

**VILLAGE OF ALGONQUIN
VILLAGE BOARD MEETING
October 18, 2022
7:30 p.m.
2200 Harnish Drive**

-AGENDA-

- 1. CALL TO ORDER**
- 2. ROLL CALL – ESTABLISH QUORUM**
- 3. PLEDGE TO FLAG**
- 4. ADOPT AGENDA**
- 5. AUDIENCE PARTICIPATION**
(Persons wishing to address the Board, if in person must register with the Village Clerk prior to call to order.)
- 6. CONSENT AGENDA/APPROVAL:**
All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved and/or accepted by one motion with a voice vote.
 - A. APPROVE MEETING MINUTES:**
 - (1) Public Hearing Held October 4, 2022
 - (2) Village Board Meeting Held October 4, 2022
 - (3) Committee of the Whole Meeting Held October 11, 2022
 - B. APPROVE THE VILLAGE MANAGER’S REPORT FOR SEPTEMBER 2022**
- 7. OMNIBUS AGENDA/APPROVAL:**
The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote.
(Following approval, the Village Clerk will number all Ordinances and Resolutions in order.)
 - A. ADOPT RESOLUTIONS:**
 - (1) Adopt a Resolution Accepting and Approving a Three-Year Agreement with Comcast Business for the Internet and Interoffice Connectivity Services
 - (2) Pass a Resolution Accepting and Approving an Agreement with B&B Holiday Decorations for the Main Street Holiday Decoration in the Amount of \$33,810.92
 - (3) Pass a Resolution Accepting and Approving the Village of Algonquin’s Cost Share Commitment for the Illinois Transportation Enhanced Program Grant in the Approximate Amount of \$250,700.00
- 8. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AND/OR OMNIBUS AGENDA**
- 9. APPROVAL OF BILLS FOR PAYMENT AND PAYROLL EXPENSES AS RECOMMENDED BY THE VILLAGE MANAGER**
 - A.** List of Bills Dated October 18, 2022 totaling \$3,031,532.63
- 10. COMMITTEE OF THE WHOLE:**
 - A. COMMUNITY DEVELOPMENT**
 1. Approve a Public Event License/Permit for the Aces Jack-O-Lantern Jamboree Softball Tournament Public Event, October 22nd and 23rd at Algonquin Lakes Park
 - 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. Presentation and Motion to Accept the following reports for the Fiscal Year Ended April 30, 2022:
 - Comprehensive Annual Financial Report
 - Auditor’s Communication to the Board of Trustees
 - Management Letter
 - Single Audit Report
 - Consolidated Year End Financial Report
 - Report on Supplementary Information and Report on Management’s Assertion of Compliance with Public Act 85-1142
- 17. ADJOURNMENT**



MINUTES OF THE PUBLIC HEARING
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF
ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS
ON OCTOBER 4, 2002
HELD IN THE VILLAGE BOARD ROOM

Public Hearing before the corporate authorities, to consider a proposed first amendment to the annexation agreement between the Village and Randall 74, LLC (Galleria Center)

ROLL CALL: Village President Debby Sosine, called the Public Hearing to order at 7:25P.M. with Village Clerk, Fred Martin, calling the roll.

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

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

Moved by Glogowski, seconded by Brehmer to to move this Public Hearing to Tuesday November 1, 2022 at 7:25pm.

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

Motion carried; 6-ayes, 0-nays,

Moved by Spella, seconded by Dianis to adjourn the Public Hearing at 7:26pm

Voice vote, all voting aye

Submitted:

Village Clerk, Fred Martin

Approved this 18th day of October, 2022

Village President, Debby Sosine



MINUTES OF THE REGULAR VILLAGE BOARD MEETING
OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF
ALGONQUIN, McHENRY & KANE COUNTIES, ILLINOIS
MEETING OF OCTOBER 4, 2022
HELD IN THE VILLAGE BOARD ROOM

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

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

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

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

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

AUDIENCE PARTICIPATION:

Chris Kiou, Kane County District 23 Board Member and Kane County Forest Preserve President updated some of Kane County events: The sample election ballots are now available at kanevotes.org, the last recycling event will be held this Saturday in St. Charles, Kane County Health Department will hold a fit for kids day, and the Health Department has closed its COVID shots clinic, over 114,000 shots were administered.

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

A. APPROVE MEETING MINUTES:

- (1) Liquor Commission Meeting Held September 20, 2022
- (2) Village Board Meeting Held September 20, 2022
- (3) Committee of the Whole Meeting Held September 20, 2022

B. APPROVE THE VILLAGE MANAGER'S REPORT FOR AUGUST 2022

Moved by Spella, seconded by Brehmer, to approve the Consent Agenda adding in the Committee of the Whole minutes, that the Committee disallowed any string lights to be displayed at the Enclave Development.

Voice vote; ayes carried

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

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

A. PASS ORDINANCES:

- (1) Pass an Ordinance **(2002-O-39)** Establishing a Special Service Area #4 for the NorthPoint Algonquin Corporate Campus for Lots 2-6 and Outlots A, B, and C of the 1st Resubdivision of the NorthPoint Algonquin Corporate Campus Subdivision
- (2) Pass an Ordinance **(2002-O-40)** establishing a Special Service Area #5 for the NorthPoint Algonquin Corporate Campus for Lot 1 and Outlot D of the 1st Resubdivision of the NorthPoint Algonquin Corporate Campus Subdivision
- (3) Pass an Ordinance **(2002-O-41)** Declaring Certain Items as Surplus

B. ADOPT RESOLUTIONS:

- (1) Adopt a Resolution **(2002-R-77)** Accepting and Approving the Village of Algonquin's Intent to Consider Designation of a Business District on Property within the Village, to Impose Business District Taxes, and to Induce Development within Such District and/or to Consider Other Incentive for the Property to Induce Development Interest
- (2) Adopt a Resolution **(2002-R-78)** Accepting and Approving Designating Funds for the Purchase of Two (2) 2023 Ford Police Interceptor Hybrid Vehicles and Associated Items in the Amount of \$170,000.00
- (3) Adopt a Resolution **(2002-R-79)** Accepting and Approving an Agreement with Inland Environmental for the Asbestos Abatement at the Algonquin State Bank Building in the Amount of \$40,320.00
- (4) Adopt a Resolution **(2002-R-80)** Accepting and Approving an Agreement with Christopher Burke Engineering for the Construction Oversight Services for Kelliher & Willoughby Park Pickleball and Tennis Court Construction in the Amount of \$24,975.00

Moved by Brehmer, seconded by Dianis to approve the Omnibus Agenda.

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

Motion carried; 6-ayes, 0-nays,

APPROVAL OF BILLS: Moved by Glogowski, seconded by Brehmer, to approve the List of Bills for payment in the amount of \$1,449,136.27
Roll call vote; voting aye – Trustees Dianis, Glogowski, Auger, Spella, Brehmer, Smith,
Motion carried; 6-ayes, 0-nays

PAYMENT OF BILLS RECAP:

FUND DESCRIPTION	DISBURSEMENTS
01 GENERAL	77,549.51
02 CEMETERY	1,491.02
03 MFT	60,919.02
04 STREET IMPROVEMENT	261,786.22
05 SWIMMING POOL	13,629.91
06 PARK IMPROVEMENT	5,242.60
07 WATER & SEWER	89,677.36
12 WATER & SEWER IMPROVEMENT	19,008.75
26 NATURAL AREA & DRAINAGE IMPRO	19,867.50
28 BUILDING MAINT. SERVICE	17,240.81
29 VEHICLE MAINT. SERVICE	<u>25,677.13</u>
TOTAL ALL FUNDS	592,089.83

COMMITTEE OF THE WHOLE:

- A. COMMUNITY DEVELOPMENT**
- B. GENERAL ADMINISTRATION**
- C. PUBLIC WORKS & SAFETY**

VILLAGE CLERK’S REPORT

Village Clerk Martin announced future meetings.

STAFF REPORTS:

ADMINISTRATION:

Mr. Schloneger:
The Government Finance Officers Association of the United States and Canada (GFOA) has named Village of Algonquin as a Triple Crown Winner. GFOA's Triple Crown designation recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting or Canadian Award for Financial Reporting, Popular Annual Financial Reporting Award, and Distinguished Budget Presentation Award for a fiscal year. The Village is one of just 317 governments that received the Triple Crown. The Triple Crown designation represents a significant achievement. To qualify, each entity must meet the high standards of all three separate award programs. Each award program recognizes governments that produce reports which communicate their financial stories in a transparent manner and meet applicable standards.

COMMUNITY DEVELOPMENT:

None

POLICE DEPARTMENT:

Chief Bucci:

1. APD is currently participating in a fund raiser for Breast Cancer awareness – for those officers participating, they have the opportunity to wear uniform shirts with Pink patches and Pink Badges. All funds will be donated to a local charity.
2. We are currently working to prepare for the Wine Walk and the Downtown Trick or treating event.
3. Officers Zahara and Wogsland held a Basset class at APD today – there were a number of individuals required to attend, and there were also several people that took advantage of the training.
4. The foyer for the PD is being retiled and is almost complete – the lobby remains open, however people wishing to gain access to the lobby need to enter through the Village hall and either take the stairs or elevator downstairs. He thanked PW for scheduling this and look forward to it being complete within the next day or two.

PUBLIC WORKS:

Mr. Mitchard:

1. Main Street Roundabout/N. Harrison Streetscape and bike path
 - a. North Main Street is open in both directions for access to those folks living in the Arrowhead Subdivision only. Cary Algonquin Road is completely closed to traffic and a detour is set up to route traffic to Rte 31 on Klasen Road
 - b. Contractor has excavated and started grading the entire intersection for the future roundabout. Work on the two walls on the northeast and northwest quadrants of the roundabout will begin soon. With the president’s assistance, ComEd has supported one pole with a boom truck and has delivered a second, longer pole the will be drilled close to the existing shorter pole. Once that is done the

- utility will support the existing pole to the new pole allowing the contractor to excavate for the wall footings and foundations.
- c. The south section of N. Main is complete and the landscape plantings on the bike path switchback and at other various locations along the job were installed over the weekend.
 2. We held a preconstruction meeting for the Kelliher Pickleball courts and the Willoughby Farms tennis courts. Construction will begin soon, but we are concerned that the color coating for the courts will not be able to be applied until the spring. We will stripe for play temporarily.
 3. Work continues, albeit slowly, on the High Hill Phase 1 Road Rehabilitation project. Contractor has completed storm sewer repairs and has begun concrete work on sidewalk, driveway and. We have some concern as to whether the project will be completed, as previously anticipated, by the end of this construction season. Concrete and cement shortages, and an overabundance of roadway work delayed by the Local 150 strike earlier in the late spring/early summer has slowed progress to a crawl. We will be discussing options tomorrow at a project meeting. The asphalt work will most likely be delayed until spring 2023, due to weather and cement shortage issues.
 4. Riverwalk and S. Harrison Bridge Project: Sheet piles have been moved to the north side of Crystal Creek, adjacent to the HVH parking lot and the work on the modular block wall on that side of the creek will progress over the next several weeks. The remainder of the top course of block is scheduled for delivery October 10th. The S. Harrison bridge has been demolished and the abutment wall on the north side of the creek and the center pier have been poured and are currently being stripped of forms. The private parking lots just south of Crystal Creek, by the two condo buildings that face Towne Park, that were used for staging for work on the south side of the creek have been repaved. Landscaping to follow soon.
 5. The parking lot at 20 Washington Street is complete and the landscaping has been completely restored and the project looks great.
 6. Ratt Creek Reach 5: The contractor has completed much of the work on the south/east end of the project, establishing a new creek bed and reconstructing the banks of the detention area that have been neglected for years and have failed. Work continues to progress from east to north/west over the next several weeks in the area between Parkview Terrace South, Jaycee Field and Neubert School.
 7. Interviews for a new PW Director have been scheduled for later in the month.
 8. The recruitment of the new Village Engineer has been completed and an offer tendered. Start date will be October 24th. I anticipate attendance of the new Engineer and Horticulturist/Naturalist at the first board meeting of November for introduction to the Board and welcome them to their new positions.
 9. Fall hydrant flushing activities are underway and signs indicate areas actively involved in the process. Residents can follow the progress of hydrant flushing online.
 10. Tree removal contractor will be actively removing trees on Monday, October 10th. Approximately 260 trees will be removed.

CORRESPONDENCE:

None

OLD BUSINESS:

Trustee Glogowski commented on the Environmental Group Transportation Action Team meeting. President Sosine commented on the upcoming SAFE-T Act Bill 3 issues and concerns. President Sosine encouraged everyone to contact their local legislators to sit with the Illinois Chiefs of Police to act on an amended bill.

EXECUTIVE SESSION:

None

NEW BUSINESS:

None

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

Voice vote; all voting aye

The meeting was adjourned at 7:53PM.

Submitted:

Village Clerk, Fred Martin

Approved this 18th day of October, 2022

Village President, Debby Sosine



**Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held On October 11, 2022
Village Board Room
2200 Harnish Dr. Algonquin, IL**

AGENDA ITEM 1: Roll Call to Establish a Quorum

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

Present: Trustees Jerry Glogowski, John Spella, Laura Brehmer, Maggie Auger, Brian Dianis, Robert Smith and President Debby Sosine.

A quorum was established

Staff Members Present: Village Manager, Tim Schloneger; Public Works Director, Bob Mitchard; Deputy Chief, Dennis Walker; Community Development Director, Jason Shallcross; Village Clerk, Fred Martin; and Village Attorney, Kelly Cahill.

AGENDA ITEM 2: Public Comment

None

AGENDA ITEM 3: Community Development

Mr. Shallcross:

A. Consider the Aces Jack-O-Lantern Jamboree Softball Tournament Public Event, October 22nd and 23rd at Algonquin Lakes Park

Tony Minasola, on behalf of Algonquin Aces, is seeking approval of a Public Event/Entertainment License for the Algonquin Jack-O-Lantern Jamboree Tournament on October 22nd and 23rd.

This is a non-profit event that will be held for the Girls Fast Pitch Softball Tournament at Algonquin Lakes Park at 1401 Compton Drive in Algonquin. In addition to requesting approval of a Public Event/Entertainment License, the applicant is also requested waste removal Saturday and Sunday and mowing of the fields before the tournament. Also, the park bathrooms will be winterized before this tournament which will require the applicant to provide portable restrooms for the tournament.

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

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

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

AGENDA ITEM 4: General Administration

Mr. Schloneger:

A. Consider a Three Year Agreement with Comcast Business for the Internet and Interoffice Connectivity Services

The Village is recommending the approval of a 3-year agreement extension for Comcast Business Internet and Interoffice connectivity services. This Agreement will reduce the Village's annual recurring cost by \$9,000; which is a \$27,000 total savings through the terms of the 3-year agreement.

It is recommended that the Village Board formally approve this purchase by Resolution.

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

AGENDA ITEM 5: Public Works and Safety

Mr. Mitchard

A. Consider the Crystal Creek Riverwalk Improvements and Harrison Street Bridge Replacement Change Orders

There are nine (9) change orders for the Riverwalk Improvement and the Harrison St. Bridge Replacement, totalling \$1,511,315.40. Because of the significant cost of the combined change orders, that are mostly beyond my approval authority, I need them reviewed and approved by the Committee of the Whole and the Board of Trustees. Because of the accelerated schedule to complete this work, the tasks described have already been completed. The change orders and a brief description of each contracted change to the original design build contract include:

1. Install additional water main extending from dead-end water main on Jefferson St. to a new fire hydrant near 100 S Main and providing new 2 inch water services to 100 S Main and 111 Jefferson: \$159,323.00
2. Complete the undergrounding of dry utilities to the extent necessary to facilitate the subject project improvements: \$420,408.00
3. Complete the installation of alley downspouts and ti-ins for the alley west of Main Street: \$117,419.50
4. Provide vibration monitoring of the nearby buildings: \$104,765.00
5. Construct four (4) new brick masonry dumpster enclosures in lieu of fencing: \$109,849.33
6. Extension to the patio and stairs located at 109-107 S. Main St conjunction with the Riverwalk: \$99,40.00
7. Install an anti-graffiti coating to the newly constructed retaining walls on N Harrison and the Riverwalk: \$41,625.00
8. Between the time Burke, LLC contracted with the Village to construction the Riverwalk and Harrison St Bridge Improvements, and we were able to place the order, the cost of material for steel sheeting, decorative steel fencing and other steel material the price increased significantly: \$425,502.00
9. Irrigation for the proposed landscape area within the N Main Street Roundabout: \$32,983.57

Describe is each change order and why the change to the contract was made to the contract:

- Change Order #1 – When the project started, we had no idea from where the two condo buildings on the Crystal Creek were supplied potable water. Plus, the buildings were not, in any way, protected by fire hydrants in the event of a fire. As it was subsequently discovered, the water service to 100 S. Main came under the creek, making it impossible to build the job without severing that line with the installation of sheet pile needed for coffer dams. The 111 Jefferson building was served by a line that ran from several hundred feet up Jefferson, where the nearest water main was available. We needed to run an 8-inch main up Jefferson, and through the access drive to the properties, and run new 2-inch copper services to each building.
- Change Order #2 – As part of the next phase (2023/2024) of the downtown, all of the remaining overhead utilities were intended to be undergrounded. It was discovered that in order to build this project, we would need to front some of the Dry Utility Relocation Project (DURP) in the area of the creek to serve the existing businesses without cutting off their utility services.
- Change Order #3 – An unintentional oversight, from the original streetscape project on Main Street became apparent during the last several winters. The downspouts from several of the old buildings near Washington and Main Street were never reconnected to the new storm sewers on Main. To correct this problem of overflowing and freezing downspouts, the Village contracted to run a new storm sewer around the back of Cucina Bella and connect to the storm system on Washington. We picked up all downspouts

from 4 different buildings in order to eliminate flooding behind these buildings that had been a historic issue.

- Change Order #4 – Because we would be driving sheet piles and H-piles on this project, I asked that vibration monitors be installed in all buildings contiguous to the project to continuously monitor vibration of these older structures.
- Change Order #5 – Because of the tight areas in and around the parking lots between S. Main Street and Jefferson, it was our determination that the plastic fence enclosures in the original design would not stand up to abuse and winter plowing, so we changed the enclosure to higher quality masonry units with metal gates.
- Change Order #6 – To transition from the Whiskey and Wine building to the new path we needed to change grade off of the existing building and foundation to get to the bike path grade 4 feet below. In addition, we needed to build structures around the building to conduct storm water away from the building that was causing flooding in the basement. This work creates a nice patio and stairway access that will provide pleasant views over the improved creek and walkway.
- Change Order #7 – Due to the significant vandalism and graffiti that we are experiencing, we added anti-graffiti coating to the nicely stained retaining walls and wing walls of the bridge.
- Change Order #8 – Price escalation for steel for sheet piles, H-piles, rebar and decorative railings that were ordered after all the supply chain issues and steel shortages that occurred over the last year.
- Change Order #9 – To keep the significant landscape in the center of the Main Street roundabout in pristine condition, we determined it would be the best decision to provide irrigation to the center island prior to the installation of the curb, concrete and pavement.

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

B. Consider an Agreement with B&B Holiday Decorating for the Rental, Installation, and Removal for the 2022 Holiday Decorations on Main Street

The proposal from B&B Holiday Decorating, for the rental, installation, and removal of the 2022 holiday decorations along Main Street came in at \$33,810.92. With the completion of the downtown streetscape project in 2019, the Village decided to contract out the downtown decorations for Main Street due to the intricate nature and time involved in installing, removing, and storing these items. B&B Holiday Decorating, out of Wheeling, Illinois has been performing this service for the past two seasons. Since they have been doing this, they have become very familiar with the process and the Village standards for our holiday aesthetics.

Based on this experience, the Village would like to continue with B&B Holiday Decorating. As they have provided an excellent product, excellent service, and have been very reliable.

This is over the budgeted amount of \$32,000, however, there are additional funds available to make up the difference.

We are excited for another season of holiday decorations. I, therefore, recommend the Committee of the Whole approve this, and pass it along to the Village Board, to award this work for \$33,810.92 to B&B Holiday Decorating out of Wheeling, Illinois

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

C. Consider a Resolution Committing Funds for the Cost Share of the ITEP Grant for the Bike Path Along Boyer Road

As part of the Grant application the Village must pass a Resolution committing local funding participation for the grant application submission process for the Illinois Transportation Enhancement Program (ITEP) for the proposed bike path that we will be constructing as part of the Boyer Road improvements.

The Village has received \$1.5 million dollars of federal transportation money as part of the McHenry Council of Mayors Surface Transportation Program to reconstruct Boyer Road with a new bike path installed on the west side of the road from County Line Road to Longmeadow Parkway. We are currently programmed to construct this project in 2026.

There is currently a call for grant applications for multi-use trails through ITEP (which is separate than the STP). This funding source would pay for 80% of the construction of the path with a Village obligation of the remaining 20%.

We are required, as part of the funding application, to pass a resolution committing our portion of the cost. Therefore, it is our recommendation that the Committee of the Whole take action to move this matter forward to the Village Board to pass a resolution to commit local funding should we receive an ITEP grant for the bike path along Boyer Road.

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

AGENDA ITEM 6: Executive Session

None

AGENDA ITEM 7: Other Business

1. President Sosine commented that Staff is working on Grants.
2. Trustee Brehmer thanked the Historic Commission for their work.

AGENDA ITEM 8: Adjournment

There being no further business, Chairperson Dianis adjourned the meeting at 9:07 p.m.

Submitted: _____
Fred Martin, Village Clerk

MANAGER'S REPORT SEPTEMBER 2022

COLLECTIONS

Total collections for all funds September 2022 were \$10,791,110 (including transfers). Some of the larger revenue categories included in this report are as follows:

Real Estate Tax	\$2,940,038
Income Tax	\$370,003
Sales Tax	\$819,294
Water & Sewer Payments	\$984,828
Home Rule Sales Tax	\$449,138

INVESTMENTS

The total cash and investments for all funds as of September 30, 2022 is \$50,557,543. Currently, unrestricted cash in the General Fund is 82 percent (10 months) of this fiscal year's General Fund budget. Please see the attached graph depicting unrestricted cash.

BUDGET

At 41.7 percent of the fiscal year, General Fund revenues are at 74.0 percent of the budget. The expenditures are at 50.3 percent of the budget. Revenues for the month were \$1,563,769 more than expenditures for the General Fund primarily due to receipt of the second tranche of American Rescue Plan funding and the second installment of real estate taxes.

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

POLICE DEPARTMENT REPORT

Calls for service through September 30

2022 = 12,828 (▲ 16%)

2021 = 11,022

Citations (traffic, parking, ordinance) through September 30

2022 = 8,926 (▲ 26%)

2021 = 7,066

Crash incidents through September 30

2022 = 704 (▲ 10%)

2021 = 638

Frontline through September 30

	<u>2022</u>	<u>2021</u>
Vacation Watch	3,660 (▲ 87%)	1,955
Directed Patrols	19,978 (▲ 49%)	13,410

BUILDING STATISTICS REPORT

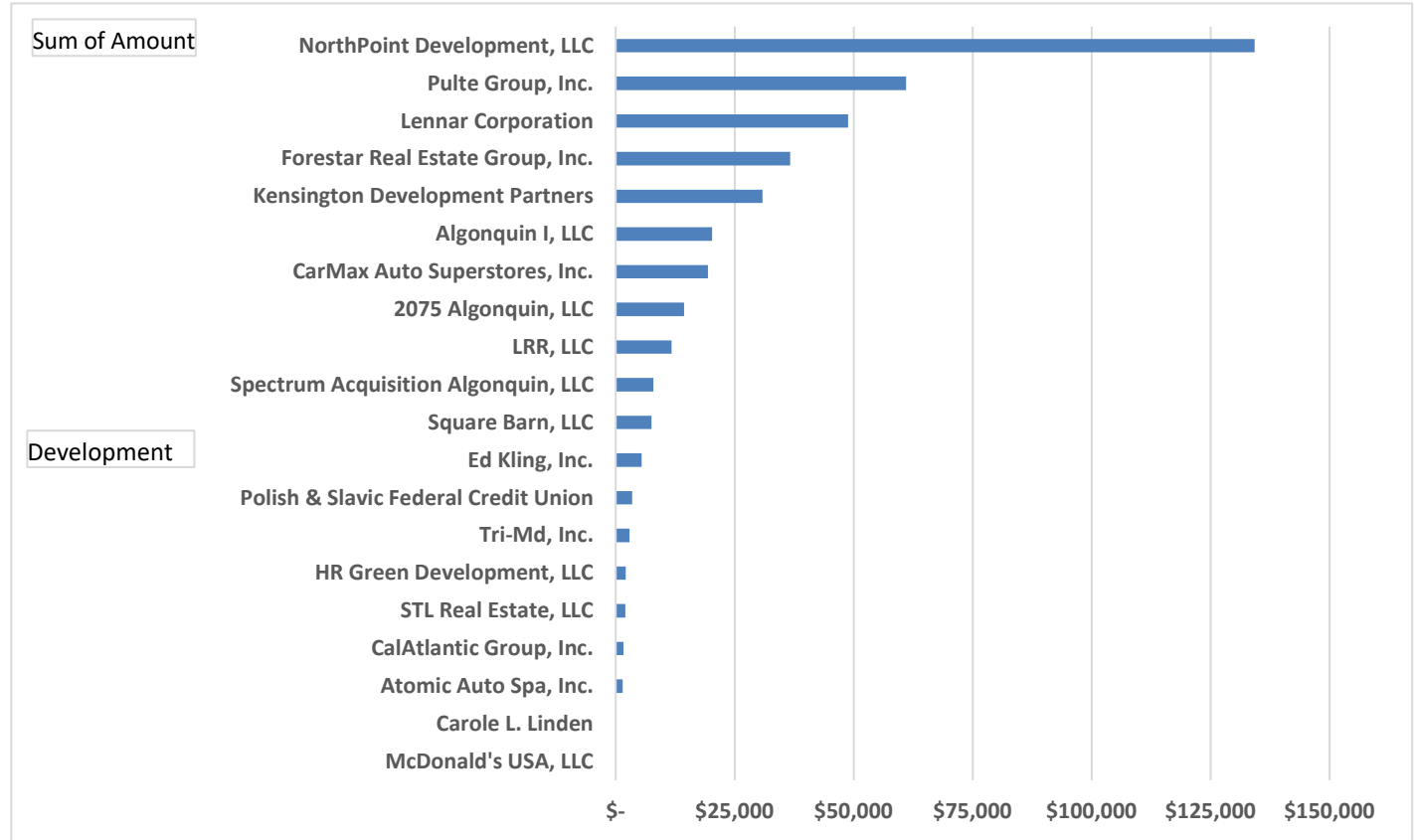
BUILDING STATISTICS REPORT (Fiscal YTD)

	<u>2022</u>	<u>2021</u>
Total Permits	2,768 (▲ 06%)	2,607
Permit Fees	\$1,329,117 (▲ 224%)	\$410,468
Single Family	80 (▲ 38%)	58

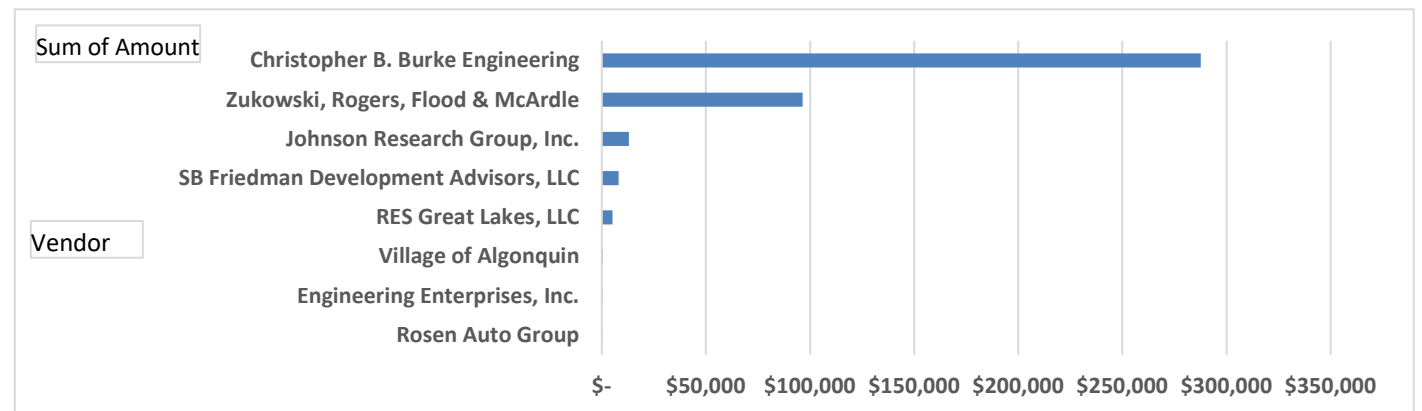
For more detailed information, please see the attached Building Department Report.

Escrow Summary Q3 YTD

Development	Sum of Amount
McDonald's USA, LLC	\$ (138.75)
Carole L. Linden	\$ 43.00
Atomic Auto Spa, Inc.	\$ 1,433.75
CalAtlantic Group, Inc.	\$ 1,662.50
STL Real Estate, LLC	\$ 2,010.25
HR Green Development, LLC	\$ 2,131.75
Tri-Md, Inc.	\$ 2,918.25
Polish & Slavic Federal Credit Union	\$ 3,421.25
Ed Kling, Inc.	\$ 5,416.70
Square Barn, LLC	\$ 7,540.00
Spectrum Acquisition Algonquin, LLC	\$ 7,909.50
LRR, LLC	\$ 11,717.50
2075 Algonquin, LLC	\$ 14,330.00
CarMax Auto Superstores, Inc.	\$ 19,350.75
Algonquin I, LLC	\$ 20,233.11
Kensington Development Partners	\$ 30,817.05
Forestar Real Estate Group, Inc.	\$ 36,645.00
Lennar Corporation	\$ 48,827.07
Pulte Group, Inc.	\$ 60,994.82
NorthPoint Development, LLC	\$ 134,249.53
Grand Total	\$ 411,513.03



Vendor	Sum of Amount
Rosen Auto Group	\$ 175.00
Engineering Enterprises, Inc.	\$ 371.00
Village of Algonquin	\$ 599.00
RES Great Lakes, LLC	\$ 5,042.30
SB Friedman Development Advisors, LLC	\$ 8,138.75
Johnson Research Group, Inc.	\$ 13,000.00
Zukowski, Rogers, Flood & McArdle	\$ 96,471.83
Christopher B. Burke Engineering	\$ 287,715.15
Grand Total	\$ 411,513.03



<u>Development</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Legal</u>	<u>Engineering</u>	<u>Planning</u>	<u>Other</u>	<u>Invoices</u>	<u>Vendor</u>
2075 Algonquin, LLC	04/18/22	116	\$ 4,213.75	\$ -	\$ 4,213.75	\$ -	\$ -	170866/171548/172824	Christopher B. Burke Engineering
2075 Algonquin, LLC	06/16/22	117	\$ 2,292.50	\$ -	\$ 2,292.50	\$ -	\$ -	172223/174233/175021	Christopher B. Burke Engineering
2075 Algonquin, LLC	07/18/22	118	\$ 2,092.50	\$ -	\$ 2,092.50	\$ -	\$ -	175788	Christopher B. Burke Engineering
2075 Algonquin, LLC	08/17/22	119	\$ 2,490.00	\$ -	\$ 2,490.00	\$ -	\$ -	176668	Christopher B. Burke Engineering
2075 Algonquin, LLC	09/19/22	120	\$ 3,241.25	\$ -	\$ 3,241.25	\$ -	\$ -	177412	Christopher B. Burke Engineering
Algonquin I, LLC	04/18/22	101	\$ 8,138.75	\$ -	\$ -	\$ -	\$ 8,138.75	1	SB Friedman Development Advisors, LLC
Algonquin I, LLC	05/16/22	102	\$ 3,011.25	\$ -	\$ 3,011.25	\$ -	\$ -	174236	Christopher B. Burke Engineering
Algonquin I, LLC	06/16/22	103	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	155464	Zukowski, Rogers, Flood & McArdle
Algonquin I, LLC	06/16/22	104	\$ 3,055.00	\$ -	\$ 3,055.00	\$ -	\$ -	175025	Christopher B. Burke Engineering
Algonquin I, LLC	07/18/22	105	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	156503	Zukowski, Rogers, Flood & McArdle
Algonquin I, LLC	09/19/22	106	\$ 5,703.11	\$ -	\$ 5,703.11	\$ -	\$ -	177415	Christopher B. Burke Engineering
Atomic Auto Spa, Inc.	09/19/22	101	\$ 1,433.75	\$ -	\$ 1,433.75	\$ -	\$ -	176670/177414	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	01/17/22	134	\$ 525.00	\$ -	\$ 525.00	\$ -	\$ -	171546	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	04/18/22	135	\$ 437.50	\$ -	\$ 437.50	\$ -	\$ -	173519	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	05/16/22	136	\$ 87.50	\$ -	\$ 87.50	\$ -	\$ -	174229	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	06/16/22	137	\$ 612.50	\$ -	\$ 612.50	\$ -	\$ -	175017	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	04/18/22	126	\$ 218.75	\$ -	\$ 218.75	\$ -	\$ -	173522	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	05/16/22	127	\$ 185.00	\$ -	\$ 185.00	\$ -	\$ -	174232	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	06/16/22	128	\$ 2,081.25	\$ -	\$ 2,081.25	\$ -	\$ -	175020	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	07/18/22	129	\$ 1,248.75	\$ -	\$ 1,248.75	\$ -	\$ -	175787	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	07/18/22	130	\$ 2,358.75	\$ 2,358.75	\$ -	\$ -	\$ -	156504	Zukowski, Rogers, Flood & McArdle
CarMax Auto Superstores, Inc.	08/17/22	131	\$ 172.00	\$ -	\$ -	\$ -	\$ 172.00	Ordinance Recordings	Village of Algonquin
CarMax Auto Superstores, Inc.	08/17/22	132	\$ 2,925.00	\$ 2,925.00	\$ -	\$ -	\$ -	157155	Zukowski, Rogers, Flood & McArdle
CarMax Auto Superstores, Inc.	08/17/22	133	\$ 7,318.75	\$ -	\$ 7,318.75	\$ -	\$ -	176667	Christopher B. Burke Engineering
CarMax Auto Superstores, Inc.	09/19/22	134	\$ 2,842.50	\$ -	\$ 2,842.50	\$ -	\$ -	177411	Christopher B. Burke Engineering
Carole L. Linden	08/17/22	103	\$ 43.00	\$ -	\$ -	\$ -	\$ 43.00	Ordinance Recording	Village of Algonquin
Ed Kling, Inc.	02/16/22	101	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	153556	Zukowski, Rogers, Flood & McArdle
Ed Kling, Inc.	02/16/22	102	\$ 2,406.25	\$ -	\$ 2,406.25	\$ -	\$ -	172226	Christopher B. Burke Engineering
Ed Kling, Inc.	03/15/22	103	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	154131	Zukowski, Rogers, Flood & McArdle
Ed Kling, Inc.	04/18/22	104	\$ 213.75	\$ 213.75	\$ -	\$ -	\$ -	154655	Zukowski, Rogers, Flood & McArdle
Ed Kling, Inc.	04/18/22	105	\$ 1,360.45	\$ -	\$ 1,360.45	\$ -	\$ -	173524	Christopher B. Burke Engineering
Ed Kling, Inc.	05/16/22	106	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	155104	Zukowski, Rogers, Flood & McArdle
Ed Kling, Inc.	06/16/22	107	\$ 81.25	\$ 81.25	\$ -	\$ -	\$ -	155466	Zukowski, Rogers, Flood & McArdle
Ed Kling, Inc.	06/16/22	108	\$ 786.25	\$ -	\$ 786.25	\$ -	\$ -	175023	Christopher B. Burke Engineering
Ed Kling, Inc.	07/18/22	109	\$ 162.50	\$ 162.50	\$ -	\$ -	\$ -	156148	Zukowski, Rogers, Flood & McArdle
Forestar Real Estate Group, Inc.	01/17/22	113	\$ 4,925.00	\$ -	\$ 4,925.00	\$ -	\$ -	171552	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	02/16/22	114	\$ 3,702.50	\$ -	\$ 3,702.50	\$ -	\$ -	172229	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	03/15/22	115	\$ 8,980.00	\$ -	\$ 8,980.00	\$ -	\$ -	172829	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	04/18/22	116	\$ 4,772.50	\$ -	\$ 4,772.50	\$ -	\$ -	173528	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	05/16/22	117	\$ 7,612.50	\$ -	\$ 7,612.50	\$ -	\$ -	169312/174241	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	06/16/22	118	\$ 1,767.50	\$ -	\$ 1,767.50	\$ -	\$ -	175027	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	07/18/22	119	\$ 2,423.75	\$ -	\$ 2,423.75	\$ -	\$ -	175796	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	08/17/22	120	\$ 1,351.25	\$ -	\$ 1,351.25	\$ -	\$ -	176675	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	09/19/22	121	\$ 1,110.00	\$ -	\$ 1,110.00	\$ -	\$ -	177423	Christopher B. Burke Engineering
HR Green Development, LLC	01/17/22	114	\$ 612.50	\$ -	\$ 612.50	\$ -	\$ -	171550	Christopher B. Burke Engineering
HR Green Development, LLC	01/17/22	115	\$ 975.00	\$ 975.00	\$ -	\$ -	\$ -	153549	Zukowski, Rogers, Flood & McArdle
HR Green Development, LLC	02/16/22	116	\$ 87.50	\$ -	\$ 87.50	\$ -	\$ -	172227	Christopher B. Burke Engineering

