounts payable	681,970	(1,296)
Pension related items	27,532	-
Compensated absences payable	(8,443)	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 3,083,944</b>	<b>\$ 57,898</b>

See accompanying notes to financial statements.

**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

April 30, 2018

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	<b><u>Police Pension</u></b>
<b>ASSETS</b>	
Cash and short-term investments	\$ 386,956
Investments	
U.S. Treasury securities	2,693,415
U.S. agency securities	1,830,822
Equity mutual funds	14,431,453
Equities	3,043,540
The Illinois Funds	241,504
Money market mutual funds	479,499
Municipal bonds	143,854
Bond mutual fund	304,336
Corporate bonds	4,809,956
Receivables	
Accrued interest receivable	<u>88,518</u>
 Total assets	 <u>28,453,853</u>
 <b>LIABILITIES</b>	
None	 <u>-</u>
 Total liabilities	 <u>-</u>
 <b>NET POSITION RESTRICTED FOR PENSIONS</b>	 <u><u>\$ 28,453,853</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, 2018

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**ADDITIONS**

Contributions	
Employer	\$ 1,900,000
Employee	<u>409,143</u>
Total contributions	<u>2,309,143</u>
Investment income	
Net appreciation in fair value of investments	1,111,568
Interest	<u>693,677</u>
Total investment income	1,805,245
Less investment expense	<u>(93,182)</u>
Net investment income	<u>1,712,063</u>
Total additions	<u>4,021,206</u>

**DEDUCTIONS**

Benefits and refunds	1,170,771
Administration	<u>43,767</u>
Total deductions	<u>1,214,538</u>

NET INCREASE	2,806,668
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**NET POSITION RESTRICTED  
FOR PENSIONS**

May 1	<u>25,647,185</u>
April 30	<u><u>\$ 28,453,853</u></u>

See accompanying notes to financial statements.

# VILLAGE OF ALGONQUIN, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

April 30, 2018

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### a. Reporting Entity

The Village is a municipal corporation governed by an elected Village President and six-member Village Board of Trustees. As required by GAAP, these financial statements present the Village and its component units, legally separate entities for which the Village is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the Village's operations and so data from these units are combined with data of the primary government. In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was based upon the significance of its operational or financial relationship with the primary government. There are no component units that are required to be included in the Village's basic financial statements.

#### b. Fund Accounting

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

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

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

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Fund Accounting (Continued)

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

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

c. Government-Wide and Fund Financial Statements

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

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

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

The Village reports the following major governmental funds:

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

The Village reports the following major proprietary fund:

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

The Village reports on the following internal service funds:

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

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

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses and Inventory

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

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

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h. Capital Assets**

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

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

**i. Compensated Absences**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

j. Fund Balance/Net Position

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

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

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

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

k. Long-Term Obligations

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

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Long-Term Obligations (Continued)

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

l. Interfund Transactions

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

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

m. Deferred Outflows/Inflows of Resources

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

n. Use of Estimates

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

## 2. DEPOSITS AND INVESTMENTS

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

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

### a. Village Deposits and Investments

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

#### Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. It is the policy of the Village to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The amount of collateral provided will not be less than 105% of the fair market value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third party depository designated by the Village and evidenced by a safekeeping agreement. As of April 30, 2018, the Village was not exposed to custodial credit risk as all deposits were either insured or collateralized with investments held by the Village or its agent, in the Village's name.

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

**2. DEPOSITS AND INVESTMENTS (Continued)**

a. Village Deposits and Investments (Continued)

Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 252,407	\$ 189,155	\$ 63,252	\$ -	\$ -
U.S. agency securities	1,624,018	416,607	662,315	307,903	237,193
Municipal bonds	383,593	-	383,593	-	-
Negotiable certificates of deposit	1,797,201	100,021	1,697,180	-	-
<b>TOTAL</b>	<b>\$ 4,057,219</b>	<b>\$ 705,783</b>	<b>\$ 2,806,340</b>	<b>\$ 307,903</b>	<b>\$ 237,193</b>

The Village has the following recurring fair value measurements as of April 30, 2018. The U.S. agency securities, U.S. Treasury securities, municipal bonds, and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by matching its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than two years from the date of purchase. Reserved funds and other funds with longer term investment horizons may be invested in securities exceeding two years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above and diversifying the investment portfolio to the best of its abilities based on the type of funds invested and the cash flow needs of those funds. The Illinois Funds and Illinois Metropolitan Investment Fund (IMET) are rated AAA. The Village's U.S. agency securities have ratings from AA+ to AAA. The Village's Municipal Bonds have ratings from AA to AA-. The negotiable certificates of deposit are not rated.

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

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**2. DEPOSITS AND INVESTMENTS (Continued)**

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

Concentration of credit risk is the risk that the Village has a high percentage of its investments invested in one type of investment. The Village's investment policy requires diversification of investments to avoid unreasonable risk. The investments shall be diversified by type of investment, number of institutions invested in, and length of maturity.

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for the 2017 levy year attach as an enforceable lien on January 1, 2017, 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, 2018 and August 1, 2018, and are payable in two installments, on or about June 1, 2018 and September 1, 2018. 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 2017 taxes are intended to finance the 2019 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2018 tax levy has not been recorded as a receivable at April 30, 2018, as the tax attached as a lien on property as of January 1, 2018; however, the tax will not be levied until December 2018 and, accordingly, is not measurable at April 30, 2018.

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

**4. CAPITAL ASSETS**

Capital Assets

Capital asset activity for the year ended April 30, 2018 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 94,685,873	\$ 916,595	\$ -	\$ 95,602,468
Construction in progress	5,759,551	4,900,555	6,238,706	4,421,400
Total capital assets not being depreciated	100,445,424	5,817,150	6,238,706	100,023,868
Capital assets being depreciated				
Buildings	15,976,573	-	-	15,976,573
Improvements other than buildings	17,043,553	3,915,846	-	20,959,399
Vehicles and equipment	6,599,984	213,347	90,000	6,723,331
Streets/storm sewers/bridges	110,283,025	2,511,358	198,417	112,595,966
Total capital assets being depreciated	149,903,135	6,640,551	288,417	156,255,269
Less accumulated depreciation for				
Buildings	5,709,139	319,008	-	6,028,147
Improvements other than buildings	9,554,968	973,882	-	10,528,850
Vehicles and equipment	5,295,527	296,292	54,000	5,537,819
Streets/storm sewers/bridges	46,564,867	2,757,946	144,242	49,178,571
Total accumulated depreciation	67,124,501	4,347,128	198,242	71,273,387
Total capital assets being depreciated, net	82,778,634	2,293,423	90,175	84,981,882
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 183,224,058</b>	<b>\$ 8,110,573</b>	<b>\$ 6,328,881</b>	<b>\$ 185,005,750</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	213,395	1,204,894	-	1,418,289
Total capital assets not being depreciated	3,857,443	1,204,894	-	5,062,337
Capital assets being depreciated				
Water and sewer system	92,710,861	-	-	92,710,861
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,326,449	-	62,106	1,264,343
Total capital assets being depreciated	111,440,616	-	62,106	111,378,510
Less accumulated depreciation for				
Water and sewer system	55,468,334	3,033,321	-	58,501,655
Buildings	5,456,039	348,066	-	5,804,105
Vehicles and equipment	954,800	75,747	62,106	968,441
Total accumulated depreciation	61,879,173	3,457,134	62,106	65,274,201
Total capital assets being depreciated, net	49,561,443	(3,457,134)	-	46,104,309
<b>BUSINESS-TYPE ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 53,418,886</b>	<b>\$ (2,252,240)</b>	<b>\$ -</b>	<b>\$ 51,166,646</b>



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

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**4. CAPITAL ASSETS (Continued)**

Capital Assets (Continued)

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

GOVERNMENTAL ACTIVITIES

General government	\$ 218,378
Public safety	63,645
Highways and streets	<u>4,065,105</u>

TOTAL DEPRECIATION EXPENSE -  
GOVERNMENTAL ACTIVITIES

\$ 4,347,128

**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, 2017, 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)**

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**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 \$632,220 to SEECOM during fiscal year 2018. In addition, the Village's equity interest in the joint venture's net position of \$876,924 is recorded within the governmental activities column of the statement of net position.

**7. LONG-TERM DEBT**

**a. General Obligation Bonds**

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

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$2,885,000 General Obligation Refunding Bond Series 2014A, due in annual installments of \$10,000 to \$615,000, plus interest of 2.00% to 2.50% payable each April 1 and October 1 through April 1, 2020.	Debt Service	\$ 1,780,000	\$ -	\$ 565,000	\$ 1,215,000	\$ 600,000
\$7,645,000 General Obligation Refunding Bond Series 2013, due in annual installments of \$570,000 to \$830,000, plus interest of 3.00% to 3.25% payable each April 1 and October 1 through April 1, 2025.	Waterworks and Sewerage	5,875,000	-	630,000	5,245,000	665,000
<b>TOTAL GENERAL OBLIGATION BONDS</b>		<b>\$ 7,655,000</b>	<b>\$ -</b>	<b>\$ 1,195,000</b>	<b>\$ 6,460,000</b>	<b>\$ 1,265,000</b>

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

**7. LONG-TERM DEBT (Continued)**

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2019	\$ 600,000	\$ 30,375	\$ 665,000	\$ 159,425
2020	615,000	15,375	695,000	139,475
2021	-	-	715,000	118,625
2022	-	-	755,000	97,175
2023	-	-	770,000	74,525
2024	-	-	815,000	51,425
2025	-	-	830,000	26,975
<b>TOTAL</b>	<b>\$ 1,215,000</b>	<b>\$ 45,750</b>	<b>\$ 5,245,000</b>	<b>\$ 667,625</b>

c. 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
General obligation bonds payable	\$ 1,780,000	\$ -	\$ 565,000	\$ 1,215,000	\$ 600,000
Unamortized premium	56,469	-	19,361	37,108	-
Capital lease	29,117	-	23,138	5,979	5,979
Compensated absences*	1,062,922	1,454,150	1,456,904	1,060,168	683,450
Net pension liability (IMRF)*	3,194,352	-	2,149,588	1,044,764	-
Net pension liability (Police Pension)*	16,103,033	-	469,659	15,633,374	-
Net OPEB obligation*	423,228	45,145	-	468,373	-
<b>TOTAL</b>	<b>\$ 22,649,121</b>	<b>\$ 1,499,295</b>	<b>\$ 4,683,650</b>	<b>\$ 19,464,766</b>	<b>\$ 1,289,429</b>

\*These liabilities are generally retired by the General Fund.

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

**7. LONG-TERM DEBT (Continued)**

c. Changes in Long-Term Liabilities

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	\$ 5,875,000	\$ -	\$ 630,000	\$ 5,245,000	\$ 665,000
Unamortized premium	223,569	-	25,073	198,496	-
Compensated absences payable	228,706	279,658	288,101	220,263	136,873
Net pension liability (IMRF)	1,252,467	-	798,835	453,632	-
<b>TOTAL</b>	<b>\$ 7,579,742</b>	<b>\$ 279,658</b>	<b>\$ 1,742,009</b>	<b>\$ 6,117,391</b>	<b>\$ 801,873</b>

d. Capital Lease

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

The future minimum lease obligations and net present value of the minimum lease payments as of April 30, 2018 are as follows:

<u>Fiscal Year</u>	<u>Future Obligations</u>
2019	\$ 6,032
Subtotal	6,032
Less interest	(53)
<b>PRESENT VALUE OF MINIMUM LEASE PAYMENTS</b>	<b>\$ 5,979</b>

**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	\$ 43,519	\$ -
Internal Service Funds	-	43,519
TOTAL	<u>\$ 43,519</u>	<u>\$ 43,519</u>

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.

Individual fund advances were as follows:

Fund	Advances from	Advances to
General	\$ 654,967	\$ -
Street Improvement Fund	3,360,150	-
Downtown TIF District Fund	-	4,886,669
Water and Sewer	871,552	-
TOTAL	<u>\$ 4,886,669</u>	<u>\$ 4,886,669</u>

The purposes of significant advances are as follows:

- The advance from the General Fund, Street Improvement Fund, and Water/Sewer Improvement Fund to the Downtown TIF District Fund were made for TIF advances for expenses of the TIF District.

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 625,000
Debt Service	625,000	-
TOTAL	<u>\$ 625,000</u>	<u>\$ 625,000</u>

The purposes of significant transfers are as follows:

- The General Fund transferred monies to the Debt Service Fund for upcoming debt service payments made out of that fund.

**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](http://www.imrf.org).

a. Plan Descriptions

Illinois Municipal Retirement Fund

*Plan Administration*

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

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

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

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**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Plan Membership*

At December 31, 2017, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	47
Inactive employees entitled to but not yet receiving benefits	58
Active employees	90
	<hr/>
TOTAL	195
	<hr/>

*Benefits Provided*

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2018 was 11.46% of covered payroll.



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

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**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Actuarial Assumptions*

The Village's net pension liability was measured as of December 31, 2017 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, 2017
Actuarial cost method	Entry-age Normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

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

**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 7.50%. 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, 2017	\$ 27,537,845	\$ 23,091,026	\$ 4,446,819
Changes for the period			
Service cost	716,835	-	716,835
Interest	2,069,862	-	2,069,862
Difference between expected and actual experience	(158,856)	-	(158,856)
Changes in assumptions	(972,243)	-	(972,243)
Employer contributions	-	755,526	(755,526)
Employee contributions	-	301,686	(301,686)
Net investment income	-	3,758,504	(3,758,504)
Benefit payments and refunds	(596,206)	(596,206)	-
Administrative expense	-	(211,695)	211,695
Net changes	1,059,392	4,007,815	(2,948,423)
BALANCES AT DECEMBER 31, 2017	\$ 28,597,237	\$ 27,098,841	\$ 1,498,396

Changes in assumptions related to the price inflation, salary increases, retirement age, and mortality rates were made since the prior measurement date.