<u>Development</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Legal</u>	<u>Engineering</u>	<u>Planning</u>	<u>Other</u>	<u>Invoices</u>	<u>Vendor</u>
HR Green Development, LLC	03/15/22	117	\$ 43.75	\$ -	\$ 43.75	\$ -	\$ -	172826	Christopher B. Burke Engineering
HR Green Development, LLC	07/18/22	118	\$ 370.00	\$ -	\$ 370.00	\$ -	\$ -	175791	Christopher B. Burke Engineering
HR Green Development, LLC	08/17/22	119	\$ 43.00	\$ -	\$ -	\$ -	\$ 43.00	Ordinance Recordings	Village of Algonquin
Kensington Development Partners	07/18/22	101	\$ 3,900.00	\$ 3,900.00	\$ -	\$ -	\$ -	156505/156144	Zukowski, Rogers, Flood & McArdle
Kensington Development Partners	07/18/22	102	\$ 13,810.80	\$ -	\$ 13,810.80	\$ -	\$ -	175026/175794	Christopher B. Burke Engineering
Kensington Development Partners	08/17/22	103	\$ 3,818.75	\$ 3,818.75	\$ -	\$ -	\$ -	157158	Zukowski, Rogers, Flood & McArdle
Kensington Development Partners	08/17/22	104	\$ 7,690.00	\$ -	\$ 7,690.00	\$ -	\$ -	176673	Christopher B. Burke Engineering
Kensington Development Partners	09/19/22	105	\$ 1,597.50	\$ -	\$ 1,597.50	\$ -	\$ -	177421	Christopher B. Burke Engineering
Lennar Corporation	04/18/22	101	\$ 406.25	\$ 406.25	\$ -	\$ -	\$ -	154658	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	04/18/22	102	\$ 8,778.75	\$ -	\$ 8,778.75	\$ -	\$ -	173527	Christopher B. Burke Engineering
Lennar Corporation	05/16/22	103	\$ 281.70	\$ -	\$ -	\$ -	\$ 281.70	IN25680	RES Great Lakes, LLC
Lennar Corporation	05/16/22	104	\$ 568.75	\$ 568.75	\$ -	\$ -	\$ -	155106	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	05/16/22	106	\$ 2,415.75	\$ -	\$ 2,415.75	\$ -	\$ -	174237	Christopher B. Burke Engineering
Lennar Corporation	06/16/22	107	\$ 1,218.75	\$ 1,218.75	\$ -	\$ -	\$ -	155475	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	07/18/22	108	\$ 1,820.00	\$ -	\$ 1,820.00	\$ -	\$ -	175793	Christopher B. Burke Engineering
Lennar Corporation	07/18/22	109	\$ 9,394.75	\$ 9,394.75	\$ -	\$ -	\$ -	156152	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	08/17/22	110	\$ 987.50	\$ -	\$ 987.50	\$ -	\$ -	176671	Christopher B. Burke Engineering
Lennar Corporation	08/17/22	111	\$ 12,184.73	\$ 12,184.73	\$ -	\$ -	\$ -	156883/157165	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	09/19/22	112	\$ 10,423.14	\$ -	\$ 10,423.14	\$ -	\$ -	177416	Christopher B. Burke Engineering
Lennar Corporation	09/19/22	113	\$ 135.00	\$ -	\$ -	\$ -	\$ 135.00	IN30320	RES Great Lakes, LLC
Lennar Corporation	09/19/22	114	\$ 212.00	\$ -	\$ -	\$ -	\$ 212.00	Ordinance Recordings	Village of Algonquin
LRR, LLC	05/16/22	101	\$ 3,145.00	\$ -	\$ 3,145.00	\$ -	\$ -	174231/174238	Christopher B. Burke Engineering
LRR, LLC	06/16/22	102	\$ 175.00	\$ -	\$ -	\$ -	\$ 175.00	Reimburse Escrow	Rosen Auto Group
LRR, LLC	06/16/22	103	\$ 92.50	\$ -	\$ 92.50	\$ -	\$ -	175019	Christopher B. Burke Engineering
LRR, LLC	06/16/22	104	\$ 2,518.75	\$ 2,518.75	\$ -	\$ -	\$ -	155471	Zukowski, Rogers, Flood & McArdle
LRR, LLC	07/18/22	105	\$ 3,755.00	\$ 3,755.00	\$ -	\$ -	\$ -	156149	Zukowski, Rogers, Flood & McArdle
LRR, LLC	08/17/22	106	\$ 2,031.25	\$ 2,031.25	\$ -	\$ -	\$ -	156511	Zukowski, Rogers, Flood & McArdle
McDonald's USA, LLC	07/18/22	101	\$ 878.75	\$ -	\$ 878.75	\$ -	\$ -	175795	Christopher B. Burke Engineering
McDonald's USA, LLC	09/19/22	102	\$ (1,017.50)	\$ -	\$ (1,017.50)	\$ -	\$ -	177418	Christopher B. Burke Engineering
NorthPoint Development, LLC	01/17/22	116	\$ 629.90	\$ -	\$ -	\$ -	\$ 629.90	IN20755	RES Great Lakes, LLC
NorthPoint Development, LLC	01/17/22	117	\$ 13,000.00	\$ -	\$ -	\$ -	\$ 13,000.00	1716	Johnson Research Group, Inc.
NorthPoint Development, LLC	01/17/22	118	\$ 25,128.75	\$ 25,128.75	\$ -	\$ -	\$ -	152918/153553	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	02/16/22	119	\$ 405.00	\$ -	\$ -	\$ -	\$ 405.00	IN21401	RES Great Lakes, LLC
NorthPoint Development, LLC	02/16/22	120	\$ 8,262.07	\$ -	\$ 8,262.07	\$ -	\$ -	171551/172228	Christopher B. Burke Engineering
NorthPoint Development, LLC	03/15/22	121	\$ 2,486.10	\$ 2,486.10	\$ -	\$ -	\$ -	154129	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	04/18/22	123	\$ 371.00	\$ -	\$ -	\$ -	\$ 371.00	73692	Engineering Enterprises, Inc.
NorthPoint Development, LLC	04/18/22	124	\$ 2,681.25	\$ 2,681.25	\$ -	\$ -	\$ -	154653	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	04/18/22	125	\$ 16,340.56	\$ -	\$ 16,340.56	\$ -	\$ -	172827/173525	Christopher B. Burke Engineering
NorthPoint Development, LLC	05/16/22	126	\$ 2,031.25	\$ 2,031.25	\$ -	\$ -	\$ -	155102	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	05/16/22	127	\$ 9,409.35	\$ -	\$ 9,409.35	\$ -	\$ -	174235	Christopher B. Burke Engineering
NorthPoint Development, LLC	05/16/22	128	\$ 554.95	\$ -	\$ -	\$ -	\$ 554.95	IN25680/IN25724	RES Great Lakes, LLC
NorthPoint Development, LLC	06/16/22	129	\$ 6,581.25	\$ 6,581.25	\$ -	\$ -	\$ -	155467	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	06/16/22	130	\$ 4,950.35	\$ -	\$ 4,950.35	\$ -	\$ -	175024	Christopher B. Burke Engineering
NorthPoint Development, LLC	06/16/22	131	\$ 168.25	\$ -	\$ -	\$ -	\$ 168.25	IN26710	RES Great Lakes, LLC
NorthPoint Development, LLC	07/18/22	132	\$ 5,362.50	\$ 5,362.50	\$ -	\$ -	\$ -	156146/156507	Zukowski, Rogers, Flood & McArdle
NorthPoint Development, LLC	07/18/22	133	\$ 7,185.00	\$ -	\$ 7,185.00	\$ -	\$ -	175804/175792	Christopher B. Burke Engineering
NorthPoint Development, LLC	08/17/22	134	\$ 910.00	\$ -	\$ -	\$ -	\$ 910.00	IN28156/IN29371	RES Great Lakes, LLC

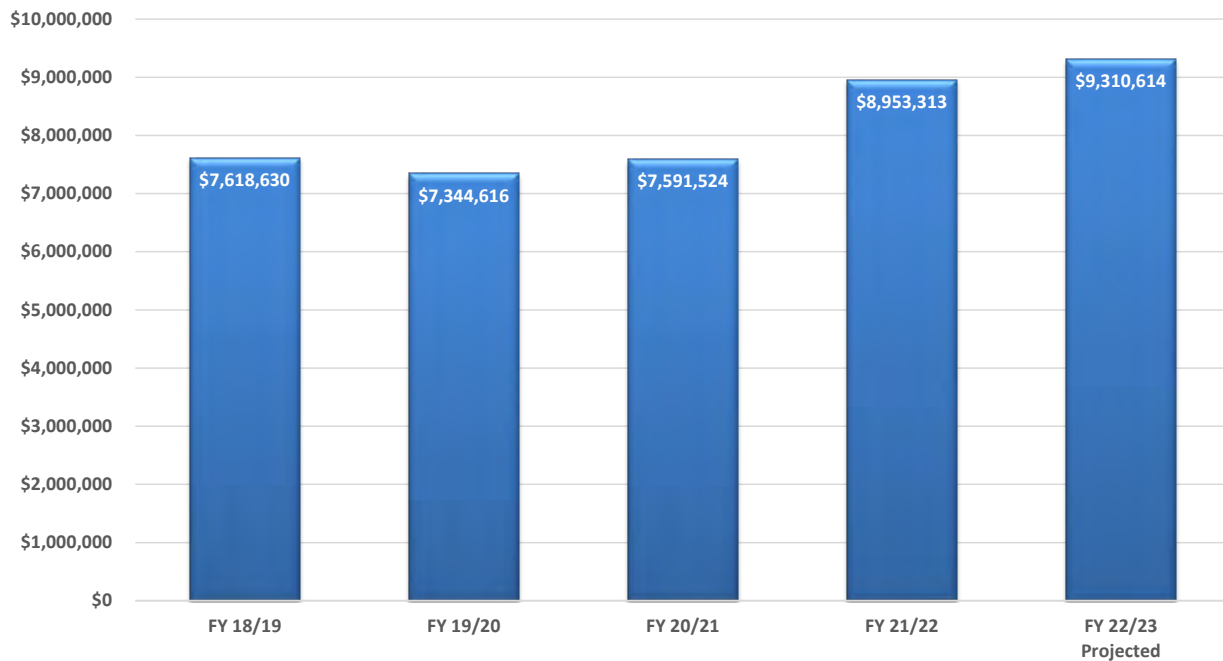
<u>Development</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Legal</u>	<u>Engineering</u>	<u>Planning</u>	<u>Other</u>	<u>Invoices</u>	<u>Vendor</u>
NorthPoint Development, LLC	08/17/22	135	\$ 15,555.75	\$ -	\$ 15,555.75	\$ -	\$ -	176686	Christopher B. Burke Engineering
NorthPoint Development, LLC	09/19/22	136	\$ 270.00	\$ -	\$ -	\$ -	\$ 270.00	IN30321	RES Great Lakes, LLC
NorthPoint Development, LLC	09/19/22	137	\$ 11,966.25	\$ -	\$ 11,966.25	\$ -	\$ -	177430	Christopher B. Burke Engineering
Polish & Slavic Federal Credit Union	05/16/22	101	\$ 1,300.00	\$ -	\$ 1,300.00	\$ -	\$ -	174239	Christopher B. Burke Engineering
Polish & Slavic Federal Credit Union	06/16/22	102	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -	155468	Zukowski, Rogers, Flood & McArdle
Polish & Slavic Federal Credit Union	07/18/22	103	\$ 1,056.25	\$ 1,056.25	\$ -	\$ -	\$ -	156147/156508	Zukowski, Rogers, Flood & McArdle
Polish & Slavic Federal Credit Union	08/17/22	104	\$ 740.00	\$ -	\$ 740.00	\$ -	\$ -	176672	Christopher B. Burke Engineering
Pulte Group, Inc.	01/17/22	153	\$ 135.00	\$ -	\$ -	\$ -	\$ 135.00	IN20755	RES Great Lakes, LLC
Pulte Group, Inc.	01/17/22	154	\$ 3,367.50	\$ -	\$ 3,367.50	\$ -	\$ -	171549	Christopher B. Burke Engineering
Pulte Group, Inc.	02/16/22	155	\$ 2,117.50	\$ -	\$ 2,117.50	\$ -	\$ -	172224	Christopher B. Burke Engineering
Pulte Group, Inc.	03/15/22	156	\$ 7,900.00	\$ -	\$ 7,900.00	\$ -	\$ -	172825	Christopher B. Burke Engineering
Pulte Group, Inc.	04/18/22	157	\$ 10,435.00	\$ -	\$ 10,435.00	\$ -	\$ -	173523	Christopher B. Burke Engineering
Pulte Group, Inc.	06/16/22	158	\$ 15,715.00	\$ -	\$ 15,715.00	\$ -	\$ -	174234/175022	Christopher B. Burke Engineering
Pulte Group, Inc.	06/16/22	159	\$ 487.50	\$ 487.50	\$ -	\$ -	\$ -	155105	Zukowski, Rogers, Flood & McArdle
Pulte Group, Inc.	08/17/22	160	\$ 1,350.00	\$ -	\$ -	\$ -	\$ 1,350.00	IN28155	RES Great Lakes, LLC
Pulte Group, Inc.	08/17/22	161	\$ 6,196.25	\$ -	\$ 6,196.25	\$ -	\$ -	175789	Christopher B. Burke Engineering
Pulte Group, Inc.	09/19/22	162	\$ 202.50	\$ -	\$ -	\$ -	\$ 202.50	INV30320/INV30324	RES Great Lakes, LLC
Pulte Group, Inc.	09/19/22	163	\$ 13,088.57	\$ -	\$ 13,088.57	\$ -	\$ -	176669/177413	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	01/17/22	155	\$ 2,865.00	\$ -	\$ 2,865.00	\$ -	\$ -	171553	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	02/16/22	156	\$ 1,518.50	\$ -	\$ 1,518.50	\$ -	\$ -	172231	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	03/15/22	157	\$ 242.00	\$ -	\$ 242.00	\$ -	\$ -	172831	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	05/16/22	158	\$ 3,104.00	\$ -	\$ 3,104.00	\$ -	\$ -	173530/174243	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	09/19/22	160	\$ 180.00	\$ -	\$ 180.00	\$ -	\$ -	177425	Christopher B. Burke Engineering
Square Barn, LLC	02/16/22	114	\$ 3,325.00	\$ -	\$ 3,325.00	\$ -	\$ -	171547/172222	Christopher B. Burke Engineering
Square Barn, LLC	03/15/22	115	\$ 262.50	\$ -	\$ 262.50	\$ -	\$ -	172823	Christopher B. Burke Engineering
Square Barn, LLC	04/18/22	116	\$ 437.50	\$ -	\$ 437.50	\$ -	\$ -	173520	Christopher B. Burke Engineering
Square Barn, LLC	05/16/22	117	\$ 1,618.75	\$ -	\$ 1,618.75	\$ -	\$ -	174230	Christopher B. Burke Engineering
Square Barn, LLC	06/16/22	118	\$ 740.00	\$ -	\$ 740.00	\$ -	\$ -	175018	Christopher B. Burke Engineering
Square Barn, LLC	07/18/22	119	\$ 277.50	\$ -	\$ 277.50	\$ -	\$ -	175786	Christopher B. Burke Engineering
Square Barn, LLC	08/17/22	120	\$ 416.25	\$ -	\$ 416.25	\$ -	\$ -	176666	Christopher B. Burke Engineering
Square Barn, LLC	09/19/22	121	\$ 462.50	\$ -	\$ 462.50	\$ -	\$ -	177410	Christopher B. Burke Engineering
STL Real Estate, LLC	01/17/22	102	\$ 1,706.25	\$ 1,706.25	\$ -	\$ -	\$ -	152920/153557	Zukowski, Rogers, Flood & McArdle
STL Real Estate, LLC	04/18/22	103	\$ 175.00	\$ -	\$ 175.00	\$ -	\$ -	173521	Christopher B. Burke Engineering
STL Real Estate, LLC	08/17/22	104	\$ 129.00	\$ -	\$ -	\$ -	\$ 129.00	Ordinance Recordings	Village of Algonquin
Tri-Md, Inc.	06/16/22	120	\$ 568.75	\$ 568.75	\$ -	\$ -	\$ -	155472	Zukowski, Rogers, Flood & McArdle
Tri-Md, Inc.	07/18/22	121	\$ 812.50	\$ 812.50	\$ -	\$ -	\$ -	156150/156512	Zukowski, Rogers, Flood & McArdle
Tri-Md, Inc.	07/18/22	122	\$ 1,537.00	\$ -	\$ 1,537.00	\$ -	\$ -	175790	Christopher B. Burke Engineering
			\$ 411,513.03	\$ 96,471.83	\$ 287,715.15	\$ -	\$ 27,326.05		

VILLAGE OF ALGONQUIN REVENUE REPORT STATE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	June	August	\$682,997	\$658,248	\$502,617	\$765,281	\$803,079
June	July	September	\$676,666	\$665,056	\$636,517	\$791,832	\$819,294
July	August	October	\$628,313	\$636,158	\$626,928	\$722,762	\$748,485
August	September	November	\$642,886	\$635,211	\$611,569	\$738,370	
September	October	December	\$620,922	\$618,551	\$640,529	\$726,764	
October	November	January	\$610,614	\$657,872	\$612,424	\$717,348	
November	December	February	\$693,539	\$675,305	\$624,334	\$805,587	
December	January	March	\$814,007	\$793,148	\$790,700	\$920,101	
January	February	April	\$510,848	\$517,696	\$579,314	\$620,982	
February	March	May	\$515,428	\$501,983	\$538,116	\$631,382	
March	April	June	\$627,901	\$542,148	\$736,540	\$721,189	
April	May	July	\$594,510	\$443,238	\$691,936	\$791,716	
TOTAL			\$7,618,630	\$7,344,616	\$7,591,524	\$8,953,313	\$2,370,858

YEAR TO DATE LAST YEAR:	\$2,279,875	BUDGETED REVENUE:	\$8,800,000
YEAR TO DATE THIS YEAR:	\$2,370,858	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$90,983	PERCENTAGE OF REVENUE TO DATE :	26.94%
		PROJECTION OF ANNUAL REVENUE :	\$9,310,614
PERCENTAGE OF CHANGE:	3.99%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$510,614
		EST. PERCENT DIFF ACTUAL TO BUDGET	5.8%

5 Year Comparison with Current Year Projection

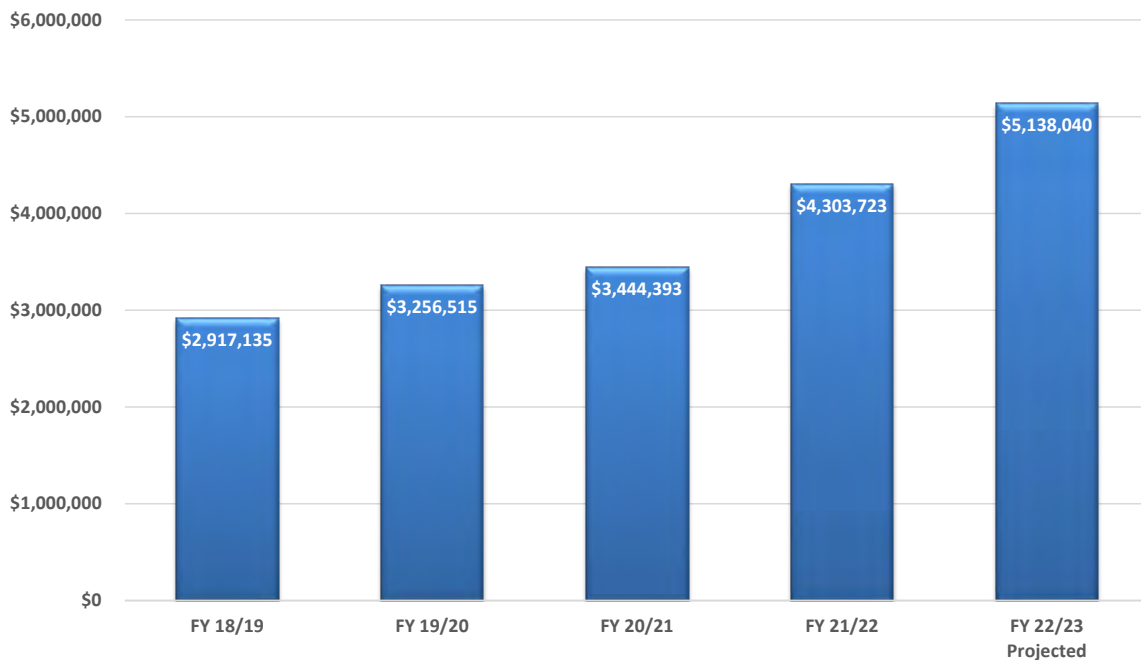


VILLAGE OF ALGONQUIN REVENUE REPORT INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
April	May	\$412,083	\$603,365	\$302,925	\$505,587	\$942,743
May	June	\$190,367	\$188,429	\$187,635	\$443,600	\$276,936
June	July	\$257,395	\$281,790	\$297,957	\$397,950	\$467,516
July	August	\$188,944	\$201,996	\$407,371	\$223,455	\$240,797
August	September	\$184,402	\$178,776	\$230,822	\$235,981	\$261,681
September	October	\$286,595	\$318,970	\$334,250	\$428,832	\$479,085
October	November	\$206,414	\$208,177	\$225,856	\$245,831	
November	December	\$171,089	\$196,718	\$199,958	\$227,285	
December	January	\$249,288	\$274,962	\$318,573	\$404,669	
January	February	\$299,913	\$283,286	\$336,804	\$504,585	
February	March	\$180,586	\$210,651	\$232,124	\$218,708	
March	April	\$290,059	\$309,394	\$370,119	\$467,240	
TOTAL		\$2,917,135	\$3,256,515	\$3,444,393	\$4,303,723	\$2,668,759

YEAR TO DATE LAST YEAR:	\$2,235,405	BUDGETED REVENUE:	\$3,813,000
YEAR TO DATE THIS YEAR:	\$2,668,759	PERCENTAGE OF YEAR COMPLETED :	50.00%
DIFFERENCE:	\$433,354	PERCENTAGE OF REVENUE TO DATE :	69.99%
		PROJECTION OF ANNUAL REVENUE :	\$5,138,040
PERCENTAGE OF CHANGE:	19.39%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,325,040
		EST. PERCENT DIFF ACTUAL TO BUDGET	34.8%

5 Year Comparison with Current Year Projection

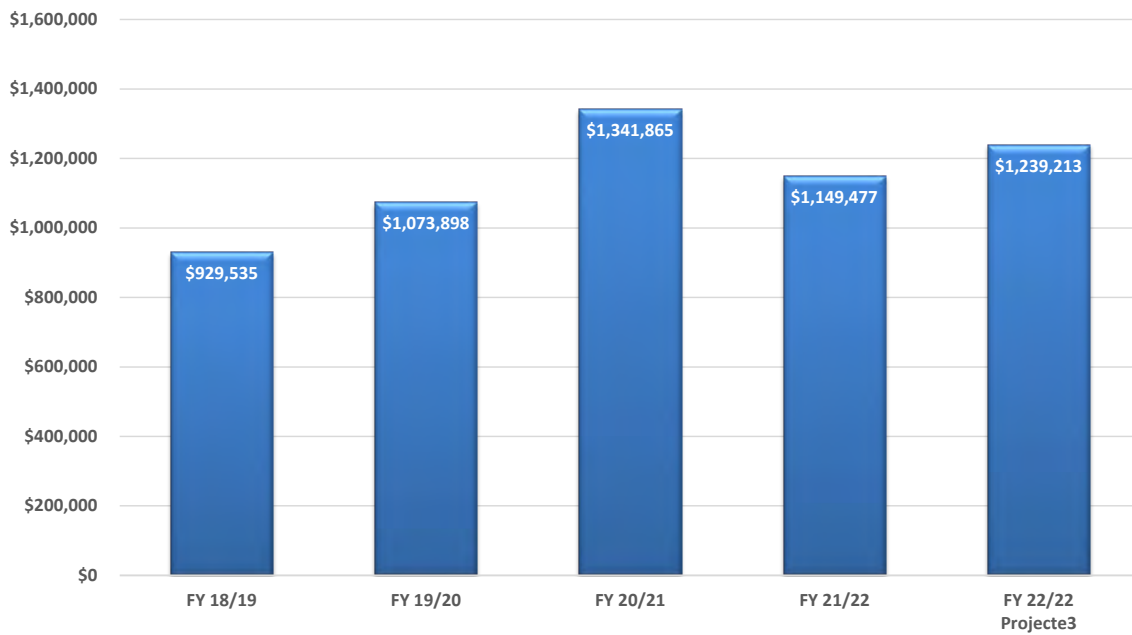


VILLAGE OF ALGONQUIN REVENUE REPORT LOCAL USE TAX

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	June	August	\$ 67,645	\$ 78,418	\$ 111,857	\$ 83,540	\$ 92,623
June	July	September	\$ 72,445	\$ 79,719	\$ 112,927	\$ 95,216	\$ 104,487
July	August	October	\$ 70,277	\$ 81,956	\$ 114,191	\$ 88,672	\$ 91,195
August	September	November	\$ 66,836	\$ 78,518	\$ 108,737	\$ 93,600	
September	October	December	\$ 76,671	\$ 87,939	\$ 113,443	\$ 97,297	
October	November	January	\$ 81,155	\$ 96,553	\$ 118,866	\$ 90,718	
November	December	February	\$ 89,795	\$ 90,456	\$ 126,666	\$ 106,576	
December	January	March	\$ 108,585	\$ 124,118	\$ 178,742	\$ 135,090	
January	February	April	\$ 62,989	\$ 85,946	\$ 87,634	\$ 89,589	
February	March	May	\$ 72,564	\$ 74,688	\$ 78,141	\$ 86,494	
March	April	June	\$ 82,492	\$ 95,008	\$ 99,898	\$ 101,443	
April	May	July	\$ 78,080	\$ 100,579	\$ 90,762	\$ 81,240	
TOTAL			\$ 929,535	\$ 1,073,898	\$ 1,341,865	\$ 1,149,477	\$ 288,306

YEAR TO DATE LAST YEAR:	\$267,428	BUDGETED REVENUE:	\$1,152,000
YEAR TO DATE THIS YEAR:	\$288,306	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$20,877	PERCENTAGE OF REVENUE TO DATE :	25.03%
		PROJECTION OF ANNUAL REVENUE :	\$1,239,213
PERCENTAGE OF CHANGE:	7.81%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$87,213
		EST. PERCENT DIFF ACTUAL TO BUDGET	7.6%

5 Year Comparison with Current Year Projection

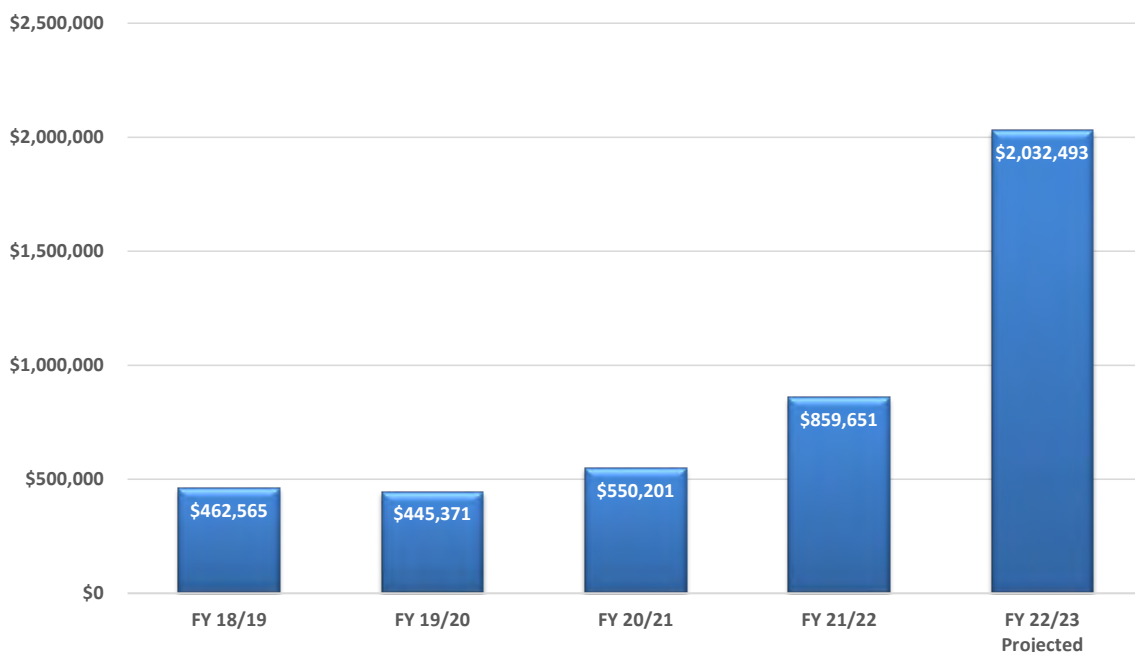


VILLAGE OF ALGONQUIN REVENUE REPORT ACTUAL BUILDING PERMITS

MONTH OF COLLECTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/23
May	\$40,659	\$41,465	\$287,941	\$40,318	\$58,576
June	\$41,265	\$43,805	\$28,941	\$59,450	\$440,566
July	\$42,990	\$52,945	\$52,336	\$89,964	\$155,485
August	\$47,588	\$63,613	\$16,083	\$77,168	\$83,775
September	\$46,533	\$36,646	\$16,755	\$67,214	\$51,552
October	\$67,365	\$18,483	\$21,452	\$80,037	
November	\$34,279	\$65,608	\$20,132	\$113,526	
December	\$36,134	\$11,401	\$25,891	\$75,462	
January	\$15,650	\$10,964	\$15,078	\$100,712	
February	\$34,788	\$12,410	\$12,067	\$39,816	
March	\$20,089	\$58,552	\$13,079	\$53,229	
April	\$35,225	\$29,480	\$40,446	\$62,755	
TOTAL	\$462,565	\$445,371	\$550,201	\$859,651	\$789,954

YEAR TO DATE LAST YEAR:	\$334,114	BUDGETED REVENUE:	\$450,000
YEAR TO DATE THIS YEAR:	\$789,954	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$455,840	PERCENTAGE OF REVENUE TO DATE :	175.55%
		PROJECTION OF ANNUAL REVENUE :	\$2,032,493
PERCENTAGE OF CHANGE:	136.43%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,582,493
		EST. PERCENT DIFF ACTUAL TO BUDGET	351.7%

5 Year Comparison with Current Year Projection



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

MONTH OF DISTRIBUTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	\$340,106	\$246,854	\$345,141	\$266,357	\$697,403
June	\$3,039,485	\$2,950,208	\$2,756,585	\$3,303,770	\$3,024,675
July	\$234,573	\$221,675	\$243,215	\$212,663	\$78,739
August	\$320,085	\$332,986	\$171,401	\$260,539	\$132,068
September	\$2,132,792	\$2,431,847	\$2,550,657	\$2,724,207	\$2,940,038
October	\$354,223	\$317,443	\$498,025	\$179,140	
November	\$68,732	\$64,483	\$30,325	\$75,699	
December	\$0	\$0	\$29,987	\$0	
January	\$0	\$0	\$27,098	\$0	
February	\$0	\$0	\$58,121	\$0	
March	\$0	\$0	\$0	\$0	
April	\$0	\$0	\$0	\$0	
TOTAL RECV.	\$6,489,997	\$6,565,495	\$6,710,556	\$7,022,375	\$6,872,924

YEAR TO DATE LAST YEAR: \$6,767,537

YEAR TO DATE THIS YEAR: \$6,872,924

DIFFERENCE: \$105,387

PERCENTAGE OF CHANGE:

1.56%

BUDGETED REVENUE:

\$7,109,000

PERCENTAGE OF YEAR COMPLETED :

41.67%

PERCENTAGE OF REVENUE TO DATE :

96.68%

PROJECTION OF ANNUAL REVENUE :

\$7,131,731

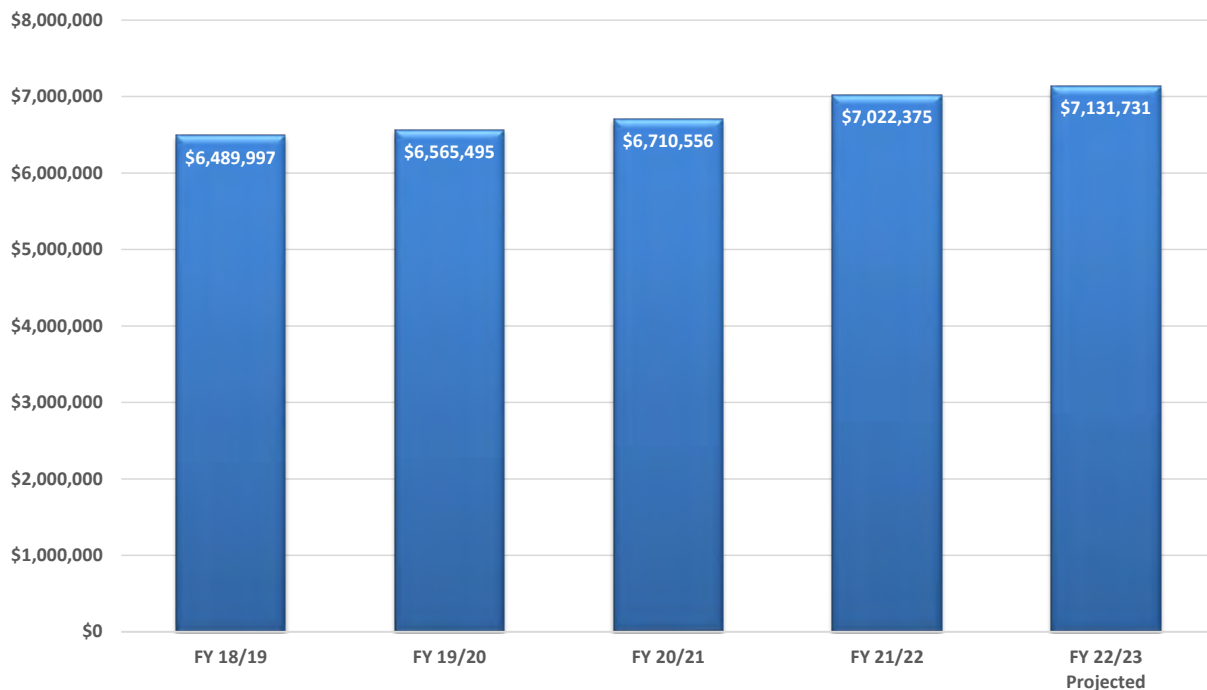
EST. DOLLAR DIFF ACTUAL TO BUDGET

\$22,731

EST. PERCENT DIFF ACTUAL TO BUDGET

0.3%

5 Year Comparison with Current Year Projection

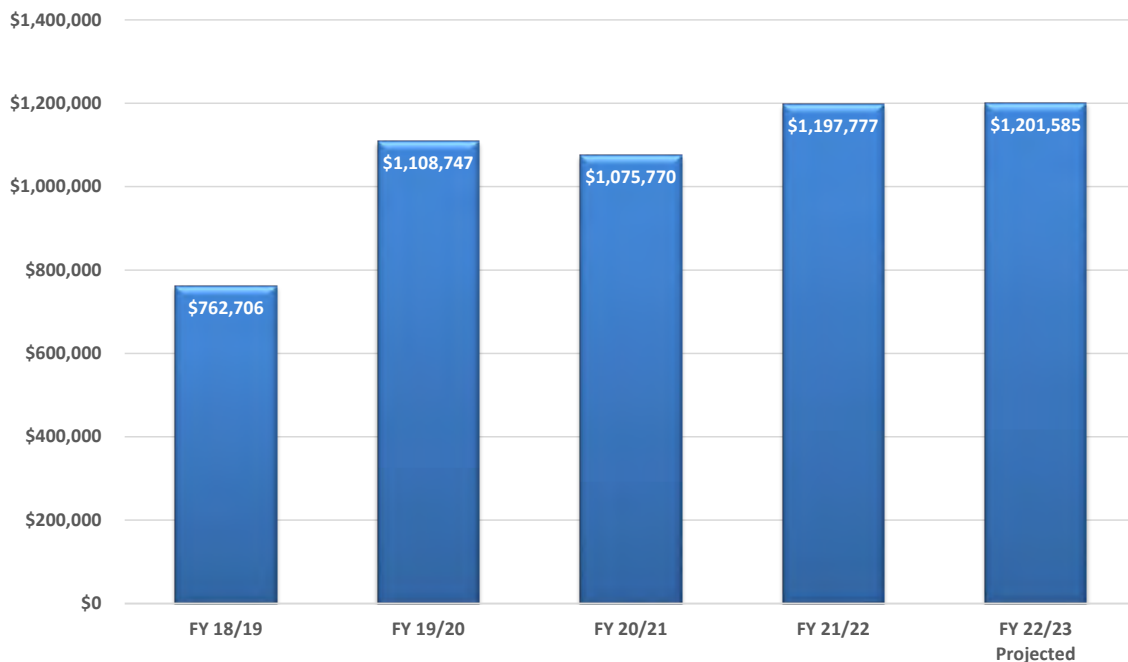


VILLAGE OF ALGONQUIN REVENUE REPORT MOTOR FUEL TAX

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	June	\$63,323	\$60,948	\$70,558	\$98,175	\$101,135
June	July	\$58,033	\$55,562	\$72,594	\$100,855	\$104,702
July	August	\$68,112	\$69,450	\$88,835	\$99,983	\$102,527
August	September	\$65,680	\$99,915	\$103,662	\$108,412	\$98,438
September	October	\$54,865	\$108,528	\$96,288	\$103,883	\$106,131
October	November	\$71,984	\$99,581	\$95,010	\$95,688	
November	December	\$67,773	\$112,132	\$95,988	\$105,441	
December	January	\$65,259	\$131,892	\$99,741	\$111,731	
January	February	\$65,187	\$93,460	\$86,941	\$102,207	
February	March	\$59,288	\$92,455	\$82,104	\$70,557	
March	April	\$56,698	\$95,712	\$85,070	\$100,021	
April	May	\$66,506	\$89,113	\$98,980	\$100,823	
TOTAL		\$762,706	\$1,108,747	\$1,075,770	\$1,197,777	\$512,934

YEAR TO DATE LAST YEAR:	\$511,308	BUDGETED REVENUE:	\$1,180,000
YEAR TO DATE THIS YEAR:	\$512,934	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$1,626	PERCENTAGE OF REVENUE TO DATE :	43.47%
		PROJECTION OF ANNUAL REVENUE :	\$1,201,585
PERCENTAGE OF CHANGE:	0.32%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$21,585
		EST. PERCENT DIFF ACTUAL TO BUDGET	1.8%

5 Year Comparison with Current Year Projection

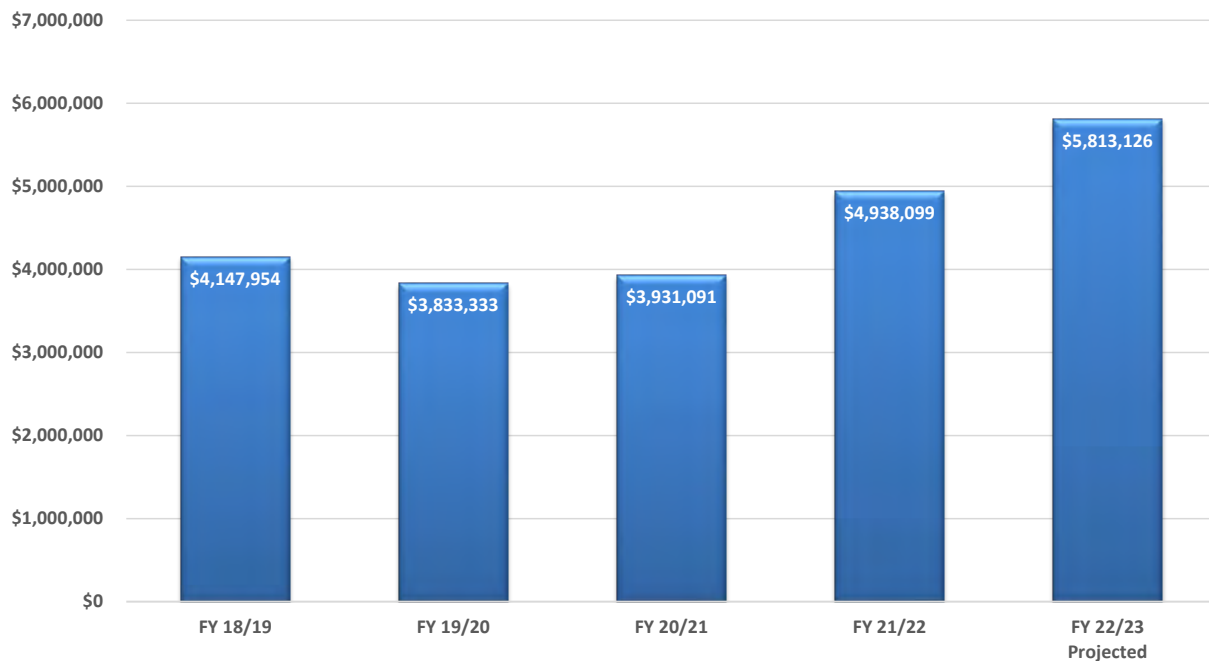


VILLAGE OF ALGONQUIN REVENUE REPORT HOME RULE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	June	August	\$ 374,629	\$ 347,668	\$ 234,363	\$ 408,749	\$ 438,853
June	July	September	\$ 384,568	\$ 364,856	\$ 330,688	\$ 430,021	\$ 449,138
July	August	October	\$ 339,901	\$ 332,885	\$ 321,290	\$ 387,571	\$ 555,656
August	September	November	\$ 347,664	\$ 336,850	\$ 310,856	\$ 403,410	
September	October	December	\$ 338,658	\$ 326,816	\$ 337,057	\$ 412,921	
October	November	January	\$ 325,520	\$ 352,455	\$ 316,867	\$ 384,828	
November	December	February	\$ 388,935	\$ 365,659	\$ 325,066	\$ 431,940	
December	January	March	\$ 468,532	\$ 446,990	\$ 426,497	\$ 620,215	
January	February	April	\$ 258,655	\$ 260,742	\$ 289,833	\$ 315,783	
February	March	May	\$ 268,937	\$ 254,467	\$ 278,627	\$ 328,439	
March	April	June	\$ 333,241	\$ 253,549	\$ 393,375	\$ 388,719	
April	May	July	\$ 318,716	\$ 190,398	\$ 366,573	\$ 425,502	
TOTAL			\$ 4,147,954	\$ 3,833,333	\$ 3,931,091	\$ 4,938,099	\$ 1,443,648

YEAR TO DATE LAST YEAR:	\$1,226,341	BUDGETED REVENUE:	\$5,900,000
YEAR TO DATE THIS YEAR:	\$1,443,648	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	\$217,307	PERCENTAGE OF REVENUE TO DATE :	24.47%
		PROJECTION OF ANNUAL REVENUE :	\$5,813,126
PERCENTAGE OF CHANGE:	17.72%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$86,874)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-1.5%

5 Year Comparison with Current Year Projection

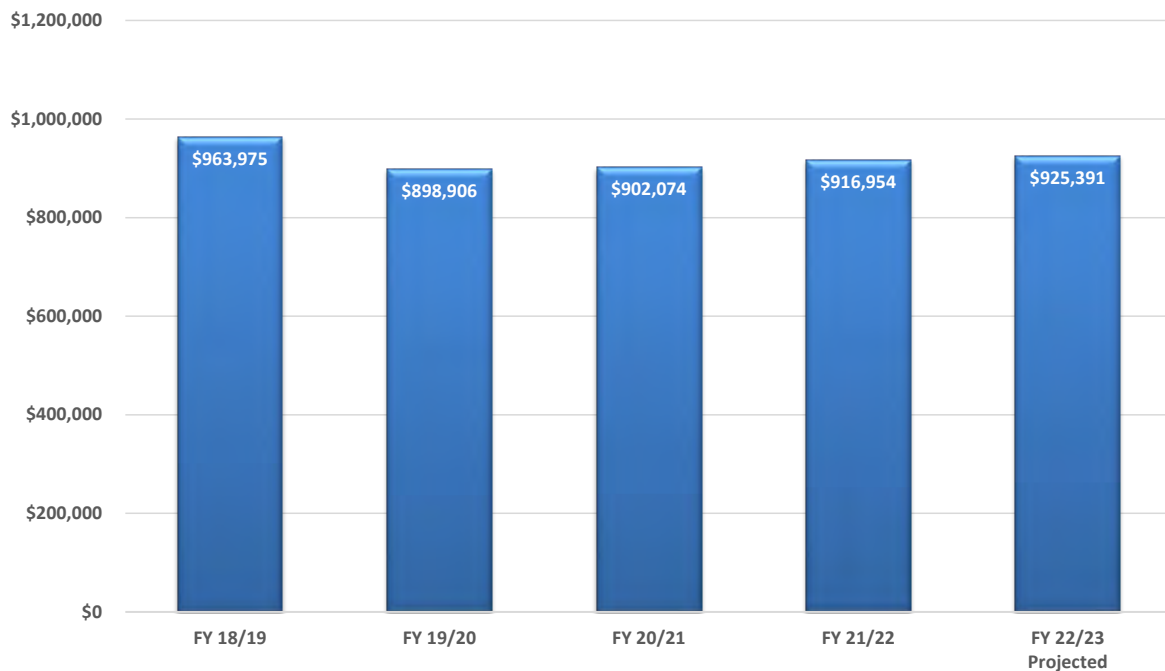


VILLAGE OF ALGONQUIN FINANCIAL REPORT ACTUAL UTILITY TAXES

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
April	May	June	\$67,968	\$62,656	\$58,271	\$58,322	\$63,817
May	June	July	\$73,489	\$62,570	\$67,212	\$73,465	\$66,973
June	July	August	\$89,719	\$81,069	\$90,297	\$82,481	\$86,146
July	August	September	\$86,016	\$91,220	\$84,308	\$82,657	\$82,723
August	September	October	\$87,911	\$71,564	\$82,292	\$85,294	
September	October	November	\$61,464	\$65,066	\$56,573	\$67,480	
October	November	December	\$66,594	\$63,399	\$11,974	\$56,623	
November	December	January	\$86,642	\$83,351	\$127,482	\$76,144	
December	January	February	\$92,153	\$89,059	\$92,589	\$91,440	
January	February	March	\$96,043	\$84,209	\$86,434	\$96,117	
February	March	April	\$86,413	\$78,538	\$84,788	\$80,524	
March	April	May	\$69,564	\$66,203	\$59,854	\$66,406	
TOTAL			\$963,975	\$898,906	\$902,074	\$916,954	\$299,658

YEAR TO DATE LAST YEAR:	\$296,926	BUDGETED REVENUE:	\$903,500
YEAR TO DATE THIS YEAR:	\$299,658	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$2,732	PERCENTAGE OF REVENUE TO DATE :	33.17%
		PROJECTION OF ANNUAL REVENUE :	\$925,391
PERCENTAGE OF CHANGE:	0.92%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$21,891
		EST. PERCENT DIFF ACTUAL TO BUDGET	2.42%

5 Year Comparison with Current Year Projection

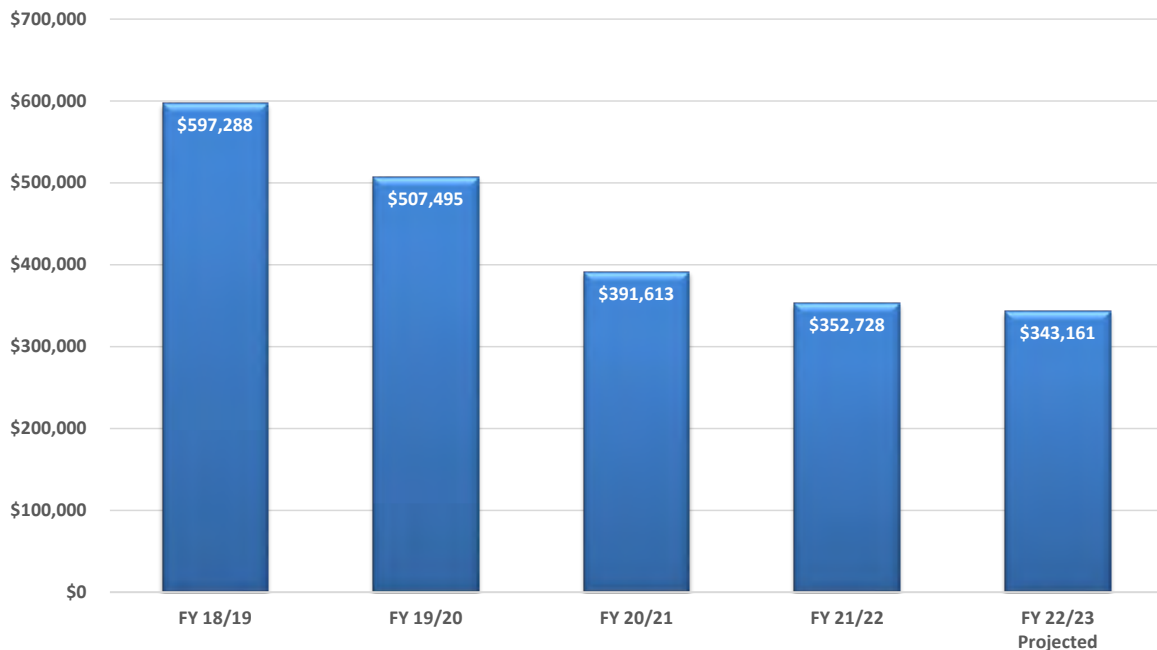


**VILLAGE OF ALGONQUIN
REVENUE REPORT
EXCISE (TELECOMMUNICATION) TAX**

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	June	August	\$52,579	\$42,795	\$37,905	\$30,962	\$29,475
June	July	September	\$51,548	\$40,711	\$37,577	\$31,124	\$27,105
July	August	October	\$50,433	\$41,700	\$37,267	\$30,189	\$33,192
August	September	November	\$51,431	\$39,711	\$33,354	\$29,153	
September	October	December	\$48,688	\$41,106	\$30,883	\$28,508	
October	November	January	\$49,548	\$44,118	\$31,302	\$28,888	
November	December	February	\$47,231	\$59,629	\$29,726	\$28,163	
December	January	March	\$49,711	\$43,050	\$31,680	\$30,051	
January	February	April	\$45,121	\$38,399	\$29,742	\$28,548	
February	March	May	\$63,927	\$37,904	\$32,154	\$26,342	
March	April	June	\$45,202	\$39,175	\$30,213	\$29,667	
April	May	July	\$41,869	\$39,197	\$29,810	\$31,134	
TOTAL			\$597,288	\$507,495	\$391,613	\$352,728	\$89,772

YEAR TO DATE LAST YEAR:	\$92,275	BUDGETED REVENUE:	\$325,000
YEAR TO DATE THIS YEAR:	\$89,772	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-\$2,503	PERCENTAGE OF REVENUE TO DATE :	27.62%
		PROJECTION OF ANNUAL REVENUE :	\$343,161
PERCENTAGE OF CHANGE:	-2.71%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$18,161
		EST. PERCENT DIFF ACTUAL TO BUDGET	5.6%

5 Year Comparison with Current Year Projection

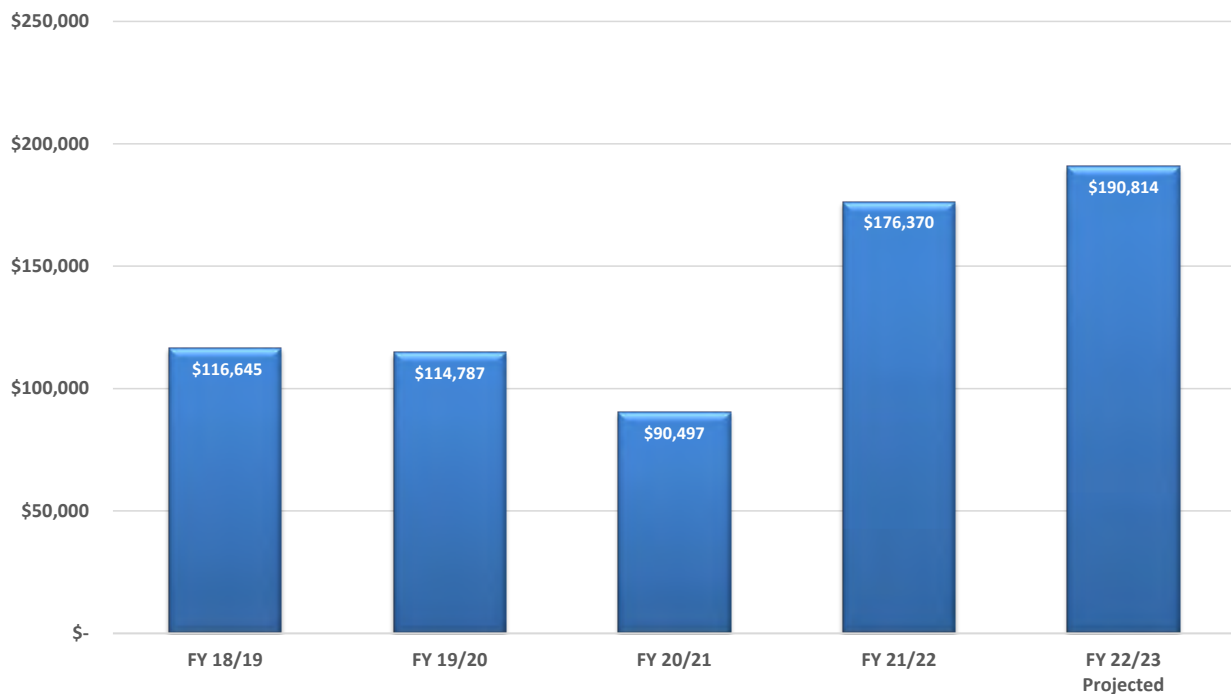


VILLAGE OF ALGONQUIN REVENUE REPORT VIDEO GAMING TERMINAL TAX

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	July	\$ 7,908	\$ 12,442	\$ -	\$ 15,457	\$ 16,153
June	August	\$ 7,700	\$ 11,115	\$ -	\$ 13,029	\$ 15,793
July	September	\$ 8,408	\$ 10,273	\$ 8,596	\$ 15,404	\$ 15,151
August	October	\$ 8,241	\$ 10,266	\$ 10,766	\$ 13,081	\$ 14,540
September	November	\$ 9,117	\$ 9,658	\$ 10,044	\$ 12,974	
October	December	\$ 9,891	\$ 10,522	\$ 10,639	\$ 15,013	
November	January	\$ 9,101	\$ 11,379	\$ 2,888	\$ 15,242	
December	February	\$ 10,811	\$ 11,401	\$ -	\$ 15,058	
January	March	\$ 9,500	\$ 10,443	\$ 5,306	\$ 13,360	
February	April	\$ 10,312	\$ 11,671	\$ 11,580	\$ 14,221	
March	May	\$ 14,407	\$ 5,617	\$ 14,848	\$ 17,250	
April	June	\$ 11,249	\$ -	\$ 15,830	\$ 16,283	
TOTAL		\$ 116,645	\$ 114,787	\$ 90,497	\$ 176,370	\$ 61,637

YEAR TO DATE LAST YEAR:	\$56,971	BUDGETED REVENUE:	\$150,000
YEAR TO DATE THIS YEAR:	\$61,637	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	\$4,665	PERCENTAGE OF REVENUE TO DATE :	41.09%
		PROJECTION OF ANNUAL REVENUE :	\$190,814
PERCENTAGE OF CHANGE:	8.19%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$40,814
		EST. PERCENT DIFF ACTUAL TO BUDGET	27.2%

5 Year Comparison With Current Year Projection

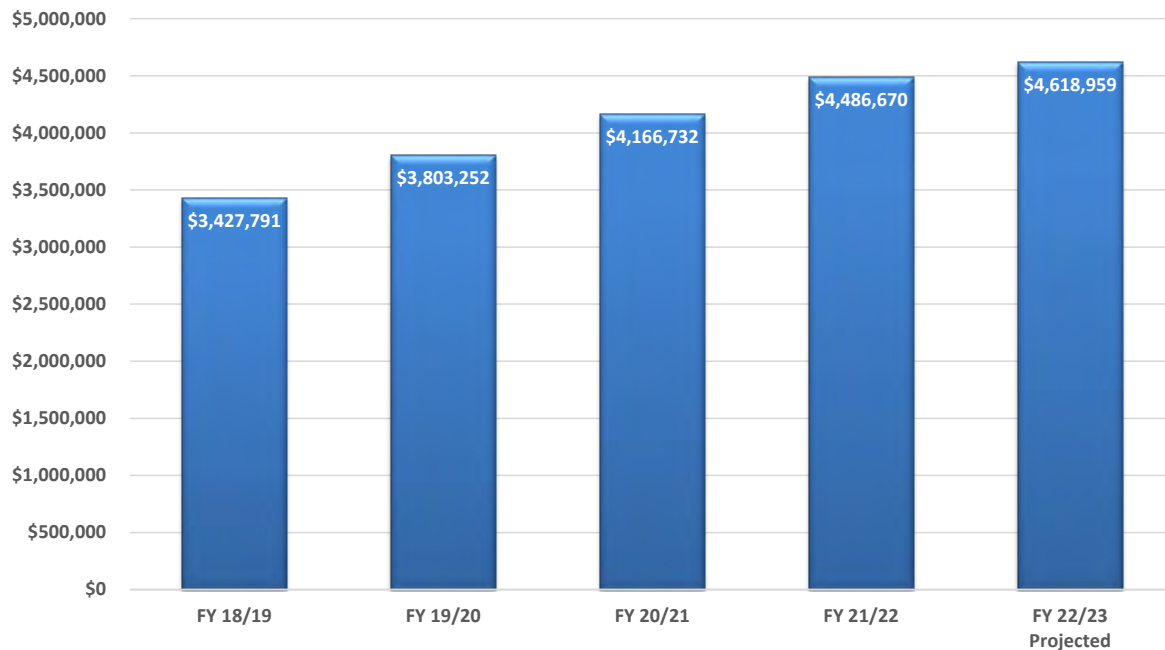


VILLAGE OF ALGONQUIN REVENUE REPORT WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
April	May	\$247,036	\$272,230	\$307,226	\$309,253	\$344,251
May	June	\$295,574	\$304,691	\$345,645	\$408,760	\$405,374
June	July	\$287,295	\$310,845	\$384,384	\$442,421	\$417,882
July	August	\$309,765	\$359,203	\$423,348	\$418,157	\$442,165
August	September	\$306,534	\$339,685	\$459,606	\$392,774	\$419,819
September	October	\$283,595	\$302,782	\$352,202	\$390,044	
October	November	\$285,424	\$320,373	\$332,274	\$377,388	
November	December	\$280,486	\$313,622	\$306,794	\$338,355	
December	January	\$298,028	\$325,757	\$322,995	\$365,155	
January	February	\$279,511	\$324,348	\$320,889	\$375,076	
February	March	\$270,320	\$302,773	\$295,407	\$322,015	
March	April	\$284,223	\$326,944	\$315,963	\$347,271	
TOTAL		\$3,427,791	\$3,803,252	\$4,166,732	\$4,486,670	\$2,029,490

YEAR TO DATE LAST YEAR:	\$1,971,365	BUDGETED REVENUE:	\$4,800,000
YEAR TO DATE THIS YEAR:	\$2,029,490	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$58,125	PERCENTAGE OF REVENUE TO DATE :	42.28%
		PROJECTION OF ANNUAL REVENUE :	\$4,618,959
PERCENTAGE OF CHANGE:	2.95%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$181,041)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-3.8%

5 Year Comparison with Current Year Projection

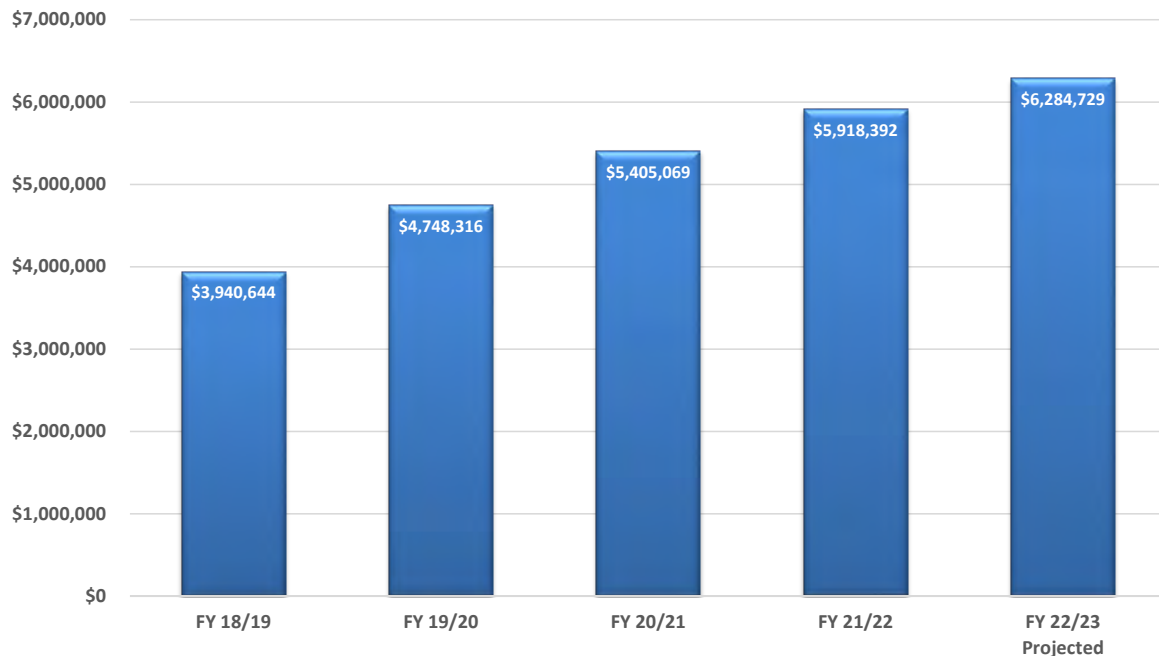


VILLAGE OF ALGONQUIN REVENUE REPORT SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
April	May	\$271,356	\$324,448	\$401,133	\$402,661	\$458,647
May	June	\$325,941	\$363,283	\$450,580	\$530,503	\$542,678
June	July	\$315,497	\$369,986	\$501,082	\$571,663	\$559,436
July	August	\$341,825	\$427,861	\$549,968	\$545,349	\$593,170
August	September	\$339,226	\$405,818	\$592,132	\$510,276	\$565,008
September	October	\$313,665	\$361,635	\$454,500	\$501,231	
October	November	\$342,202	\$417,284	\$426,308	\$494,385	
November	December	\$335,973	\$409,780	\$400,031	\$459,106	
December	January	\$356,555	\$424,842	\$418,674	\$491,845	
January	February	\$333,811	\$422,010	\$417,729	\$505,285	
February	March	\$323,321	\$395,289	\$384,145	\$438,372	
March	April	\$341,273	\$426,080	\$408,788	\$467,718	
TOTAL		\$3,940,644	\$4,748,316	\$5,405,069	\$5,918,392	\$2,718,938

YEAR TO DATE LAST YEAR:	\$2,560,451	BUDGETED REVENUE:	\$6,400,000
YEAR TO DATE THIS YEAR:	\$2,718,938	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$158,487	PERCENTAGE OF REVENUE TO DATE :	42.48%
		PROJECTION OF ANNUAL REVENUE :	\$6,284,729
PERCENTAGE OF CHANGE:	6.19%	EST. DOLLAR DIFF ACTUAL TO BUDGET	(\$115,271)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-1.8%

5 Year Comparison with Current Year Projection

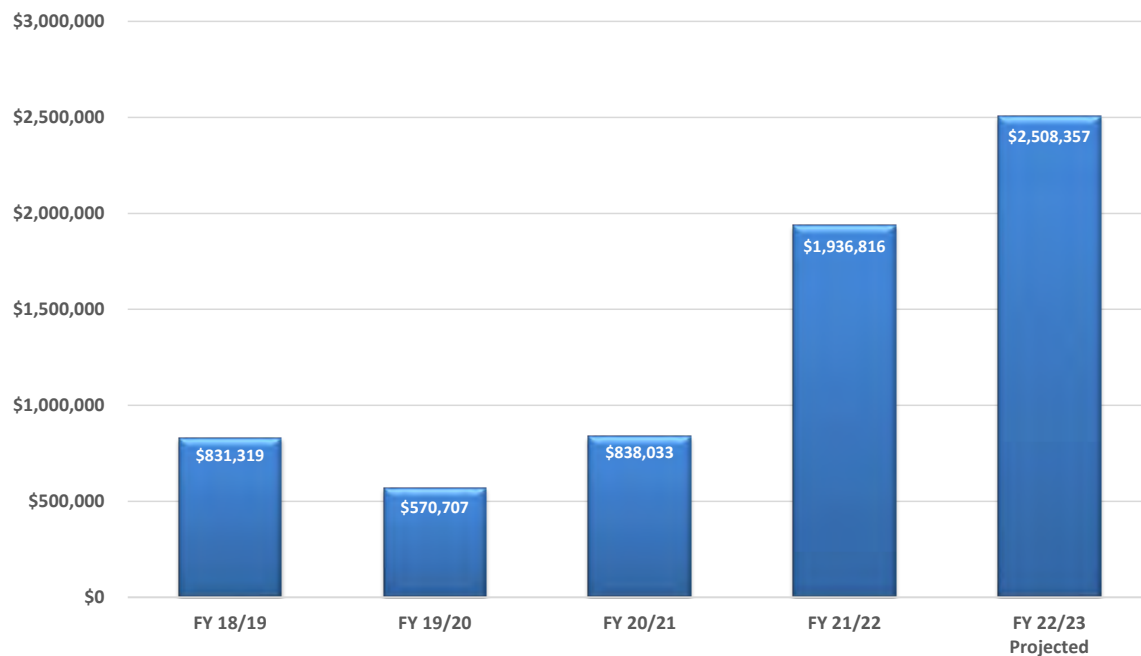


VILLAGE OF ALGONQUIN FINANCIAL REPORT WATER & SEWER TAP-ON FEES

MONTH OF COLLECTION	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
May	\$66,000	\$84,658	\$464,715	\$109,886	\$109,886
June	\$55,000	\$110,000	\$33,000	\$133,242	\$275,140
July	\$88,000	\$138,811	\$69,432	\$243,750	\$343,320
August	\$77,000	\$22,000	\$11,000	\$125,584	\$211,282
September	\$80,432	\$66,000	\$22,000	\$179,078	\$85,490
October	\$150,658	\$11,000	\$36,500	\$188,376	
November	\$61,229	\$28,238	\$33,000	\$237,980	
December	\$77,000	\$22,000	\$58,094	\$219,772	
January	\$22,000	\$22,000	\$22,000	\$125,584	
February	\$66,000	\$22,000	\$3,500	\$125,584	
March	\$44,000	\$44,000	\$11,000	\$113,490	
April	\$44,000	\$0	\$73,792	\$134,490	
TOTAL	\$831,319	\$570,707	\$838,033	\$1,936,816	\$1,025,118

YEAR TO DATE LAST YEAR:	\$791,540	BUDGETED REVENUE:	\$750,000
YEAR TO DATE THIS YEAR:	\$1,025,118	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	\$233,578	PERCENTAGE OF REVENUE TO DATE :	136.68%
		PROJECTION OF ANNUAL REVENUE :	\$2,508,357
PERCENTAGE OF CHANGE:	29.51%	EST. DOLLAR DIFF ACTUAL TO BUDGET	\$1,758,357
		EST. PERCENT DIFF ACTUAL TO BUDGET	234.4%

5 Year Comparison with Current Year Projection





Village of Algonquin

10/10/2022 16:21
alichtenberger

VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2022

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glytdbud

FOR 2023 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	8,800,000	8,800,000	3,766,659.63	819,294.40	5,033,340.37	42.8%*
01000500 31020 INCOME TAX	4,965,000	4,965,000	2,676,247.80	370,002.62	2,288,752.20	53.9%*
01000500 31180 CABLE/VIDEO SERVICE	480,000	480,000	234,352.93	.00	245,647.07	48.8%*
01000500 31190 EXCISE TAX	50,000	50,000	21,558.39	4,065.74	28,441.61	43.1%*
01000500 31510 RET - POLICE	2,420,000	2,420,000	2,307,871.19	984,146.97	112,128.81	95.4%*
01000500 31520 RET - IMRF	300,000	300,000	286,104.24	122,003.62	13,895.76	95.4%*
01000500 31530 RET - ROAD & BRIDGE	400,000	400,000	405,657.60	171,748.52	-5,657.60	101.4%*
01000500 31555 RET - PARKS	88,000	88,000	83,924.58	35,788.01	4,075.42	95.4%*
01000500 31560 RET - INSURANCE	400,000	400,000	381,469.02	162,670.08	18,530.98	95.4%*
01000500 31570 RET - FICA	412,000	412,000	392,909.21	167,548.53	19,090.79	95.4%*
01000500 31580 RET - POLICE PENSIO	2,280,000	2,280,000	2,174,352.56	927,210.53	105,647.44	95.4%*
01000500 31590 PERS PROPERTY REPL.	5,000	5,000	10,297.25	266.10	-5,297.25	205.9%*
01000500 31591 PERS PROPERTY REPL.	50,000	50,000	71,626.69	.00	-21,626.69	143.3%*
TOTAL TAXES	20,650,000	20,650,000	12,813,031.09	3,764,745.12	7,836,968.91	62.0%
32 LICENSES & PERMITS						
01000100 32070 PLANNING / ZONING	10,000	10,000	75,196.12	60,900.00	-65,196.12	752.0%*
01000100 32080 LIQUOR LICENSES	115,000	115,000	118,021.00	94.00	-3,021.00	102.6%*
01000100 32085 LICENSES	65,000	65,000	7,295.29	199.54	57,704.71	11.2%*
01000100 32100 BUILDING PERMITS	450,000	450,000	789,953.85	51,552.00	-339,953.85	175.5%*
01000100 32101 SITE DEVELOPMENT FE	1,000	1,000	12,138.51	3,240.00	-11,138.51	1213.9%*
01000100 32102 PUBLIC ART FEE	2,000	2,000	11,451.70	795.35	-9,451.70	572.6%*
01000100 32110 OUTSOURCED SERVICES	20,000	20,000	3,525.16	.00	16,474.84	17.6%*
TOTAL LICENSES & PERMITS	663,000	663,000	1,017,581.63	116,780.89	-354,581.63	153.5%
33 DONATIONS & GRANTS						
01000100 33008 INTERGOVERNMENTAL A	40,000	40,000	6,960.00	1,044.00	33,040.00	17.4%*