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

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**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, 2017, the Village recognized pension expense of \$573,632.

At April 30, 2018, 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	\$ -	\$ 603,432
Changes in assumption	22,694	873,984
Contributions made between January 1, 2018 and April 30, 2018	242,257	-
Net difference between projected and actual earnings on pension plan investments	-	956,178
TOTAL	<u>\$ 264,951</u>	<u>\$ 2,433,594</u>

\$242,257 reported as deferred outflows of resources related to 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, 2019. 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,	
2019	\$ (381,900)
2020	(381,901)
2021	(675,356)
2022	(696,215)
2023	(231,359)
Thereafter	<u>(44,169)</u>
TOTAL	<u>\$ (2,410,900)</u>

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

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**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 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 5,949,341	\$ 1,498,396	\$ (2,007,326)

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)

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**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Plan Membership*

At April 30, 2018, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	17
Inactive plan members entitled to but not yet receiving benefits	2
Active plan members	44
	<hr/>
TOTAL	63
	<hr/>

*Benefits Provided*

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$117,213, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for

**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Benefits Provided (Continued)*

each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> 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. For the year ended April 30, 2018, the Village's contribution was 46.40% of covered payroll.

*Investment Policy*

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

**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Policy (Continued)*

It is the policy of the Fund to invest its funds in a manner which will provide a competitive investment return with the maximum security while meeting the daily cash flow demands of the Fund and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy are: safety of principal, return on investment, legality, and meeting all funding requirements. The investment policy was not modified during the year ended April 30, 2018.

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

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

\*Net of inflation assumption of 2.30%.

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

*Investment Valuations*

All investments except for non-negotiable certificates of deposit and money market mutual funds in the plan are stated at fair value and are recorded as of the trade date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

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**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Rate of Return*

For the year ended April 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.67%. 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, 2018, 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, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 2,693,415	\$ 159,306	\$ 993,410	\$ 664,194	\$ 876,505
U.S. agency obligations	1,830,822	40,528	242,584	499,563	1,048,147
Bond mutual fund	304,336	-	-	304,336	-
Corporate bonds	4,809,956	214,516	3,035,203	1,196,473	363,764
Municipal bonds	143,854	65,108	43,983	34,763	-
<b>TOTAL</b>	<b>\$ 9,782,383</b>	<b>\$ 479,458</b>	<b>\$ 4,315,180</b>	<b>\$ 2,699,329</b>	<b>\$ 2,288,416</b>

The Fund has the following recurring fair value measurements as of April 30, 2018.

The U.S. Treasury obligations, equity and bond mutual funds, and equity securities are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, municipal bonds, and corporate bonds are valued using quoted matrix pricing models (Level 2 inputs).



**10. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Credit Risk*

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

*Concentration of Credit Risk*

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

*Custodial Credit Risk*

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

*Discount Rate*

The discount rate used to measure the total pension liability was 6.75%. The Fund's funding policy is to have the Fund reach a funded ratio of 100% by April 30, 2033. Therefore, the Police Pension Plan's projected fiduciary net position can be expected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the Police Pension Plan's investments was applied to all periods of projected benefits payments to determine the total pension liability.

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

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**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, 2017	\$ 41,750,218	\$ 25,647,185	\$ 16,103,033
Changes for the period			
Service cost	987,120	-	987,120
Interest	2,778,626	-	2,778,626
Difference between expected and actual experience	(257,967)	-	(257,967)
Changes in assumptions	-	-	-
Employer contributions	-	1,900,000	(1,900,000)
Employee contributions	-	397,672	(397,672)
Other contributions	-	11,471	(11,471)
Net investment income	-	1,712,063	(1,712,063)
Benefit payments and refunds	(1,170,771)	(1,170,771)	-
Administrative expense	-	(43,767)	43,767
Net changes	2,337,008	2,806,668	(469,660)
BALANCES AT APRIL 30, 2018	\$ 44,087,226	\$ 28,453,853	\$ 15,633,373

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

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**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, 2018 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 21.51%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Market

Mortality rates were based on the L&A 2016 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	\$ 20,728,450	\$ 15,633,373	\$ 7,151,208

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

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**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, 2018, the Village recognized police pension expense of \$1,559,403. At April 30, 2018, 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	\$ -	\$ 689,617
Changes in assumption	-	1,516,049
Net difference between projected and actual earnings on pension plan investments	332,522	-
TOTAL	<u>\$ 332,522</u>	<u>\$ 2,205,666</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2019	\$ (72,839)
2020	(72,840)
2021	(383,122)
2022	(272,157)
2023	(283,370)
Thereafter	<u>(788,816)</u>
TOTAL	<u>\$ (1,873,144)</u>

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

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**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. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's General 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. 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, 2016 (census date), membership consisted of:

Actives fully eligible to retire	16
Actives not yet fully eligible to retire	118
Retirees	<u>11</u>
<b>TOTAL</b>	<u><u>145</u></u>
 Participating employers	 <u><u>1</u></u>

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

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**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

d. Funding Policy

All retirees contribute 100% of the premium to the Plan to cover the cost of providing the benefits to the retirees via the health insurance plan (pay as you go), which results in an implicit subsidy to the Village as defined by GASB Statement No. 45. The Village pays 100% of the premium for certain disabled employees. The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation was as follows:

Year Ended April 30,	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2018	\$ 121,732	\$ 76,587	62.91%	\$ 468,373
2017	122,548	63,271	51.63%	423,228
2016	64,902	41,892	64.55%	363,951

The net OPEB obligation (NOPEBO) as of April 30, 2018 was calculated as follows:

Annual required contribution	\$ 127,551
Interest on net OPEB obligation	19,045
Adjustment to annual required contribution	<u>(24,864)</u>
Annual OPEB cost	121,732
Contributions made	<u>76,587</u>
Increase in net OPEB obligation	45,145
Net OPEB obligation, beginning of year	<u>423,228</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 468,373</u></u>

**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

f. Funded Status and Funding Progress

The funded status of the Plan as of April 30, 2016 was as follows:

Actuarial accrued liability (AAL)	\$ 1,453,154
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,453,154
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 10,518,859
UAAL as a percentage of covered payroll	13.81%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

g. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2016 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 4.50% investment rate of return (net of administrative expenses) and an initial and ultimate annual healthcare cost trend rate of 6.00% to 7.50% and 5.00%, respectively. These rates include a 3% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis over 30 years.

## **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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 6,165,000	\$ 6,165,000	\$ 6,137,393
Intergovernmental, grants, and contributions	11,298,000	11,299,963	11,659,861
Charges for services	368,300	368,300	324,004
Licenses and permits	531,000	531,000	774,553
Fines and forfeits	363,000	363,000	414,078
Investment income	103,600	103,600	165,398
Miscellaneous	583,600	583,600	667,255
Total revenues	19,412,500	19,414,463	20,142,542
<b>EXPENDITURES</b>			
Current			
General government	4,682,790	4,687,940	4,061,782
Public safety	9,643,500	9,674,344	9,391,707
Public works	4,622,100	4,725,427	4,419,736
Debt service			
Capital lease principal	23,200	23,200	23,138
Interest and fiscal charges	2,110	2,110	1,647
Capital outlay	180,000	177,400	177,347
Total expenditures	19,153,700	19,290,421	18,075,357
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	258,800	124,042	2,067,185
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	180,000	180,000	115,617
Transfers (out)	(805,000)	(805,000)	(740,617)
Total other financing sources (uses)	(625,000)	(625,000)	(625,000)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (366,200)</u>	<u>\$ (500,958)</u>	1,442,185
<b>FUND BALANCE, MAY 1</b>			16,998,960
<b>FUND BALANCE, APRIL 30</b>			<u>\$ 18,441,145</u>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes	\$ 160,000	\$ 160,000	\$ 381,505
Investment income	25	25	182
Total revenues	160,025	160,025	381,687
<b>EXPENDITURES</b>			
General government			
Legal services	-	-	577
Engineering services	60,000	60,000	888,940
Capital outlay	100,000	100,000	2,162,252
Total expenditures	160,000	160,000	3,051,769
NET CHANGE IN FUND BALANCE	<u>\$ 25</u>	<u>\$ 25</u>	(2,670,082)
FUND BALANCE (DEFICIT), MAY 1			<u>(1,672,058)</u>
FUND BALANCE (DEFICIT), APRIL 30			<u>\$ (4,342,140)</u>

(See independent auditor's report.)

# VILLAGE OF ALGONQUIN, ILLINOIS

## SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

<b>Actuarial Valuation Date April 30,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1)/(2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4)/(5)</b>
2013	\$ -	\$ 1,007,466	0.00%	\$ 1,007,466	\$ 10,816,821	9.31%
2014	N/A	N/A	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A	N/A	N/A
2016	-	1,453,154	0.00%	1,453,154	10,518,859	13.81%
2017	N/A	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Actuarial valuation not performed

(See independent auditor's report.)

# VILLAGE OF ALGONQUIN, ILLINOIS

## SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND

Last Three Fiscal Years

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

### Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2017. Additional information as of the latest valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization period was 26 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually, wage growth of 3.50%, and inflation of 2.75%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

**VILLAGE OF ALGONQUIN, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
POLICE PENSION FUND**

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED APRIL 30,</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Actuarially determined contribution	\$ 676,838	\$ 768,620	\$ 916,506	\$ 933,392	\$ 987,225	\$ 1,010,427	\$ 1,178,898	\$ 1,239,425	\$ 1,836,961	\$ 1,899,008
Contributions in relation to the actuarially determined contribution	677,063	767,532	916,349	937,750	978,923	1,025,000	1,179,000	1,240,000	1,837,000	1,900,000
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ (225)</b>	<b>\$ 1,088</b>	<b>\$ 157</b>	<b>\$ (4,358)</b>	<b>\$ 8,302</b>	<b>\$ (14,573)</b>	<b>\$ (102)</b>	<b>\$ (575)</b>	<b>\$ (39)</b>	<b>\$ (992)</b>
Covered-employee payroll	\$ 3,799,289	\$ 3,865,273	\$ 4,008,376	\$ 4,145,760	\$ 4,221,895	\$ 4,193,768	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714
Contributions as a percentage of covered-employee payroll	17.82%	19.86%	22.86%	22.62%	23.19%	24.44%	28.40%	30.41%	43.22%	46.39%

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 24 years; the asset valuation was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 5.50%, and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Six Fiscal Years

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<b><u>Fiscal Year</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution</u></b>	<b><u>Percentage</u></b>
2013	\$ 13,989	\$ 56,407	24.80%
2014	14,763	103,966	14.20%
2015	15,548	103,966	14.95%
2016	41,892	103,966	40.29%
2017	63,271	127,551	49.60%
2018	76,587	127,551	60.04%

(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 Three Fiscal Years

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

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.

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 Four Fiscal Years

<b>MEASUREMENT DATE APRIL 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677	\$ 987,120
Interest	2,306,932	2,602,515	2,704,064	2,778,626
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	481,935	(277,976)	(328,182)	(257,967)
Changes of assumptions	2,726,115	(744,218)	(1,238,868)	-
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)
Net change in total pension liability	5,781,847	1,538,208	1,204,320	2,337,008
Total pension liability - beginning	33,225,843	39,007,690	40,545,898	41,750,218
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 39,007,690</b>	<b>\$ 40,545,898</b>	<b>\$ 41,750,218</b>	<b>\$ 44,087,226</b>
<b>PLAN FIDUCIARY NET POSITION</b>				
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000	\$ 1,900,000
Contributions - member	415,618	450,578	423,716	409,143
Net investment income	1,125,257	(67,703)	2,101,867	1,712,063
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)
Administrative expense	(27,755)	(28,723)	(40,032)	(43,767)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180	2,806,668
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005	25,647,185
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 21,605,685</b>	<b>\$ 22,296,005</b>	<b>\$ 25,647,185</b>	<b>\$ 28,453,853</b>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<b>\$ 17,402,005</b>	<b>\$ 18,249,893</b>	<b>\$ 16,103,033</b>	<b>\$ 15,633,373</b>
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%	64.54%
Covered-employee payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714
Employer's net pension liability as a percentage of covered-employee payroll	419.20%	447.60%	378.80%	381.70%

Notes to Required Supplementary Information

2014-2015: There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

2015-2016: The discount rate used in the determination of the total pension liability was changed from 7.00% to 6.75%. Additionally, there was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

2016-2017: There was a change with respect to actuarial assumptions from the prior year to include updated mortality assumptions from the MP-2016 table. Additionally, rates are being applied on a fully generational basis. These changes were made to better reflect the future anticipated experience in the fund.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)



**VILLAGE OF ALGONQUIN, ILLINOIS**

**SCHEDULE OF INVESTMENT RETURNS  
POLICE PENSION FUND**

Last Four Fiscal Years

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<b>FISCAL YEAR ENDED APRIL 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<hr/>				
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%

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, 2018

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### 1. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. 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	\$ 160,000	\$ 3,051,769
Special Cemetery Fund	36,800	40,842
Police Pension Fund	1,307,000	1,307,720

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

## **MAJOR GOVERNMENTAL FUNDS**

**VILLAGE OF ALGONQUIN, ILLINOIS**

COMBINING BALANCE SHEET  
GENERAL FUND - BY ACCOUNT

April 30, 2018

	Operating	Public Swimming Pool	Special Revenue	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,634,419	\$ 10,827	\$ 583,248	\$ 7,228,494
Investments	8,298,435	-	362,905	8,661,340
Receivables				
Property tax	5,600,003	-	-	5,600,003
Other taxes	1,992,834	-	4,231	1,997,065
Intergovernmental, grants, and contributions	3,248	-	-	3,248
IPBC	99,713	-	-	99,713
Accrued interest	18,134	-	-	18,134
Other	255,636	-	-	255,636
Due from other funds	43,519	-	-	43,519
Advance to other funds	654,967	-	-	654,967
Prepaid items	81,901	1,113	-	83,014
Total Assets	23,682,809	11,940	950,384	24,645,133
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
None	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 23,682,809</u>	<u>\$ 11,940</u>	<u>\$ 950,384</u>	<u>\$ 24,645,133</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 336,416	\$ 4,825	\$ 37,482	\$ 378,723
Unearned revenue	117,623	7,941	53,820	179,384
Other liabilities	45,878	-	-	45,878
Total liabilities	499,917	12,766	91,302	603,985
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property tax revenue	5,600,003	-	-	5,600,003
Total liabilities and deferred inflows of resources	6,099,920	12,766	91,302	6,203,988
<b>FUND BALANCES</b>				
Nonspendable				
Prepays	81,901	1,113	-	83,014
Advances	654,967	-	-	654,967
Restricted				
Insurance	451,818	-	-	451,818
Donor programs	288,305	-	521,834	810,139
Assigned				
Capital projects	266,343	-	-	266,343
Historic commission	9,825	-	-	9,825
Unassigned (deficit)	15,829,730	(1,939)	337,248	16,165,039
Total fund balances (deficit)	17,582,889	(826)	859,082	18,441,145
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 23,682,809</u>	<u>\$ 11,940</u>	<u>\$ 950,384</u>	<u>\$ 24,645,133</u>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND - BY ACCOUNT

For the Year Ended April 30, 2018

	<b>Operating</b>	<b>Public Swimming Pool</b>	<b>Special Revenue</b>	<b>Eliminations</b>	<b>Total</b>
<b>REVENUES</b>					
Taxes	\$ 6,091,715	\$ -	\$ 45,678	\$ -	\$ 6,137,393
Intergovernmental, grants, and contributions	11,659,861	-	-	-	11,659,861
Charges for services	238,937	85,067	-	-	324,004
Licenses and permits	774,553	-	-	-	774,553
Fines and forfeits	414,078	-	-	-	414,078
Investment income	156,947	67	8,384	-	165,398
Miscellaneous	640,975	26,280	-	-	667,255
Total revenues	19,977,066	111,414	54,062	-	20,142,542
<b>EXPENDITURES</b>					
Current					
General government	3,857,960	191,474	12,348	-	4,061,782
Public safety	9,391,707	-	-	-	9,391,707
Public works	4,376,167	-	43,569	-	4,419,736
Debt service					
Principal	23,138	-	-	-	23,138
Interest and fiscal charges	1,647	-	-	-	1,647
Capital outlay	177,347	-	-	-	177,347
Total expenditures	17,827,966	191,474	55,917	-	18,075,357
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,149,100	(80,060)	(1,855)	-	2,067,185
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	35,000	80,617	-	(115,617)	-
Transfers (out)	(705,617)	-	(35,000)	115,617	(625,000)
Total other financing sources (uses)	(670,617)	80,617	(35,000)	-	(625,000)
NET CHANGE IN FUND BALANCES	1,478,483	557	(36,855)	-	1,442,185
FUND BALANCES (DEFICIT), MAY 1	16,104,406	(1,383)	895,937	-	16,998,960
<b>FUND BALANCES (DEFICIT), APRIL 30</b>	<b>\$ 17,582,889</b>	<b>\$ (826)</b>	<b>\$ 859,082</b>	<b>\$ -</b>	<b>\$ 18,441,145</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>TAXES</b>			
Property taxes			
Road and bridge	\$ 390,000	\$ 390,000	\$ 393,765
Social Security	550,000	550,000	549,005
Insurance	300,000	300,000	299,457
IMRF	400,000	400,000	399,276
School crossing	15,000	15,000	14,975
Police protection	2,430,000	2,430,000	2,425,615
ESDA	5,000	5,000	4,994
Police pension	1,900,000	1,900,000	1,896,570
Telecommunications tax	125,000	125,000	108,058
Total taxes	6,115,000	6,115,000	6,091,715
<b>LICENSES AND PERMITS</b>			
Liquor licenses	116,000	116,000	112,624
Building permits	360,000	360,000	594,155
Miscellaneous licenses	55,000	55,000	67,774
Total licenses and permits	531,000	531,000	774,553
<b>INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS</b>			
Income tax	3,300,000	3,300,000	3,519,185
Sales tax	7,700,000	7,700,000	7,733,394
Personal property replacement tax	60,000	60,000	57,582
Intergovernmental agreements	120,000	120,000	187,097
Grants - operating, public safety, general	-	-	18,970
Contributions	118,000	119,963	143,633
Total intergovernmental, grants, and contributions	11,298,000	11,299,963	11,659,861
<b>CHARGES FOR SERVICES</b>			
Building and zoning	8,000	8,000	38,753
Park usage fees	12,000	12,000	7,109
Recreation programs	190,000	190,000	91,144
Site development fee	1,000	1,000	4,026
Public art impact fee	1,000	1,000	2,321

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CHARGES FOR SERVICES (Continued)</b>			
Rental income	\$ 38,000	\$ 38,000	\$ 67,396
Outsourced service fees	25,000	25,000	26,388
Historical commission	400	400	1,700
Subdivision signs	400	400	100
Total charges for services	275,800	275,800	238,937
<b>FINES AND FORFEITS</b>			
County court and drug fines	183,500	183,500	183,741
County prosecution fines	17,000	17,000	14,296
Police fines	10,000	10,000	9,573
Restitution - court cases	5,500	5,500	26,787
Police accident reports	4,000	4,000	5,689
Reports, maps, and ordinance	500	500	633
Building permit fines	20,000	20,000	23,695
Towing and storage	35,000	35,000	34,034
Traffic light enforcement	-	-	13,902
Municipal fines	85,000	85,000	95,448
Maintenance fee	2,500	2,500	6,140
Administrative fees	-	-	140
Total fines and forfeits	363,000	363,000	414,078
<b>INVESTMENT INCOME</b>	100,600	100,600	156,947
<b>MISCELLANEOUS</b>			
Cable TV franchise fees	530,000	530,000	531,436
Other receipts	30,600	30,600	109,539
Total miscellaneous	560,600	560,600	640,975
<b>TOTAL REVENUES</b>	<b>\$ 19,244,000</b>	<b>\$ 19,245,963</b>	<b>\$ 19,977,066</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CURRENT</b>			
General government			
Administration			
Personnel	\$ 1,406,000	\$ 1,406,000	\$ 1,372,239
Commodities	277,700	289,950	238,325
Contractual services	908,300	933,300	799,202
Other charges	320,500	284,400	133,180
Total administration	2,912,500	2,913,650	2,542,946
Community development			
Personnel	1,211,500	1,211,500	1,103,439
Commodities	21,000	25,000	20,274
Contractual services	205,300	212,515	175,452
Other charges	60,290	53,075	15,849
Total community development	1,498,090	1,502,090	1,315,014
Total general government	4,410,590	4,415,740	3,857,960
Public safety			
Police department			
Personnel	6,196,000	6,196,000	5,957,331
Commodities	275,300	306,144	285,593
Contractual services	1,170,300	1,170,300	1,162,732
Other charges	2,001,900	2,001,900	1,986,051
Total public safety	9,643,500	9,674,344	9,391,707
Public works			
Public works administration			
Personnel	277,700	277,700	272,186
Commodities	17,700	17,700	15,831
Contractual services	71,100	70,100	74,562
Other charges	8,600	11,763	14,523
Total public works administration	375,100	377,263	377,102

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CURRENT (Continued)</b>			
Public works (Continued)			
Streets department			
Personnel	\$ 2,263,200	\$ 2,263,200	\$ 2,148,651
Commodities	315,500	331,976	267,860
Contractual services	1,587,700	1,652,388	1,550,072
Other charges	40,600	40,600	32,482
Total streets department	4,207,000	4,288,164	3,999,065
Total public works	4,582,100	4,665,427	4,376,167
Debt service			
Principal	23,200	23,200	23,138
Interest and fiscal charges	2,110	2,110	1,647
Total debt service	25,310	25,310	24,785
Capital outlay			
Public works	180,000	177,400	177,347
Total capital outlay	180,000	177,400	177,347
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,841,500</b>	<b>\$ 18,958,221</b>	<b>\$ 17,827,966</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Swimming pool fees	\$ 36,000	\$ 36,000	\$ 31,866
Swimming daily fees	26,000	26,000	25,885
Swimming lessons	22,000	22,000	18,073
Concessions	8,500	8,500	9,243
Investment income	-	-	67
Miscellaneous	23,000	23,000	26,280
Total revenues	115,500	115,500	111,414
<b>EXPENDITURES</b>			
General government			
Personnel	92,250	92,250	77,430
Commodities	17,500	19,500	16,828
Contractual services	146,300	144,300	94,239
Other	3,150	3,150	2,977
Total expenditures	259,200	259,200	191,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(143,700)	(143,700)	(80,060)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	145,000	145,000	80,617
Total other financing sources (uses)	145,000	145,000	80,617
NET CHANGE IN FUND BALANCE	\$ 1,300	\$ 1,300	557
FUND BALANCE (DEFICIT), MAY 1			(1,383)
FUND BALANCE (DEFICIT), APRIL 30			\$ (826)

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CURRENT</b>			
General government			
Personnel			
Salary of pool employees	\$ 85,000	\$ 85,000	\$ 71,364
FICA	6,500	6,500	5,459
SUI	750	750	607
Total personnel	92,250	92,250	77,430
Commodities			
Office supplies	1,250	1,250	951
Concessions	5,300	5,300	5,121
IT equipment and supplies	-	2,000	420
Small tools and equipment	10,950	10,950	10,336
Total commodities	17,500	19,500	16,828
Contractual services			
Telephone	1,950	1,950	1,440
Gas - heat	4,800	4,800	3,589
Electricity	6,850	6,850	5,098
Water	5,000	5,000	4,426
Professional services	1,200	1,200	1,040
Maintenance	99,000	99,000	61,860
Insurance	7,500	7,500	6,576
Maintenance - outsourced building	20,000	18,000	10,210
Total contractual services	146,300	144,300	94,239
Other			
Travel, training, dues	1,450	1,450	1,375
Uniforms and safety items	1,700	1,700	1,602
Total other	3,150	3,150	2,977
<b>TOTAL EXPENDITURES</b>	<b>\$ 259,200</b>	<b>\$ 259,200</b>	<b>\$ 191,474</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Hotel	\$ 50,000	\$ 50,000	\$ 45,678
Investment income	3,000	3,000	8,384
Total revenues	53,000	53,000	54,062
<b>EXPENDITURES</b>			
General government			
Regional marketing	13,000	13,000	12,348
Public works			
Contractual services - snow removal	40,000	60,000	43,569
Total expenditures	53,000	73,000	55,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(20,000)	(1,855)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(35,000)	(35,000)	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)
NET CHANGE IN FUND BALANCE	\$ (35,000)	\$ (55,000)	(36,855)
FUND BALANCE, MAY 1			895,937
FUND BALANCE, APRIL 30			\$ 859,082

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Home rule sales tax	\$ 4,220,000	\$ 4,220,000	\$ 4,187,426
Utility taxes	925,000	925,000	919,160
Telecommunication taxes	325,000	325,000	286,036
Intergovernmental	-	-	52,469
Investment income	10,000	10,000	85,687
Total revenues	5,480,000	5,480,000	5,530,778
<b>EXPENDITURES</b>			
Public works			
Contractual services			
Legal services	25,000	25,000	22,495
Engineering services	2,161,000	2,215,000	647,981
Infrastructure maintenance	2,359,000	2,059,000	1,693,521
Capital outlay	-	3,831,000	1,013,925
Total expenditures	4,545,000	8,130,000	3,377,922
NET CHANGE IN FUND BALANCE	\$ 935,000	\$ (2,650,000)	2,152,856
FUND BALANCE, MAY 1			11,341,571
FUND BALANCE, APRIL 30			\$ 13,494,427

(See independent auditor's report.)

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Motor Fuel Tax Fund - to account for maintenance and various street improvements in the Village. Financing is provided by the Village's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets.

Parks Fund - to account for the acquisition of new park sites. Financing is provided by developer contributions. In addition, monies have been allocated in this fund for design and development of existing parks throughout the Village.

Cemetery Fund - to account for the operations of the Village owned cemetery. Financing is provided by fees and transfers from the General Fund.