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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	181,500.90	47,181.12	-131,500.90	363.0%*
01000100 33100 DONATIONS-MAKEUP TA	40,000	40,000	12,125.15	375.66	27,874.85	30.3%*
01000200 33010 INTERGOVERNMENTAL A	300,000	300,000	52,500.86	10,289.21	247,499.14	17.5%*
01000200 33031 DONATIONS-OPER-PUB	30,000	30,000	8,730.14	447.18	21,269.86	29.1%*
01000200 33231 GRANTS-OPERATING-PU	0	0	2,123,003.34	2,102,303.72	-2,123,003.34	100.0%*
01000300 33032 DONATIONS-OPER-PUB	25,000	25,000	4,407.81	1,027.88	20,592.19	17.6%*
TOTAL DONATIONS & GRANTS	485,000	485,000	2,389,228.20	2,162,668.77	-1,904,228.20	492.6%

34 CHARGES FOR SERVICES

01000100 34010 HISTORICAL COMMISSI	100	100	.00	.00	100.00	.0%*
01000100 34012 REPORTS/MAPS/ORDINA	400	400	512.00	75.00	-112.00	128.0%*
01000100 34100 RENTAL INCOME	83,000	83,000	49,076.46	825.00	33,923.54	59.1%*
01000100 34101 MAINTENANCE FEE	2,000	2,000	879.00	435.00	1,121.00	44.0%*
01000100 34105 PLATTING FEES	20,000	20,000	59,400.00	59,400.00	-39,400.00	297.0%*
01000100 34410 RECREATION PROGRAMS	104,000	104,000	38,959.19	4,872.11	65,040.81	37.5%*
01000200 34018 TRUCK WEIGHT PERMIT	10,000	10,000	3,725.00	1,200.00	6,275.00	37.3%*
01000200 34020 POLICE ACCIDENT REP	5,000	5,000	1,595.00	305.00	3,405.00	31.9%*
01000200 34025 POLICE TRAINING REI	0	0	36,120.00	.00	-36,120.00	100.0%*
01000300 34102 PARK USAGE FEES	10,000	10,000	7,164.75	.00	2,835.25	71.6%*
TOTAL CHARGES FOR SERVICES	234,500	234,500	197,431.40	67,112.11	37,068.60	84.2%

35 FINES & FORFEITURES

01000100 35012 BUILDING PERMIT FIN	20,000	20,000	280.00	80.00	19,720.00	1.4%*
01000100 35095 MUNICIPAL COURT	4,000	4,000	8,470.00	160.00	-4,470.00	211.8%*
01000200 35050 POLICE FINES	1,000	1,000	17,692.00	4,196.50	-16,692.00	1769.2%*
01000200 35053 MUNICIPAL - POLICE	50,000	50,000	16,488.39	2,735.00	33,511.61	33.0%*
01000200 35060 COUNTY - DUI FINES	20,000	20,000	11,338.50	2,017.00	8,661.50	56.7%*
01000200 35062 COUNTY - COURT FINE	110,000	110,000	57,660.92	11,068.25	52,339.08	52.4%*
01000200 35063 COUNTY - DRUG FINES	500	500	10.00	.00	490.00	2.0%*
01000200 35064 COUNTY - PROSECUTIO	2,000	2,000	133.00	25.00	1,867.00	6.7%*
01000200 35065 COUNTY - VEHICLE FI	2,000	2,000	40.00	.00	1,960.00	2.0%*
01000200 35066 COUNTY - ELECTRONIC	2,500	2,500	1,144.00	258.00	1,356.00	45.8%*
01000200 35067 COUNTY - WARRANT EX	1,000	1,000	1,050.00	350.00	-50.00	105.0%*
01000200 35085 ADMINISTRATIVE TOWI	35,000	35,000	20,470.00	3,000.00	14,530.00	58.5%*
TOTAL FINES & FORFEITURES	248,000	248,000	134,776.81	23,889.75	113,223.19	54.3%

36 INVESTMENT INCOME



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01000500 36001 INTEREST	500	500	321.17	63.50	178.83	64.2%*
01000500 36002 INTEREST - INSURANC	0	0	10.71	3.01	-10.71	100.0%*
01000500 36020 INTEREST - INVESTME	3,500	3,500	44,678.48	15,212.93	-41,178.48	1276.5%*
01000500 36050 INVESTMENT INCOME -	61,000	61,000	23,410.12	4,634.65	37,589.88	38.4%*
01000500 36250 GAIN / LOSS ON INVE	0	0	-425.80	-60.15	425.80	100.0%
TOTAL INVESTMENT INCOME	65,000	65,000	67,994.68	19,853.94	-2,994.68	104.6%
37 OTHER INCOME						
01000100 37905 SALE OF SURPLUS PRO	150,000	150,000	40,080.40	11,702.00	109,919.60	26.7%*
01000200 37100 RESTITUTION-PUBLIC	1,000	1,000	.00	.00	1,000.00	.0%*
01000300 37100 RESTITUTION-PUBLIC	5,000	5,000	.00	.00	5,000.00	.0%*
01000500 37900 MISCELLANEOUS REVEN	500	500	115.02	90.00	384.98	23.0%*
TOTAL OTHER INCOME	156,500	156,500	40,195.42	11,792.00	116,304.58	25.7%
38 OTHER FINANCING SOUR						
01000500 38016 TRANSFER FROM DEVEL	30,000	30,000	.00	.00	30,000.00	.0%*
TOTAL OTHER FINANCING SOUR	30,000	30,000	.00	.00	30,000.00	.0%
TOTAL UNDESIGNATED	22,532,000	22,532,000	16,660,239.23	6,166,842.58	5,871,760.77	73.9%
10 RECREATION						
33 DONATIONS & GRANTS						
01001100 33025 DONATIONS - RECREAT	5,000	5,000	7,694.00	1,762.00	-2,694.00	153.9%*
TOTAL DONATIONS & GRANTS	5,000	5,000	7,694.00	1,762.00	-2,694.00	153.9%
TOTAL RECREATION	5,000	5,000	7,694.00	1,762.00	-2,694.00	153.9%
TOTAL UNDEFINED	22,537,000	22,537,000	16,667,933.23	6,168,604.58	5,869,066.77	74.0%



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TOTAL GENERAL	22,537,000	22,537,000	16,667,933.23	6,168,604.58	5,869,066.77	74.0%
TOTAL REVENUES	22,537,000	22,537,000	16,667,933.23	6,168,604.58	5,869,066.77	
02 CEMETERY						
000 UNDEFINED						
00 UNDESIGNATED						
34 CHARGES FOR SERVICES						
02000100 34100 RENTAL INCOME	26,000	26,000	26,302.62	.00	-302.62	101.2%*
02000100 34300 LOTS & GRAVES	6,000	6,000	4,400.00	.00	1,600.00	73.3%*
02000100 34310 GRAVE OPENING	11,000	11,000	2,800.00	.00	8,200.00	25.5%*
02000100 34320 PERPETUAL CARE	2,000	2,000	1,500.00	.00	500.00	75.0%*
TOTAL CHARGES FOR SERVICES	45,000	45,000	35,002.62	.00	9,997.38	77.8%
36 INVESTMENT INCOME						
02000500 36001 INTEREST	0	0	3.17	.62	-3.17	100.0%*
02000500 36020 INTEREST - INVESTME	250	250	1,755.48	522.56	-1,505.48	702.2%*
02000500 36026 INTEREST - CEMETERY	0	0	9.09	1.80	-9.09	100.0%*
TOTAL INVESTMENT INCOME	250	250	1,767.74	524.98	-1,517.74	707.1%
38 OTHER FINANCING SOUR						
02000500 38001 TRANSFER FROM GENER	160,000	160,000	.00	.00	160,000.00	.0%*
TOTAL OTHER FINANCING SOUR	160,000	160,000	.00	.00	160,000.00	.0%
TOTAL UNDESIGNATED	205,250	205,250	36,770.36	524.98	168,479.64	17.9%
TOTAL UNDEFINED	205,250	205,250	36,770.36	524.98	168,479.64	17.9%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL CEMETERY	205,250	205,250	36,770.36	524.98	168,479.64	17.9%
TOTAL REVENUES	205,250	205,250	36,770.36	524.98	168,479.64	
03 MFT						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
03000300 33015 MFT ALLOTMENTS	680,000	680,000	291,189.07	54,452.58	388,810.93	42.8%*
03000300 33016 MFT CAPITAL PROGRAM	330,000	330,000	330,024.94	330,024.94	-24.94	100.0%*
03000300 33018 MFT TRANSPORTATION	500,000	500,000	216,436.35	43,985.88	283,563.65	43.3%*
TOTAL DONATIONS & GRANTS	1,510,000	1,510,000	837,650.36	428,463.40	672,349.64	55.5%
36 INVESTMENT INCOME						
03000500 36020 INTEREST - INVESTME	0	0	21,856.88	6,608.51	-21,856.88	100.0%*
TOTAL INVESTMENT INCOME	0	0	21,856.88	6,608.51	-21,856.88	100.0%
TOTAL UNDESIGNATED	1,510,000	1,510,000	859,507.24	435,071.91	650,492.76	56.9%
TOTAL UNDEFINED	1,510,000	1,510,000	859,507.24	435,071.91	650,492.76	56.9%
TOTAL MFT	1,510,000	1,510,000	859,507.24	435,071.91	650,492.76	56.9%
TOTAL REVENUES	1,510,000	1,510,000	859,507.24	435,071.91	650,492.76	
04 STREET IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						



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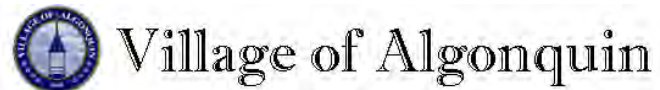
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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
04000500 31011 HOME RULE SALES TAX	4,900,000	4,900,000	1,685,440.97	372,784.81	3,214,559.03	34.4%*
04000500 31190 EXCISE TAX	150,000	150,000	66,112.39	12,468.27	83,887.61	44.1%*
04000500 31495 UTILITY TAX RECEIPT	903,500	903,500	366,063.92	82,722.91	537,436.08	40.5%*
TOTAL TAXES	5,953,500	5,953,500	2,117,617.28	467,975.99	3,835,882.72	35.6%
33 DONATIONS & GRANTS						
04000300 33052 DONATIONS-CAPITAL-P	0	0	20,000.00	.00	-20,000.00	100.0%*
04000300 33252 GRANTS-CAPITAL-PUB	400,000	400,000	40,610.43	.00	359,389.57	10.2%*
TOTAL DONATIONS & GRANTS	400,000	400,000	60,610.43	.00	339,389.57	15.2%
36 INVESTMENT INCOME						
04000500 36001 INTEREST	100	100	57.90	11.04	42.10	57.9%*
04000500 36020 INTEREST - INVESTME	1,400	1,400	35,662.92	12,578.76	-34,262.92	2547.4%*
TOTAL INVESTMENT INCOME	1,500	1,500	35,720.82	12,589.80	-34,220.82	2381.4%
38 OTHER FINANCING SOUR						
04000500 38001 TRANSFER FROM GENER	633,000	633,000	633,000.00	633,000.00	.00	100.0%*
TOTAL OTHER FINANCING SOUR	633,000	633,000	633,000.00	633,000.00	.00	100.0%
TOTAL UNDESIGNATED	6,988,000	6,988,000	2,846,948.53	1,113,565.79	4,141,051.47	40.7%
TOTAL UNDEFINED	6,988,000	6,988,000	2,846,948.53	1,113,565.79	4,141,051.47	40.7%
TOTAL STREET IMPROVEMENT	6,988,000	6,988,000	2,846,948.53	1,113,565.79	4,141,051.47	40.7%
TOTAL REVENUES	6,988,000	6,988,000	2,846,948.53	1,113,565.79	4,141,051.47	

05 SWIMMING POOL

000 UNDEFINED

00 UNDESIGNATED



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
3 DONATIONS & GRANTS						
<hr/>						
5000100 33030 DONATIONS-OPER-GEN	100	100	124.00	.00	-24.00	124.0%*
TOTAL DONATIONS & GRANTS	100	100	124.00	.00	-24.00	124.0%
<hr/>						
4 CHARGES FOR SERVICES						
<hr/>						
5000100 34100 RENTAL INCOME	20,000	20,000	27,836.00	9,686.00	-7,836.00	139.2%*
5000100 34500 SWIMMING FEES - ANN	25,000	25,000	22,120.00	.00	2,880.00	88.5%*
5000100 34510 SWIMMING FEES - DAI	25,000	25,000	22,807.25	308.25	2,192.75	91.2%*
5000100 34520 SWIMMING LESSONS	15,000	15,000	19,930.00	.00	-4,930.00	132.9%*
5000100 34560 CONCESSIONS	8,000	8,000	8,303.61	151.25	-303.61	103.8%*
TOTAL CHARGES FOR SERVICES	93,000	93,000	100,996.86	10,145.50	-7,996.86	108.6%
<hr/>						
6 INVESTMENT INCOME						
<hr/>						
5000500 36001 INTEREST	0	0	.31	.00	-.31	100.0%*
TOTAL INVESTMENT INCOME	0	0	.31	.00	-.31	100.0%
<hr/>						
8 OTHER FINANCING SOUR						
<hr/>						
5000500 38001 TRANSFER FROM GENER	192,100	192,100	193,632.89	20,155.99	-1,532.89	100.8%*
TOTAL OTHER FINANCING SOUR	192,100	192,100	193,632.89	20,155.99	-1,532.89	100.8%
TOTAL UNDESIGNATED	285,200	285,200	294,754.06	30,301.49	-9,554.06	103.3%
TOTAL UNDEFINED	285,200	285,200	294,754.06	30,301.49	-9,554.06	103.3%
TOTAL SWIMMING POOL	285,200	285,200	294,754.06	30,301.49	-9,554.06	103.3%
TOTAL REVENUES	285,200	285,200	294,754.06	30,301.49	-9,554.06	
<hr/>						
6 PARK IMPROVEMENT						
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00 UNDEFINED						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
00 UNDESIGNATED						
31 TAXES						
06000500 31011 HOME RULE SALES TAX	500,000	500,000	172,605.41	38,176.76	327,394.59	34.5%*
06000500 31175 VIDEO GAMING TERMIN	150,000	150,000	80,628.95	15,150.81	69,371.05	53.8%*
06000500 31176 VIDEO GAMING PUSH T	200,000	200,000	.00	.00	200,000.00	.0%*
06000500 31190 EXCISE TAX	125,000	125,000	56,051.82	10,570.93	68,948.18	44.8%*
TOTAL TAXES	975,000	975,000	309,286.18	63,898.50	665,713.82	31.7%
33 DONATIONS & GRANTS						
06000300 33152 DONATIONS-REFORESTA	5,000	5,000	104,350.00	.00	-99,350.00	2087.0%*
06000300 33153 DONATIONS - WATERSH	0	0	-700.00	.00	700.00	100.0%
06000300 33252 GRANTS-CAPITAL-PUB	660,000	660,000	200,000.00	.00	460,000.00	30.3%*
TOTAL DONATIONS & GRANTS	665,000	665,000	303,650.00	.00	361,350.00	45.7%
36 INVESTMENT INCOME						
06000500 36001 INTEREST	0	0	13.80	3.59	-13.80	100.0%*
06000500 36020 INTEREST - INVESTME	0	0	2,124.78	1,365.18	-2,124.78	100.0%*
TOTAL INVESTMENT INCOME	0	0	2,138.58	1,368.77	-2,138.58	100.0%
38 OTHER FINANCING SOUR						
06000500 38001 TRANSFER FROM GENER	502,000	502,000	502,000.00	502,000.00	.00	100.0%*
TOTAL OTHER FINANCING SOUR	502,000	502,000	502,000.00	502,000.00	.00	100.0%
TOTAL UNDESIGNATED	2,142,000	2,142,000	1,117,074.76	567,267.27	1,024,925.24	52.2%
TOTAL UNDEFINED	2,142,000	2,142,000	1,117,074.76	567,267.27	1,024,925.24	52.2%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL PARK IMPROVEMENT	2,142,000	2,142,000	1,117,074.76	567,267.27	1,024,925.24	52.2%
TOTAL REVENUES	2,142,000	2,142,000	1,117,074.76	567,267.27	1,024,925.24	
07 WATER & SEWER						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
07000400 33035 DONATIONS-OPERATING	12,000	12,000	8,576.89	70.42	3,423.11	71.5%*
TOTAL DONATIONS & GRANTS	12,000	12,000	8,576.89	70.42	3,423.11	71.5%
34 CHARGES FOR SERVICES						
07000400 34100 RENTAL INCOME	90,000	90,000	100.00	.00	89,900.00	.1%*
07000400 34700 WATER FEES	4,800,000	4,800,000	1,697,051.86	419,819.13	3,102,948.14	35.4%*
07000400 34710 SEWER FEES	6,400,000	6,400,000	2,270,519.42	565,008.41	4,129,480.58	35.5%*
07000400 34715 INFRASTRUCTURE FEE	1,330,000	1,330,000	562,728.48	112,667.72	767,271.52	42.3%*
07000400 34720 ADMINISTRATIVE FEES	2,000	2,000	1,519.66	488.74	480.34	76.0%*
07000400 34730 W & S LATE CHARGES	75,000	75,000	44,149.33	8,259.59	30,850.67	58.9%*
07000400 34740 WATER TURN ON CHARG	17,000	17,000	5,772.65	1,240.00	11,227.35	34.0%*
07000400 34820 METER SALES	45,000	45,000	47,026.00	3,504.00	-2,026.00	104.5%*
TOTAL CHARGES FOR SERVICES	12,759,000	12,759,000	4,628,867.40	1,110,987.59	8,130,132.60	36.3%
36 INVESTMENT INCOME						
07000500 36001 INTEREST	1,000	1,000	943.88	331.35	56.12	94.4%*
07000500 36020 INTEREST - INVESTME	4,000	4,000	59,883.31	18,473.79	-55,883.31	1497.1%*
TOTAL INVESTMENT INCOME	5,000	5,000	60,827.19	18,805.14	-55,827.19	1216.5%
37 OTHER INCOME						
07000400 37905 SALE OF SURPLUS PRO	20,000	20,000	68,665.00	2,065.00	-48,665.00	343.3%*



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VILLAGE OF ALGONQUIN
YTD REVENUE BUDGET REPORT - SEP 2022

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL OTHER INCOME	20,000	20,000	68,665.00	2,065.00	-48,665.00	343.3%
TOTAL UNDESIGNATED	12,796,000	12,796,000	4,766,936.48	1,131,928.15	8,029,063.52	37.3%
TOTAL UNDEFINED	12,796,000	12,796,000	4,766,936.48	1,131,928.15	8,029,063.52	37.3%
TOTAL WATER & SEWER	12,796,000	12,796,000	4,766,936.48	1,131,928.15	8,029,063.52	37.3%
TOTAL REVENUES	12,796,000	12,796,000	4,766,936.48	1,131,928.15	8,029,063.52	
12 WATER & SEWER IMPROVEMENT						
000 UNDEFINED						
00 UNDESIGNATED						
34 CHARGES FOR SERVICES						
12000400 34800 WATER TAP-ONS	400,000	400,000	528,710.00	43,700.00	-128,710.00	132.2%*
12000400 34810 SEWER TAP-ONS	350,000	350,000	496,408.00	41,790.00	-146,408.00	141.8%*
TOTAL CHARGES FOR SERVICES	750,000	750,000	1,025,118.00	85,490.00	-275,118.00	136.7%
36 INVESTMENT INCOME						
12000500 36001 INTEREST	100	100	62.03	15.66	37.97	62.0%*
12000500 36020 INTEREST - INVESTME	400	400	2,760.72	1,052.99	-2,360.72	690.2%*
TOTAL INVESTMENT INCOME	500	500	2,822.75	1,068.65	-2,322.75	564.6%
38 OTHER FINANCING SOUR						
12000500 38007 TRANSFER FROM W&S O	3,489,900	3,489,900	562,728.48	112,667.72	2,927,171.52	16.1%*
TOTAL OTHER FINANCING SOUR	3,489,900	3,489,900	562,728.48	112,667.72	2,927,171.52	16.1%
TOTAL UNDESIGNATED	4,240,400	4,240,400	1,590,669.23	199,226.37	2,649,730.77	37.5%
TOTAL UNDEFINED	4,240,400	4,240,400	1,590,669.23	199,226.37	2,649,730.77	37.5%



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WATER & SEWER IMPROVEMENT	4,240,400	4,240,400	1,590,669.23	199,226.37	2,649,730.77	37.5%
TOTAL REVENUES	4,240,400	4,240,400	1,590,669.23	199,226.37	2,649,730.77	
16 DEVELOPMENT FUND						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
16000500 31496 HOTEL TAX RECEIPTS	43,000	43,000	37,130.92	10,195.21	5,869.08	86.4%*
TOTAL TAXES	43,000	43,000	37,130.92	10,195.21	5,869.08	86.4%
36 INVESTMENT INCOME						
16000500 36015 INTEREST - CUL DE S	200	200	3.93	.76	196.07	2.0%*
16000500 36016 INTEREST - HOTEL TA	100	100	10.63	2.29	89.37	10.6%*
16000500 36017 INTEREST - INV POOL	0	0	1,180.21	355.92	-1,180.21	100.0%*
16000500 36018 INTEREST - INV POOL	0	0	895.66	264.35	-895.66	100.0%*
TOTAL INVESTMENT INCOME	300	300	2,090.43	623.32	-1,790.43	696.8%
TOTAL UNDESIGNATED	43,300	43,300	39,221.35	10,818.53	4,078.65	90.6%
TOTAL UNDEFINED	43,300	43,300	39,221.35	10,818.53	4,078.65	90.6%
TOTAL DEVELOPMENT FUND	43,300	43,300	39,221.35	10,818.53	4,078.65	90.6%
TOTAL REVENUES	43,300	43,300	39,221.35	10,818.53	4,078.65	
24 VILLAGE CONSTRUCTION						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
24000100 33050 DONATIONS-CAPITAL-G	800	800	400.00	.00	400.00	50.0%*
TOTAL DONATIONS & GRANTS	800	800	400.00	.00	400.00	50.0%
 36 INVESTMENT INCOME <hr/>						
24000500 36001 INTEREST	0	0	1.69	.33	-1.69	100.0%*
24000500 36020 INTEREST - INVESTME	0	0	92.19	26.57	-92.19	100.0%*
TOTAL INVESTMENT INCOME	0	0	93.88	26.90	-93.88	100.0%
TOTAL UNDESIGNATED	800	800	493.88	26.90	306.12	61.7%
TOTAL UNDEFINED	800	800	493.88	26.90	306.12	61.7%
TOTAL VILLAGE CONSTRUCTION	800	800	493.88	26.90	306.12	61.7%
TOTAL REVENUES	800	800	493.88	26.90	306.12	
 26 NATURAL AREA & DRAINAGE IMPROV <hr/>						
000 UNDEFINED <hr/>						
00 UNDESIGNATED <hr/>						
 31 TAXES <hr/>						
26000500 31011 HOME RULE SALES TAX	500,000	500,000	172,605.41	38,176.76	327,394.59	34.5%*
TOTAL TAXES	500,000	500,000	172,605.41	38,176.76	327,394.59	34.5%
 33 DONATIONS & GRANTS <hr/>						
26000300 33153 DONATIONS - WATERSH	5,000	5,000	202,663.85	.00	-197,663.85	4053.3%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>26000300 33155 DONATIONS-WETLAND M</u>	0	0	99,100.00	74,100.00	-99,100.00	100.0%*
<u>26000300 33252 GRANTS-CAPITAL-PUB</u>	860,000	860,000	.00	.00	860,000.00	.0%*
TOTAL DONATIONS & GRANTS	865,000	865,000	301,763.85	74,100.00	563,236.15	34.9%
36 INVESTMENT INCOME						
<u>26000500 36001 INTEREST</u>	0	0	28.49	10.21	-28.49	100.0%*
<u>26000500 36020 INTEREST - INVESTME</u>	0	0	1,529.61	1,080.96	-1,529.61	100.0%*
TOTAL INVESTMENT INCOME	0	0	1,558.10	1,091.17	-1,558.10	100.0%
38 OTHER FINANCING SOUR						
<u>26000500 38001 TRANSFER FROM GENER</u>	465,000	465,000	465,000.00	465,000.00	.00	100.0%*
TOTAL OTHER FINANCING SOUR	465,000	465,000	465,000.00	465,000.00	.00	100.0%
TOTAL UNDESIGNATED	1,830,000	1,830,000	940,927.36	578,367.93	889,072.64	51.4%
TOTAL UNDEFINED	1,830,000	1,830,000	940,927.36	578,367.93	889,072.64	51.4%
TOTAL NATURAL AREA & DRAINAGE IMP	1,830,000	1,830,000	940,927.36	578,367.93	889,072.64	51.4%
TOTAL REVENUES	1,830,000	1,830,000	940,927.36	578,367.93	889,072.64	
28 BUILDING MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
<u>28 33160 DONATIONS</u>	0	0	55.00	15.00	-55.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	55.00	15.00	-55.00	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						
28 34900 SERVICE FUND BILLINGS	951,000	951,000	486,743.53	94,892.28	464,256.47	51.2%*
TOTAL CHARGES FOR SERVICES	951,000	951,000	486,743.53	94,892.28	464,256.47	51.2%
37 OTHER INCOME						
28 37905 SALE OF SURPLUS PROPERTY	0	0	885.00	885.00	-885.00	100.0%*
TOTAL OTHER INCOME	0	0	885.00	885.00	-885.00	100.0%
TOTAL UNDESIGNATED	951,000	951,000	487,683.53	95,792.28	463,316.47	51.3%
TOTAL UNDEFINED	951,000	951,000	487,683.53	95,792.28	463,316.47	51.3%
TOTAL BUILDING MAINT. SERVICE	951,000	951,000	487,683.53	95,792.28	463,316.47	51.3%
TOTAL REVENUES	951,000	951,000	487,683.53	95,792.28	463,316.47	
29 VEHICLE MAINT. SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
29 33160 DONATIONS	0	0	30.00	10.00	-30.00	100.0%*
TOTAL DONATIONS & GRANTS	0	0	30.00	10.00	-30.00	100.0%
34 CHARGES FOR SERVICES						
29 34900 SERVICE FUND BILLINGS	829,000	829,000	240,795.05	51,382.30	588,204.95	29.0%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
29 34920 FUEL BILLINGS	220,000	220,000	110,541.72	20,629.82	109,458.28	50.2%*
29 34921 FIRE DISTRICT FUEL BILLIN	60,000	60,000	29,182.65	7,333.48	30,817.35	48.6%*
29 34922 FLEET MAINT. BILLINGS	100,000	100,000	40,708.89	10,387.06	59,291.11	40.7%*
TOTAL CHARGES FOR SERVICES	1,209,000	1,209,000	421,228.31	89,732.66	787,771.69	34.8%
37 OTHER INCOME						
29 37110 INSURANCE CLAIMS	0	0	421.72	.00	-421.72	100.0%*
29 37905 SALE OF SURPLUS PROPERTY	0	0	295.00	295.00	-295.00	100.0%*
TOTAL OTHER INCOME	0	0	716.72	295.00	-716.72	100.0%
TOTAL UNDESIGNATED	1,209,000	1,209,000	421,975.03	90,037.66	787,024.97	34.9%
TOTAL UNDEFINED	1,209,000	1,209,000	421,975.03	90,037.66	787,024.97	34.9%
TOTAL VEHICLE MAINT. SERVICE	1,209,000	1,209,000	421,975.03	90,037.66	787,024.97	34.9%
TOTAL REVENUES	1,209,000	1,209,000	421,975.03	90,037.66	787,024.97	
32 DOWNTOWN TIF DISTRICT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
32000500 31565 RET - DOWNTOWN TIF	809,000	809,000	840,635.64	368,921.74	-31,635.64	103.9%*
TOTAL TAXES	809,000	809,000	840,635.64	368,921.74	-31,635.64	103.9%
36 INVESTMENT INCOME						
32000500 36001 INTEREST	1,000	1,000	93.25	4.66	906.75	9.3%*



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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<u>32000500 36020 INTEREST - INVESTME</u>	0	0	3,645.03	649.65	-3,645.03	100.0%*
TOTAL INVESTMENT INCOME	1,000	1,000	3,738.28	654.31	-2,738.28	373.8%
TOTAL UNDESIGNATED	810,000	810,000	844,373.92	369,576.05	-34,373.92	104.2%
TOTAL UNDEFINED	810,000	810,000	844,373.92	369,576.05	-34,373.92	104.2%
TOTAL DOWNTOWN TIF DISTRICT	810,000	810,000	844,373.92	369,576.05	-34,373.92	104.2%
TOTAL REVENUES	810,000	810,000	844,373.92	369,576.05	-34,373.92	
53 POLICE PENSION						
000 UNDEFINED						
00 UNDESIGNATED						
36 INVESTMENT INCOME						
<u>53 36145 INVESTMENT INCOME - PP</u>	3,140,000	3,140,000	97,681.62	.00	3,042,318.38	3.1%*
<u>53 36250 GAIN / LOSS ON INVESTMENT</u>	0	0	-1,614,883.30	.00	1,614,883.30	100.0%
TOTAL INVESTMENT INCOME	3,140,000	3,140,000	-1,517,201.68	.00	4,657,201.68	-48.3%
37 OTHER INCOME						
<u>53 37010 EMPLOYEE CONTRIBUTIONS</u>	500,000	500,000	168,368.38	.00	331,631.62	33.7%*
<u>53 37020 EMPLOYER CONTRIBUTIONS</u>	2,280,000	2,280,000	1,247,142.03	.00	1,032,857.97	54.7%*
TOTAL OTHER INCOME	2,780,000	2,780,000	1,415,510.41	.00	1,364,489.59	50.9%
TOTAL UNDESIGNATED	5,920,000	5,920,000	-101,691.27	.00	6,021,691.27	-1.7%
TOTAL UNDEFINED	5,920,000	5,920,000	-101,691.27	.00	6,021,691.27	-1.7%
TOTAL POLICE PENSION	5,920,000	5,920,000	-101,691.27	.00	6,021,691.27	-1.7%
TOTAL REVENUES	5,920,000	5,920,000	-101,691.27	.00	6,021,691.27	
GRAND TOTAL	61,467,950	61,467,950	30,813,577.69	10,791,109.89	30,654,372.31	50.1%

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



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT - SEP 2022

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	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	136,000	119,000	43,020.24	8,745.86	.00	75,979.76	36.2%
01100100 41104 FICA	109,500	96,000	35,684.16	6,709.36	.00	60,315.84	37.2%
01100100 41105 SUI	1,900	1,600	73.90	16.28	.00	1,526.10	4.6%
01100100 41106 INSURANCE	182,000	160,000	60,955.79	12,750.13	.00	99,044.21	38.1%
01100100 41110 SALARIES	1,411,000	1,244,000	456,896.46	93,406.98	.00	787,103.54	36.7%
01100100 41130 SALARY ELECTED	57,000	57,000	23,750.00	4,750.00	.00	33,250.00	41.7%
01100100 41140 OVERTIME	3,000	3,000	925.75	31.68	.00	2,074.25	30.9%
TOTAL PERSONNEL	1,900,400	1,680,600	621,306.30	126,410.29	.00	1,059,293.70	37.0%
42 CONTRACTUAL SERVICES							
01100100 42210 TELEPHONE	24,000	24,000	8,939.52	1,904.03	1,827.06	13,233.42	44.9%
01100100 42225 BANK PROCESSING FEE	300	300	329.44	122.07	.00	-29.44	109.8%*
01100100 42228 INVESTMENT MANAGEME	5,000	5,000	1,362.00	.00	.00	3,638.00	27.2%
01100100 42230 LEGAL SERVICES	55,000	55,000	13,791.74	3,283.75	.00	41,208.26	25.1%
01100100 42231 AUDIT SERVICES	30,500	30,500	15,053.50	15,053.50	15,438.50	8.00	100.0%
01100100 42234 PROFESSIONAL SERVIC	164,000	163,200	83,129.16	7,209.26	51,313.00	28,757.84	82.4%
01100100 42242 PUBLICATIONS	2,600	2,600	489.80	489.80	.00	2,110.20	18.8%
01100100 42243 PRINTING & ADVERTIS	5,000	5,000	4,314.98	50.00	87.84	597.18	88.1%
01100100 42245 VILLAGE COMMUNICATI	18,000	18,000	2,491.69	325.64	1,676.16	13,832.15	23.2%
01100100 42272 LEASES - NON CAPITA	9,600	9,600	5,181.40	828.75	3,070.55	1,348.05	86.0%
01100100 42305 MUNICIPAL COURT	7,000	7,000	1,755.00	337.50	4,445.00	800.00	88.6%
TOTAL CONTRACTUAL SERVICES	321,000	320,200	136,838.23	29,604.30	77,858.11	105,503.66	67.1%
43 COMMODITIES							
01100100 43308 OFFICE SUPPLIES	7,500	7,500	2,326.06	805.34	4,086.75	1,087.19	85.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01100100 43317 POSTAGE	8,000	8,000	5,124.50	200.27	600.00	2,275.50	71.6%
01100100 43320 SMALL TOOLS & SUPPL	500	500	.00	.00	.00	500.00	.0%
01100100 43332 OFFICE FURNITURE &	0	0	61.89	25.07	.00	-61.89	100.0%*
01100100 43333 IT EQUIPMENT & SUPP	10,200	11,000	10,971.00	771.00	.00	29.00	99.7%
01100100 43340 FUEL	400	400	246.06	57.53	.00	153.94	61.5%
TOTAL COMMODITIES	26,600	27,400	18,729.51	1,859.21	4,686.75	3,983.74	85.5%
44 MAINTENANCE							
01100100 44420 MAINT - VEHICLES	4,000	4,000	71.40	.00	.00	3,928.60	1.8%
01100100 44423 MAINT - BUILDING	129,000	129,000	56,164.57	7,625.69	.00	72,835.43	43.5%
01100100 44426 MAINT - OFFICE EQUI	4,000	4,000	1,727.23	545.47	.00	2,272.77	43.2%
TOTAL MAINTENANCE	137,000	137,000	57,963.20	8,171.16	.00	79,036.80	42.3%
47 OTHER EXPENSES							
01100100 47740 TRAVEL/TRAINING/DUE	38,500	38,500	7,535.31	1,285.14	.00	30,964.69	19.6%
01100100 47741 ELECTED OFFICIALS E	1,500	1,500	85.00	25.00	.00	1,415.00	5.7%
01100100 47745 PRESIDENTS EXPENSES	1,000	1,000	120.00	.00	.00	880.00	12.0%
01100100 47750 HISTORIC COMMISSION	2,500	2,500	.00	.00	.00	2,500.00	.0%
01100100 47760 UNIFORMS & SAFETY I	600	600	30.00	.00	.00	570.00	5.0%
01100100 47765 SALES TAX REBATE EX	131,000	131,000	.00	.00	.00	131,000.00	.0%
01100600 47790 INTEREST EXPENSE	2,000	2,000	995.11	194.54	399.04	605.85	69.7%
TOTAL OTHER EXPENSES	177,100	177,100	8,765.42	1,504.68	399.04	167,935.54	5.2%
TOTAL UNDESIGNATED	2,562,100	2,342,300	843,602.66	167,549.64	82,943.90	1,415,753.44	39.6%
10 RECREATION							
41 PERSONNEL							
01101100 41103 IMRF	0	17,000	5,416.36	1,134.01	.00	11,583.64	31.9%
01101100 41104 FICA	0	13,500	4,381.38	924.61	.00	9,118.62	32.5%
01101100 41105 SUI	0	300	9.36	.00	.00	290.64	3.1%