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

### **DEBT SERVICE FUND**

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

### **CAPITAL PROJECTS FUND**

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

**VILLAGE OF ALGONQUIN, ILLINOIS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

April 30, 2018

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,222,498	\$ 1,146	\$ 151,752	\$ 4,375,396
Investments	110,861	647,776	10,630	769,267
Receivables				
Property tax	11,000	-	-	11,000
Other taxes	79,750	-	-	79,750
Intergovernmental, grants, and contributions	68,783	-	-	68,783
Prepaid items	151	-	-	151
 Total assets	 4,493,043	 648,922	 162,382	 5,304,347
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
None	-	-	-	-
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	 <b>\$ 4,493,043</b>	 <b>\$ 648,922</b>	 <b>\$ 162,382</b>	 <b>\$ 5,304,347</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 127,023	\$ -	\$ -	\$ 127,023
 Total liabilities	 127,023	 -	 -	 127,023
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property tax revenue	11,000	-	-	11,000
 Total liabilities and deferred inflows of resources	 138,023	 -	 -	 138,023
<b>FUND BALANCES</b>				
Nonspendable				
Prepays	151	-	-	151
Restricted				
Street maintenance	2,602,168	-	-	2,602,168
Capital projects	363,911	-	-	363,911
Cemetery	320,242	-	-	320,242
Assigned				
Capital projects	1,068,548	-	162,382	1,230,930
Debt service	-	648,922	-	648,922
 Total fund balances	 4,355,020	 648,922	 162,382	 5,166,324
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	 <b>\$ 4,493,043</b>	 <b>\$ 648,922</b>	 <b>\$ 162,382</b>	 <b>\$ 5,304,347</b>

(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, 2018

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES</b>				
Taxes	\$ 363,887	\$ -	\$ -	\$ 363,887
Intergovernmental, grants, and contributions	1,042,540	-	12,200	1,054,740
Charges for services	27,450	-	-	27,450
Investment income	37,098	12,464	290	49,852
Miscellaneous	22,689	-	-	22,689
Total revenues	1,493,664	12,464	12,490	1,518,618
<b>EXPENDITURES</b>				
Current				
General government	40,842	-	-	40,842
Public works	283,744	-	-	283,744
Capital outlay	89,255	-	-	89,255
Debt service				
Principal	-	565,000	-	565,000
Interest and fiscal charges	-	42,210	-	42,210
Total expenditures	413,841	607,210	-	1,021,051
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,079,823	(594,746)	12,490	497,567
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	625,000	-	625,000
Total other financing sources (uses)	-	625,000	-	625,000
NET CHANGE IN FUND BALANCES	1,079,823	30,254	12,490	1,122,567
FUND BALANCES, MAY 1	3,275,197	618,668	149,892	4,043,757
<b>FUND BALANCES, APRIL 30</b>	<b>\$ 4,355,020</b>	<b>\$ 648,922</b>	<b>\$ 162,382</b>	<b>\$ 5,166,324</b>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2018

	Special Revenue				
	Motor Fuel Tax	Parks	Cemetery	SSA #1	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,603,385	\$ 1,210,003	\$ 218,181	\$ 190,929	\$ 4,222,498
Investments	-	-	110,861	-	110,861
Receivables					
Property tax	-	-	-	11,000	11,000
Other taxes	-	79,750	-	-	79,750
Intergovernmental, grants, and contributions	68,783	-	-	-	68,783
Prepaid items	-	-	151	-	151
 Total Assets	 2,672,168	 1,289,753	 329,193	 201,929	 4,493,043
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
None	-	-	-	-	-
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	 <b>\$ 2,672,168</b>	 <b>\$ 1,289,753</b>	 <b>\$ 329,193</b>	 <b>\$ 201,929</b>	 <b>\$ 4,493,043</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 70,000	\$ 48,223	\$ 8,800	\$ -	\$ 127,023
 Total liabilities	 70,000	 48,223	 8,800	 -	 127,023
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property tax revenue	-	-	-	11,000	11,000
 Total liabilities and deferred inflows of resources	 70,000	 48,223	 8,800	 11,000	 138,023
<b>FUND BALANCES</b>					
Nonspendable					
Prepays	-	-	151	-	151
Restricted					
Street maintenance	2,602,168	-	-	-	2,602,168
Capital projects	-	172,982	-	190,929	363,911
Cemetery	-	-	320,242	-	320,242
Assigned					
Capital projects	-	1,068,548	-	-	1,068,548
 Total fund balances	 2,602,168	 1,241,530	 320,393	 190,929	 4,355,020
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	 <b>\$ 2,672,168</b>	 <b>\$ 1,289,753</b>	 <b>\$ 329,193</b>	 <b>\$ 201,929</b>	 <b>\$ 4,493,043</b>

(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, 2018

	<b>Special Revenue</b>				
	<b>Motor Fuel Tax</b>	<b>Parks</b>	<b>Cemetery</b>	<b>SSA #1</b>	<b>Total</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ 352,387	\$ -	\$ 11,500	\$ 363,887
Intergovernmental, grants, and contributions	804,452	75,674	-	162,414	1,042,540
Charges for services	-	-	27,450	-	27,450
Investment income	28,112	6,107	2,868	11	37,098
Miscellaneous	-	-	22,689	-	22,689
Total revenues	832,564	434,168	53,007	173,925	1,493,664
<b>EXPENDITURES</b>					
Current					
General government	-	-	40,842	-	40,842
Public works	153,613	130,131	-	-	283,744
Capital outlay	-	89,255	-	-	89,255
Total expenditures	153,613	219,386	40,842	-	413,841
NET CHANGE IN FUND BALANCES	678,951	214,782	12,165	173,925	1,079,823
FUND BALANCES, MAY 1	1,923,217	1,026,748	308,228	17,004	3,275,197
<b>FUND BALANCES, APRIL 30</b>	<b>\$ 2,602,168</b>	<b>\$ 1,241,530</b>	<b>\$ 320,393</b>	<b>\$ 190,929</b>	<b>\$ 4,355,020</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 810,000	\$ 810,000	\$ 804,452
Investment income	3,000	3,000	28,112
Total revenues	813,000	813,000	832,564
<b>EXPENDITURES</b>			
Public works			
Materials	482,500	462,500	322,555
Engineering services	-	20,000	1,878
Maintenance	-	225,000	(170,820)
Capital outlay	-	70,000	-
Total expenditures	482,500	777,500	153,613
<b>NET CHANGE IN FUND BALANCE</b>			
	<u>\$ 330,500</u>	<u>\$ 35,500</u>	678,951
<b>FUND BALANCE, MAY 1</b>			
			<u>1,923,217</u>
<b>FUND BALANCE, APRIL 30</b>			
			<u><u>\$ 2,602,168</u></u>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Video gaming	\$ 108,000	\$ 108,000	\$ 110,846
Telecommunications tax	270,000	270,000	241,541
Intergovernmental	-	-	75,674
Investment income	2,000	2,000	6,107
Total revenues	380,000	380,000	434,168
<b>EXPENDITURES</b>			
Public works			
Wetland mitigation	6,000	6,000	5,247
Infrastructure maintenance	35,000	35,000	30,940
Ecosystem maintenance	37,000	48,110	40,550
Engineering services	-	55,000	53,394
Capital outlay	100,000	141,000	89,255
Total expenditures	178,000	285,110	219,386
NET CHANGE IN FUND BALANCE	<u>\$ 202,000</u>	<u>\$ 94,890</u>	214,782
FUND BALANCE, MAY 1			<u>1,026,748</u>
<b>FUND BALANCE, APRIL 30</b>			<u><u>\$ 1,241,530</u></u>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Opening graves and closing crypts	\$ 10,000	\$ 10,000	\$ 16,350
Perpetual care	1,000	1,000	2,500
Sale of lots	4,000	4,000	8,600
Investment income	1,400	1,400	2,868
Miscellaneous	22,600	22,600	22,689
Total revenues	39,000	39,000	53,007
<b>EXPENDITURES</b>			
General government			
Professional services	27,700	27,700	26,958
Grave openings	8,000	8,000	12,800
Insurance	1,100	1,100	1,084
Total expenditures	36,800	36,800	40,842
NET CHANGE IN FUND BALANCE	\$ 2,200	\$ 2,200	12,165
FUND BALANCE, MAY 1			308,228
FUND BALANCE, APRIL 30			\$ 320,393

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 70,000	\$ 70,000	\$ 11,500
Contribution revenue	-	-	162,414
Investment income	-	-	11
Total revenues	70,000	70,000	173,925
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 70,000</u>	<u>\$ 70,000</u>	173,925
FUND BALANCE, MAY 1			<u>17,004</u>
<b>FUND BALANCE, APRIL 30</b>			<u><u>\$ 190,929</u></u>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 3,500	\$ 3,500	\$ 12,464
Total revenues	3,500	3,500	12,464
<b>EXPENDITURES</b>			
Current			
Debt service			
Principal	565,000	565,000	565,000
Interest and fiscal charges	44,000	44,000	42,210
Total expenditures	609,000	609,000	607,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(605,500)	(605,500)	(594,746)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	625,000	625,000	625,000
NET CHANGE IN FUND BALANCE	<u>\$ 19,500</u>	<u>\$ 19,500</u>	30,254
FUND BALANCE, MAY 1			<u>618,668</u>
<b>FUND BALANCE, APRIL 30</b>			<u><u>\$ 648,922</u></u>

(See independent auditor's report.)



**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental, grants, and contributions	\$ 8,000	\$ 8,000	\$ 12,200
Investment income	100	100	290
Total revenues	8,100	8,100	12,490
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 8,100</u>	<u>\$ 8,100</u>	12,490
FUND BALANCE, MAY 1			<u>149,892</u>
<b>FUND BALANCE, APRIL 30</b>			<u><u>\$ 162,382</u></u>

(See independent auditor's report.)

## **MAJOR ENTERPRISE FUND**

**VILLAGE OF ALGONQUIN, ILLINOIS**  
**COMBINING SCHEDULE OF NET POSITION**  
**WATERWORKS AND SEWERAGE FUND**

April 30, 2018

	<b>Operations and Maintenance</b>	<b>Improvements and Extension</b>	<b>Total</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 4,934,960	\$ 4,050,848	\$ 8,985,808
Investments	208,029	3,910,296	4,118,325
Receivables			
Accounts	1,010,255	2,301	1,012,556
Prepaid expenses	19,702	-	19,702
Restricted assets - investments	824,426	-	824,426
Total current assets	6,997,372	7,963,445	14,960,817
<b>NONCURRENT ASSETS</b>			
Advances to other funds	-	871,552	871,552
Capital assets			
Nondepreciable	5,062,337	-	5,062,337
Depreciable, net of accumulated depreciation	46,104,309	-	46,104,309
Net capital assets	51,166,646	-	51,166,646
Total noncurrent assets	51,166,646	871,552	52,038,198
Total assets	58,164,018	8,834,997	66,999,015
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension items - IMRF	80,213	-	80,213
Deferred loss on refunding	118,418	-	118,418
Total deferred outflows of resources	198,631	-	198,631
Total assets and deferred outflows of resources	58,362,649	8,834,997	67,197,646

(This statement is continued on the following page.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

April 30, 2018

	<b>Operations and Maintenance</b>	<b>Improvements and Extension</b>	<b>Total</b>
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 262,745	\$ 1,281,539	\$ 1,544,284
Accrued interest	13,285	-	13,285
Compensated absences payable - current	136,873	-	136,873
Bonds payable - current	665,000	-	665,000
Total current liabilities	1,077,903	1,281,539	2,359,442
<b>LONG-TERM LIABILITIES</b>			
Compensated absences payable - long-term	83,390	-	83,390
IMRF net pension liability	453,632	-	453,632
Bonds payable - long-term	4,778,496	-	4,778,496
Total long-term liabilities	5,315,518	-	5,315,518
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension items - IMRF	736,759	-	736,759
Total liabilities and deferred inflows of resources	7,130,180	1,281,539	8,411,719
<b>NET POSITION</b>			
Net investment in capital assets	45,841,568	-	45,841,568
Restricted for debt service	824,426	-	824,426
Unrestricted	4,566,475	7,553,458	12,119,933
<b>TOTAL NET POSITION</b>	\$ 51,232,469	\$ 7,553,458	\$ 58,785,927

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Operations and Maintenance</b>	<b>Improvements and Extension</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Water and sewer revenue	\$ 6,409,267	\$ -	\$ 6,409,267
Meter sales	33,769	-	33,769
Connection fees	-	632,632	632,632
Infrastructure fees	1,318,839	-	1,318,839
Administration fee	86,437	-	86,437
Miscellaneous	86,137	-	86,137
	<hr/>	<hr/>	<hr/>
Total operating revenues	7,934,449	632,632	8,567,081
	<hr/>	<hr/>	<hr/>
<b>OPERATING EXPENSES</b>			
Water operations	2,794,460	-	2,794,460
Sewer operations	2,554,701	-	2,554,701
Non departmental	-	758,274	758,274
Depreciation	3,457,134	-	3,457,134
	<hr/>	<hr/>	<hr/>
Total operating expenses	8,806,295	758,274	9,564,569
	<hr/>	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(871,846)	(125,642)	(997,488)
	<hr/>	<hr/>	<hr/>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	74,991	72,996	147,987
Interest expense and fiscal agent fees	(167,063)	-	(167,063)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	(92,072)	72,996	(19,076)
	<hr/>	<hr/>	<hr/>
INCOME (LOSS) BEFORE TRANSFERS	(963,918)	(52,646)	(1,016,564)
	<hr/>	<hr/>	<hr/>
<b>TRANSFERS</b>			
Transfers in	1,168,664	1,318,839	2,487,503
Transfers (out)	(1,318,839)	(1,168,664)	(2,487,503)
	<hr/>	<hr/>	<hr/>
Total transfers	(150,175)	150,175	-
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION	(1,114,093)	97,529	(1,016,564)
	<hr/>	<hr/>	<hr/>
NET POSITION, MAY 1	52,346,562	7,455,929	59,802,491
	<hr/>	<hr/>	<hr/>
NET POSITION, APRIL 30	\$ 51,232,469	\$ 7,553,458	\$ 58,785,927
	<hr/>	<hr/>	<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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>WATER DEPARTMENT</b>			
Personnel			
IMRF	\$ 130,000	\$ 130,000	\$ 119,132
FICA	85,000	85,000	79,301
Unemployment tax	1,800	1,800	1,377
Health insurance	180,000	180,000	171,979
Salaries	1,064,000	1,064,000	1,021,539
Overtime	26,000	26,000	50,056
Commodities			
Meters	18,400	38,400	28,135
Office supplies	600	600	353
Materials	19,300	19,300	13,778
Chemicals	199,100	199,100	164,119
Postage	26,300	26,300	24,973
Small tools and equipment	17,000	15,100	11,151
Fuel	17,000	17,000	17,651
Lab supplies	11,700	11,700	9,963
Office furniture and equipment	1,400	1,800	1,522
IT equipment and supplies	61,200	62,400	47,771
Contractual services			
Utilities	293,100	315,600	269,076
Legal services	4,000	1,000	306
Audit services	5,000	5,000	4,549
Engineering services	20,000	41,000	-
Professional services	194,800	208,800	190,466
Insurance	92,000	92,000	64,113
Publications	1,300	1,300	516
Printing	3,700	3,700	3,386
Physical exams	1,600	1,600	158
Travel, training, dues	10,500	10,500	5,243
Bank processing fees	22,000	22,000	23,934
ACH rebates	-	-	21,135
Uniforms	11,200	11,200	5,740
Maintenance			
Wells	92,300	164,800	135,117
Booster station	17,900	6,900	6,357
Maintenance storage facility	17,000	9,000	8,677
Treatment facility	93,600	93,600	87,303
Distribution system	57,400	59,900	51,484
Vehicle maintenance	28,000	28,000	20,458
Building maintenance	94,000	94,000	93,216
Maintenance - other	800	800	431
Equipment maintenance	37,000	37,000	25,393
Total water department	2,956,000	3,086,200	2,779,858

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>SEWER DEPARTMENT</b>			
Personnel			
IMRF	\$ 109,000	\$ 109,000	\$ 104,852
FICA	73,400	73,400	70,198
Unemployment tax	1,600	1,600	1,260
Health insurance	143,000	143,000	137,042
Salaries	915,000	915,000	921,194
Overtime	20,000	20,000	32,680
Commodities			
Meters	18,350	38,350	26,789
Office supplies	550	550	259
Materials	28,000	28,000	4,883
Chemicals	73,000	73,000	60,043
Postage	26,000	26,000	24,977
Small tools and equipment	17,000	17,000	15,719
Fuel	12,500	12,500	16,682
Lab supplies	7,000	7,000	3,905
Office furniture and equipment	20,000	20,000	12,575
IT equipment and supplies	70,100	70,800	57,985
Contractual services			
Utilities	352,400	352,400	306,178
Legal services	4,000	4,000	44
Audit services	5,000	5,000	4,549
Engineering services	4,000	5,500	1,673
Professional services	163,000	169,600	148,744
Insurance	82,000	82,000	60,860
Publications	1,100	1,100	568
Printing	1,100	1,100	575
Equipment rental	1,000	1,000	702
Physical exams	1,600	1,600	405
Sludge removal	256,500	141,500	92,468
Travel, training, dues	11,450	11,450	4,777
Bank processing fees	22,000	22,000	23,934
ACH rebates	-	-	21,226
Uniforms	13,500	13,500	8,030
Maintenance			
Treatment facility	170,000	170,000	154,036
Lift station	66,400	66,400	59,868
Collection station	14,500	14,500	3,472
Vehicle maintenance	23,000	23,000	29,272
Building maintenance	101,000	101,000	94,770
Equipment maintenance	45,500	45,500	33,846
Other	1,100	1,100	731
 Total sewer department	 2,874,650	 2,788,450	 2,541,771

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>NONDEPARTMENTAL</b>			
Contractual services			
Legal services	\$ 20,000	\$ 20,000	\$ 1,663
Engineering services	1,987,000	1,320,000	100,678
Infrastructure maintenance	965,000	965,000	654,837
Capital outlay	1,500,000	3,145,000	1,096
Total nondepartmental	4,472,000	5,450,000	758,274
<b>TOTAL WATER AND SEWER OPERATIONS</b>	<b>\$ 10,302,650</b>	<b>\$ 11,324,650</b>	<b>6,079,903</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Water Department			
Pension expense			14,602
Total water department			14,602
Sewer Department			
Pension expense			12,930
Total sewer department			12,930
Depreciation			3,457,134
<b>TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS</b>			<b>\$ 9,564,569</b>

(See independent auditor's report.)



## **INTERNAL SERVICE FUNDS**

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

April 30, 2018

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	<b>Building Service Fund</b>	<b>Vehicle Maintenance Fund</b>	<b>Total</b>
<hr/>			
<b>CURRENT ASSETS</b>			
Receivables			
Accounts	\$ -	\$ 5,619	\$ 5,619
Inventory	47,160	94,367	141,527
	<hr/>		
Total current assets	47,160	99,986	147,146
	<hr/>		
<b>CAPITAL ASSETS</b>			
Depreciable, net of accumulated depreciation	18,517	92,977	111,494
	<hr/>		
Net capital assets	18,517	92,977	111,494
	<hr/>		
Total assets	65,677	192,963	258,640
	<hr/>		
<b>CURRENT LIABILITIES</b>			
Accounts payable	24,507	56,899	81,406
Due to other funds	16,480	27,039	43,519
	<hr/>		
Total current liabilities	40,987	83,938	124,925
	<hr/>		
<b>NET POSITION</b>			
Net investment in capital assets	18,517	92,977	111,494
Unrestricted	6,173	16,048	22,221
	<hr/>		
<b>TOTAL NET POSITION</b>	\$ 24,690	\$ 109,025	\$ 133,715
	<hr/>		

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS****COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS**

For the Year Ended April 30, 2018

	<b>Building Service Fund</b>	<b>Vehicle Maintenance Fund</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Maintenance billings	\$ 842,417	\$ 760,913	\$ 1,603,330
Fire district fuel	-	44,645	44,645
Fuel billings	-	194,213	194,213
Fleet maintenance	-	133,546	133,546
Miscellaneous	291	576	867
Total operating revenues	842,708	1,133,893	1,976,601
<b>OPERATING EXPENSES</b>			
Personnel	462,021	373,661	835,682
Contractual services	36,693	14,290	50,983
Supplies and materials	129,269	571,090	700,359
Maintenance	199,238	117,180	316,418
Other charges	15,487	15,200	30,687
Depreciation	6,173	16,047	22,220
Total operating expenses	848,881	1,107,468	1,956,349
<b>OPERATING INCOME (LOSS)</b>			
	(6,173)	26,425	20,252
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
None	-	-	-
Total non-operating revenues (expenses)	-	-	-
<b>CHANGE IN NET POSITION</b>			
	(6,173)	26,425	20,252
<b>NET POSITION, MAY 1</b>			
	30,863	82,600	113,463
<b>NET POSITION, APRIL 30</b>			
	\$ 24,690	\$ 109,025	\$ 133,715

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

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

For the Year Ended April 30, 2018

	<b>Building Service Fund</b>	<b>Vehicle Maintenance Fund</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ -	\$ 372,404	\$ 372,404
Cash received for interfund services provided	842,417	768,113	1,610,530
Payments to suppliers	(384,273)	(705,948)	(1,090,221)
Payments to employees	(462,021)	(373,661)	(835,682)
Other receipts (payments)	291	576	867
	<u>(3,586)</u>	<u>61,484</u>	<u>57,898</u>
Net cash from operating activities	(3,586)	61,484	57,898
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Interfund transactions	3,586	(61,484)	(57,898)
	<u>3,586</u>	<u>(61,484)</u>	<u>(57,898)</u>
Net cash from noncapital financing activities	3,586	(61,484)	(57,898)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net cash from capital and related financing activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net cash from investing activities	-	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	-	-	-
<b>CASH AND CASH EQUIVALENTS, MAY 1</b>	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	\$ -	\$ -	\$ -

(This statement is continued on the following page.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**COMBINING STATEMENT OF CASH FLOWS (Continued)**  
**INTERNAL SERVICE FUNDS**

For the Year Ended April 30, 2018

	<b>Building Service Fund</b>	<b>Vehicle Maintenance Fund</b>	<b>Total</b>
<hr/>			
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (6,173)	\$ 26,425	\$ 20,252
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	6,173	16,047	22,220
Increase (decrease) in			
Accounts receivable	-	7,200	7,200
Inventory	2,289	7,233	9,522
Accounts payable	(5,875)	4,579	(1,296)
	<hr/>		
Total adjustments	2,587	35,059	37,646
	<hr/>		
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (3,586)</b>	<b>\$ 61,484</b>	<b>\$ 57,898</b>
	<hr/>		

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Maintenance billings	\$ 927,500	\$ 927,500	\$ 842,417
Miscellaneous	-	-	291
Total operating revenues	927,500	927,500	842,708
<b>OPERATING EXPENSES</b>			
Personnel	476,200	476,200	462,021
Contractual services	44,950	44,950	36,693
Supplies and materials	145,700	145,700	129,269
Maintenance	237,800	237,800	199,238
Other charges	20,300	20,300	15,487
Total operating expenses	924,950	924,950	842,708
<b>CHANGE IN NET POSITION (BUDGETARY BASIS)</b>	<b>\$ 2,550</b>	<b>\$ 2,550</b>	<b>-</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Depreciation			6,173
Total adjustments to GAAP basis			6,173
<b>CHANGE IN NET POSITION (GAAP BASIS)</b>			<b>(6,173)</b>
<b>NET POSITION, MAY 1</b>			<b>30,863</b>
<b>NET POSITION, APRIL 30</b>			<b>\$ 24,690</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING EXPENSES</b>			
Personnel			
IMRF	\$ 41,000	\$ 41,000	\$ 37,427
FICA	27,500	27,500	25,806
SUI	700	700	547
Health insurance	53,000	53,000	51,312
Salaries	338,000	338,000	334,451
Overtime	16,000	16,000	12,478
Total personnel	476,200	476,200	462,021
Contractual services			
Telephone	5,750	5,750	3,856
Physical exams	-	-	60
Professional services	39,200	39,200	32,777
Total contractual services	44,950	44,950	36,693
Supplies and materials			
Office supplies	150	150	150
Building supplies	137,450	137,450	120,881
Tools, equipment, and supplies	5,600	5,600	5,367
Fuel	2,500	2,500	2,871
Total supplies and materials	145,700	145,700	129,269
Maintenance			
Vehicle maintenance	6,000	6,000	5,208
Equipment maintenance	5,000	5,000	116
Outsourced building maintenance	225,800	225,800	193,298
Office equipment maintenance	1,000	1,000	616
Total maintenance	237,800	237,800	199,238
Other charges			
Travel, training, and dues	15,880	15,880	12,093
Uniforms and safety items	4,420	4,420	3,394
Total other charges	20,300	20,300	15,487
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 924,950</b>	<b>\$ 924,950</b>	<b>\$ 842,708</b>

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Maintenance billings	\$ 865,000	\$ 865,000	\$ 760,913
Fire district fuel	37,000	37,000	44,645
Fuel billings	193,000	193,000	194,213
Fleet maintenance	60,000	60,000	133,546
Miscellaneous	-	-	576
Total operating revenues	1,155,000	1,155,000	1,133,893
<b>OPERATING EXPENSES</b>			
Personnel	375,600	375,600	373,661
Contractual services	22,150	22,150	14,290
Supplies and materials	604,300	604,300	571,090
Maintenance	130,000	130,000	117,180
Other charges	19,200	19,200	15,200
Total operating expenses	1,151,250	1,151,250	1,091,421
<b>CHANGE IN NET POSITION (BUDGETARY BASIS)</b>	<b>\$ 3,750</b>	<b>\$ 3,750</b>	<b>42,472</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Depreciation			16,047
Total adjustments to GAAP basis			16,047
<b>CHANGE IN NET POSITION (GAAP BASIS)</b>			<b>26,425</b>
<b>NET POSITION, MAY 1</b>			<b>82,600</b>
<b>NET POSITION, APRIL 30</b>			<b>\$ 109,025</b>

(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, 2018

	Original Budget	Final Budget	Actual
<b>OPERATING EXPENSES</b>			
Personnel			
IMRF	\$ 32,000	\$ 32,000	\$ 30,194
FICA	22,000	22,000	20,600
SUI	600	600	415
Health insurance	45,000	45,000	44,262
Salaries	266,000	266,000	271,213
Overtime	10,000	10,000	6,977
Total personnel	375,600	375,600	373,661
Contractual services			
Telephone	4,200	4,200	4,890
Professional services	10,150	10,150	6,738
Publications	4,800	4,800	1,500
Equipment rental	3,000	3,000	1,162
Total contractual services	22,150	22,150	14,290
Supplies and materials			
Office supplies	200	200	200
Postage	500	500	13
Tools, equipment, and supplies	17,300	17,300	17,010
Fuel	232,000	232,000	241,897
Oil, lubricants, and fluids	354,300	354,300	311,970
Total supplies and materials	604,300	604,300	571,090
Maintenance			
Vehicle maintenance	4,000	4,000	3,675
Building maintenance	55,000	55,000	62,263
Outsourced vehicle and equipment maintenance	1,000	1,000	632
Office equipment maintenance	70,000	70,000	50,610
Total maintenance	130,000	130,000	117,180
Other charges			
Travel, training, and dues	10,150	10,150	7,766
Uniforms and safety items	9,050	9,050	7,434
Total other charges	19,200	19,200	15,200
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,151,250</b>	<b>\$ 1,151,250</b>	<b>\$ 1,091,421</b>

(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, 2018

	Original Budget	Final Budget	Actual
<b>ADDITIONS</b>			
Contributions			
Employer	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
Employee	432,500	432,500	409,143
Total contributions	2,332,500	2,332,500	2,309,143
Investment income			
Net appreciation in fair value of investments	-	-	1,111,568
Interest	1,503,000	1,503,000	693,677
Total investment income	1,503,000	1,503,000	1,805,245
Less investment expense	(87,000)	(87,000)	(93,182)
Net investment income	1,416,000	1,416,000	1,712,063
Total additions	3,748,500	3,748,500	4,021,206
<b>DEDUCTIONS</b>			
Pension benefits	1,170,000	1,170,000	1,170,771
Administrative expenses	50,000	50,000	43,767
Total deductions	1,220,000	1,220,000	1,214,538
<b>CHANGE IN NET POSITION</b>	<u>\$ 2,528,500</u>	<u>\$ 2,528,500</u>	2,806,668
<b>NET POSITION RESTRICTED FOR PENSIONS</b>			
May 1			25,647,185
April 30			<u>\$ 28,453,853</u>

(See independent auditor's report.)