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VILLAGE OF ALGONQUIN
YTD EXPENSE BUDGET REPORT - SEP 2022

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01101100 41106 INSURANCE	0	22,000	8,842.96	1,825.42	.00	13,157.04	40.2%
01101100 41110 SALARIES	0	167,000	59,024.64	12,358.85	.00	107,975.36	35.3%
01101100 41113 SALARY RECREATION I	3,000	3,000	.00	.00	.00	3,000.00	.0%
01101100 41140 OVERTIME	0	0	135.00	135.00	.00	-135.00	100.0%*
TOTAL PERSONNEL	3,000	222,800	77,809.70	16,377.89	.00	144,990.30	34.9%
42 CONTRACTUAL SERVICES							
01101100 42210 TELEPHONE	0	1,500	326.46	85.73	91.76	1,081.78	27.9%
01101100 42225 BANK PROCESSING FEE	0	1,500	598.15	166.88	.00	901.85	39.9%
01101100 42234 PROFESSIONAL SERVIC	0	8,000	5,237.48	596.48	.00	2,762.52	65.5%
01101100 42243 PRINTING & ADVERTIS	0	16,000	7,444.05	5,804.97	.00	8,555.95	46.5%
TOTAL CONTRACTUAL SERVICES	0	27,000	13,606.14	6,654.06	91.76	13,302.10	50.7%
43 COMMODITIES							
01101100 43308 OFFICE SUPPLIES	0	300	90.39	80.99	290.60	-80.99	127.0%*
01101100 43317 POSTAGE	0	7,000	2,151.44	5.13	.00	4,848.56	30.7%
01101100 43332 OFFICE FURNITURE &	0	2,500	.00	.00	.00	2,500.00	.0%
01101100 43333 IT EQUIPMENT & SUPP	0	3,400	3,400.00	.00	.00	.00	100.0%
TOTAL COMMODITIES	0	13,200	5,641.83	86.12	290.60	7,267.57	44.9%
47 OTHER EXPENSES							
01101100 47701 RECREATION PROGRAMS	156,900	112,000	41,708.37	8,742.20	15,130.00	55,161.63	50.7%
01101100 47740 TRAVEL/TRAINING/DUE	0	4,000	13.00	.00	.00	3,987.00	.3%
01101100 47760 UNIFORMS & SAFETY I	0	700	293.00	119.00	.00	407.00	41.9%
TOTAL OTHER EXPENSES	156,900	116,700	42,014.37	8,861.20	15,130.00	59,555.63	49.0%
TOTAL RECREATION	159,900	379,700	139,072.04	31,979.27	15,512.36	225,115.60	40.7%
TOTAL GENERAL SVCS. ADMINISTRATIO	2,722,000	2,722,000	982,674.70	199,528.91	98,456.26	1,640,869.04	39.7%

200 POLICE

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
01200200 41102 PENSION CONTRIBUTIO	2,280,000	2,280,000	2,174,352.56	927,210.53	.00	105,647.44	95.4%
01200200 41103 IMRF	46,000	46,000	14,451.99	3,193.97	.00	31,548.01	31.4%
01200200 41104 FICA	461,800	461,800	181,404.23	37,622.79	.00	280,395.77	39.3%
01200200 41105 SUI	6,500	6,500	245.98	26.27	.00	6,254.02	3.8%
01200200 41106 INSURANCE	788,000	788,000	303,685.78	63,555.35	.00	484,314.22	38.5%
01200200 41110 SALARIES	452,000	452,000	149,446.38	31,063.94	.00	302,553.62	33.1%
01200200 41120 SALARY SWORN OFFICE	5,250,000	5,250,000	2,147,187.48	428,423.19	.00	3,102,812.52	40.9%
01200200 41122 SALARY CROSSING GUA	22,500	22,500	8,006.25	3,622.50	.00	14,493.75	35.6%
01200200 41140 OVERTIME	284,000	284,000	119,724.06	40,329.96	.00	164,275.94	42.2%
TOTAL PERSONNEL	9,590,800	9,590,800	5,098,504.71	1,535,048.50	.00	4,492,295.29	53.2%
42 CONTRACTUAL SERVICES							
01200200 42210 TELEPHONE	42,200	42,200	13,073.60	2,853.42	1,469.71	27,656.69	34.5%
01200200 42212 ELECTRIC	500	500	88.26	25.89	361.74	50.00	90.0%
01200200 42215 ALARM LINES	41,250	31,500	10,873.33	2,675.79	13,311.79	7,314.88	76.8%
01200200 42225 BANK PROCESSING FEE	600	600	387.21	50.94	.00	212.79	64.5%
01200200 42230 LEGAL SERVICES	105,000	105,000	24,593.98	7,848.41	1,137.50	79,268.52	24.5%
01200200 42234 PROFESSIONAL SERVIC	67,200	67,200	44,102.41	1,364.40	8,120.21	14,977.38	77.7%
01200200 42242 PUBLICATIONS	500	500	.00	.00	.00	500.00	.0%
01200200 42243 PRINTING & ADVERTIS	2,000	2,000	524.15	.00	400.00	1,075.85	46.2%
01200200 42250 SEECOM	560,000	560,000	268,925.96	134,462.98	.00	291,074.04	48.0%
01200200 42260 PHYSICAL EXAMS	2,500	2,500	274.00	40.00	317.00	1,909.00	23.6%
01200200 42270 EQUIPMENT RENTAL	250	250	12.60	.00	49.65	187.75	24.9%
01200200 42272 LEASES - NON CAPITA	9,300	9,300	3,848.53	777.41	1,370.42	4,081.05	56.1%
TOTAL CONTRACTUAL SERVICES	831,300	821,550	366,704.03	150,099.24	26,538.02	428,307.95	47.9%
43 COMMODITIES							
01200200 43308 OFFICE SUPPLIES	4,500	4,500	666.43	92.53	.00	3,833.57	14.8%
01200200 43309 MATERIALS	38,000	38,000	22,063.09	1,764.83	319.54	15,617.37	58.9%
01200200 43317 POSTAGE	3,000	3,000	985.28	119.42	.00	2,014.72	32.8%
01200200 43320 SMALL TOOLS & SUPPL	43,600	43,486	533.65	158.73	.00	42,952.35	1.2%
01200200 43332 OFFICE FURNITURE &	1,600	1,600	.00	.00	.00	1,600.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01200200 43333 IT EQUIPMENT & SUPP	112,900	112,900	47,451.99	32,071.74	20,134.00	45,314.01	59.9%
01200200 43335 VEHICLES & EQUIP (N	8,400	8,514	8,514.00	.00	.00	.00	100.0%
01200200 43340 FUEL	82,000	82,000	48,041.66	9,064.00	1,039.02	32,919.32	59.9%
01200200 43364 D.A.R.E. / COMMUNIT	5,000	5,000	2,608.83	377.43	.00	2,391.17	52.2%
TOTAL COMMODITIES	299,000	299,000	130,864.93	43,648.68	21,492.56	146,642.51	51.0%
44 MAINTENANCE							
01200200 44420 MAINT - VEHICLES	135,000	135,000	56,335.57	11,283.47	.00	78,664.43	41.7%
01200200 44421 MAINT - EQUIPMENT	12,000	12,000	1,847.24	464.10	.00	10,152.76	15.4%
01200200 44422 MAINT - RADIOS	1,000	1,000	550.00	550.00	.00	450.00	55.0%
01200200 44423 MAINT - BUILDING	169,000	169,000	84,633.56	22,880.81	.00	84,366.44	50.1%
01200200 44426 MAINT - OFFICE EQUI	3,300	3,300	2,021.91	.00	.00	1,278.09	61.3%
TOTAL MAINTENANCE	320,300	320,300	145,388.28	35,178.38	.00	174,911.72	45.4%
45 CAPITAL IMPROVEMENT							
01200200 45590 CAPITAL PURCHASE	283,800	428,236	43,930.35	19,754.56	132,889.00	251,416.65	41.3%
TOTAL CAPITAL IMPROVEMENT	283,800	428,236	43,930.35	19,754.56	132,889.00	251,416.65	41.3%
47 OTHER EXPENSES							
01200200 47720 BOARD OF POLICE COM	5,000	5,000	600.00	.00	.00	4,400.00	12.0%
01200200 47740 TRAVEL/TRAINING/DUE	62,000	62,000	22,506.34	12,862.70	15.00	39,478.66	36.3%
01200200 47760 UNIFORMS & SAFETY I	58,950	58,950	16,473.32	1,576.76	2,724.90	39,751.78	32.6%
01200200 47770 INVESTIGATIONS	1,000	1,000	809.32	.00	.00	190.68	80.9%
01200600 47790 INTEREST EXPENSE	1,850	1,850	1,047.92	201.88	185.28	616.80	66.7%
TOTAL OTHER EXPENSES	128,800	128,800	41,436.90	14,641.34	2,925.18	84,437.92	34.4%
TOTAL UNDESIGNATED	11,454,000	11,588,686	5,826,829.20	1,798,370.70	183,844.76	5,578,012.04	51.9%
TOTAL POLICE	11,454,000	11,588,686	5,826,829.20	1,798,370.70	183,844.76	5,578,012.04	51.9%

300 COMMUNITY DEVELOPMENT

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL							
01300100 41103 IMRF	96,000	96,000	32,862.13	6,435.45	.00	63,137.87	34.2%
01300100 41104 FICA	76,600	76,600	27,445.77	5,298.37	.00	49,154.23	35.8%
01300100 41105 SUI	1,600	1,600	255.32	25.48	.00	1,344.68	16.0%
01300100 41106 INSURANCE	115,000	115,000	43,022.85	9,729.78	.00	71,977.15	37.4%
01300100 41110 SALARIES	986,800	986,800	359,543.10	69,642.54	.00	627,256.90	36.4%
01300100 41132 SALARY PLANNING/ZON	2,000	2,000	1,000.00	535.00	.00	1,000.00	50.0%
01300100 41140 OVERTIME	4,000	4,000	1,103.66	17.38	.00	2,896.34	27.6%
TOTAL PERSONNEL	1,282,000	1,282,000	465,232.83	91,684.00	.00	816,767.17	36.3%
42 CONTRACTUAL SERVICES							
01300100 42210 TELEPHONE	20,900	20,900	6,944.64	1,610.69	911.81	13,043.55	37.6%
01300100 42211 NATURAL GAS	0	0	1,651.04	681.83	5,548.96	-7,200.00	100.0%*
01300100 42212 ELECTRIC	0	0	1,051.09	253.04	4,348.91	-5,400.00	100.0%*
01300100 42225 BANK PROCESSING FEE	5,000	5,000	2,891.50	360.70	.00	2,108.50	57.8%
01300100 42230 LEGAL SERVICES	25,000	25,000	8,830.00	5,597.50	.00	16,170.00	35.3%
01300100 42234 PROFESSIONAL SERVIC	277,500	277,500	42,552.91	22,212.05	113,185.60	121,761.49	56.1%
01300100 42242 PUBLICATIONS	500	500	158.40	15.00	.00	341.60	31.7%
01300100 42243 PRINTING & ADVERTIS	2,500	2,500	1,042.04	892.04	76.74	1,381.22	44.8%
01300100 42260 PHYSICALS & SCREENI	200	200	.00	.00	.00	200.00	.0%
01300100 42272 LEASES - NON CAPITA	20,000	20,000	8,353.99	1,686.66	1,380.23	10,265.78	48.7%
TOTAL CONTRACTUAL SERVICES	351,600	351,600	73,475.61	33,309.51	125,452.25	152,672.14	56.6%
43 COMMODITIES							
01300100 43308 OFFICE SUPPLIES	3,200	3,200	1,755.46	1,492.88	840.36	604.18	81.1%
01300100 43317 POSTAGE	2,800	2,800	234.50	43.56	.00	2,565.50	8.4%
01300100 43320 SMALL TOOLS & SUPPL	500	500	395.57	51.05	.00	104.43	79.1%
01300100 43332 OFFICE FURNITURE &	2,700	2,700	.00	.00	.00	2,700.00	.0%
01300100 43333 IT EQUIPMENT & SUPP	24,100	24,100	20,681.99	25.99	.00	3,418.01	85.8%
01300100 43340 FUEL	7,000	7,000	2,498.79	521.44	.00	4,501.21	35.7%
01300100 43362 PUBLIC ART	20,000	22,000	3,843.00	792.50	103.18	18,053.82	17.9%
TOTAL COMMODITIES	60,300	62,300	29,409.31	2,927.42	943.54	31,947.15	48.7%

44 MAINTENANCE



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01300100 44420 MAINT - VEHICLES	8,000	8,000	2,754.29	261.80	.00	5,245.71	34.4%
01300100 44423 MAINT - BUILDING	39,000	39,000	14,916.55	3,216.63	.00	24,083.45	38.2%
01300100 44426 MAINT - OFFICE EQUI	3,500	3,500	575.90	119.05	.00	2,924.10	16.5%
TOTAL MAINTENANCE	50,500	50,500	18,246.74	3,597.48	.00	32,253.26	36.1%
47 OTHER EXPENSES							
01300100 47710 ECONOMIC DEVELOPMEN	31,400	29,400	1,200.00	850.00	.00	28,200.00	4.1%
01300100 47740 TRAVEL/TRAINING/DUE	36,000	36,000	16,950.82	4,557.68	84.00	18,965.18	47.3%
01300100 47760 UNIFORMS & SAFETY I	1,800	1,800	357.59	314.00	.00	1,442.41	19.9%
01300600 47790 INTEREST EXPENSE	3,400	3,400	2,253.99	434.94	83.29	1,062.72	68.7%
TOTAL OTHER EXPENSES	72,600	70,600	20,762.40	6,156.62	167.29	49,670.31	29.6%
TOTAL UNDESIGNATED	1,817,000	1,817,000	607,126.89	137,675.03	126,563.08	1,083,310.03	40.4%
TOTAL COMMUNITY DEVELOPMENT	1,817,000	1,817,000	607,126.89	137,675.03	126,563.08	1,083,310.03	40.4%
400 PUBLIC WORKS ADMINISTRATION							
00 UNDESIGNATED							
41 PERSONNEL							
01400300 41103 IMRF	21,000	21,000	8,144.67	1,875.08	.00	12,855.33	38.8%
01400300 41104 FICA	16,000	16,000	6,520.78	1,500.71	.00	9,479.22	40.8%
01400300 41105 SUI	300	300	23.53	23.53	.00	276.47	7.8%
01400300 41106 INSURANCE	15,000	15,000	5,460.55	1,151.17	.00	9,539.45	36.4%
01400300 41110 SALARIES	203,000	203,000	86,136.66	19,801.86	.00	116,863.34	42.4%
01400300 41140 OVERTIME	300	300	34.58	21.64	.00	265.42	11.5%
TOTAL PERSONNEL	255,600	255,600	106,320.77	24,373.99	.00	149,279.23	41.6%
42 CONTRACTUAL SERVICES							
01400300 42210 TELEPHONE	6,800	6,800	2,462.35	540.37	367.23	3,970.42	41.6%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01400300 42215 ALARM LINES	18,100	6,350	3,256.20	729.00	729.00	2,364.80	62.8%
01400300 42230 LEGAL SERVICES	1,500	1,500	185.00	.00	.00	1,315.00	12.3%
01400300 42242 PUBLICATIONS	600	600	.00	.00	.00	600.00	.0%
01400300 42243 PRINTING & ADVERTIS	100	100	2,789.00	1,941.50	.00	-2,689.00	2789.0%*
01400300 42260 PHYSICAL EXAMS	300	300	.00	.00	.00	300.00	.0%
01400300 42270 EQUIPMENT RENTAL	700	700	84.37	.00	815.63	-200.00	128.6%*
01400300 42272 LEASES - NON CAPITA	5,400	5,400	2,134.40	431.22	1,380.23	1,885.37	65.1%
TOTAL CONTRACTUAL SERVICES	33,500	21,750	10,911.32	3,642.09	3,292.09	7,546.59	65.3%
43 COMMODITIES							
01400300 43308 OFFICE SUPPLIES	1,200	1,200	708.14	179.23	386.20	105.66	91.2%
01400300 43317 POSTAGE	1,000	1,000	174.19	8.55	340.47	485.34	51.5%
01400300 43332 OFFICE FURNITURE &	4,000	4,000	.00	.00	347.17	3,652.83	8.7%
01400300 43333 IT EQUIPMENT & SUPP	12,200	12,200	8,947.75	3.00	.00	3,252.25	73.3%
01400300 43340 FUEL	1,600	1,600	293.11	63.90	.00	1,306.89	18.3%
TOTAL COMMODITIES	20,000	20,000	10,123.19	254.68	1,073.84	8,802.97	56.0%
44 MAINTENANCE							
01400300 44420 MAINT - VEHICLES	4,000	4,000	1,025.78	.00	.00	2,974.22	25.6%
01400300 44423 MAINT - BUILDING	52,000	52,000	19,394.19	3,880.97	.00	32,605.81	37.3%
01400300 44426 MAINT - OFFICE EQUI	500	500	66.88	12.31	.00	433.12	13.4%
TOTAL MAINTENANCE	56,500	56,500	20,486.85	3,893.28	.00	36,013.15	36.3%
47 OTHER EXPENSES							
01400300 47740 TRAVEL/TRAINING/DUE	8,200	8,200	2,538.28	557.87	40.00	5,621.72	31.4%
01400300 47760 UNIFORMS & SAFETY I	600	600	.00	.00	200.00	400.00	33.3%
01400600 47790 INTEREST EXPENSE	600	600	273.67	50.39	83.30	243.03	59.5%
TOTAL OTHER EXPENSES	9,400	9,400	2,811.95	608.26	323.30	6,264.75	33.4%
TOTAL UNDESIGNATED	375,000	363,250	150,654.08	32,772.30	4,689.23	207,906.69	42.8%
TOTAL PUBLIC WORKS ADMINISTRATION	375,000	363,250	150,654.08	32,772.30	4,689.23	207,906.69	42.8%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
500 GENERAL SERVICES PUBLIC WORKS							
00 UNDESIGNATED							
41 PERSONNEL							
01500300 41103 IMRF	162,000	162,000	60,389.30	12,157.79	.00	101,610.70	37.3%
01500300 41104 FICA	131,000	131,000	53,613.20	10,108.82	.00	77,386.80	40.9%
01500300 41105 SUI	3,000	3,000	618.53	47.28	.00	2,381.47	20.6%
01500300 41106 INSURANCE	303,000	303,000	122,579.91	27,044.56	.00	180,420.09	40.5%
01500300 41110 SALARIES	1,623,000	1,623,000	703,887.13	133,091.41	.00	919,112.87	43.4%
01500300 41140 OVERTIME	66,000	66,000	17,384.03	3,683.25	.00	48,615.97	26.3%
TOTAL PERSONNEL	2,288,000	2,288,000	958,472.10	186,133.11	.00	1,329,527.90	41.9%
42 CONTRACTUAL SERVICES							
01500300 42210 TELEPHONE	31,200	31,200	7,916.42	1,875.78	1,234.60	22,048.98	29.3%
01500300 42211 NATURAL GAS	1,200	1,200	.00	.00	.00	1,200.00	.0%
01500300 42212 ELECTRIC	221,900	221,900	67,114.94	16,470.59	154,052.32	732.74	99.7%
01500300 42215 ALARM LINES	18,100	6,350	3,256.20	729.00	729.00	2,364.80	62.8%
01500300 42230 LEGAL SERVICES	1,500	500	.00	.00	.00	500.00	.0%
01500300 42232 ENGINEERING/DESIGN	7,300	4,800	2,181.25	2,181.25	.00	2,618.75	45.4%
01500300 42234 PROFESSIONAL SERVIC	792,500	792,500	293,676.02	43,190.00	172,256.67	326,567.31	58.8%
01500300 42243 PRINTING & ADVERTIS	300	300	.00	.00	51.16	248.84	17.1%
01500300 42253 COMMUNITY EVENTS	1,000	1,000	.00	.00	.00	1,000.00	.0%
01500300 42260 PHYSICAL EXAMS	1,600	1,600	265.00	.00	.00	1,335.00	16.6%
01500300 42264 SNOW REMOVAL	1,700	1,700	.00	.00	.00	1,700.00	.0%
01500300 42270 EQUIPMENT RENTAL	2,000	2,000	175.00	175.00	.00	1,825.00	8.8%
01500300 42272 LEASES - NON CAPITA	4,400	4,400	1,765.35	356.53	.00	2,634.65	40.1%
TOTAL CONTRACTUAL SERVICES	1,084,700	1,069,450	376,350.18	64,978.15	328,323.75	364,776.07	65.9%
43 COMMODITIES							
01500300 43308 OFFICE SUPPLIES	400	400	.00	.00	.00	400.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01500300 43309 MATERIALS	17,300	19,300	9,830.64	3,111.19	5,096.48	4,372.88	77.3%
01500300 43317 POSTAGE	300	300	.00	.00	.00	300.00	.0%
01500300 43320 SMALL TOOLS & SUPPL	30,400	30,400	16,882.91	5,488.91	3,445.96	10,071.13	66.9%
01500300 43332 OFFICE FURNITURE &	0	1,500	.00	.00	1,288.03	211.97	85.9%
01500300 43333 IT EQUIPMENT & SUPP	19,500	19,500	11,000.00	.00	.00	8,500.00	56.4%
01500300 43335 VEHICLES & EQUIP (N	150,000	150,000	146,649.46	.00	.00	3,350.54	97.8%
01500300 43340 FUEL	84,000	84,000	36,653.67	7,108.63	.00	47,346.33	43.6%
01500300 43360 PARK UPGRADES	88,000	88,000	78,318.00	78,318.00	.00	9,682.00	89.0%
01500300 43366 SIGN PROGRAM	54,000	54,000	20,407.84	14,749.44	2,428.40	31,163.76	42.3%
TOTAL COMMODITIES	443,900	447,400	319,742.52	108,776.17	12,258.87	115,398.61	74.2%
44 MAINTENANCE							
01500300 44402 MAINT - TREE PLANTI	15,400	15,400	986.00	432.00	1,430.00	12,984.00	15.7%
01500300 44420 MAINT - VEHICLES	317,000	317,000	59,192.14	15,202.09	.00	257,807.86	18.7%
01500300 44421 MAINT - EQUIPMENT	184,000	184,000	57,917.58	9,233.73	.00	126,082.42	31.5%
01500300 44423 MAINT - BUILDING	203,000	203,000	80,277.13	17,283.39	.00	122,722.87	39.5%
01500300 44426 MAINT - OFFICE EQUI	1,600	1,600	530.63	24.50	.00	1,069.37	33.2%
01500300 44427 MAINT - CURB & SIDE	10,000	10,000	9,500.00	.00	.00	500.00	95.0%
01500300 44430 MAINT - TRAFFIC SIG	24,000	24,000	5,495.43	864.30	.00	18,504.57	22.9%
01500300 44431 MAINT - STORM SEWER	12,000	12,000	1,950.68	1,135.58	.00	10,049.32	16.3%
TOTAL MAINTENANCE	767,000	767,000	215,849.59	44,175.59	1,430.00	549,720.41	28.3%
47 OTHER EXPENSES							
01500300 47740 TRAVEL/TRAINING/DUE	23,000	23,000	3,170.01	120.00	.00	19,829.99	13.8%
01500300 47760 UNIFORMS & SAFETY I	19,500	19,500	2,976.19	982.13	600.00	15,923.81	18.3%
01500600 47790 INTEREST EXPENSE	800	800	607.50	118.04	.00	192.50	75.9%
TOTAL OTHER EXPENSES	43,300	43,300	6,753.70	1,220.17	600.00	35,946.30	17.0%
48 TRANSFERS							
01500500 48005 TRANSFER TO SWIMMIN	192,100	192,100	193,632.89	20,155.99	.00	-1,532.89	100.8%*
TOTAL TRANSFERS	192,100	192,100	193,632.89	20,155.99	.00	-1,532.89	100.8%
TOTAL UNDESIGNATED	4,819,000	4,807,250	2,070,800.98	425,439.18	342,612.62	2,393,836.40	50.2%
TOTAL GENERAL SERVICES PUBLIC WOR	4,819,000	4,807,250	2,070,800.98	425,439.18	342,612.62	2,393,836.40	50.2%



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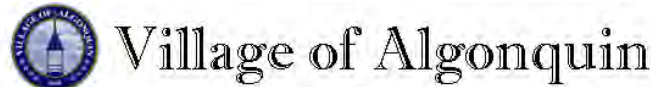
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
01900100 42234 PROFESSIONAL SERVIC	29,400	29,400	.00	.00	2,886.00	26,514.00	9.8%
01900100 42236 INSURANCE	664,000	664,000	654,181.42	313,139.83	.00	9,818.58	98.5%
TOTAL CONTRACTUAL SERVICES	693,400	693,400	654,181.42	313,139.83	2,886.00	36,332.58	94.8%
43 COMMODITIES							
01900100 43333 IT EQUIP. & SUPPLIE	369,600	369,600	244,419.65	67,360.80	11,711.91	113,468.44	69.3%
TOTAL COMMODITIES	369,600	369,600	244,419.65	67,360.80	11,711.91	113,468.44	69.3%
45 CAPITAL IMPROVEMENT							
01900100 45590 CAPITAL PURCHASE	118,000	118,000	52,352.00	30,549.00	.00	65,648.00	44.4%
TOTAL CAPITAL IMPROVEMENT	118,000	118,000	52,352.00	30,549.00	.00	65,648.00	44.4%
47 OTHER EXPENSES							
01900100 47740 TRAVEL/TRAINING/DUE	9,000	9,000	.00	.00	.00	9,000.00	.0%
TOTAL OTHER EXPENSES	9,000	9,000	.00	.00	.00	9,000.00	.0%
48 TRANSFERS							
01900500 48002 TRANSFER TO CEMETER	160,000	160,000	.00	.00	.00	160,000.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900500 48004 TRANSFER TO STREET	633,000	633,000	633,000.00	633,000.00	.00	.00	100.0%
1900500 48006 TRANSFER TO PARK IM	502,000	502,000	502,000.00	502,000.00	.00	.00	100.0%
1900500 48026 TRANSFER TO NAT & D	465,000	465,000	465,000.00	465,000.00	.00	.00	100.0%
TOTAL TRANSFERS	1,760,000	1,760,000	1,600,000.00	1,600,000.00	.00	160,000.00	90.9%
TOTAL UNDESIGNATED	2,950,000	2,950,000	2,550,953.07	2,011,049.63	14,597.91	384,449.02	87.0%
TOTAL NONDEPARTMENTAL	2,950,000	2,950,000	2,550,953.07	2,011,049.63	14,597.91	384,449.02	87.0%
TOTAL GENERAL	24,137,000	24,248,186	12,189,038.92	4,604,835.75	770,763.86	11,288,383.22	53.4%
TOTAL EXPENSES	24,137,000	24,248,186	12,189,038.92	4,604,835.75	770,763.86	11,288,383.22	

940 CEMETERY OPERATING

00 UNDESIGNATED

42 CONTRACTUAL SERVICES

02400100 42225 BANK PROCESSING FEE	300	300	26.40	.00	.00	273.60	8.8%
02400100 42234 PROFESSIONAL SERVICE	31,200	31,200	8,883.00	1,776.60	14,608.02	7,708.98	75.3%
02400100 42236 INSURANCE	1,500	1,500	1,392.09	724.16	.00	107.91	92.8%
02400100 42290 GRAVE OPENING	10,000	10,000	3,012.50	637.50	6,987.50	.00	100.0%
TOTAL CONTRACTUAL SERVICES	43,000	43,000	13,313.99	3,138.26	21,595.52	8,090.49	81.2%
TOTAL UNDESIGNATED	43,000	43,000	13,313.99	3,138.26	21,595.52	8,090.49	81.2%
TOTAL CEMETERY OPERATING	43,000	43,000	13,313.99	3,138.26	21,595.52	8,090.49	81.2%
TOTAL CEMETERY	43,000	43,000	13,313.99	3,138.26	21,595.52	8,090.49	81.2%
TOTAL EXPENSES	43,000	43,000	13,313.99	3,138.26	21,595.52	8,090.49	

03 MFT

900 NONDEPARTMENTAL

00 UNDESIGNATED



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03	MFT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
43 COMMODITIES								
	03900300 43309 MATERIALS	330,000	330,000	11,398.47	5,337.54	6,568.97	312,032.56	5.4%
	03900300 43370 INFRASTRUCTURE MAIN	400,000	400,000	176,248.72	.00	.00	223,751.28	44.1%
	TOTAL COMMODITIES	730,000	730,000	187,647.19	5,337.54	6,568.97	535,783.84	26.6%
44 MAINTENANCE								
	03900300 44427 MAINT - CURB & SIDE	600,000	600,000	430,356.75	430,356.75	.00	169,643.25	71.7%
	03900300 44428 MAINT - STREETS	260,000	260,000	82,472.78	19,144.73	42,323.74	135,203.48	48.0%
	03900300 44429 MAINT - STREET LIGH	160,000	160,000	25,245.00	16,830.00	40,080.18	94,674.82	40.8%
	03900300 44431 MAINT - STORM SEWER	200,000	200,000	.00	.00	.00	200,000.00	.0%
	TOTAL MAINTENANCE	1,220,000	1,220,000	538,074.53	466,331.48	82,403.92	599,521.55	50.9%
	TOTAL UNDESIGNATED	1,950,000	1,950,000	725,721.72	471,669.02	88,972.89	1,135,305.39	41.8%
	TOTAL NONDEPARTMENTAL	1,950,000	1,950,000	725,721.72	471,669.02	88,972.89	1,135,305.39	41.8%
	TOTAL MFT	1,950,000	1,950,000	725,721.72	471,669.02	88,972.89	1,135,305.39	41.8%
	TOTAL EXPENSES	1,950,000	1,950,000	725,721.72	471,669.02	88,972.89	1,135,305.39	
04 STREET IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
	04900300 42230 LEGAL SERVICES	15,000	15,000	1,502.50	323.75	.00	13,497.50	10.0%
	04900300 42232 ENGINEERING/DESIGN	1,554,000	155,000	57,670.36	12,360.00	26,000.00	71,329.64	54.0%
	04900300 42232 S1633 ENGINEERING/DE	0	10,000	310.00	.00	.00	9,690.00	3.1%
	04900300 42232 S1743 ENGINEERING/DE	0	50,000	9,341.61	4,815.50	7,826.36	32,832.03	34.3%



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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	42232 S1751 ENGINEERING/DE	0	15,000	4,584.48	882.82	.00	10,415.52	30.6%
04900300	42232 S1761 ENGINEERING/DE	0	40,000	4,584.47	882.82	.00	35,415.53	11.5%
04900300	42232 S1813 ENGINEERING/DE	0	10,000	.00	.00	.00	10,000.00	.0%
04900300	42232 S1823 ENGINEERING/DE	0	10,000	.00	.00	.00	10,000.00	.0%
04900300	42232 S1833 ENGINEERING/DE	0	10,000	800.00	.00	1,040.00	8,160.00	18.4%
04900300	42232 S1852 ENGINEERING/DE	0	24,000	.00	.00	.00	24,000.00	.0%
04900300	42232 S1853 ENGINEERING/DE	0	174,000	.00	.00	.00	174,000.00	.0%
04900300	42232 S1923 ENGINEERING/DE	0	226,000	35,439.64	14,892.50	.00	190,560.36	15.7%
04900300	42232 S1933 ENGINEERING/DE	0	25,000	3,643.61	.00	312.50	21,043.89	15.8%
04900300	42232 S2022 ENGINEERING/DE	0	50,000	5,620.00	1,300.00	.00	44,380.00	11.2%
04900300	42232 S2053 ENGINEERING/DE	0	300,000	100,961.76	.00	39,254.78	159,783.46	46.7%
04900300	42232 S2202 ENGINEERING/DE	0	15,000	2,776.40	.00	.00	12,223.60	18.5%
04900300	42232 S2203 ENGINEERING/DE	0	15,000	555.00	555.00	.00	14,445.00	3.7%
04900300	42232 S2221 ENGINEERING/DE	0	180,000	538.75	.00	.00	179,461.25	.3%
04900300	42232 S2233 ENGINEERING/DE	0	10,000	.00	.00	.00	10,000.00	.0%
04900300	42232 S2242 ENGINEERING/DE	0	27,000	5,310.00	4,015.00	.00	21,690.00	19.7%
04900300	42232 S2311 ENGINEERING/DE	0	210,000	18,097.50	18,097.50	.00	191,902.50	8.6%
TOTAL CONTRACTUAL SERVICES		1,569,000	1,571,000	251,736.08	58,124.89	74,433.64	1,244,830.28	20.8%
43 COMMODITIES								
04900300	43370 INFRASTRUCTURE MAIN	3,220,000	537,600	227,741.47	172,642.10	4,900.00	304,958.53	43.3%
04900300	43370 S1814 INFRASTRUCTURE	0	40,000	6,299.41	.00	.00	33,700.59	15.7%
04900300	43370 S1824 INFRASTRUCTURE	0	142,400	53,962.17	.00	.00	88,437.83	37.9%
04900300	43370 S1834 INFRASTRUCTURE	0	50,000	20,441.61	.00	.00	29,558.39	40.9%
04900300	43370 S1924 INFRASTRUCTURE	0	2,300,000	123,087.15	123,087.15	.00	2,176,912.85	5.4%
04900300	43370 S2204 INFRASTRUCTURE	0	150,000	.00	.00	.00	150,000.00	.0%
TOTAL COMMODITIES		3,220,000	3,220,000	431,531.81	295,729.25	4,900.00	2,783,568.19	13.6%
45 CAPITAL IMPROVEMENT								
04900300	45593 CAPITAL IMPROVEMENT	13,325,000	0	.00	.00	.00	.00	.0%
04900300	45593 S1214 CAPITAL IMPROV	0	106,000	105,014.40	.00	.00	985.60	99.1%
04900300	45593 S1264 CAPITAL IMPROV	0	605,000	.00	.00	.00	605,000.00	.0%
04900300	45593 S1634 CAPITAL IMPROV	0	65,000	.00	.00	.00	65,000.00	.0%
04900300	45593 S1744 CAPITAL IMPROV	0	992,000	112,734.00	57,834.00	157,137.48	722,128.52	27.2%
04900300	45593 S1854 CAPITAL IMPROV	0	1,050,000	.00	.00	.00	1,050,000.00	.0%
04900300	45593 S1934 CAPITAL IMPROV	0	450,000	137,044.85	.00	.00	312,955.15	30.5%



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04	STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300	45593 S1961 CAPITAL IMPROV	0	415,000	.00	.00	.00	415,000.00	.0%
04900300	45593 S2023 CAPITAL IMPROV	0	6,550,000	618,339.65	350,783.29	135.00	5,931,525.35	9.4%
04900300	45593 S2052 CAPITAL IMPROV	0	2,930,000	17,069.92	17,069.92	53,080.10	2,859,849.98	2.4%
04900300	45593 S2234 CAPITAL IMPROV	0	60,000	6,689.03	.00	.00	53,310.97	11.1%
04900300	45593 S2251 CAPITAL IMPROV	0	100,000	65,869.92	.00	.00	34,130.08	65.9%
04900300	45595 LAND ACQUISITION	0	0	601.25	46.25	.00	-601.25	100.0%*
	TOTAL CAPITAL IMPROVEMENT	13,325,000	13,323,000	1,063,363.02	425,733.46	210,352.58	12,049,284.40	9.6%
	TOTAL UNDESIGNATED	18,114,000	18,114,000	1,746,630.91	779,587.60	289,686.22	16,077,682.87	11.2%
	TOTAL NONDEPARTMENTAL	18,114,000	18,114,000	1,746,630.91	779,587.60	289,686.22	16,077,682.87	11.2%
	TOTAL STREET IMPROVEMENT	18,114,000	18,114,000	1,746,630.91	779,587.60	289,686.22	16,077,682.87	11.2%
	TOTAL EXPENSES	18,114,000	18,114,000	1,746,630.91	779,587.60	289,686.22	16,077,682.87	
05 SWIMMING POOL								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
05900100	41104 FICA	8,100	8,100	8,080.38	264.49	.00	19.62	99.8%
05900100	41105 SUI	900	900	765.84	25.07	.00	134.16	85.1%
05900100	41110 SALARIES	109,500	109,500	104,805.85	3,457.06	.00	4,694.15	95.7%
05900100	41140 OVERTIME	1,000	1,000	819.68	.00	.00	180.32	82.0%
	TOTAL PERSONNEL	119,500	119,500	114,471.75	3,746.62	.00	5,028.25	95.8%
42 CONTRACTUAL SERVICES								
05900100	42210 TELEPHONE	2,400	2,400	739.66	152.32	857.51	802.83	66.5%
05900100	42211 NATURAL GAS	5,000	5,000	10,483.15	6,166.57	2,216.85	-7,700.00	254.0%*
05900100	42212 ELECTRIC	6,000	6,000	1,539.24	518.36	4,460.76	.00	100.0%
05900100	42213 WATER	8,000	8,000	10,099.58	2,747.64	.00	-2,099.58	126.2%*



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05	SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	05900100 42225 BANK PROCESSING FEE	600	600	797.10	.77	.00	-197.10	132.9%*
	05900100 42234 PROFESSIONAL SERVIC	200	200	316.00	98.00	.00	-116.00	158.0%*
	05900100 42236 INSURANCE	8,000	8,000	8,569.89	4,139.79	.00	-569.89	107.1%*
	TOTAL CONTRACTUAL SERVICES	30,200	30,200	32,544.62	13,823.45	7,535.12	-9,879.74	132.7%
43	COMMODITIES							
	05900100 43308 OFFICE SUPPLIES	800	800	60.41	.00	.00	739.59	7.6%
	05900100 43320 SMALL TOOLS & SUPPL	2,000	2,000	1,643.56	.00	.00	356.44	82.2%
	TOTAL COMMODITIES	2,800	2,800	1,703.97	.00	.00	1,096.03	60.9%
44	MAINTENANCE							
	05900100 44423 MAINT - BUILDING	77,000	77,000	103,286.82	14,928.90	.00	-26,286.82	134.1%*
	05900100 44445 MAINT - OUTSOURCED	39,000	39,000	24,904.88	.00	13,009.34	1,085.78	97.2%
	TOTAL MAINTENANCE	116,000	116,000	128,191.70	14,928.90	13,009.34	-25,201.04	121.7%
47	OTHER EXPENSES							
	05900100 47701 RECREATION PROGRAMS	300	0	786.25	.00	.00	-786.25	100.0%*
	05900100 47740 TRAVEL/TRAINING/DUE	6,300	6,600	6,627.37	54.37	.00	-27.37	100.4%*
	05900100 47760 UNIFORMS & SAFETY I	2,100	2,100	2,522.31	.00	.00	-422.31	120.1%*
	05900100 47800 CONCESSIONS	8,000	8,000	6,577.80	.00	1,001.78	420.42	94.7%
	TOTAL OTHER EXPENSES	16,700	16,700	16,513.73	54.37	1,001.78	-815.51	104.9%
	TOTAL UNDESIGNATED	285,200	285,200	293,425.77	32,553.34	21,546.24	-29,772.01	110.4%
	TOTAL NONDEPARTMENTAL	285,200	285,200	293,425.77	32,553.34	21,546.24	-29,772.01	110.4%
	TOTAL SWIMMING POOL	285,200	285,200	293,425.77	32,553.34	21,546.24	-29,772.01	110.4%
	TOTAL EXPENSES	285,200	285,200	293,425.77	32,553.34	21,546.24	-29,772.01	

06 PARK IMPROVEMENT

900 NONDEPARTMENTAL



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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
	06900300 42232 ENGINEERING/DESIGN	613,000	0	.00	.00	.00	.00	.0%
	06900300 42232 P2113 ENGINEERING/DE	0	60,000	2,012.50	730.00	641.25	57,346.25	4.4%
	06900300 42232 P2123 ENGINEERING/DE	0	3,000	.00	.00	.00	3,000.00	.0%
	06900300 42232 P2201 ENGINEERING/DE	0	180,000	8,881.67	.00	.00	171,118.33	4.9%
	06900300 42232 P2212 ENGINEERING/DE	0	20,000	2,241.00	2,241.00	341.41	17,417.59	12.9%
	06900300 42232 P2222 ENGINEERING/DE	0	25,000	2,641.00	2,641.00	341.41	22,017.59	11.9%
	06900300 42232 P2303 ENGINEERING/DE	0	10,000	1,351.00	.00	.00	8,649.00	13.5%
	06900300 42232 P2311 ENGINEERING/DE	0	285,000	.00	.00	.00	285,000.00	.0%
	06900300 42232 P2323 ENGINEERING/DE	0	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	613,000	613,000	17,127.17	5,612.00	1,324.07	594,548.76	3.0%
43 COMMODITIES								
	06900300 43370 INFRASTRUCTURE MAIN	25,000	25,000	.00	.00	.00	25,000.00	.0%
	TOTAL COMMODITIES	25,000	25,000	.00	.00	.00	25,000.00	.0%
44 MAINTENANCE								
	06900300 44402 MAINT - TREE PLANTI	100,000	100,000	63,710.00	.00	.00	36,290.00	63.7%
	TOTAL MAINTENANCE	100,000	100,000	63,710.00	.00	.00	36,290.00	63.7%
45 CAPITAL IMPROVEMENT								
	06900300 45593 CAPITAL IMPROVEMENT	1,500,000	0	.00	.00	.00	.00	.0%
	06900300 45593 P2114 CAPITAL IMPROV	0	600,000	.00	.00	.00	600,000.00	.0%
	06900300 45593 P2124 CAPITAL IMPROV	0	30,000	.00	.00	3,918.53	26,081.47	13.1%
	06900300 45593 P2213 CAPITAL IMPROV	0	180,000	.00	.00	.00	180,000.00	.0%
	06900300 45593 P2223 CAPITAL IMPROV	0	210,000	.00	.00	.00	210,000.00	.0%
	06900300 45593 P2304 CAPITAL IMPROV	0	180,000	120,434.03	.00	.00	59,565.97	66.9%



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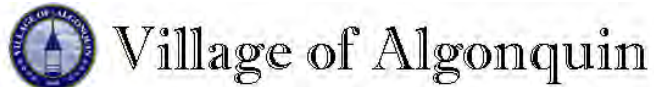
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06	PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
06900300	45593 P2324 CAPITAL IMPROV	0	300,000	.00	.00	.00	300,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	1,500,000	1,500,000	120,434.03	.00	3,918.53	1,375,647.44	8.3%
	TOTAL UNDESIGNATED	2,238,000	2,238,000	201,271.20	5,612.00	5,242.60	2,031,486.20	9.2%
	TOTAL NONDEPARTMENTAL	2,238,000	2,238,000	201,271.20	5,612.00	5,242.60	2,031,486.20	9.2%
	TOTAL PARK IMPROVEMENT	2,238,000	2,238,000	201,271.20	5,612.00	5,242.60	2,031,486.20	9.2%
	TOTAL EXPENSES	2,238,000	2,238,000	201,271.20	5,612.00	5,242.60	2,031,486.20	
07 WATER & SEWER								
700 WATER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
07700400	41103 IMRF	130,000	130,000	49,628.12	10,177.95	.00	80,371.88	38.2%
07700400	41104 FICA	100,000	100,000	40,186.23	7,990.24	.00	59,813.77	40.2%
07700400	41105 SUI	2,000	2,000	150.23	.00	.00	1,849.77	7.5%
07700400	41106 INSURANCE	208,000	208,000	82,990.27	17,261.09	.00	125,009.73	39.9%
07700400	41110 SALARIES	1,242,000	1,242,000	525,233.98	104,923.70	.00	716,766.02	42.3%
07700400	41140 OVERTIME	58,000	58,000	18,827.58	5,009.66	.00	39,172.42	32.5%
	TOTAL PERSONNEL	1,740,000	1,740,000	717,016.41	145,362.64	.00	1,022,983.59	41.2%
42 CONTRACTUAL SERVICES								
07700400	42210 TELEPHONE	25,900	25,900	6,297.79	1,425.99	4,063.68	15,538.53	40.0%
07700400	42211 NATURAL GAS	21,500	21,500	6,477.29	1,719.14	9,422.71	5,600.00	74.0%
07700400	42212 ELECTRIC	258,200	258,200	52,510.50	13,800.68	205,689.50	.00	100.0%
07700400	42215 ALARM LINES	9,200	9,200	3,256.20	729.00	729.00	5,214.80	43.3%
07700400	42225 BANK PROCESSING FEE	38,000	38,000	16,199.16	3,890.87	.00	21,800.84	42.6%
07700400	42226 ACH REBATE	26,000	26,000	11,957.50	2,411.00	.00	14,042.50	46.0%
07700400	42230 LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
07700400	42231	AUDIT SERVICES	6,600	6,600	3,225.75	3,225.75	3,308.25	66.00	99.0%
07700400	42232	ENGINEERING/DESIGN	20,000	20,000	.00	.00	20,000.00	.0%	
07700400	42234	PROFESSIONAL SERVIC	389,800	389,800	86,847.29	20,206.30	43,485.76	259,466.95	33.4%
07700400	42236	INSURANCE	110,000	110,000	110,281.11	53,304.92	.00	-281.11	100.3%*
07700400	42242	PUBLICATIONS	1,100	1,100	444.50	444.50	.00	655.50	40.4%
07700400	42243	PRINTING & ADVERTIS	4,100	4,100	3,254.92	.00	.00	845.08	79.4%
07700400	42260	PHYSICAL EXAMS	1,600	1,600	265.00	.00	.00	1,335.00	16.6%
07700400	42270	EQUIPMENT RENTAL	1,000	1,000	143.75	.00	.00	856.25	14.4%
07700400	42272	LEASES - NON CAPITA	14,200	14,200	6,025.25	1,214.51	.00	8,174.75	42.4%
	TOTAL CONTRACTUAL SERVICES	931,200	931,200	307,186.01	102,372.66	266,698.90	357,315.09	61.6%	
43 COMMODITIES									
07700400	43308	OFFICE SUPPLIES	500	500	.00	.00	.00	500.00	.0%
07700400	43309	MATERIALS	21,500	21,500	19,815.77	6,803.57	.00	1,684.23	92.2%
07700400	43317	POSTAGE	28,400	28,400	12,162.85	2,506.75	.00	16,237.15	42.8%
07700400	43320	SMALL TOOLS & SUPPL	10,500	10,500	4,405.20	1,970.07	1,771.58	4,323.22	58.8%
07700400	43332	OFFICE FURNITURE &	1,900	3,400	578.38	.00	470.45	2,351.17	30.8%
07700400	43333	IT EQUIPMENT & SUPP	82,000	82,000	43,342.47	11,621.26	1,463.36	37,194.17	54.6%
07700400	43340	FUEL	18,000	18,000	9,771.80	1,612.59	.00	8,228.20	54.3%
07700400	43342	CHEMICALS	208,100	208,100	104,376.60	46,241.54	101,318.85	2,404.55	98.8%
07700400	43345	LAB SUPPLIES	20,800	20,800	5,365.71	1,571.52	.00	15,434.29	25.8%
07700400	43348	METERS & METER SUPP	72,500	71,000	10,047.97	.00	10,327.03	50,625.00	28.7%
	TOTAL COMMODITIES	464,200	464,200	209,866.75	72,327.30	115,351.27	138,981.98	70.1%	
44 MAINTENANCE									
07700400	44410	MAINT - BOOSTER STA	19,500	19,500	879.72	.00	132.10	18,488.18	5.2%
07700400	44411	MAINT - STORAGE FAC	38,300	38,300	33,402.00	29,804.00	.00	4,898.00	87.2%
07700400	44412	MAINT - TREATMENT F	43,000	43,000	14,619.99	4,659.55	465.44	27,914.57	35.1%
07700400	44415	MAINT - DISTRIBUTIO	89,500	89,500	42,137.01	4,633.55	26,832.50	20,530.49	77.1%
07700400	44418	MAINT - WELLS	138,500	138,500	5,736.58	62.57	.00	132,763.42	4.1%
07700400	44420	MAINT - VEHICLES	30,000	30,000	10,163.90	2,990.18	.00	19,836.10	33.9%
07700400	44421	MAINT - EQUIPMENT	37,000	37,000	16,615.77	3,446.43	.00	20,384.23	44.9%
07700400	44423	MAINT - BUILDING	112,000	112,000	59,819.52	12,531.35	6,592.75	45,587.73	59.3%
07700400	44426	MAINT - OFFICE EQUI	800	800	265.06	12.31	.00	534.94	33.1%
	TOTAL MAINTENANCE	508,600	508,600	183,639.55	58,139.94	34,022.79	290,937.66	42.8%	
47 OTHER EXPENSES									



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07	WATER & SEWER	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07700400	47740 TRAVEL/TRAINING/DUE	10,900	10,900	2,852.11	1,020.00	672.00	7,375.89	32.3%
07700400	47760 UNIFORMS & SAFETY I	10,900	10,900	1,406.82	484.14	710.59	8,782.59	19.4%
07700400	47790 INTEREST EXPENSE	2,200	2,200	.00	.00	.00	2,200.00	.0%
07700600	47790 INTEREST EXPENSE	0	0	672.82	125.11	.00	-672.82	100.0%*
	TOTAL OTHER EXPENSES	24,000	24,000	4,931.75	1,629.25	1,382.59	17,685.66	26.3%
	TOTAL UNDESIGNATED	3,668,000	3,668,000	1,422,640.47	379,831.79	417,455.55	1,827,903.98	50.2%
	TOTAL WATER OPERATING	3,668,000	3,668,000	1,422,640.47	379,831.79	417,455.55	1,827,903.98	50.2%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
07800400	41103 IMRF	117,000	117,000	39,636.72	7,686.83	.00	77,363.28	33.9%
07800400	41104 FICA	91,000	91,000	32,312.85	6,001.60	.00	58,687.15	35.5%
07800400	41105 SUI	2,000	2,000	148.33	15.90	.00	1,851.67	7.4%
07800400	41106 INSURANCE	189,000	189,000	70,833.09	14,178.85	.00	118,166.91	37.5%
07800400	41110 SALARIES	1,135,000	1,135,000	426,571.25	80,634.16	.00	708,428.75	37.6%
07800400	41140 OVERTIME	34,000	34,000	9,486.05	2,195.41	.00	24,513.95	27.9%
	TOTAL PERSONNEL	1,568,000	1,568,000	578,988.29	110,712.75	.00	989,011.71	36.9%
42 CONTRACTUAL SERVICES								
07800400	42210 TELEPHONE	21,000	21,000	7,660.09	1,766.04	1,494.10	11,845.81	43.6%
07800400	42211 NATURAL GAS	17,100	17,100	10,317.25	1,962.52	1,182.75	5,600.00	67.3%
07800400	42212 ELECTRIC	332,100	332,100	47,860.15	9,827.77	284,239.85	.00	100.0%
07800400	42215 ALARM LINES	9,200	9,200	3,256.20	729.00	729.00	5,214.80	43.3%
07800400	42225 BANK PROCESSING FEE	38,000	38,000	16,199.16	3,890.87	.00	21,800.84	42.6%
07800400	42226 ACH REBATE	26,000	26,000	12,008.00	2,421.50	.00	13,992.00	46.2%
07800400	42230 LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%
07800400	42231 AUDIT SERVICES	6,600	6,600	3,225.75	3,225.75	3,308.25	66.00	99.0%
07800400	42232 ENGINEERING/DESIGN	59,300	71,300	67,363.00	17,862.25	.00	3,937.00	94.5%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07800400 42234 PROFESSIONAL SERVIC	227,700	215,700	103,813.55	18,882.60	30,274.73	81,611.72	62.2%
07800400 42236 INSURANCE	110,000	110,000	101,266.49	48,950.30	.00	8,733.51	92.1%
07800400 42242 PUBLICATIONS	1,100	1,100	444.50	444.50	.00	655.50	40.4%
07800400 42243 PRINTING & ADVERTIS	1,000	1,000	183.92	25.00	.00	816.08	18.4%
07800400 42260 PHYSICAL EXAMS	1,600	1,600	.00	.00	265.00	1,335.00	16.6%
07800400 42262 SLUDGE REMOVAL	129,000	129,000	23,356.20	9,131.25	50,643.80	55,000.00	57.4%
07800400 42270 EQUIPMENT RENTAL	1,000	1,000	.00	.00	12.75	987.25	1.3%
07800400 42272 LEASES - NON CAPITA	14,500	14,500	3,957.09	797.73	.00	10,542.91	27.3%
TOTAL CONTRACTUAL SERVICES	999,200	999,200	400,911.35	119,917.08	372,150.23	226,138.42	77.4%
43 COMMODITIES							
07800400 43308 OFFICE SUPPLIES	500	500	26.09	.00	.00	473.91	5.2%
07800400 43309 MATERIALS	12,000	12,000	.00	.00	.00	12,000.00	.0%
07800400 43317 POSTAGE	28,400	28,400	12,162.82	2,506.74	.00	16,237.18	42.8%
07800400 43320 SMALL TOOLS & SUPPL	14,900	14,900	1,390.14	560.56	3,152.67	10,357.19	30.5%
07800400 43332 OFFICE FURNITURE &	0	1,500	.00	.00	470.45	1,029.55	31.4%
07800400 43333 IT EQUIPMENT & SUPP	80,000	80,000	40,770.96	11,621.25	1,463.36	37,765.68	52.8%
07800400 43340 FUEL	22,000	22,000	13,184.74	1,993.35	.00	8,815.26	59.9%
07800400 43342 CHEMICALS	124,000	124,000	29,791.90	7,373.94	46,700.32	47,507.78	61.7%
07800400 43345 LAB SUPPLIES	7,500	7,500	1,903.39	971.03	1,330.00	4,266.61	43.1%
07800400 43348 METERS & METER SUPP	72,500	71,000	7,422.96	.00	10,327.04	53,250.00	25.0%
TOTAL COMMODITIES	361,800	361,800	106,653.00	25,026.87	63,443.84	191,703.16	47.0%
44 MAINTENANCE							
07800400 44412 MAINT - TREATMENT F	92,100	92,100	31,944.30	28,852.93	29,201.01	30,954.69	66.4%
07800400 44414 MAINT - LIFT STATIO	60,000	60,000	1,641.63	1,641.63	1,995.52	56,362.85	6.1%
07800400 44416 MAINT - COLLECTION	72,500	72,500	11,753.80	10,173.80	.00	60,746.20	16.2%
07800400 44420 MAINT - VEHICLES	40,000	40,000	12,254.09	1,458.34	.00	27,745.91	30.6%
07800400 44421 MAINT - EQUIPMENT	44,000	44,000	12,558.04	2,907.85	.00	31,441.96	28.5%
07800400 44423 MAINT - BUILDING	110,000	110,000	43,468.58	7,724.99	.00	66,531.42	39.5%
07800400 44426 MAINT - OFFICE EQUI	1,200	1,200	284.67	12.31	.00	915.33	23.7%
TOTAL MAINTENANCE	419,800	419,800	113,905.11	52,771.85	31,196.53	274,698.36	34.6%
47 OTHER EXPENSES							
07800400 47740 TRAVEL/TRAINING/DUE	9,300	9,300	1,575.96	575.00	.00	7,724.04	16.9%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07800400 47760 UNIFORMS & SAFETY I	7,300	7,300	1,134.10	289.52	860.11	5,305.79	27.3%
07800400 47790 INTEREST EXPENSE	2,600	2,600	.00	.00	.00	2,600.00	.0%
07800600 47790 INTEREST EXPENSE	0	0	585.44	110.77	.00	-585.44	100.0%*
TOTAL OTHER EXPENSES	19,200	19,200	3,295.50	975.29	860.11	15,044.39	21.6%
48 TRANSFERS							
07800500 48008 TRANSFER TO W&S COL	3,489,900	0	.00	.00	.00	.00	.0%
07800500 48012 TRANSFER TO W&S IMP	0	3,489,900	562,728.48	112,667.72	.00	2,927,171.52	16.1%
TOTAL TRANSFERS	3,489,900	3,489,900	562,728.48	112,667.72	.00	2,927,171.52	16.1%
TOTAL UNDESIGNATED	6,857,900	6,857,900	1,766,481.73	422,071.56	467,650.71	4,623,767.56	32.6%
TOTAL SEWER OPERATING	6,857,900	6,857,900	1,766,481.73	422,071.56	467,650.71	4,623,767.56	32.6%
908 WATER & SEWER BOND INTEREST							
00 UNDESIGNATED							
46 DEBT SERVICES							
07080400 46680 BOND PAYMENT	770,000	770,000	.00	.00	.00	770,000.00	.0%
07080400 46681 BOND INTEREST EXPEN	74,600	74,600	37,262.50	37,262.50	.00	37,337.50	49.9%
07080400 46682 BOND FEES	500	500	.00	.00	.00	500.00	.0%
07080400 46700 W1750 IEPA LOAN PRIN	124,300	124,300	.00	.00	61,862.21	62,437.79	49.8%
07080400 46700 W1840 IEPA LOAN PRIN	271,200	271,200	.00	.00	308,356.24	-37,156.24	113.7%*
07080400 46700 W1950 IEPA LOAN PRIN	722,500	722,500	134,915.58	.00	.00	587,584.42	18.7%
07080400 46701 W1750 IEPA LOAN INTE	47,800	47,800	.00	.00	24,159.12	23,640.88	50.5%
07080400 46701 W1840 IEPA LOAN INTE	122,700	122,700	.00	.00	150,744.18	-28,044.18	122.9%*
07080400 46701 W1950 IEPA LOAN INTE	136,500	136,500	61,997.38	.00	.00	74,502.62	45.4%
TOTAL DEBT SERVICES	2,270,100	2,270,100	234,175.46	37,262.50	545,121.75	1,490,802.79	34.3%
TOTAL UNDESIGNATED	2,270,100	2,270,100	234,175.46	37,262.50	545,121.75	1,490,802.79	34.3%
TOTAL WATER & SEWER BOND INTEREST	2,270,100	2,270,100	234,175.46	37,262.50	545,121.75	1,490,802.79	34.3%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL WATER & SEWER	12,796,000	12,796,000	3,423,297.66	839,165.85	1,430,228.01	7,942,474.33	37.9%
TOTAL EXPENSES	12,796,000	12,796,000	3,423,297.66	839,165.85	1,430,228.01	7,942,474.33	
12 WATER & SEWER IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
12900400 42230 LEGAL SERVICES	10,000	10,000	231.25	.00	.00	9,768.75	2.3%
12900400 42232 ENGINEERING/DESIGN	1,223,000	309,000	32,200.25	7,270.00	.00	276,799.75	10.4%
12900400 42232 W1843 ENGINEERING/DE	0	30,000	10,947.55	2,936.29	12,917.50	6,134.95	79.6%
12900400 42232 W1971 ENGINEERING/DE	0	400,000	.00	.00	.00	400,000.00	.0%
12900400 42232 W2012 ENGINEERING/DE	0	60,000	3,504.75	3,504.75	6,091.25	50,404.00	16.0%
12900400 42232 W2013 ENGINEERING/DE	0	25,000	.00	.00	.00	25,000.00	.0%
12900400 42232 W2111 ENGINEERING/DE	0	60,000	.00	.00	.00	60,000.00	.0%
12900400 42232 W2123 ENGINEERING/DE	0	16,000	1,077.50	604.00	.00	14,922.50	6.7%
12900400 42232 W2203 ENGINEERING/DE	0	3,000	2,015.00	465.00	.00	985.00	67.2%
12900400 42232 W2211 ENGINEERING/DE	0	60,000	11,872.00	5,701.25	.00	48,128.00	19.8%
12900400 42232 W2222 ENGINEERING/DE	0	120,000	.00	.00	.00	120,000.00	.0%
12900400 42232 W2301 ENGINEERING/DE	0	100,000	.00	.00	.00	100,000.00	.0%
TOTAL CONTRACTUAL SERVICES	1,233,000	1,193,000	61,848.30	20,481.29	19,008.75	1,112,142.95	6.8%
43 COMMODITIES							
12900400 43370 INFRASTRUCTURE MAIN	20,000	20,000	.00	.00	.00	20,000.00	.0%
TOTAL COMMODITIES	20,000	20,000	.00	.00	.00	20,000.00	.0%
44 MAINTENANCE							
12900400 44416 MAINT - COLLECTION	200,000	200,000	96,097.50	96,097.50	.00	103,902.50	48.0%



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12	WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL MAINTENANCE	200,000	200,000	96,097.50	96,097.50	.00	103,902.50	48.0%
45	CAPITAL IMPROVEMENT							
12900400	45520	WATER TREATMENT PLA	215,000	0	.00	.00	.00	.0%
12900400	45520	W2311 WATER TREATMEN	0	215,000	.00	.00	215,000.00	.0%
12900400	45526	WASTEWATER COLLECTI	480,000	0	.00	.00	.00	.0%
12900400	45526	W2204 WASTEWATER COL	0	70,000	69,421.53	.00	578.47	99.2%
12900400	45526	W2322 WASTEWATER COL	0	450,000	.00	.00	450,000.00	.0%
12900400	45565	WATER MAIN	1,975,000	15,000	.00	.00	15,000.00	.0%
12900400	45565	W2014 WATER MAIN	0	350,000	.00	.00	350,000.00	.0%
12900400	45565	W2321 WATER MAIN	0	450,000	.00	.00	450,000.00	.0%
12900400	45565	W2331 WATER MAIN	0	1,160,000	.00	.00	1,160,000.00	.0%
12900400	45570	WASTEWATER TREATMEN	2,400,000	0	.00	.00	.00	.0%
12900400	45570	W1844 WASTEWATER TRE	0	2,400,000	130,911.27	.00	2,269,088.73	5.5%
	TOTAL CAPITAL IMPROVEMENT	5,070,000	5,110,000	200,332.80	.00	.00	4,909,667.20	3.9%
	TOTAL UNDESIGNATED	6,523,000	6,523,000	358,278.60	116,578.79	19,008.75	6,145,712.65	5.8%
	TOTAL NONDEPARTMENTAL	6,523,000	6,523,000	358,278.60	116,578.79	19,008.75	6,145,712.65	5.8%
	TOTAL WATER & SEWER IMPROVEMENT	6,523,000	6,523,000	358,278.60	116,578.79	19,008.75	6,145,712.65	5.8%
	TOTAL EXPENSES	6,523,000	6,523,000	358,278.60	116,578.79	19,008.75	6,145,712.65	
16	DEVELOPMENT FUND							
923	CUL DE SAC FUND							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
16230300	42264	SNOW REMOVAL	70,000	70,000	.00	.00	70,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	70,000	70,000	.00	.00	.00	70,000.00	.0%
	TOTAL UNDESIGNATED	70,000	70,000	.00	.00	.00	70,000.00	.0%
	TOTAL CUL DE SAC FUND	70,000	70,000	.00	.00	.00	70,000.00	.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
926 HOTEL TAX FUND							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
16260100 42252 REGIONAL / MARKETIN	13,000	13,000	12,073.50	.00	.00	926.50	92.9%
TOTAL CONTRACTUAL SERVICES	13,000	13,000	12,073.50	.00	.00	926.50	92.9%
48 TRANSFERS							
16260500 48001 TRANSFER TO GENERAL	30,000	30,000	.00	.00	.00	30,000.00	.0%
TOTAL TRANSFERS	30,000	30,000	.00	.00	.00	30,000.00	.0%
TOTAL UNDESIGNATED	43,000	43,000	12,073.50	.00	.00	30,926.50	28.1%
TOTAL HOTEL TAX FUND	43,000	43,000	12,073.50	.00	.00	30,926.50	28.1%
TOTAL DEVELOPMENT FUND	113,000	113,000	12,073.50	.00	.00	100,926.50	10.7%
TOTAL EXPENSES	113,000	113,000	12,073.50	.00	.00	100,926.50	
26 NATURAL AREA & DRAINAGE IMPROV							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
26900300 42232 ENGINEERING/DESIGN	260,000	80,000	66,180.30	22,430.65	.00	13,819.70	82.7%
26900300 42232 N2203 ENGINEERING/DE	0	60,000	1,191.43	.00	.00	58,808.57	2.0%



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26	NATURAL AREA & DRAINAGE IMPROV	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	26900300 42232 N2301 ENGINEERING/DE	0	120,000	.00	.00	.00	120,000.00	.0%
	26900300 42232 N2312 ENGINEERING/DE	0	38,000	.00	.00	.00	38,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	260,000	298,000	67,371.73	22,430.65	.00	230,628.27	22.6%
43	COMMODITIES							
	26900300 43370 INFRASTRUCTURE MAIN	270,000	270,000	36,108.61	5,342.50	19,867.50	214,023.89	20.7%
	TOTAL COMMODITIES	270,000	270,000	36,108.61	5,342.50	19,867.50	214,023.89	20.7%
45	CAPITAL IMPROVEMENT							
	26900300 45593 CAPITAL IMPROVEMENT	800,000	0	.00	.00	.00	.00	.0%
	26900300 45593 N2204 CAPITAL IMPROV	0	762,000	.00	.00	.00	762,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	800,000	762,000	.00	.00	.00	762,000.00	.0%
	TOTAL UNDESIGNATED	1,330,000	1,330,000	103,480.34	27,773.15	19,867.50	1,206,652.16	9.3%
	TOTAL NONDEPARTMENTAL	1,330,000	1,330,000	103,480.34	27,773.15	19,867.50	1,206,652.16	9.3%
	TOTAL NATURAL AREA & DRAINAGE IMP	1,330,000	1,330,000	103,480.34	27,773.15	19,867.50	1,206,652.16	9.3%
	TOTAL EXPENSES	1,330,000	1,330,000	103,480.34	27,773.15	19,867.50	1,206,652.16	
28	BUILDING MAINT. SERVICE							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
41	PERSONNEL							
	28900000 41103 IMRF	33,000	33,000	11,858.21	2,428.16	.00	21,141.79	35.9%
	28900000 41104 FICA	26,000	26,000	9,818.61	1,940.66	.00	16,181.39	37.8%



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	289000000 41105 SUI	600	600	32.32	.00	.00	567.68	5.4%
	289000000 41106 INSURANCE	50,000	50,000	22,342.31	4,651.99	.00	27,657.69	44.7%
	289000000 41110 SALARIES	325,000	325,000	127,856.87	24,863.04	.00	197,143.13	39.3%
	289000000 41140 OVERTIME	12,000	12,000	4,167.46	1,280.21	.00	7,832.54	34.7%
	TOTAL PERSONNEL	446,600	446,600	176,075.78	35,164.06	.00	270,524.22	39.4%
42 CONTRACTUAL SERVICES								
	289000000 42210 TELEPHONE	5,800	5,800	1,714.32	382.27	228.56	3,857.12	33.5%
	289000000 42215 ALARM LINES	9,200	9,200	3,256.20	729.00	729.00	5,214.80	43.3%
	289000000 42234 PROFESSIONAL SERVIC	1,350	1,350	5,821.39	.00	.00	-4,471.39	431.2%*
	289000000 42242 PUBLICATIONS	250	250	.00	.00	.00	250.00	.0%
	289000000 42243 PRINTING & ADVERTIS	550	550	.00	.00	.00	550.00	.0%
	289000000 42260 PHYSICAL EXAMS	150	150	.00	.00	.00	150.00	.0%
	289000000 42270 EQUIPMENT RENTAL	500	500	.00	.00	.00	500.00	.0%
	289000000 42272 LEASES - NON CAPITA	13,500	13,500	5,256.65	1,338.39	.00	8,243.35	38.9%
	TOTAL CONTRACTUAL SERVICES	31,300	31,300	16,048.56	2,449.66	957.56	14,293.88	54.3%
43 COMMODITIES								
	289000000 43308 OFFICE SUPPLIES	230	230	.00	.00	.00	230.00	.0%
	289000000 43317 POSTAGE	500	500	.00	.00	500.00	.00	100.0%
	289000000 43319 BUILDING SUPPLIES	130,320	130,320	106,247.89	30,322.47	.00	24,072.11	81.5%
	289000000 43320 SMALL TOOLS & SUPPL	2,900	2,900	489.34	192.36	.00	2,410.66	16.9%
	289000000 43332 OFFICE FURNITURE &	850	850	.00	.00	.00	850.00	.0%
	289000000 43333 IT EQUIPMENT & SUPP	3,700	3,700	2,935.75	.00	.00	764.25	79.3%
	289000000 43340 FUEL	2,500	2,500	854.22	300.39	.00	1,645.78	34.2%
	TOTAL COMMODITIES	141,000	141,000	110,527.20	30,815.22	500.00	29,972.80	78.7%
44 MAINTENANCE								
	289000000 44420 MAINT - VEHICLES	4,000	4,000	561.72	203.47	.00	3,438.28	14.0%
	289000000 44421 MAINT - EQUIPMENT	3,000	3,000	3,961.37	3,201.83	.00	-961.37	132.0%*
	289000000 44426 MAINT - OFFICE EQUI	1,000	1,000	455.33	12.31	.00	544.67	45.5%
	289000000 44445 MAINT - OUTSOURCED	313,000	313,000	172,706.06	16,414.81	.00	140,293.94	55.2%



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28	BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL MAINTENANCE	321,000	321,000	177,684.48	19,832.42	.00	143,315.52	55.4%
47	OTHER EXPENSES							
	28900000 47740 TRAVEL/TRAINING/DUE	4,200	4,200	204.03	.00	.00	3,995.97	4.9%
	28900000 47760 UNIFORMS & SAFETY I	5,600	5,600	818.32	.00	.00	4,781.68	14.6%
	28900000 47776 PARTS/FLUID INVENT	0	0	-35,138.64	-1,848.09	.00	35,138.64	100.0%
	28900000 47790 INTEREST EXPENSE	1,300	1,300	1,009.29	336.25	.00	290.71	77.6%
	TOTAL OTHER EXPENSES	11,100	11,100	-33,107.00	-1,511.84	.00	44,207.00	-298.3%
	TOTAL UNDESIGNATED	951,000	951,000	447,229.02	86,749.52	1,457.56	502,313.42	47.2%
	TOTAL NONDEPARTMENTAL	951,000	951,000	447,229.02	86,749.52	1,457.56	502,313.42	47.2%
	TOTAL BUILDING MAINT. SERVICE	951,000	951,000	447,229.02	86,749.52	1,457.56	502,313.42	47.2%
	TOTAL EXPENSES	951,000	951,000	447,229.02	86,749.52	1,457.56	502,313.42	
29	VEHICLE MAINT. SERVICE							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
41	PERSONNEL							
	29900000 41103 IMRF	35,000	35,000	12,008.71	2,491.88	.00	22,991.29	34.3%
	29900000 41104 FICA	27,000	27,000	9,597.40	1,991.47	.00	17,402.60	35.5%
	29900000 41105 SUI	600	600	.00	.00	.00	600.00	.0%
	29900000 41106 INSURANCE	60,000	60,000	23,844.97	4,951.85	.00	36,155.03	39.7%
	29900000 41110 SALARIES	326,000	326,000	131,233.39	27,170.67	.00	194,766.61	40.3%
	29900000 41140 OVERTIME	7,900	7,900	371.37	151.23	.00	7,528.63	4.7%
	TOTAL PERSONNEL	456,500	456,500	177,055.84	36,757.10	.00	279,444.16	38.8%
42	CONTRACTUAL SERVICES							
	29900000 42210 TELEPHONE	6,000	6,000	1,987.28	452.36	263.26	3,749.46	37.5%