## **SUPPLEMENTAL SCHEDULES**

**VILLAGE OF ALGONQUIN, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING  
BOND SERIES OF 2013 WATER AND SEWER**

April 30, 2018

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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**

<b>Fiscal Year</b>	<b>October 1</b>		<b>April 1</b>		<b>Total</b>
	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>		
2019	\$ 79,713	\$ 665,000	\$ 79,713	\$	824,426
2020	69,738	695,000	69,738		834,476
2021	59,313	715,000	59,313		833,626
2022	48,588	755,000	48,588		852,176
2023	37,263	770,000	37,263		844,526
2024	25,713	815,000	25,713		866,426
2025	13,488	830,000	13,488		856,976
	\$ 333,816	\$ 5,245,000	\$ 333,816	\$	5,912,632

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING  
BOND SERIES OF 2014A DEBT SERVICE**

April 30, 2018

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Date of Issue	January 21, 2014
Date of Maturity	April 1, 2020
Interest Rate	2.00% to 2.50%
Interest Dates	October 1 and April 1
Payable at	BNY Midwest Trust Company

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>October 1</b>		<b>April 1</b>		<b>Total</b>
	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>		
2019	\$ 15,188	\$ 600,000	\$ 15,188	\$	630,376
2020	7,688	615,000	7,688		630,376
	<u>\$ 22,876</u>	<u>\$ 1,215,000</u>	<u>\$ 22,876</u>	<u>\$</u>	<u>1,260,752</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.	118-122
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.	123-124
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.	125-127

*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

<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 179,027,466	\$ 176,607,596	\$ 175,520,012	\$ 177,068,931
Restricted	6,281,547	7,376,272	7,503,441	2,266,916
Unrestricted	7,633,118	7,055,416	8,606,808	15,271,626
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 192,942,131</b>	<b>\$ 191,039,284</b>	<b>\$ 191,630,261</b>	<b>\$ 194,607,473</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital assets	\$ 73,436,233	\$ 63,883,643	\$ 60,837,070	\$ 57,848,186
Restricted	406,000	920,000	817,000	1,523,000
Unrestricted	4,727,611	5,027,550	7,274,331	8,938,628
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 78,569,844</b>	<b>\$ 69,831,193</b>	<b>\$ 68,928,401</b>	<b>\$ 68,309,814</b>
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital assets	\$ 252,463,699	\$ 240,491,239	\$ 236,357,082	\$ 234,917,117
Restricted	6,687,547	8,296,272	8,320,441	3,789,916
Unrestricted	12,360,729	12,082,966	15,881,139	24,210,254
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 271,511,975</b>	<b>\$ 260,870,477</b>	<b>\$ 260,558,662</b>	<b>\$ 262,917,287</b>

\*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements



2013	2014	2015	2016*	2017	2018
\$ 181,677,850	\$ 179,276,332	\$ 181,340,289	\$ 179,194,896	\$ 181,389,998	\$ 183,768,380
1,860,785	2,309,292	3,055,239	3,114,451	6,534,289	4,548,278
17,932,292	21,967,034	24,222,228	8,095,190	2,549,697	7,516,172
\$ 201,470,927	\$ 203,552,658	\$ 208,617,756	\$ 190,404,537	\$ 190,473,984	\$ 195,832,830
\$ 55,074,145	\$ 54,136,285	\$ 52,805,499	\$ 49,930,507	\$ 47,453,693	\$ 45,841,568
872,688	866,338	830,426	806,625	808,325	824,426
13,150,719	13,024,609	11,375,018	10,973,454	11,540,473	12,119,933
\$ 69,097,552	\$ 68,027,232	\$ 65,010,943	\$ 61,710,586	\$ 59,802,491	\$ 58,785,927
\$ 236,751,995	\$ 233,412,617	\$ 234,145,788	\$ 229,125,403	\$ 228,843,691	\$ 229,609,948
2,733,473	3,175,630	3,885,665	3,921,076	7,342,614	5,372,704
31,083,011	34,991,643	35,597,246	19,068,644	14,090,170	19,636,105
\$ 270,568,479	\$ 271,579,890	\$ 273,628,699	\$ 252,115,123	\$ 250,276,475	\$ 254,618,757

**VILLAGE OF ALGONQUIN, ILLINOIS**

**CHANGE IN NET POSITION**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>EXPENSES</b>				
Governmental activities				
General government	\$ 4,618,093	\$ 4,511,797	\$ 4,538,951	\$ 4,742,261
Public safety	7,686,244	7,924,602	8,086,707	8,267,862
Public works	16,991,574	12,154,994	8,930,380	8,872,523
Interest	408,053	395,572	344,884	345,353
Total governmental activities expenses	29,703,964	24,986,965	21,900,922	22,227,999
<b>BUSINESS-TYPE ACTIVITIES</b>				
Water and sewer	8,708,844	16,311,087	8,578,470	8,551,752
Total business-type activities expenses	8,708,844	16,311,087	8,578,470	8,551,752
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<b>\$ 38,412,808</b>	<b>\$ 41,298,052</b>	<b>\$ 30,479,392</b>	<b>\$ 30,779,751</b>
<b>PROGRAM REVENUES</b>				
Governmental activities				
Charges for services				
General government	\$ 1,416,942	\$ 732,201	\$ 718,779	\$ 883,440
Public safety	745,832	1,223,423	977,767	1,003,544
Public works	42,130	21,704	14,989	26,448
Operating grants and contributions	1,017,003	971,168	1,191,828	1,278,892
Capital grants and contributions	3,807,774	1,579,772	368,995	1,783,794
Total governmental activities program revenues	7,029,681	4,528,268	3,272,358	4,976,118
Business-type activities				
Charges for services				
Water/sewer	5,624,824	5,201,422	5,450,665	5,596,381
Operating grants and contributions	34,040	37,071	54,112	112,067
Capital grants and contributions	959,913	-	-	-
Total business-type activities program revenues	6,618,777	5,238,493	5,504,777	5,708,448
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 13,648,458</b>	<b>\$ 9,766,761</b>	<b>\$ 8,777,135</b>	<b>\$ 10,684,566</b>
<b>NET (EXPENSE) REVENUE</b>				
Governmental activities	\$ (22,674,283)	\$ (20,458,697)	\$ (18,628,564)	\$ (17,251,881)
Business-type activities	(2,090,067)	(11,072,594)	(3,073,693)	(2,843,304)
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE</b>	<b>\$ (24,764,350)</b>	<b>\$ (31,531,291)</b>	<b>\$ (21,702,257)</b>	<b>\$ (20,095,185)</b>

	2013	2014	2015	2016*	2017	2018
\$	4,682,238	\$ 4,538,905	\$ 5,218,534	\$ 5,526,982	\$ 4,950,693	\$ 4,117,420
	8,668,334	8,842,616	9,089,370	9,516,306	9,649,552	9,111,816
	8,059,774	10,521,914	11,339,697	10,339,204	12,779,514	10,361,180
	190,092	160,780	93,117	58,580	46,848	34,363
	21,600,438	24,064,215	25,740,718	25,441,072	27,426,607	23,624,779
	8,738,058	8,487,380	9,580,289	9,514,803	9,066,657	9,731,632
	8,738,058	8,487,380	9,580,289	9,514,803	9,066,657	9,731,632
\$	30,338,496	\$ 32,551,595	\$ 35,321,007	\$ 34,955,875	\$ 36,493,264	\$ 33,356,411
\$	1,470,286	\$ 886,332	\$ 821,200	\$ 1,282,209	\$ 1,058,488	\$ 1,286,862
	1,022,031	1,062,432	932,375	498,868	409,390	364,744
	52,023	27,637	7,157	-	18,103	-
	1,288,203	1,218,237	1,942,714	1,218,006	1,144,420	1,117,302
	4,130,903	1,616,727	3,851,095	425,781	394,426	1,700,083
	7,963,446	4,811,365	7,554,541	3,424,864	3,024,827	4,468,991
	7,858,350	6,073,440	6,079,733	6,909,153	7,032,664	8,480,944
	-	687,145	2,681	-	-	-
	-	-	390,177	-	-	-
	7,858,350	6,760,585	6,472,591	6,909,153	7,032,664	8,480,944
\$	15,821,796	\$ 11,571,950	\$ 14,027,132	\$ 10,334,017	\$ 10,057,491	\$ 12,949,935
\$	(13,636,992)	\$ (19,252,850)	\$ (18,186,177)	\$ (22,016,208)	\$ (24,401,780)	\$ (19,155,788)
	(879,708)	(1,726,795)	(3,107,698)	(2,605,650)	(2,033,993)	(1,250,688)
\$	(14,516,700)	\$ (20,979,645)	\$ (21,293,875)	\$ (24,621,858)	\$ (26,435,773)	\$ (20,406,476)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**CHANGE IN NET POSITION (Continued)**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>				
Governmental activities				
Taxes				
Property	\$ 5,583,456	\$ 5,939,181	\$ 5,960,733	\$ 6,000,829
Home rule sales tax	-	-	-	-
Utility	1,014,164	947,168	1,015,552	963,634
Other	887,618	866,264	1,189,334	1,438,886
Intergovernmental - unrestricted				
Sales and use tax	6,848,007	7,550,234	8,030,266	8,630,053
Income tax	3,067,163	2,676,478	2,817,443	3,003,337
Franchise fees	-	-	-	-
Investment income	342,425	215,056	192,446	177,276
Miscellaneous	467,774	361,469	13,767	15,078
Total governmental activities	18,210,607	18,555,850	19,219,541	20,229,093
Business-type activities				
Sales	3,112,492	2,282,512	2,140,901	2,189,131
Investment income	79,999	51,431	30,000	35,586
Miscellaneous	308,500	-	-	-
Total business-type activities	3,500,991	2,333,943	2,170,901	2,224,717
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 21,711,598</b>	<b>\$ 20,889,793</b>	<b>\$ 21,390,442</b>	<b>\$ 22,453,810</b>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	\$ (4,463,676)	\$ (1,902,847)	\$ 590,977	\$ 2,977,212
Business-type activities	1,410,924	(8,738,651)	(902,792)	(618,587)
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>	<b>\$ (3,052,752)</b>	<b>\$ (10,641,498)</b>	<b>\$ (311,815)</b>	<b>\$ 2,358,625</b>

\*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

	2013	2014	2015	2016*	2017	2018
\$	5,904,067	\$ 5,874,845	\$ 5,844,048	\$ 5,937,891	\$ 6,266,415	\$ 6,376,663
	-	-	-	4,120,849	4,227,205	4,187,426
	999,135	998,361	951,723	899,377	923,668	919,160
	1,220,371	1,150,583	1,219,631	869,147	870,321	792,159
	9,023,020	10,129,119	11,459,955	7,635,490	7,704,133	7,733,394
	3,294,417	3,393,115	3,699,105	3,899,246	3,645,402	3,576,767
	-	-	-	546,474	547,683	531,436
	74,537	(219,130)	69,180	111,774	139,744	276,459
	17,146	7,688	7,633	293,938	146,656	121,170
	20,532,693	21,334,581	23,251,275	24,314,186	24,471,227	24,514,634
	1,665,803	742,925	-	-	-	-
	45,222	(205,050)	72,105	24,551	55,540	147,987
	-	118,600	19,304	80,427	70,358	86,137
	1,711,025	656,475	91,409	104,978	125,898	234,124
\$	22,243,718	\$ 21,991,056	\$ 23,342,684	\$ 24,419,164	\$ 24,597,125	\$ 24,748,758
\$	6,895,701	\$ 2,081,731	\$ 5,065,098	\$ 2,297,978	\$ 69,447	\$ 5,358,846
	831,317	(1,070,320)	(3,016,289)	(2,500,672)	(1,908,095)	(1,016,564)
\$	7,727,018	\$ 1,011,411	\$ 2,048,809	\$ (202,694)	\$ (1,838,648)	\$ 4,342,282

**VILLAGE OF ALGONQUIN, ILLINOIS**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>GENERAL FUND</b>				
Reserved	\$ 91,051	\$ 820,482	\$ 1,087,729	N/A
Unreserved - designated	723,366	630,847	631,745	N/A
Unreserved - undesignated	7,537,908	8,031,591	8,981,623	N/A
Nonspendable	N/A	N/A	N/A	\$ 104,327
Restricted	N/A	N/A	N/A	-
Committed	N/A	N/A	N/A	-
Assigned	N/A	N/A	N/A	-
Unassigned	N/A	N/A	N/A	13,237,235
<b>TOTAL GENERAL FUND</b>	<b>\$ 8,352,325</b>	<b>\$ 9,482,920</b>	<b>\$ 10,701,097</b>	<b>\$ 13,341,562</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Reserved	\$ 6,191,767	\$ 6,633,759	\$ 6,506,815	N/A
Unreserved, reported in				
Special Revenue Fund	3,088,941	2,363,027	3,001,419	N/A
Capital Projects Fund	127,264	129,144	130,320	N/A
Debt Service Fund	-	-	-	N/A
Nonspendable	N/A	N/A	N/A	\$ 225
Restricted	N/A	N/A	N/A	2,266,916
Committed	N/A	N/A	N/A	-
Assigned	N/A	N/A	N/A	5,247,710
Unassigned	N/A	N/A	N/A	(94,471)
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 9,407,972</b>	<b>\$ 9,125,930</b>	<b>\$ 9,638,554</b>	<b>\$ 7,420,380</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 17,760,297</b>	<b>\$ 18,608,850</b>	<b>\$ 20,339,651</b>	<b>\$ 20,761,942</b>

Note: The Village implemented GASB Statement No. 54 for the fiscal year ended April 30, 2012.

N/A - Not applicable

Data Source

Audited Financial Statements

	2013	2014	2015	2016	2017	2018
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
\$	128,636	\$ 87,013	\$ 86,209	\$ 706,122	\$ 735,904	\$ 737,981
	-	-	578,255	395,843	1,440,207	1,261,957
	-	-	-	-	271,471	276,168
	-	-	-	-	-	-
	14,576,319	14,953,584	15,176,721	16,469,895	14,551,378	16,165,039
\$	14,704,955	\$ 15,040,597	\$ 15,841,185	\$ 17,571,860	\$ 16,998,960	\$ 18,441,145
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
\$	235	\$ 167	\$ 166	\$ 135	\$ 169	\$ 151
	1,860,785	2,309,292	2,476,984	3,114,451	4,475,414	3,286,321
	-	-	-	-	-	-
	6,098,107	7,180,275	8,236,873	12,921,405	10,291,077	15,374,279
	-	-	(279,467)	(834,949)	(1,672,058)	(4,342,140)
\$	7,959,127	\$ 9,489,734	\$ 10,434,556	\$ 15,201,042	\$ 13,094,602	\$ 14,318,611
\$	22,664,082	\$ 24,530,331	\$ 26,275,741	\$ 32,772,902	\$ 30,093,562	\$ 32,759,756

**VILLAGE OF ALGONQUIN, ILLINOIS**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>REVENUES</b>				
Taxes	\$ 17,616,380	\$ 18,408,483	\$ 19,016,084	\$ 19,922,146
Licenses and permits	934,656	339,520	358,788	397,652
Intergovernmental, grants, and contributions	1,591,706	1,696,032	1,277,185	1,553,508
Charges for services	520,417	463,882	301,319	338,722
Fines and forfeits	694,899	1,132,348	907,896	864,061
Investment income (loss)	342,425	215,055	192,446	177,277
Miscellaneous	128,001	55,366	58,564	135,304
Total revenues	21,828,484	22,310,686	22,112,282	23,388,670
<b>EXPENDITURES</b>				
General government	4,159,903	4,030,535	4,109,045	4,138,167
Public safety	7,516,079	7,730,736	7,980,376	8,328,490
Public works	5,101,332	6,098,858	6,064,344	5,685,056
Capital outlay	2,305,322	2,874,139	1,512,055	1,217,825
Debt service				
Principal	451,600	465,000	500,000	3,420,695
Interest	281,778	262,865	187,454	176,146
Total expenditures	19,816,014	21,462,133	20,353,274	22,966,379
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,012,470	848,553	1,759,008	422,291
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	669,376	678,098	852,355	852,355
Transfers (out)	(669,376)	(678,098)	(852,355)	(852,355)
Proceeds from capital lease	-	-	-	-
Proceeds from bonds/issuance of refunding bonds	-	-	-	-
Premium on general obligation bonds	-	-	-	-
Transfer to refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 2,012,470</b>	<b>\$ 848,553</b>	<b>\$ 1,759,008</b>	<b>\$ 422,291</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>				
	4.19%	3.92%	3.65%	16.54%

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

Data Source

Audited Financial Statements



	2013	2014	2015	2016*	2017	2018
\$	20,385,852	\$ 21,452,273	\$ 23,141,444	\$ 11,770,767	\$ 12,287,609	\$ 12,275,407
	705,734	407,800	589,957	823,414	612,193	774,553
	2,378,726	1,438,538	2,436,940	12,809,274	12,876,044	12,767,070
	340,063	333,652	343,116	778,570	368,237	351,454
	798,921	749,287	687,897	551,438	459,464	414,078
	74,537	(219,130)	69,180	119,847	206,719	301,119
	128,322	263,402	218,533	885,770	685,788	689,944
	24,812,155	24,425,822	27,487,067	27,739,080	27,496,054	27,573,625
	4,343,983	4,279,256	4,531,249	4,740,911	5,263,774	4,992,141
	8,570,284	8,787,750	9,114,836	8,864,640	9,285,421	9,391,707
	7,485,932	7,066,611	8,060,229	6,207,114	10,521,050	7,067,477
	1,754,682	2,054,583	2,957,881	2,084,527	3,858,214	3,442,779
	590,000	634,615	689,757	565,825	571,951	588,138
	165,134	153,287	89,505	68,040	56,316	43,857
	22,910,015	22,976,102	25,443,457	22,531,057	29,556,726	25,526,099
	1,902,140	1,449,720	2,043,610	5,208,023	(2,060,672)	2,047,526
	852,355	850,000	596,147	599,829	1,909,801	625,000
	(852,355)	(850,000)	(596,147)	(599,829)	(1,909,801)	(625,000)
	-	106,265	-	-	-	-
	-	2,885,000	-	-	-	-
	-	119,392	-	-	-	-
	-	(2,992,328)	-	-	-	-
	-	118,329	-	-	-	-
\$	1,902,140	\$ 1,568,049	\$ 2,043,610	\$ 5,208,023	\$ (2,060,672)	\$ 2,047,526
	3.57%	3.77%	3.47%	3.04%	2.70%	3.05%

**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)
2008	\$ 945,636,052	\$ 192,038,216	\$ 15,042,082	\$ 2,357,036	\$ 1,155,073,386	\$ 0.4849	\$ 3,465,220,158	33.333%	10	\$ 23,298,000	15	\$ 5,344,348
2009	936,696,159	204,128,666	14,380,217	2,386,354	1,157,591,396	0.4839	3,472,774,188	33.333%	3	1,771,968	3	1,125,170
2010	860,584,473	199,171,411	15,301,720	2,563,069	1,077,620,673	0.5233	3,232,862,019	33.333%	2	2,316,784	2	1,244,433
2011	777,644,853	186,100,950	14,937,997	2,596,949	981,280,749	0.5642	2,943,842,247	33.333%	1	5,136,364	0	-
2012	701,596,262	170,572,789	12,346,224	2,685,421	887,200,696	0.6208	2,661,602,088	33.333%	0	-	11	21,107,592
2013	638,297,331	153,327,229	10,791,813	2,595,085	805,011,458	0.6775	2,415,034,374	33.333%	5	1,582,118	4	1,355,749
2014	614,951,665	150,078,586	10,302,225	2,478,946	777,811,422	0.7047	2,333,434,266	33.333%	2	6,917,760	18	6,917,018
2015	632,117,357	155,044,307	10,869,811	2,539,920	800,571,395	0.7159	2,401,714,185	33.333%	5	23,264,060	24	8,535,989
2016	677,131,371	161,982,750	10,764,196	2,487,423	852,365,740	0.6570	2,557,097,220	33.333%	2	842,887	34	12,381,885
2017	721,868,930	165,068,135	11,045,596	2,652,140	900,634,801	0.6218	2,701,904,403	33.333%	2	8,823,020	33	10,895,670

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>DIRECT TAX RATES</b>										
General Corporate	0.4849	0.4839	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218
Total direct rates	0.4849	0.4839	0.5233	0.5642	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218
<b>OVERLAPPING TAX RATES</b>										
Fire District(s)	2.1304	2.1466	2.3469	2.4758	3.5099	3.8524	4.0108	3.9311	3.8735	3.7550
Kane County	0.3336	0.3398	0.3730	0.3990	0.4336	0.4623	0.4684	0.4479	0.4201	0.4025
Kane County Forest Preserve	0.1932	0.1997	0.2201	0.2609	0.2710	0.3039	0.3126	0.2944	0.2253	0.1658
McHenry County	0.7014	0.7157	0.7927	0.8879	0.9958	1.0960	1.1412	1.0781	1.0539	0.9019
McHenry County Conservation	0.1732	0.1775	0.1956	0.2191	0.2481	0.2748	0.2840	0.2766	0.2588	0.2449
Park districts (3)	0.6580	0.6959	0.8241	0.8665	0.7645	1.0765	1.1276	1.0618	0.8914	0.8136
Public libraries (4)	0.8438	0.8693	0.9916	1.0266	1.1517	1.2313	1.3632	1.3227	1.2601	1.2351
Road and bridge (4)	0.2237	0.2283	0.2552	0.2794	0.3942	0.4387	0.4548	0.4374	0.3999	0.3689
Schools (4)	8.4892	8.7353	9.9611	10.4509	12.0424	13.1491	14.0008	13.4877	12.5931	12.3311
Townships (4)	0.2522	0.2620	0.2984	0.3230	0.4165	0.4316	0.4468	0.4283	0.3792	0.2406
Algonquin SSA #1	-	-	-	-	-	-	-	5.6066	23.0860	3.6278
Total overlapping rates	13.9987	14.3701	16.2587	17.1891	20.2277	22.3166	23.6102	28.3726	44.4413	24.0872
<b>TOTAL TAX RATES</b>	14.4836	14.8540	16.7820	17.7533	20.8485	22.9941	24.3149	29.0885	45.0983	24.7090

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

<b>Taxpayer</b>	<b>2018</b>			<b>2009</b>		
	<b>2017 Taxable Equalized Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Village Taxable Assessed Valuation</b>	<b>2008 Taxable Equalized Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Village Equalized Assessed Valuation</b>
In Retail Fund Algonquin Commons LLC	\$ 20,508,282	1	2.28%	\$ 31,805,337	1	2.75%
Marquette EJP Algonquin LLC	9,002,467	2	1.00%			0.00%
Rubloff Oakridge Algonquin LLC	7,223,328	3	0.80%	9,412,240	2	0.81%
Oakridge Court LLC	5,044,603	4	0.56%			0.00%
Algonquin Galleria of Illinois LLC	4,303,066	5	0.48%			0.00%
Wal-Mart Stores Inc.	3,852,124	6	0.43%	4,504,060	4	0.39%
LTF USA Real Estate Co Inc.	3,728,212	7	0.41%	4,086,415	5	0.35%
Meijer Stores LTD Partnership	3,580,500	8	0.40%	3,976,726	6	0.34%
HSRE Algonquin LLC	3,534,576	9	0.39%			0.00%
Target Corporation	3,230,000	10	0.36%	4,835,791	3	0.42%
RPA Shopping Center Ph. 1 LLC				3,246,540	9	0.28%
HD Development of MD Inc.				3,651,457	7	0.32%
Jewel Food Stores, Inc.				3,602,690	8	0.31%
Nickels Quarters LLC				3,066,196	10	0.27%
<b>TOTAL</b>	<u>\$ 64,007,158</u>		<u>7.11%</u>	<u>\$ 72,187,452</u>		<u>6.24%</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*			
2008	\$ 5,601,000	\$ 5,589,578	99.80%	\$ 184	\$ 5,589,762	99.80%
2009	5,601,000	5,596,725	99.92%	1,294	5,598,019	99.95%
2010	5,601,000	5,622,139	100.38%	1,254	5,623,393	100.40%
2011	5,575,000	5,522,438	99.06%	162	5,522,600	99.06%
2012	5,481,000	5,490,574	100.17%	-	5,490,574	100.17%
2013	5,481,000	5,451,343	99.46%	103	5,451,446	99.46%
2014	5,481,000	5,468,573	99.77%	817	5,469,390	99.79%
2015	5,893,475	5,870,423	99.61%	-	5,870,423	99.61%
2016	5,991,476	5,981,894	99.84%	-	5,981,894	99.84%
2017	6,102,372	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

<b>Calendar Year</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
General merchandise	\$ 1,128,164	\$ 1,196,336	\$ 1,328,129	\$ 1,253,051	\$ 1,366,558	\$ 1,365,588	\$ 2,094,389	\$ 2,120,466	\$ 2,063,688	\$ 1,998,831
Food	903,485	987,441	957,066	989,997	975,961	989,451	1,072,713	1,069,547	946,826	903,442
Drinking and eating places	622,420	634,989	592,419	667,728	717,117	732,747	754,333	776,846	832,807	857,156
Apparel	509,925	455,968	519,440	685,012	588,495	593,205	607,179	586,989	644,790	671,557
Furniture and H.H. and radio	639,712	528,320	510,346	491,866	523,162	549,625	590,672	628,199	760,486	627,696
Lumber, building hardware	356,094	312,403	303,779	304,682	301,486	346,042	356,151	368,429	330,374	346,174
Automobile and filling stations	1,173,824	1,051,475	1,070,284	1,223,019	1,254,027	1,258,100	557,652	511,290	605,334	671,991
Drugs and miscellaneous retail	866,106	1,047,092	1,038,679	1,065,226	1,036,697	1,081,094	1,150,529	998,903	1,152,036	1,152,124
Agriculture and all others	180,022	125,987	110,353	103,667	94,845	106,527	129,176	333,903	156,600	280,459
Manufacturers	109,840	103,914	83,071	117,709	75,772	81,124	103,111	157,401	151,712	186,256
<b>TOTAL</b>	<b>\$ 6,504,822</b>	<b>\$ 6,455,352</b>	<b>\$ 6,525,655</b>	<b>\$ 6,948,585</b>	<b>\$ 6,991,371</b>	<b>\$ 7,144,335</b>	<b>\$ 7,453,273</b>	<b>\$ 7,580,028</b>	<b>\$ 7,667,131</b>	<b>\$ 7,695,686</b>
Total number of payers	825	801	766	1,128	807	794	810	815	848	822
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%