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	29900000 42215 ALARM LINES	9,200	9,200	3,256.20	729.00	729.00	5,214.80	43.3%
	29900000 42234 PROFESSIONAL SERVIC	10,150	10,150	3,287.34	100.00	6,707.66	155.00	98.5%
	29900000 42242 PUBLICATIONS	5,750	5,750	3,094.09	1,460.00	.00	2,655.91	53.8%
	29900000 42243 PRINTING & ADVERTIS	550	550	.00	.00	.00	550.00	.0%
	29900000 42260 PHYSICAL EXAMS	150	150	.00	.00	.00	150.00	.0%
	29900000 42270 EQUIPMENT RENTAL	3,000	3,000	143.10	.00	2,356.90	500.00	83.3%
	29900000 42272 LEASES - NON CAPITA	1,300	1,300	928.65	187.35	.00	371.35	71.4%
	TOTAL CONTRACTUAL SERVICES	36,100	36,100	12,696.66	2,928.71	10,056.82	13,346.52	63.0%
43	COMMODITIES							
	29900000 43308 OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
	29900000 43317 POSTAGE	400	400	43.00	43.00	357.00	.00	100.0%
	29900000 43320 SMALL TOOLS & SUPPL	12,800	12,800	1,206.20	938.65	32.92	11,560.88	9.7%
	29900000 43333 IT EQUIPMENT & SUPP	3,300	3,300	2,935.75	.00	.00	364.25	89.0%
	29900000 43340 FUEL	2,500	2,500	1,087.33	106.84	.00	1,412.67	43.5%
	29900000 43350 PARTS / FLUIDS - FL	278,000	278,000	79,873.95	19,666.65	.00	198,126.05	28.7%
	29900000 43351 FUEL - COST OF SALE	280,000	280,000	146,570.60	27,901.26	.00	133,429.40	52.3%
	TOTAL COMMODITIES	577,300	577,300	231,716.83	48,656.40	389.92	345,193.25	40.2%
44	MAINTENANCE							
	29900000 44420 MAINT - VEHICLES	5,000	5,000	4,720.98	729.01	.00	279.02	94.4%
	29900000 44421 MAINT - EQUIPMENT	2,000	2,000	815.18	.00	.00	1,184.82	40.8%
	29900000 44423 MAINT - BUILDING	60,000	60,000	24,782.61	4,819.55	.00	35,217.39	41.3%
	29900000 44426 MAINT - OFFICE EQUI	1,000	1,000	455.32	12.31	.00	544.68	45.5%
	29900000 44440 MAINT - OUTSOURCED	60,000	60,000	19,346.50	888.70	.00	40,653.50	32.2%
	TOTAL MAINTENANCE	128,000	128,000	50,120.59	6,449.57	.00	77,879.41	39.2%
47	OTHER EXPENSES							
	29900000 47740 TRAVEL/TRAINING/DUE	6,900	6,900	2,108.98	.00	.00	4,791.02	30.6%
	29900000 47760 UNIFORMS & SAFETY I	3,950	3,950	1,559.64	.00	.00	2,390.36	39.5%
	29900000 47776 PARTS/FLUID INVENT	0	0	-18,700.16	-1,082.56	.00	18,700.16	100.0%
	29900000 47790 INTEREST EXPENSE	250	250	258.58	50.09	.00	-8.58	103.4%*



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29	VEHICLE MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL OTHER EXPENSES	11,100	11,100	-14,772.96	-1,032.47	.00	25,872.96	-133.1%
	TOTAL UNDESIGNATED	1,209,000	1,209,000	456,816.96	93,759.31	10,446.74	741,736.30	38.6%
	TOTAL NONDEPARTMENTAL	1,209,000	1,209,000	456,816.96	93,759.31	10,446.74	741,736.30	38.6%
	TOTAL VEHICLE MAINT. SERVICE	1,209,000	1,209,000	456,816.96	93,759.31	10,446.74	741,736.30	38.6%
	TOTAL EXPENSES	1,209,000	1,209,000	456,816.96	93,759.31	10,446.74	741,736.30	
32	DOWNTOWN TIF DISTRICT							
900	NONDEPARTMENTAL							
00	UNDESIGNATED							
42	CONTRACTUAL SERVICES							
	32900100 42232 ENGINEERING/DESIGN	10,000	10,000	.00	.00	.00	10,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	10,000	10,000	.00	.00	.00	10,000.00	.0%
45	CAPITAL IMPROVEMENT							
	32900100 45593 CAPITAL IMPROVEMENT	800,000	800,000	.00	.00	.00	800,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT	800,000	800,000	.00	.00	.00	800,000.00	.0%
	TOTAL UNDESIGNATED	810,000	810,000	.00	.00	.00	810,000.00	.0%
	TOTAL NONDEPARTMENTAL	810,000	810,000	.00	.00	.00	810,000.00	.0%
	TOTAL DOWNTOWN TIF DISTRICT	810,000	810,000	.00	.00	.00	810,000.00	.0%
	TOTAL EXPENSES	810,000	810,000	.00	.00	.00	810,000.00	
53	POLICE PENSION							
900	NONDEPARTMENTAL							



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53	POLICE PENSION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 UNDESIGNATED								
41 PERSONNEL								
53900000	41195 DISABILITY/RETIREME	1,670,000	1,670,000	523,062.56	.00	.00	1,146,937.44	31.3%
	TOTAL PERSONNEL	1,670,000	1,670,000	523,062.56	.00	.00	1,146,937.44	31.3%
42 CONTRACTUAL SERVICES								
53900000	42222 STENO FEES	1,200	1,200	280.00	.00	.00	920.00	23.3%
53900000	42228 INVESTMENT MANAGEME	125,000	125,000	-510.99	.00	.00	125,510.99	-.4%
53900000	42230 LEGAL SERVICES	10,000	10,000	641.00	.00	.00	9,359.00	6.4%
53900000	42234 PROFESSIONAL SERVIC	28,600	28,600	6,295.00	.00	.00	22,305.00	22.0%
53900000	42260 PHYSICAL EXAMS	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL CONTRACTUAL SERVICES	165,800	165,800	6,705.01	.00	.00	159,094.99	4.0%
43 COMMODITIES								
53900000	43308 OFFICE SUPPLIES	200	200	.00	.00	.00	200.00	.0%
	TOTAL COMMODITIES	200	200	.00	.00	.00	200.00	.0%
47 OTHER EXPENSES								
53900000	47740 TRAVEL/TRAINING/DUE	12,000	12,000	8,275.00	.00	.00	3,725.00	69.0%
	TOTAL OTHER EXPENSES	12,000	12,000	8,275.00	.00	.00	3,725.00	69.0%
	TOTAL UNDESIGNATED	1,848,000	1,848,000	538,042.57	.00	.00	1,309,957.43	29.1%
	TOTAL NONDEPARTMENTAL	1,848,000	1,848,000	538,042.57	.00	.00	1,309,957.43	29.1%
	TOTAL POLICE PENSION	1,848,000	1,848,000	538,042.57	.00	.00	1,309,957.43	29.1%
	TOTAL EXPENSES	1,848,000	1,848,000	538,042.57	.00	.00	1,309,957.43	
	GRAND TOTAL	72,347,200	72,458,386	20,508,621.16	7,061,422.59	2,678,815.89	49,270,948.95	32.0%

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



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

– M E M O R A N D U M –

DATE: October 11, 2022

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Assistant Village Manager/Village Treasurer

SUBJECT: *September 30, 2022 Cash and Investments Report*

The report of Village Cash and Investments is attached as Exhibit A. Cash in all funds is \$13,878,611 with investments of \$36,678,932. Total cash and investments are \$50,557,543.

Fixed Income Investments

Additionally, there is also \$5,505,781 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 \$31,173,151. The average daily investment rate in the Illinois Funds Money Market Fund was 2.516 percent with the IMET Convenience Fund at 2.325 percent.

The current Federal Funds Rate was last adjusted in September 2022 to a target level of 300 to 325 basis points. As we expect the target rate to continue to increase, it will have positive impacts on investment returns going forward in the near future.

Attachments

MONTHLY TREASURER'S REPORT
CASH AND INVESTMENTS
AS OF SEPTEMBER 30, 2022

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS TRUST	ILLINOIS FUNDS	IMET FUNDS	TOTAL
GENERAL FUND	\$ 5,784,856		\$ 5,505,781	\$ 101,612	\$ 5,438,081	\$ 1,675,625	\$ 18,505,954
GENERAL - (D)		657,722			\$ 10,825	18,357	686,904
GENERAL - VR (D)					\$ 231,943	48,457	280,400
GENERAL - INSURANCE - (D)		217,428			\$ 118,736	239,494	575,658
CEMETERY	66,377						66,377
CEMETERY TRUST- (D)		54,689			\$ 123,435	166,628	344,751
MOTOR FUEL - (D)					\$ 3,113,925		3,113,925
STREET IMPROVEMENT	1,188,332				\$ 2,364,029	4,611,098	8,163,459
SWIMMING POOL	(1)						(1)
PARK	135,248				\$ 762,987		898,235
PARK - (D)		147,441					147,441
W&S OPERATING	2,471,738				\$ 3,485,547	5,036,746	10,994,031
W&S BOND & INT. - (D)						1,721,890	1,721,890
W&S IMPR	1,771,825				\$ 85,334	497,237	2,354,396
SCHOOL DONATION - (D)		278,462					278,462
CUL DE SAC - (D)		12,171			\$ 29,320	167,600	209,091
HOTEL TAX		87,887			\$ 46,257	100,286	234,430
VILLAGE CONSTRUCTION	36,930				\$ 7,427	7,336	51,694
NATURAL AREA & DRAINAGE IMP	301,229				\$ 604,135		905,364
NATURAL AREA & DRAINAGE IMP (D)		302,869					302,869
DOWNTOWN TIF DISTRICT	480,325					358,804	839,130
SSA #1 - RIVERSIDE PLAZA	-						-
DEBT SERVICE	-						-
VEHICLE MAINTENANCE	(131,480)						(131,480)
BUILDING MAINTENANCE	14,564						14,564
TOTAL	\$ 12,119,943	\$ 1,758,669	\$ 5,505,781	\$ 101,612	\$ 16,421,982	\$ 14,649,557	\$ 50,557,543
% OF INVESTMENTS HELD	23.97%	3.48%	10.89%	0.20%	32.48%	28.98%	100.00%

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

VILLAGE OF ALGONQUIN
INVESTMENTS BY FUND
AS OF SEPTEMBER 30, 2022

EXHIBIT B

<u>FUND</u>	<u>TYPE</u>	<u>BANK</u>	<u>\$ AMOUNT</u>
GENERAL FUND	MMF	IMET CONV	1,981,932.62
GENERAL FUND	MMF	IL FUNDS	5,799,584.66
GENERAL FUND	SCHWAB	FIXED INCOME	5,505,780.56
GENERAL FUND	IIIT	FIXED INCOME	101,611.62
GENERAL FUND		MMF/SCHWAB TOTAL	13,388,909.46
GENERAL FUND		TOTAL	13,388,909.46
CEMETERY FUND	MMF	IMET CONV	166,627.57
CEMETERY FUND	MMF	IL FUNDS	123,435.20
CEMETERY FUND		MMF TOTAL	290,062.77
CEMETERY FUND		TOTAL	290,062.77
MFT FUND	MMF	IL FUNDS	3,113,925.35
MFT FUND		TOTAL	3,113,925.35
STREET FUND	MMF	IMET CONV	4,611,097.77
STREET FUND	MMF	IL FUNDS	2,364,028.82
STREET FUND		MMF TOTAL	6,975,126.59
STREET FUND		TOTAL	6,975,126.59
POOL FUND	MMF	IL FUNDS	0.00
POOL FUND		TOTAL	0.00
PARK FUND	MMF	IL FUNDS	762,987.24
PARK FUND		TOTAL	762,987.24
W/S OPERATING FUND	MMF	IMET CONV	6,758,635.96
W/S OPERATING FUND	MMF	IL FUNDS	3,485,546.80
W/S OPERATING FUND		MMF TOTAL	10,244,182.76
W/S OPERATING FUND		TOTAL	10,244,182.76
W/S IMPROVEMENT FUND	MMF	IMET CONV	497,237.03
W/S IMPROVEMENT FUND	MMF	IL FUNDS	85,334.28
W/S IMPROVEMENT FUND		MMF TOTAL	582,571.31
W/S IMPROVEMENT FUND		TOTAL	582,571.31
CUL DE SAC	MMF	IMET CONV	167,599.80
CUL DE SAC	MMF	IL FUNDS	29,320.06
HOTEL TAX	MMF	IMET CONV	100,286.29
HOTEL TAX	MMF	IL FUNDS	46,257.15
CUL DE SAC & HOTEL TAX		MMF TOTAL	343,463.30
SPECIAL REVENUE FUND		TOTAL	343,463.30
VILLAGE CONST FUND	MMF	IMET CONV	7,336.00
VILLAGE CONST FUND	MMF	IL FUNDS	7,427.34
VILLAGE CONST FUND		MMF TOTAL	14,763.34
VILLAGE CONST FUND		TOTAL	14,763.34
NATURAL AREAS & DRAINAGE IMPROV.	MMF	IL FUNDS	604,135.02
NATURAL AREA & DRAINAGE IMPROV.		TOTAL	604,135.02
DOWNTOWN TIF DISTRICT	MMF	IMET CONV	358,804.40
DOWNTOWN TIF DISTRICT		TOTAL	358,804.40
DEBT SERVICE FUND	MMF	IMET CONV	0.00
DEBT SERVICE FUND		TOTAL	0.00
		TOTAL	36,678,931.54
Legend:			
IMET CONV - IMET Convenience MMF			
IL FUNDS - Illinois Funds MMF			
ILLINOIS TRUST - Fixed Income Investments			
FIXED INCOME - Schwab Investments			
		IMET CONV	14,649,557.44
		IL FUNDS	16,421,981.92
		ILLINOIS TRUST	101,611.62
		FIXED INCOME	5,505,780.56
		TOTAL	36,678,931.54

VILLAGE OF ALGONQUIN
FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
AS OF SEPTEMBER 30, 2022

EXHIBIT C

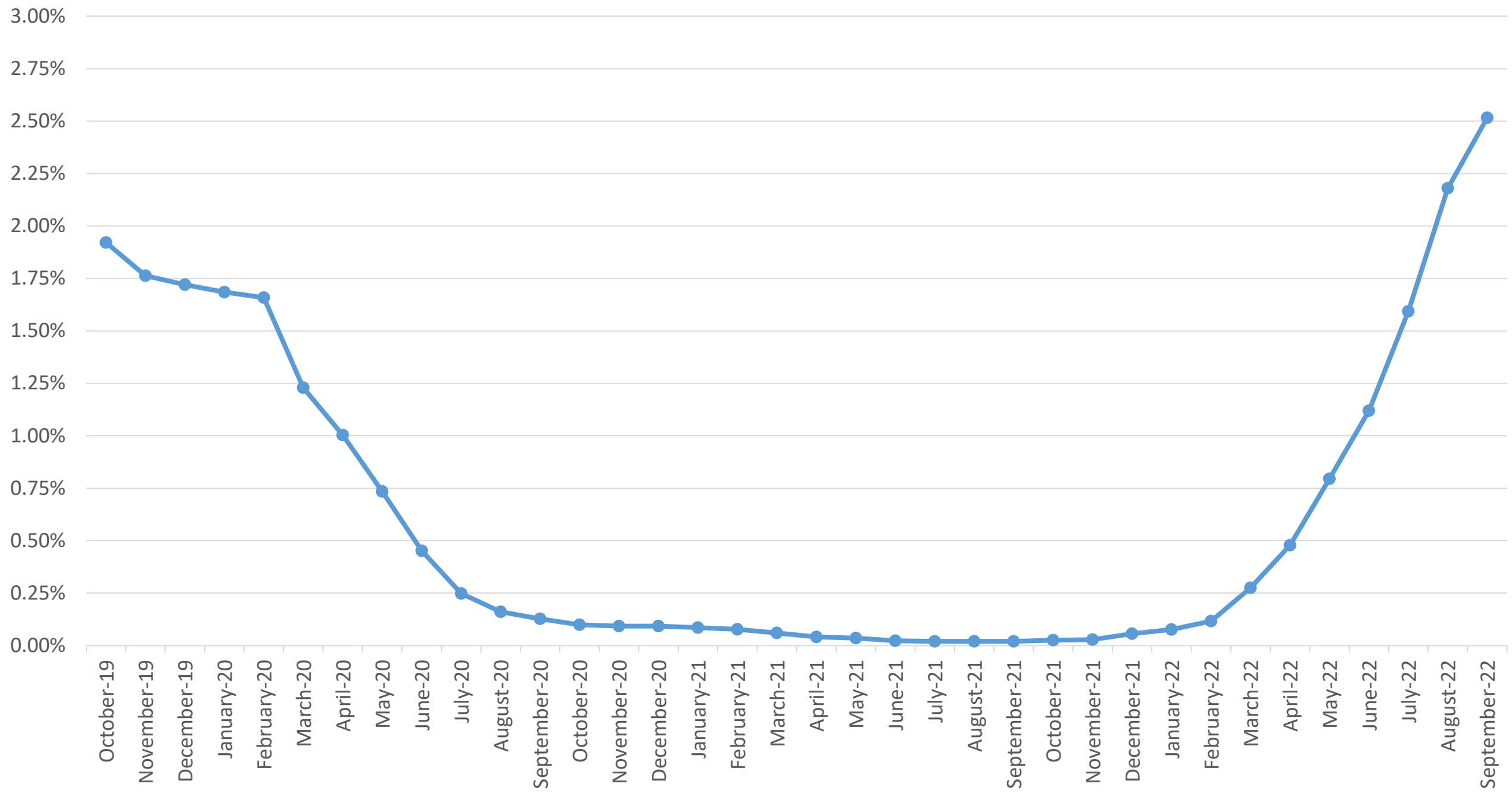
<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
<u>INVESTMENT CASH ACCOUNTS</u>						
Schwab MMF		60,442.27		60,442.27		
TOTAL CASH ACCOUNTS		\$ 60,442.27	1.1%	\$ 60,442.27	1.1%	
MERRICK BANK CD 11/29/22 3.40%	59013J5C9	101,467.80		100,077.40		
CITIBANK NA CD 12/21/22 3.40%	17312QX79	101,587.10		100,047.80		
WELLS FARGO NTNL 12/30/22 1.85%	949495AF2	100,588.60		99,669.50		
GOLDMANS SACHS CD 7/3/23 2.20%	38149MCP6	100,697.30		98,763.30		
LIVE OAK BANKING CD 9/13/23 1.80%	538036HH0	150,172.20		147,159.75		
BMW BANK NORTH AM 10/11/23 1.85%	05580ASV7	125,139.13		122,439.38		
MORGAN STANLEY CD 12/6/23 3.55%	61760ASZ3	256,355.50		248,975.50		
BANK BARODA NEW YORK 12/28/23 3.60%	06063HBJ1	102,587.80		99,627.70		
BANK HAPOALIM BM CD 01/23/24 3.20%	06251AV80	152,797.20		148,633.65		
MORGAN STANLEY CD 6/6/24 2.70%	61690UHB9	100,460.90		98,028.40		
MORGAN STANLEY CD 7/5/24 2.30%	61690UHQ6	99,598.00		97,248.90		
ENERBANK USA INC CD 8/15/24 2%	29278TKN9	247,178.25		241,462.75		
CAPITAL ONE, N.A. CD 8/21/24 2%	14042RNE7	148,252.05		144,760.80		
MERRICK BANK CD 1/17/25 1.75%	59013KEY8	97,752.60		95,212.70		
STATE BANK OF INDIA 1/22/25 2%	856285SK8	147,551.55		143,521.35		
AXOS BANK 3/26/25 1.6%	05465DAQ1	96,224.00		93,583.00		
HSBC BANK USA NTNL 05/07/25 1.3%	44329ME33	95,767.20		92,774.30		
TEXAS EXCHANGE BA 5/13/25 1.1%	88241THD5	190,352.20		184,542.00		
THIRD FEDERAL SAVING 5/23/25 0.8%	88413QDE5	70,853.18		69,004.35		
BMW BANK NORTH AM 08/13/25 0.8%	05580AC44	94,079.90		91,298.50		
FIRST NTNL BANK 9/8/25 0.65%	32110YUD5	37,387.84		36,276.36		
STATE BANK IOF INDA 04/27/26 0.95%	856283S64	46,705.95		44,803.65		
SALLIE MAE BANK 6/30/26 0.9%	7954506X8	116,103.63		111,139.13		
SALLIE MAE BANK CD 7/8/26 0.95%	7954506Y6	46,618.20		44,590.30		
TOYOTA FINL SAVINGS 07/15/26 0.95%	89235MLC3	93,001.70		88,950.40		
SYNCHRONY BANK 08/13/26 0.9%	87165GD66	69,474.23		66,238.13		
GOLDMAN SACHS BANK 08/18/26 1%	38149MYH0	139,534.20		133,274.70		
UBS BANK USA 08/25/26 0.95%	90348JS50	92,806.00		88,659.70		
SUBTOTAL CD'S		\$ 3,221,094.21	58.5%	\$ 3,130,763.40	0.5823	\$ (90,330.81)
SERIES 03/31/23 USTN 2.50%	9128284D9	125,468.75		124,179.69		
SERIES 01/31/24 USTN 2.25%	912828V80	49,640.63		48,656.25		
SERIES 07/31/24 USTN 1.75%	912828Y87	97,750.00		95,562.50		
SERIES 05/31/26 USTN 0.75%	91282CCF6	45,757.81		44,164.06		
SERIES 11/30/22 USTN 0.125%	91282CAX9	148,734.38		149,203.13		
SERIES 12/1/22 USTN	912796P94	168,551.60		169,180.87		
SERIES 11/25/22 USTN	912796W70	34,730.88		34,852.37		
SERIES 12/8/22 USTN	912796X61	143,751.48		144,203.82		
SUBTOTAL USTN/USTB		\$ 814,385.53	14.8%	\$ 810,002.69	15.1%	\$ (4,382.84)
SERIES 08/04/25 FFCB 0.67%	3133EL2S2	92,747.90		90,210.80		
SUBTOTAL FFCB		\$ 92,747.90	1.7%	\$ 90,210.80	1.7%	\$ (2,537.10)
SERIES 2/14/25 FHLB 1.63%	3130AJ2Q1	96,387.80		93,869.40		
SERIES 12/20/24 FHLB 1.00%	3130AQF40	47,607.40		46,501.05		
SUBTOTAL FHLB		\$ 143,995.20	2.6%	\$ 140,370.45	2.6%	\$ (3,624.75)
SERIES 12/01/22 FHLMC 5.00%	3128MBM46	411.16		389.41		
SERIES 12/01/23 FHLMC 6.00%	31335HZ89	7,847.43		7,283.69		
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	8,309.54		7,984.15		
SERIES 05/01/23 FHLMC 5.50%	3128PKXB5	621.71		602.89		
SERIES 09/15/24 FHLMC 4.50%	31395FNK6	3,678.86		3,604.99		
SUBTOTAL FHLM / FHLMC		\$ 20,868.70	0.4%	\$ 19,865.13	0.4%	\$ (1,003.57)

<u>INVESTMENTS - GENERAL FUND 01</u>	<u>CUSIP</u>	<u>BOOK VALUE BALANCE</u>	<u>%</u>	<u>MARKET VALUE BALANCE</u>	<u>%</u>	<u>\$ INCREASE / DECREASE</u>
SERIES 01/01/26 FNMA 4.00%	31419HCW0	6,406.79		6,174.58		
SERIES 05/01/23 FNMA 6.00%	3138EHBZ4	1.70		1.79		
SERIES 11/01/22 FNMA 6.00%	31413YV73	23.54		22.49		
SERIES 11/01/22 FNMA 6.50%	31410GPP2	2.36		2.08		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	10,200.60		9,571.83		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	16,550.64		15,775.54		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	9,359.31		8,916.44		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	17,881.89		17,247.36		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	6,640.37		6,280.90		
SERIES 10/05/22 FNMA 2.00%	3135G0T78	25,064.13		24,997.80		
SERIES 02/05/24 FNMA 2.50%	3135G0V34	149,514.00		146,395.35		
SERIES 12/30/25 FNMA 0.64%	3135G06Q1	183,356.80		178,027.80		
SUBTOTAL FNMA		\$ 425,002.13	\$ 0.08	\$ 413,413.96	7.7%	\$ (11,588.17)
SERIES 10/20/34 GNMA 6.50%	36202EA33	19,976.32		19,085.50		
SUBTOTAL GNMA		\$ 19,976.32	0.4%	\$ 19,085.50	0.4%	\$ (890.82)
SOUTHERN DOOR CO 03/01/23 2.85%	842795DN3	24,979.75		24,858.00		
DECATUR IL 12/15/23 2.405%	243127XH5	49,256.50		48,905.50		
MCHENRY IL CSD 0.895% 2/15/24	580773LL1	48,229.50		47,771.00		
SANGAMON CASS ETC 12/15/23 1%	800709EP8	48,428.00		48,132.00		
WILL CN IL CSD #161 01/01/23 1%	968871JU8	39,758.40		39,724.80		
WILL COLUNTY ILLINOIS 02/01/25 1%	968696BT0	28,176.00		27,605.70		
BLOOMINGDALE IL 10/30/25 0.95%	094333KY6	22,993.50		22,257.25		
ADAMS CN CO SD 12/1/24 0.64%	005662NP2	28,227.30		27,615.90		
STERLING IL 11/1/23 1%	859332GG7	24,404.75		24,158.00		
ADDISON ILLINOIS 12/30/22 0.279%	006541CY0	34,544.65		34,696.55		
MANHATTAN IL 1/1/24 1%	562859EE4	29,067.90		28,833.00		
BRADLEY IL 12/15/25 0.85%	104575BS3	45,867.50		44,156.50		
DE WITT PIATT 12/1/23 .45%	242172DW1	33,741.75		33,465.60		
ORLAND PARK IL 12/1/23 .35%	686356SR8	28,812.90		28,654.80		
DUPAGE ETC IL S 01/01/26 1.067%	262588LH7	27,752.40		26,879.40		
LANE CMNTY CLG 6/15/25 0.851%	515182EJ8	27,916.80		27,170.40		
WILL ETC CN IL CCD 06/01/26 1%	969080JB7	91,412.00		87,535.00		
LAKE CNTY IL CCD 12/1/26 1.4%	508358HV3	45,533.50		43,673.50		
BARTLETT IL 12/1/26 1.75%	069338RE3	28,165.20		26,603.70		
SUBTOTAL MUNICIPAL BONDS		\$ 707,268.30	12.8%	\$ 692,696.60	12.9%	\$ (14,571.70)
TOTAL FIXED INCOME		\$ 5,445,338.29	98.9%	\$ 5,316,408.53	98.9%	\$ (128,929.76)
GRAND TOTAL ALL INVESTMENTS		\$ 5,505,780.56	87.6%	\$ 5,376,850.80	87.7%	\$ (128,929.76)

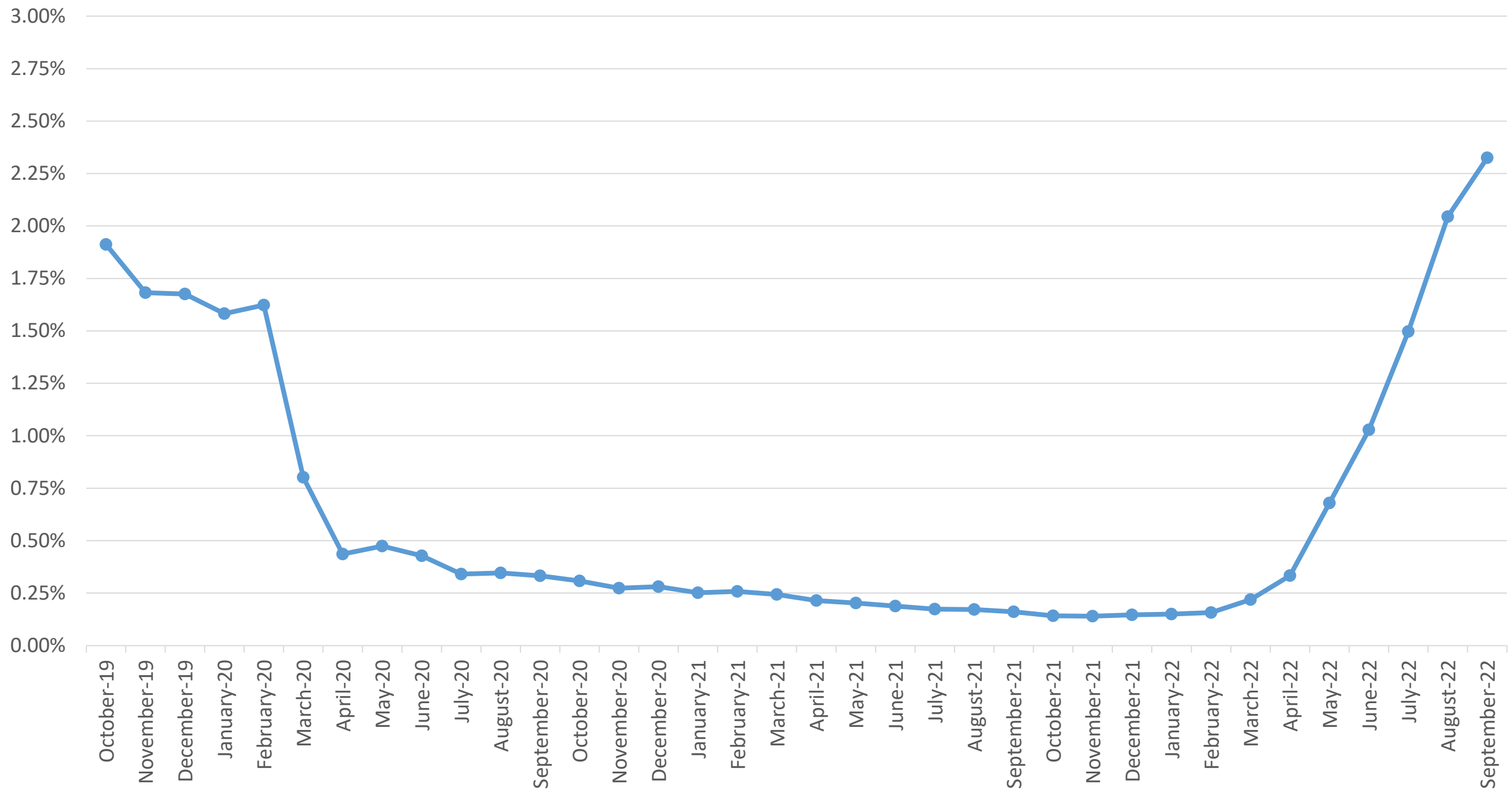
*Foreign Fixed Income Security with No Current Market Valuation; excluded from portfolio

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

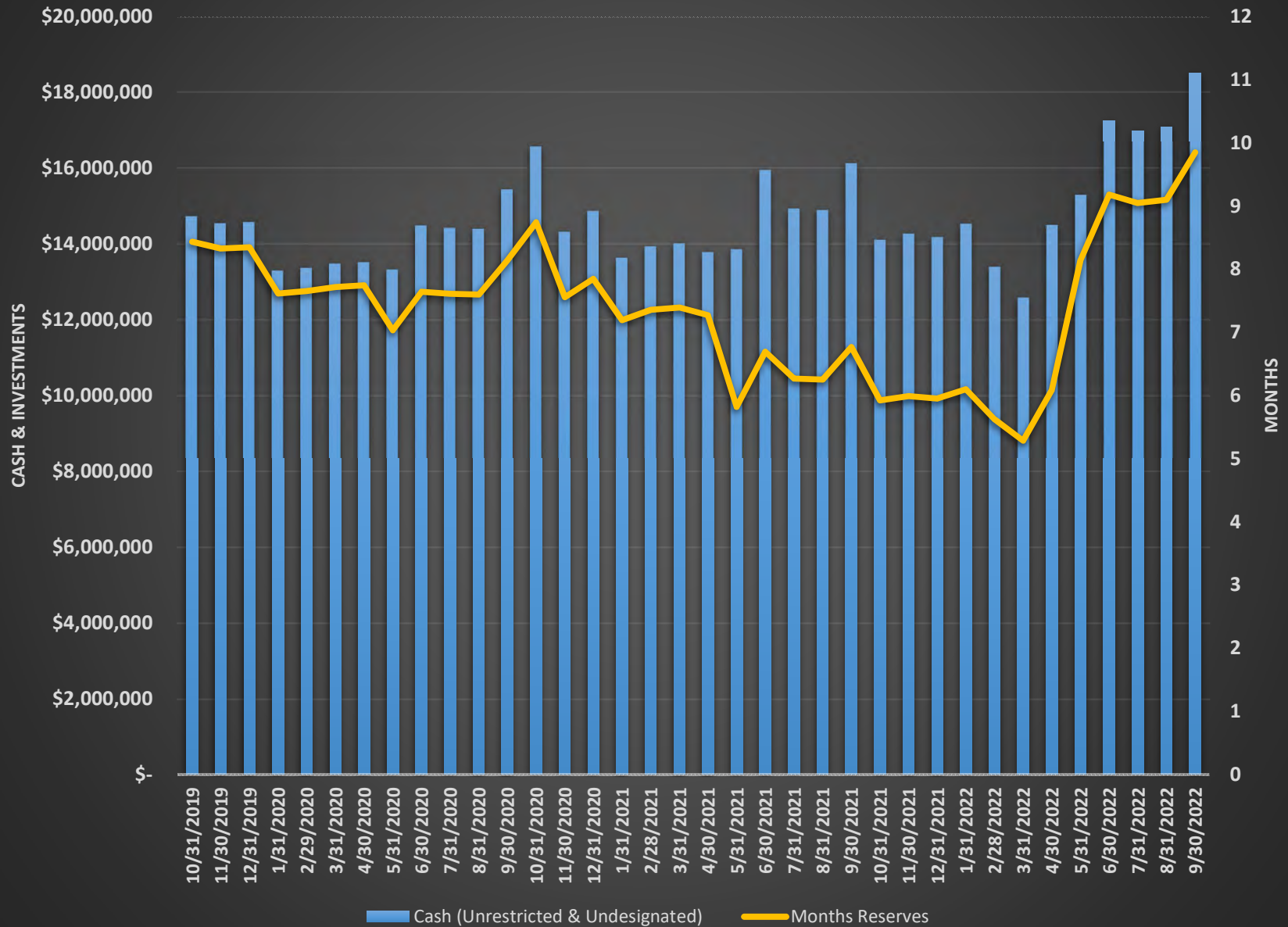
Illinois Funds - Average Daily Rate



IMET Convenience Fund - Average Daily Rate



General Fund Cash & Investments (Unaudited)