Data Source

Illinois Department of Revenue

## VILLAGE OF ALGONQUIN, ILLINOIS

### DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Village Direct Rate</b>	<b>Village State Rate</b>
2009	1.75%	6.00%
2010	1.75%	6.00%
2011	1.75%	6.00%
2012	1.75%	6.00%
2013	1.75%	6.00%
2014	1.75%	6.00%
2015	1.75%	6.00%
2016	1.75%	6.00%
2017	1.75%	6.00%
2018	1.75%	6.00%

#### Data Sources

Village and County Records

# VILLAGE OF ALGONQUIN, ILLINOIS

## RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation	Total Outstanding Debt Per Capita
	General Obligation Bonds	Capital Leases	General Obligation Bonds	Revenue Bonds			
2009	\$ 8,700,204	\$ -	\$ 10,170,000	\$ -	\$ 18,870,204	1.82%	\$ 619.06
2010	8,365,044	-	9,685,000	-	18,050,044	1.62%	592.15
2011	8,081,752	-	9,220,000	-	17,301,752	1.50%	575.84
2012	4,791,375	-	8,751,165	-	13,542,540	1.17%	450.73
2013	4,199,853	-	8,233,893	-	12,433,746	1.15%	413.82
2014	3,665,621	91,650	7,943,788	-	11,701,059	1.19%	389.44
2015	2,970,191	71,893	7,348,715	-	10,390,799	1.17%	345.83
2016	2,405,830	51,068	6,733,642	-	9,190,540	1.14%	305.88
2017	1,836,469	29,117	6,098,569	-	7,964,155	1.02%	265.07
2018	1,252,108	5,979	5,443,496	-	6,701,583	0.84%	223.04

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

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<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less Amounts Available for Repayment</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property*</b>	<b>Per Capita</b>
2009	\$ 18,870,204	\$ 3,460,655	\$ 15,409,549	1.33%	\$ 505.53
2010	18,050,044	3,473,130	14,576,914	1.26%	478.21
2011	17,301,752	3,550,824	13,750,928	1.28%	457.66
2012	13,542,540	885,085	12,657,455	1.29%	421.27
2013	12,433,746	675,164	11,758,582	1.33%	391.35
2014	11,609,409	767,180	10,842,229	1.35%	360.85
2015	10,318,906	-	10,318,906	1.33%	323.07
2016	9,139,472	-	9,139,472	1.14%	304.18
2017	7,935,038	-	7,935,038	0.93%	264.10
2018	6,695,604	-	6,695,604	0.74%	222.85

\*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, 2018

<b>Governmental Unit</b>	<b>Gross Debt</b>	<b>Percentage Debt Applicable to the Village*</b>	<b>Village's Share of Debt</b>
Kane County	\$ 39,335,000	1.79%	\$ 704,097
McHenry County Conservation District	91,070,000	8.24%	7,504,168
Kane County Forest Preserve	154,575,000	1.79%	2,766,893
Dundee Township Park District	18,435,585	14.57%	2,686,065
Huntley Park District	3,810,000	9.21%	350,901
Algonquin Public Library District	840,000	55.63%	467,292
Schools			
District No. 300	256,406,579	23.52%	60,306,827
District No. 158	88,597,803	9.71%	8,602,847
District No. 509	<u>173,388,754</u>	6.57%	<u>11,391,641</u>
Subtotal overlapping debt	826,458,721		94,780,730
Village of Algonquin direct debt	<u>1,258,087</u>	100.00%	<u>1,258,087</u>
	<u><u>\$ 827,716,808</u></u>		<u><u>\$ 96,038,817</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, 2018

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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

## PLEDGED-REVENUE COVERAGE WATER REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Water Charges and Other	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	\$ 9,286,350	\$ 4,645,700	\$ 4,640,650	\$ 225,000	\$ 8,550	\$ 19.87
2010	7,572,436	5,073,600	2,498,836	-	-	-
2011	7,675,678	4,632,384	3,043,294	-	-	-
2012	7,850,815	4,650,933	3,199,882	-	-	-
2013	9,569,375	4,892,015	4,677,360	-	-	-
2014	7,602,692	4,684,650	2,918,042	-	-	-
2015	6,564,000	5,897,172	666,828	-	-	-
2016	7,014,131	5,798,490	1,215,641	-	-	-
2017	7,158,562	5,236,555	1,922,007	-	-	-
2018	8,715,068	3,312,975	5,402,093	-	-	-

Note: Details of the Village's outstanding debt can be found in the notes to financial statements. Water Charges and Other include investment earnings but excludes sale of property and grants. Operating expenses do not include debt service, depreciation, or reserve requirements.

### Data Source

Audited financial statements

# VILLAGE OF ALGONQUIN, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Population</b>		<b>Equalized Assessed Value (EAV)</b>	<b>Per Capita EAV</b>	<b>Unemployment Rate</b>
2009	30,482	**	\$ 1,115,890,792	\$ 36,608	8.60%
2010	30,046	*	1,155,073,386	38,443	8.60%
2011	30,046	**	1,157,591,396	38,527	8.00%
2012	30,046	**	1,077,620,673	35,866	8.60%
2013	30,046	**	981,280,749	32,659	8.10%
2014	30,046	**	887,200,696	29,528	5.20%
2015	30,046	**	805,011,458	26,793	4.90%
2016	30,046	**	777,811,422	25,887	5.47%
2017	30,046	**	800,571,395	26,645	4.70%
2018	30,046	**	852,365,740	28,369	N/A

\*Actual

\*\*Estimate

N/A - information not available

Note: Personal income data not available

### Data Source

Illinois Department of Employment Security

# VILLAGE OF ALGONQUIN, ILLINOIS

## PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2018			2009		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	404	1.34%	1	404	1.34%
Jewel Osco	2	340	1.13%	-	-	0.00%
Walmart	3	280	0.93%	-	-	0.00%
Meijer	4	213	0.71%	-	-	0.00%
Life Time Fitness	5	177	0.59%	-	-	0.00%
Kenmode Tool and Engineering, Inc.	6	150	0.50%	3	160	0.53%
Home Depot	6	150	0.50%	-	-	0.00%
Super Target	6	150	0.50%	-	-	0.00%
Village of Algonquin	7	137	0.46%	2	168	0.56%
Young Innovations, Inc.	8	100	0.33%	-	-	0.00%
PEP Wauconda LLC (formerly Wauconda Tool and Engineering)	9	76	0.25%	4	135	0.45%
Clarendale of Algonquin	10	70	0.23%	-	-	0.00%
Meyer Material Co.	-	-	0.00%	5	100	0.33%
Duro-Life Corp	-	-	0.00%	6	80	0.27%
Algonquin State Bank	-	-	0.00%	7	50	0.17%
Coldwell Banker Primus	-	-	0.00%	7	50	0.17%
Schiffmayer Plastic Corp.	-	-	0.00%	7	50	0.17%
Target Manufacturing Inc.	-	-	0.00%	7	50	0.17%
Burnex Corp.	-	-	0.00%	8	30	0.10%
Hanson Material Service Corp.	-	-	0.00%	8	30	0.10%
SubCon Mfg. Corp.	-	-	0.00%	8	30	0.10%
Marshall Wolf Automation, Inc.	-	-	0.00%	9	28	0.09%
Universal Cleaning Services	-	-	0.00%	10	25	0.08%

\* 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

<b>Function/Program</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>GENERAL GOVERNMENT</b>										
Administration	22	20	19	19	20	19	19	18	19	17
Community development	12	12	12	12	12	12	12	12	11	8
<b>PUBLIC SAFETY</b>										
Police										
Officers	50	49	49	49	48	46	46	44	46	44
Civilians	11	11	11	11	11	11	10	8	9	8
<b>PUBLIC WORKS</b>										
Public works administration	8	7	6	6	6	6	4	4	4	4
Public works general services	33	33	30	29	30	29	25	26	25	23
Internal services	9	9	9	9	9	8	9	8	9	9
<b>WATER</b>										
Water and sewer	22	22	19	20	20	21	23	21	20	20
<b>POOL</b>	4	5	5	4	3	4	4	4	4	4
<b>TOTAL</b>	171	168	160	159	159	156	152	145	147	137

Prior to FYE 2009 valuing pool employees full-time equivalence considered immaterial because most employees are part-time and all employees are seasonal for no more than three months. The Village changed the methodology for the valuation of full-time employees beginning with the April 30, 2009 financial statements due to a changing workforce. Employees in the building maintenance and vehicle maintenance were combined and reported in internal services beginning with the April 30, 2011 financial statement. Employees in the public works streets and park departments were combined and reported in public works general services with the April 30, 2016 financial statement.

Data Source

Village Finance Department

# VILLAGE OF ALGONQUIN, ILLINOIS

## OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>GENERAL GOVERNMENT</b>										
Community Development										
Building permits issued	3,366	2,092	1,854	2,170	2,354	2,467	4,107	3,122	3,050	2,864
Building inspections conducted	5,720	4,036	2,756	4,096	4,023	4,562	8,589	6,229	6,239	5,611
Property maintenance inspections conducted	3,810	3,483	3,552	4,330	4,605	3,982	4,292	4,737	4,105	3,169
<b>PUBLIC SAFETY</b>										
Police										
Physical arrests	939	777	660	724	555	511	488	520	640	460
Parking violations	992	711	1,375	1,271	1,302	1,287	1,040	839	879	932
Traffic violations	6,611	4,524	4,311	4,818	3,708	3,305	2,233	4,937	6,359	2,326
<b>PUBLIC WORKS</b>										
Streets										
Street resurfacing (miles)	0.95	2.50	2.77	1.76	2.00	4.90	5.10	-	4.80	4.80
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)	20	5	5	-	13	7	22	2	38	28
Average daily consumption*	3,000	2,760	2,590	2,679	2,864	2,682	2,725	2,478	2,401	2,535
Peak daily consumption*	4,200	4,671	3,924	3,382	5,151	4,253	3,231	4,097	3,200	2,893
Wastewater										
Average daily sewage treatment **	3.5	3.1	3.0	2.9	2.8	3.0	2.9	3.1	3.3	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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>PUBLIC SAFETY</b>										
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
<b>PUBLIC WORKS</b>										
Street										
Streets (miles)	249	249	286	286	267	256	256	256	130	130
Streetlights	228	228	228	228	189	189	211	211	319	319
Parks and Recreation										
Acreage	667	667	667	667	667	667	667	667	667	667
Playgrounds	18	18	18	18	18	18	18	18	18	18
Sites with baseball diamonds	9	9	9	9	9	9	9	9	9	9
Sites with soccer fields	11	11	11	11	11	11	11	11	11	11
Sites with basketball courts	14	14	14	14	14	14	14	14	14	14
Sites with tennis courts	5	5	5	5	5	5	5	5	5	5
Water										
Water mains (miles)	159	159	170	165	165	165	168	168	168	168
Fire hydrants	2,049	2,153	2,176	2,208	2,213	2,213	2,214	2,224	2,276	2,264
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)	134	136	140	138	135	137	144	145	144	139
Treatment capacity *	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000

\*thousands of gallons

### Data Source

Various Village departments



## **VILLAGE OF ALGONQUIN, ILLINOIS**

**REPORT ON SUPPLEMENTARY INFORMATION AND  
REPORT ON MANAGEMENT'S ASSERTION OF  
COMPLIANCE WITH PUBLIC ACT 85-1142**

**DOWNTOWN TIF DISTRICT FUND**

**For the Year Ended April 30, 2018**



**SIKICH.COM**

**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, 2018, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 14, 2018, 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 14, 2018

## **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 14, 2018, 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, 2018. 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, 2018, 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 14, 2018

**VILLAGE OF ALGONQUIN, ILLINOIS**

**BALANCE SHEET  
DOWNTOWN TIF DISTRICT FUND**

April 30, 2018

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<b>ASSETS</b>	
<b>ASSETS</b>	
Cash and cash equivalents	\$ 544,529
Property tax receivable	<u>491,372</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,035,901</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Advance from other funds	<u>\$ 4,886,669</u>
Total liabilities	<u>4,886,669</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred property tax revenue	<u>491,372</u>
Total deferred inflows of resources	<u>491,372</u>
Total liabilities and deferred inflows of resources	<u>5,378,041</u>
<b>FUND BALANCE</b>	
Unassigned (deficit)	<u>(4,342,140)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u><u>\$ 1,035,901</u></u>

(See independent auditor's report.)

**VILLAGE OF ALGONQUIN, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
DOWNTOWN TIF DISTRICT FUND**

For the Year Ended April 30, 2018

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**REVENUES**

Taxes	
Incremental property taxes	\$ 381,505
Investment income	<u>182</u>
Total revenues	<u>381,687</u>

**EXPENDITURES**

Current	
General government	889,517
Capital outlay	
Land acquisition	<u>2,162,252</u>
Total expenditures	<u>3,051,769</u>

NET CHANGE IN FUND BALANCE (2,670,082)

FUND BALANCE (DEFICIT), MAY 1 (1,672,058)

**FUND BALANCE (DEFICIT), APRIL 30** \$ (4,342,140)

(See independent auditor's report.)