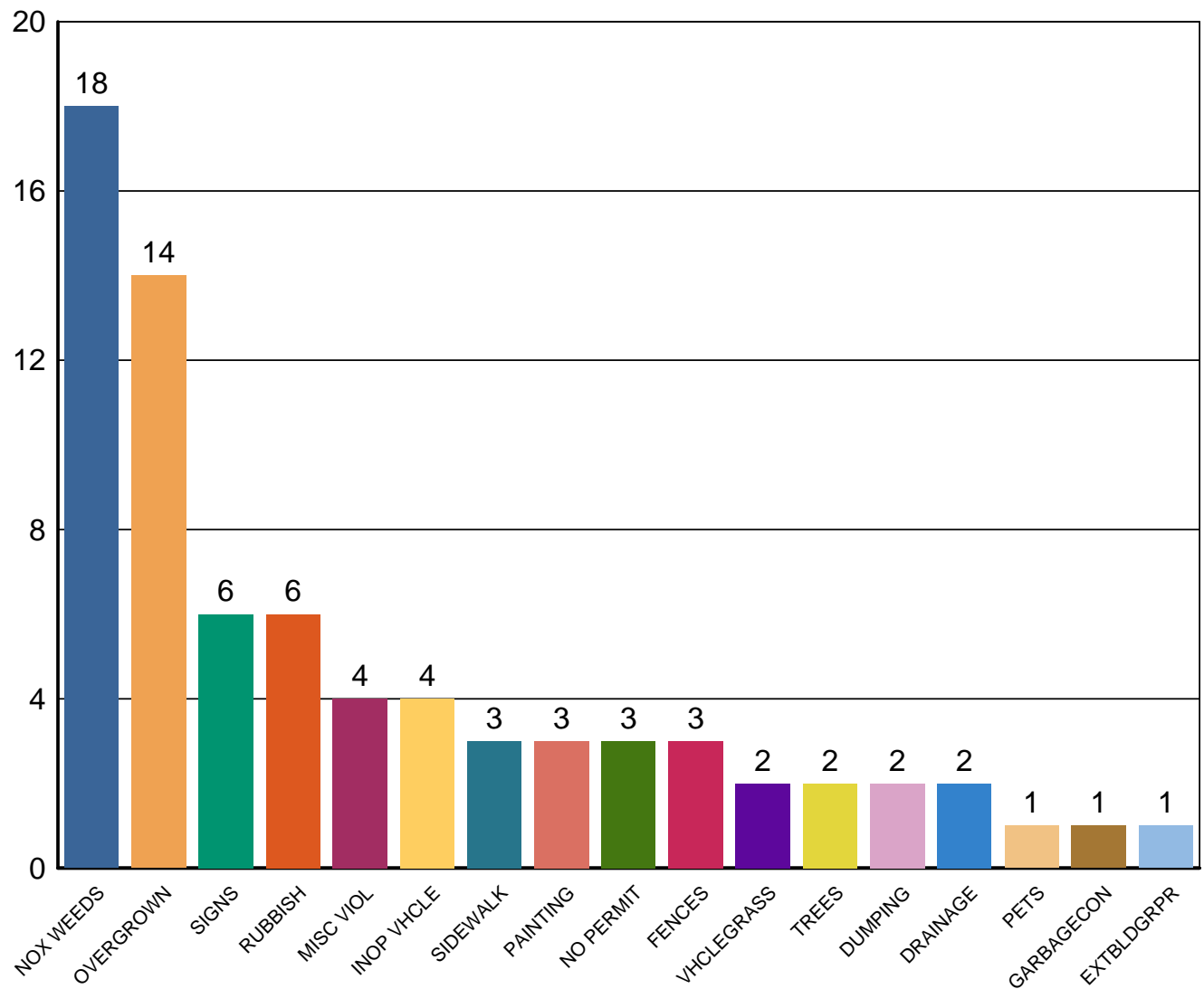


Community Development Code Violation Report

Violations between [September 01, 2022](#) and [September 30, 2022](#)

	September 2022	September 2021	2022 YTD	2021 YTD
Complaints Opened	75	192	956	3,620
Complaints Closed	37	210	627	3,383

Violations by Type



<u>Address</u>	<u>Violation Type</u>	<u>Status</u>	<u>Open Date</u>	<u>Close Date</u>	<u>Source</u>
200 ABERDEEN DR	OVERGROWN VEGETATION	Personal contact	09/09/2022		Online
Overgrown Vegetation Hanging Over The Sidewalk					
1465 W ALGONQUIN RD	SIGNS	Personal contact	09/06/2022	09/14/2022	Inspector
Wise Guys Store Had A Feather Style Sign Out On Parkway					
1520 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Letter sent	09/08/2022		Inspector
Tall Grass/Weeds Around Building At Carwash					
1534 E ALGONQUIN RD	SIGNS	Personal contact	09/13/2022	09/16/2022	Inspector
Advertising Signage In Parkway Along Algonquin Road					
1630 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Letter sent	09/08/2022		Inspector
Tall Grass/Weeds On Vacant Property					
1311 BIG SUR PKWY	FENCES	Letter sent	09/20/2022		Inspector
Loose/Leaning Fence Sections At Fence In The Yard					
1311 BIG SUR PKWY	PAINTING	Letter sent	09/20/2022		Inspector
Peeling Paint On The Exterior Fascia Trim And Decorative Trim At The Front Porch					
1311 BIG SUR PKWY	RUBBISH	Letter sent	09/15/2022	09/30/2022	Online
Rubbish Piled Up On The Front Porch					
3670 BUNKER HILL DR	ILLEGAL DUMPING	Letter sent	09/28/2022		Pubic Works
Illegal Dumping Of Yard Waste On Village Owned Protected Property					
0 CERMAK RD	OVERGROWN VEGETATION	Letter sent	09/19/2022		Inspector
Overgrown Vegetation Overhanging The Roadway					
1162 CERMAK RD	OVERGROWN VEGETATION	Letter sent	09/19/2022		Inspector
Overgrown Vegetation Overhanging The Roadway Along Pioneer Rd					
710 CLAYMONT CT	NOXIOUS GRASS/WEEDS	Posted notice on :	09/09/2022		Inspector
Tall Grass/Weeds					
1430 DARLINGTON CT	OVERGROWN VEGETATION	Letter sent	09/23/2022		Inspector
Overgrown Vegetation Along Sidewalk On Stonegate Rd					
2287 DAWSON LN	PETS	Letter sent	09/29/2022		Online
Complaint Of Dog(S) Running Loose, Pooping On Properties, Uncontrolled.					
102 DIVISION ST	TREES	Letter sent	09/20/2022		Inspector
Two Dead Trees In The Front Yard Of Property					
1410 ESSEX ST	GARBAGE CONTAINERS	Personal contact	09/02/2022		Online
Garbage Container Being Left On Patio By Homeowner. Neighbors Left To Suffer With Bad Odors From Garabge In Container.					
742 EVERGREEN CT	OVERGROWN VEGETATION	Letter sent	09/14/2022		Online
Overgrown Shrubs/Trees Overhanging Sidewalk					

10 GEORGETOWN CT	MISCELLANEOUS CODE VIOL	Letter sent	09/15/2022	Phone Call
Feeding Wildlife/Geese				
300 GOLF LN	INOPERABLE VEHICLE	Letter sent	09/27/2022	Online
An Unlicensed Light Blue Vehicle Has Been Sitting On Driveway For Extended Period Of Time				
300 GOLF LN	RUBBISH	Letter sent	09/27/2022	Online
Rubbish Laying Along The Side Of Garage And At The Top Of The Driveway				
321 GOLF LN	NOXIOUS GRASS/WEEDS	Posted notice on :	09/19/2022	10/07/2022 Inspector
Tall Grass/Weeds At The Font Of Property				
361 GOLF LN	NOXIOUS GRASS/WEEDS	Letter sent	09/19/2022	10/07/2022 Inspector
Tall Grass/Weeds At The Front Of Property				
2781 HARNISH DR	MISCELLANEOUS CODE VIOL	Letter sent	09/06/2022	Pubic Works
Mowing Protected Area				
2781 HARNISH DR	MISCELLANEOUS CODE VIOL	Letter sent	09/01/2022	Pubic Works
Mowing Protected Areas				
414 S HARRISON ST	NOXIOUS GRASS/WEEDS	Posted notice on :	09/26/2022	Inspector
Tall Grass/Weeds At Front Of Property				
1190 N HARRISON ST	PAINTING	Letter sent	09/19/2022	Inspector
Garage Door Has Peeling/Chipping Paint				
1200 N HARRISON ST	NOXIOUS GRASS/WEEDS	Letter sent	09/16/2022	09/22/2022 Inspector
Tall Grass/Weeds On Vacant Property				
1600 HAVERFORD DR	DRAINAGE	Letter sent	09/15/2022	Phone Call
Sump Pump Discharge Draining Into Neighbors Yard				
111 S HUBBARD ST	OVERGROWN VEGETATION	Letter sent	09/06/2022	Online
Overgrown Vegetation Encroaching The Pedestrian Sidewalk				
302 S HUBBARD ST	NOXIOUS GRASS/WEEDS	Posted notice on :	09/22/2022	Inspector
Tall Grass/Weeds At Front Of The Property				
302 S HUBBARD ST	NOXIOUS GRASS/WEEDS	Posted notice on :	09/20/2022	Inspector
Tall Grass/Weeds In Front Yard				
308 S HUBBARD ST	EXTERIOR BUILDING REPAIR	Letter sent	09/20/2022	Inspector
Porch Roof Has Temp Patch, House Roof Deteriorated, Garage Eaves Deteriorated. Must Repair Roof Patch And Eaves. House Roof Recommended.				
308 S HUBBARD ST	RUBBISH	Letter sent	09/20/2022	09/29/2022 Phone Call
Trash At Curb, Porch, Deck, Yard; Looks Like Tenant Left, Owner In Chicago				
520 JAMES CT	NOXIOUS GRASS/WEEDS	Letter sent	09/12/2022	Online
Tall Grass/Weeds On Property				
602 KINGSBURY CT	SIDEWALK CLEARANCE	Letter sent	09/12/2022	Online
Overgrown Vegetation Overhanging The Sidewalk				

227 LA FOX RIVER DR	NOXIOUS GRASS/WEEDS	Violation abated in	09/01/2022	Inspector
Second Forced Mow Has Been Paid.				
2160 LAKE COOK RD	SIGNS	Phoned contact	09/12/2022	09/16/2022 Inspector
Two Feathered Style Signs In Parkway Along Algonquin Road				
620 LILAC DR	FENCES	Letter sent	09/27/2022	Phone Call
Fence Sections At The Rear Of The Property Are Leaning Toward Neighbors Yard/Fence				
21 MADISON ST	NOXIOUS GRASS/WEEDS	Posted notice on :	09/26/2022	09/30/2022 Inspector
Tall Grass/Weeds At Front Of The Property				
121 MADISON ST	NO BUILDING PERMIT	Posted notice on :	09/27/2022	Email
Constructing A New Deck On Side Of The Property Without Permit				
506 N MAIN ST	NOXIOUS GRASS/WEEDS	Letter sent	09/09/2022	Inspector
Tall Grass/Weeds On Property				
681 MAJESTIC DR	NOXIOUS GRASS/WEEDS	Posted notice on :	09/01/2022	Inspector
Tall Weeds/Grass In The Parkway Along The Property				
1210 MEGHAN AVE	PAINTING	Letter sent	08/29/2022	Phone Call
Trim On Exterior Fascia Has Chipping Paint				
1450 MEGHAN AVE	SIDEWALK CLEARANCE	Letter sent	09/20/2022	Online
Large Evergreen Overhanging Sidewalk Along Meghan Ave				
745 MULBERRY CT	TREES	Letter sent	09/16/2022	Inspector
Dead Tree In Front Yard				
1006 OAK LN	OVERGROWN VEGETATION	Letter sent	09/21/2022	Inspector
Tress And Vegetation Have Overgrown The Curb Along Pioneer Rd				
5 OAKLEAF CT	NOXIOUS GRASS/WEEDS	Letter sent	09/13/2022	Online
Tall Grass/Weeds				
6 OAKLEAF CT	INOPERABLE VEHICLE	Letter sent	09/15/2022	Inspector
Silver Veh In Drive, Hasn'T Moved In Months.				
430 OLD OAK CIR	RUBBISH	Letter sent	09/12/2022	Inspector
Rubbish Piled Up Along Side The Garage				
830 OLD OAK CIR	OVERGROWN VEGETATION	Letter sent	09/19/2022	Online
Overgrown Vegetation Overhanging Sidewalk				
632 ORCHARD CT	OVERGROWN VEGETATION	Letter sent	08/30/2022	Phone Call
Overgrown Vegetation Along Huntington Dr Sidewalk				
520 PARKVIEW TER	OVERGROWN VEGETATION	Letter sent	08/31/2022	09/06/2022 Pubic Works
Overgrown Vegetation Along Front Sidewalk				
1405 PARKVIEW TER	DRAINAGE	Phoned contact	09/02/2022	Pubic Works
Sump Pump Is Expelling Water Onto Public Sidewalk At Front Of Property				

1451 PARKVIEW TER	NOXIOUS GRASS/WEEDS	Letter sent	09/15/2022	Phone Call
Property Vacant, Letter Sent To Owner In Elmhurst, Listed Phone # Disconnected. Update 10/5/2022 Found That Cooper Mortgage Took Over Property 888-480-2432				
1000 PERRY DR	OVERGROWN VEGETATION	Letter sent	09/07/2022	09/29/2022 Inspector
Sideyard Bushes Are Overgrown And Blocking The Clear Passage Of The Public Walk				
1214 PIONEER RD	OVERGROWN VEGETATION	Letter sent	09/26/2022	Inspector
Vegetation At Front Of Property Is Overgrowing Curb Line Along Pioneer Road				
1226 PIONEER RD	NOXIOUS GRASS/WEEDS	Letter sent	09/07/2022	Inspector
Grass/Weeds Are Overgrown On Property				
1226 PIONEER RD	OVERGROWN VEGETATION	Letter sent	09/07/2022	Inspector
Overgrown Vegetation Along Pioneer Roadway				
1497 S RANDALL RD	SIGNS	Personal contact	09/07/2022	09/14/2022 Email
Store Had Many Parkway Signs Along With Feather Type Signs Along Randall Road				
1508 S RANDALL RD	SIGNS	Phoned contact	09/28/2022	Inspector
Banner Sign Placed Along Side Of Building Without Permit				
2391 S RANDALL RD	SIGNS	Personal contact	09/26/2022	Inspector
Bedmart Had A Banner Sign Posted On Parkway In Front Of Store Location Without Permit				
404 RIDGE ST	RUBBISH	Letter sent	09/29/2022	Inspector
Pile Of Windows Stored By Garage				
420 RIDGE ST	INOPERABLE VEHICLE	Extension Grante	09/13/2022	Phone Call
Owner Asked For Extension But Will Cover The Vehicle Until He Can Move.				
457 RIDGE ST	INOPERABLE VEHICLE	Second letter sen	09/15/2022	Email
And Debris, Final Nov Letter				
1711 N RIVER RD	NO BUILDING PERMIT	Citation issued	09/14/2022	Email
Constructing A Boat Ramp Without Obtaining A Permit				
1134 SAWMILL LN	FENCES	No violation sited	09/15/2022	Phone Call
No Violations Observed.				
1425 STONEGATE RD	SIDEWALK CLEARANCE	Letter sent	09/23/2022	Online
Vegetation Overhanging The Public Sidewalk				
520 SUMMIT ST	RUBBISH	Posted notice on :	09/27/2022	09/30/2022 Phone Call
Pieces Of A Sofa Couch Sitting At End Of Driveway				
1000 TANGLEWOOD DR	NOXIOUS GRASS/WEEDS	Posted notice on :	09/02/2022	09/09/2022 Inspector
Tall Grass/Weeds				
631 S VISTA DR	VEHICLE ON GRASS	Letter sent	09/12/2022	09/22/2022 Phone Call
Small Pickup Truck Parked On Grass Along Driveway				
1000 WESLEY LN	OVERGROWN VEGETATION	Letter sent	09/07/2022	09/19/2022 Online
Overgrown Vegetation Blocking The Clear Passage Of The Public Walk				

1030 WEST END DR	MISCELLANEOUS CODE VIOL	Letter sent	09/13/2022	Phone Call
Car Being Working On, Partial Dis-Assembly, On Gravel Driveway Extension.				
1030 WEST END DR	NO BUILDING PERMIT	Letter sent	09/13/2022	Phone Call
Added Gravel Drive Extension, No Permit				
1030 WEST END DR	VEHICLE ON GRASS	Letter sent	09/13/2022	Phone Call
Vehicle Stored On Grass Next To Garage.				
15 WINDING CANYON	ILLEGAL DUMPING	Letter sent	09/06/2022	Online
Dumping Tree/Shrub Trimmings On Village Property Behind Home				

Source Of Complaints

	Counter	Online	Email	Phone Call	Letter	Inspector	Police Dept	Public Works	Fire Dept
Stephen	0	15	3	6	0	32	0	3	0
Russell	0	1	1	8	0	4	0	2	0
Reactive: 34						Proactive: 41			

Complaints in Residential Area

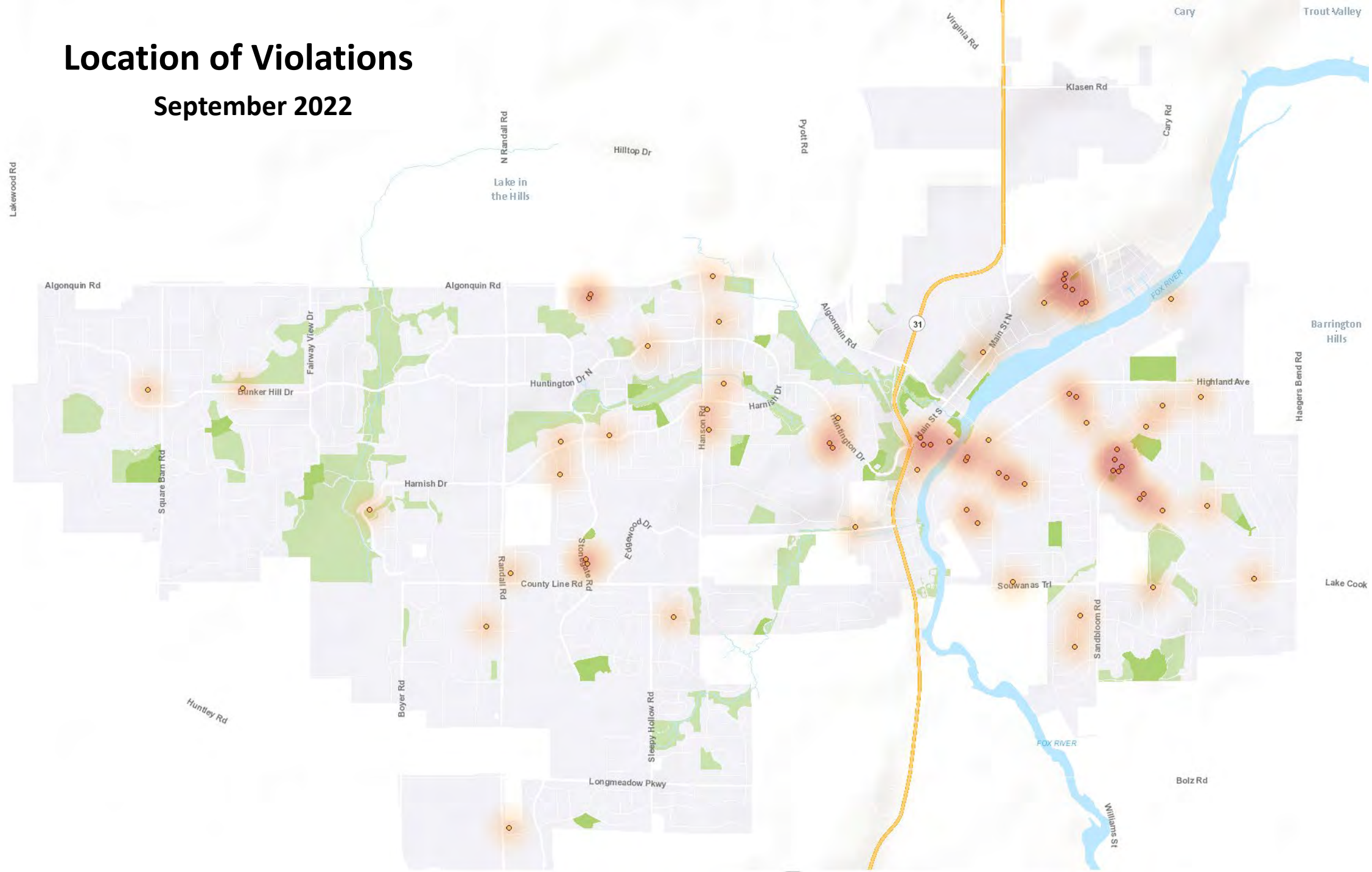
64 (85%)

Complaints in Commercial Area

11 (15%)

Location of Violations

September 2022



BUILDING DEPARTMENT**September 2022**

<u>PERMITS ISSUED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	416	324	2,607	2,768	6.18%
TOTAL VALUATION	\$ 6,937,797.00	\$ 8,728,084.00	40,752,867	71,287,771	74.93%

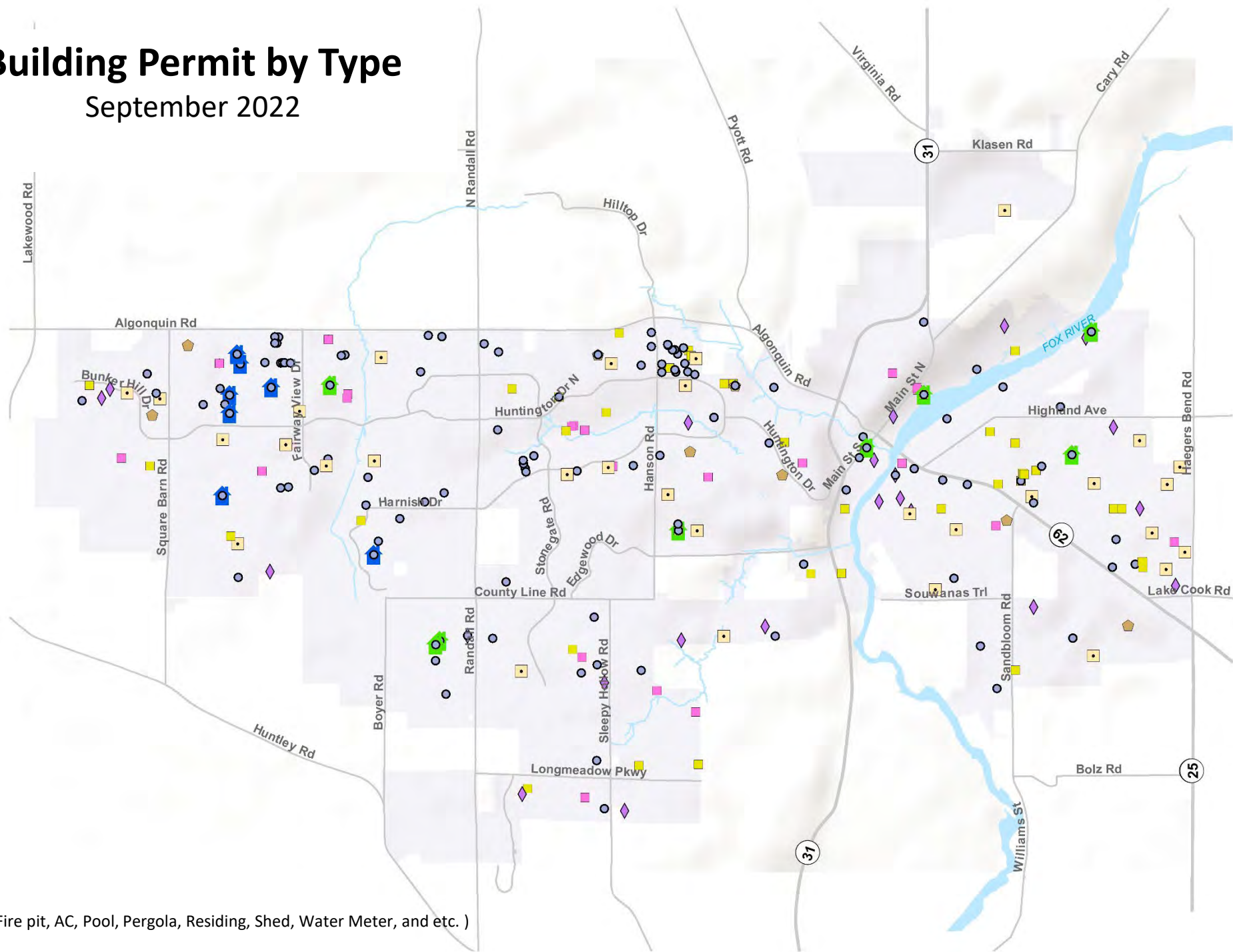
<u>PERMIT FEES COLLECTED</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
<u>ACCOUNT 01000100 32100</u>					
TOTAL COLLECTED	\$ 67,364.00	\$ 51,552.00	\$ 410,468.00	\$ 1,329,116.51	223.81%

<u>NEW BUILDING ACTIVITY</u>	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
New Single/Two-Family Homes	13	7	58	80	37.93%
New Townhouse/Apartment	0	0	0	0	0.00%
New Industrial/Commercial	0	0	2	3	50.00%
TOTAL NEW BUILDINGS	13	7	60	83	38.33%

Building Permit by Type

September 2022

- New Residential
- Remodel
- Driveway
- Fence
- Patio
- Roof
- Windows/Doors
- ◆ Other (Includes Deck, Fire pit, AC, Pool, Pergola, Residing, Shed, Water Meter, and etc.)





Public Works Monthly Report

For September 2022

Common Tasks

Total WOs 3

WOs	Work Order Type
3	Graffiti/Vandalism

	Hours	Labor	Materials	Equipment	Total
	2.30	\$92.21		\$14.69	\$106.91
GROUP TOTAL	2.30	\$92.21		\$14.69	\$106.91

Facilities

Total WOs 20

WOs	Work Order Type
17	Sewer Facility Equipment Preventative Maint
3	Sewer Facility Pump Preventative Maint

	Hours	Labor	Materials	Equipment	Total
	18.75	\$931.50			\$931.50
	10.00	\$632.90			\$632.90
GROUP TOTAL	28.75	\$1,564.40			\$0.00

Forestry

Total WOs 4,447

WOs	Work Order Type
25	Tree Maintenance
4,306	Tree Programmed Trimming
116	Tree Removal

	Hours	Labor	Materials	Equipment	Total
	47.30	\$2,625.02	\$2.58	\$779.59	\$3,407.19
	0.00	\$97,502.00			\$97,502.00
	80.88	\$21,888.34	\$59.18	\$3,570.55	\$25,518.07
GROUP TOTAL	128.18	\$122,015.36	\$61.76	\$4,350.14	\$126,427.27

Parks

Total WOs 113

WOs	Work Order Type
20	Athletic Field Maintenance
1	Court Maintenance
1	Landscape Area Edging & Mulching
8	Natural Area Maintenance
1	Natural Area Trash
40	Park Rounds Mon/Fri
22	Park Rounds Tue/Thur
19	Playground Maintenance
1	Playground Remove & Replace

	Hours	Labor	Materials	Equipment	Total
	26.05	\$1,440.28		\$1,278.96	\$2,719.23
	32.50	\$1,634.59		\$15.43	\$1,650.02
	28.00	\$1,694.42		\$210.23	\$1,904.65
	0.00	\$12,600.00			\$12,600.00
	10.00	\$413.05		\$68.40	\$481.45
	32.25	\$1,416.12		\$235.65	\$1,651.77
	6.25	\$266.52		\$43.66	\$310.18
	23.50	\$247.64	\$24,008.60	\$149.63	\$24,405.87
	3.50	\$164.57	\$1,942.00	\$4.63	\$2,111.20
GROUP TOTAL	162.05	\$19,877.18	\$25,950.60	\$2,006.59	\$47,834.37

Sewer

Total WOs 64

WOs	Work Order Type
64	Sanitary Sewer Gravity Main Maintenance

	Hours	Labor	Materials	Equipment	Total
	61.00	\$1,897.74		\$2,530.34	\$4,428.08
GROUP TOTAL	61.00	\$1,897.74		\$2,530.34	\$4,428.08

Stormwater

Total WOs 10

WOs	Work Order Type
1	Stormwater Main Maintenance

	Hours	Labor	Materials	Equipment	Total
	15.00	\$900.20		\$538.60	\$1,438.80

7	Stormwater Quality Structure Cleaning	26.00	\$1,532.48		\$1,340.98	\$2,873.46
2	Stormwater Structure Repair	2.07	\$86.79	\$17.98	\$932.80	\$1,037.57
GROUP TOTAL		43.07	\$2,519.47	\$17.98	\$2,812.38	\$5,349.83

Streets

Total WOs 74

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Bridge Inspection	0.00	\$1,261.25			\$1,261.25
1	Fence Maintenance	4.00	\$158.28		\$9.01	\$167.29
1	Guardrail Maintenance	4.00	\$152.80		\$11.19	\$163.99
6	Guardrail Remove & Replace	82.00	\$3,318.60		\$789.14	\$4,107.74
10	Pavement Maintenance	140.25	\$25,951.01	\$2,812.40	\$5,281.55	\$34,044.96
1	Pavement Marking Maintenance	7.50	\$370.58	\$1,271.10	\$356.85	\$1,998.53
5	Roadside Trash	43.50	\$1,951.22		\$523.51	\$2,474.73
42	Sidewalk Grind	34.77	\$1,298.68		\$230.78	\$1,529.46
7	Street Sweeping	0.00	\$22,903.74			\$22,903.74
GROUP TOTAL		316.02	\$57,366.15	\$4,083.50	\$7,202.04	\$68,651.69

Traffic

Total WOs 31

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
5	Lighting Maintenance	0.00	\$31,525.08			\$31,525.08
4	Sign Maintenance	0.92	\$41.72		\$35.67	\$77.39
14	Sign New Installation	4.40	\$197.21		\$70.52	\$267.73
8	Sign Permanent Removal	1.14	\$51.03		\$30.29	\$81.32
GROUP TOTAL		6.46	\$31,815.04		\$136.48	\$31,951.52

Water

Total WOs 637

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
608	Hydrant Flushing	235.75	\$11,006.12		\$4,067.52	\$15,073.65
2	Hydrant Repair	2.66	\$148.48		\$83.06	\$231.54
1	Hydrant Replace	48.00	\$2,897.16		\$2,389.28	\$5,286.44
2	Water Service Line Pipe Material Confirmation	5.00	\$305.69			\$305.69
1	Water Service Line Replace	33.00	\$2,227.62	\$3.66	\$1,615.07	\$3,846.35
1	Water Service Line Valve Confirm Operational	1.50	\$91.73		\$43.84	\$135.57
1	Water Service Line Valve Locate	0.50	\$30.83		\$5.40	\$36.23
14	Water Service Line Valve Repair	38.00	\$2,218.95	\$23.08	\$1,393.37	\$3,635.40
7	Water Service Line Valve Replace	40.50	\$2,089.09	\$139.88	\$6,207.33	\$8,436.29
GROUP TOTAL		404.91	\$21,015.66	\$166.62	\$15,804.87	\$36,987.16

Public Works Operating and Maintenance Totals

WOs	Hours	Labor	Materials	Equipment	TOTAL
5,399	1,153	\$258,163.23	\$30,280.46	\$34,857.53	\$323,301.22

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
5	Breakdown	Accident/Vandalism	3.45	0	\$410.55	\$6.14	\$416.69
44	Diagnose	Accident/Vandalism	35.80	0	\$4,260.20	\$7,696.54	\$11,956.74
205	Operator's Report	Accident/Vandalism	151.75	0	\$18,058.25	\$6,197.08	\$24,255.33
3	Inspection Routine	Accident/Vandalism	1.95	0	\$232.05	\$0.00	\$232.05
2	Lubricaton	Breakdowns	0.00	0	\$0.00	\$30.75	\$30.75
105	PM	Driver Reported/Diagnosed	84.58	0	\$10,065.02	\$4,759.27	\$14,824.29
4	Training	Inspection/Warranty	14.00	0	\$1,666.00	\$0.00	\$1,666.00
26	Parts Pick up	Vehicle Modification/Repair	2.75	0	\$327.25	\$4,957.68	\$5,284.93
1	GOVDEALS		1.00	0	\$119.00	\$0.00	\$119.00

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
395	295.28	0	\$35,138.32	\$23,647.46	\$58,785.78

Breakdowns	257	Vehicle Modification/Repair	26
Driver Reported/Diagnosed	105	Accident/Vandalism	257
Inspection/Warranty	4	Stockroom/Training	0
Preventitive Maintenance	0		

Building Services

Number of Repairs	Repair Location		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
<u>VILLAGE HALL</u> 132 Total WOs							
3	Trash		0.45	0.00	\$45.00	\$0.00	\$45.00
6	Install		12.00	0.00	\$1,200.00	\$0.00	\$1,200.00
14	Department Pick Up		1.80	0.00	\$180.00	\$7,048.22	\$7,228.22
36	Inspection		53.30	0.00	\$5,330.00	\$0.00	\$5,330.00
30	Restock		2.70	0.00	\$270.00	\$539.90	\$809.90
9	Repair		23.75	0.00	\$2,375.00	\$27.93	\$2,402.93
16	General Service		25.65	0.00	\$2,565.00	\$115.42	\$2,680.42
18	Clean		2.65	0.00	\$265.00	\$0.00	\$265.00
GROUP TOTAL			122.30	0.00	\$12,230.00	\$7,731.47	\$19,961.47
<u>PUBLIC WORKS</u> 267 Total WOs							
10	Trash		1.50	0.00	\$150.00	\$0.00	\$150.00
12	Equipment Maintenance		21.25	0.00	\$2,125.00	\$0.00	\$2,125.00
6	Install		21.00	0.00	\$2,100.00	\$137.17	\$2,237.17
73	Department Pick Up		22.90	0.00	\$2,290.00	\$7,184.81	\$9,474.81
19	Inspection		27.20	0.00	\$2,720.00	\$0.00	\$2,720.00
43	Restock		4.00	0.00	\$400.00	\$753.08	\$1,153.08
10	Pm		13.50	0.00	\$1,350.00	\$2,171.24	\$3,521.24
2	Event		2.65	0.00	\$265.00	\$0.00	\$265.00
9	Repair		32.00	0.00	\$3,200.00	\$0.00	\$3,200.00
15	General Service		18.50	0.00	\$1,850.00	\$17.45	\$1,867.45
15	Ppe		0.00	0.00	\$0.00	\$598.59	\$598.59
4	Stockroom		5.50	0.00	\$550.00	\$0.00	\$550.00
7	Training		24.50	0.00	\$2,450.00	\$0.00	\$2,450.00
42	Clean		13.75	0.00	\$1,375.00	\$13.28	\$1,388.28
GROUP TOTAL			208.25	0.00	\$20,825.00	\$10,875.62	\$31,700.62
<u>WASTE WATER PLANT</u> 7 Total WOs							
2	Inspection		2.00	0.00	\$200.00	\$0.00	\$200.00
1	Pm		1.00	0.00	\$100.00	\$55.31	\$155.31
3	Repair		2.00	0.00	\$200.00	\$553.49	\$753.49
2	General Service		2.50	0.00	\$250.00	\$0.00	\$250.00
4	Clean		1.00	0.00	\$100.00	\$0.00	\$100.00
GROUP TOTAL			8.50	0.00	\$850.00	\$608.80	\$1,458.80
<u>WATER PLANT 1</u> 6 Total WOs							
1	Install		1.00	0.00	\$100.00	\$0.00	\$100.00
1	Department Pick Up		0.00	0.00	\$0.00	\$20.74	\$20.74
1	Inspection		1.00	0.00	\$100.00	\$0.00	\$100.00
3	Repair		6.50	0.00	\$650.00	\$0.00	\$650.00
GROUP TOTAL			8.50	0.00	\$850.00	\$20.74	\$870.74
<u>WATER PLANT 2</u> 3 Total WOs							
1	Install		2.00	0.00	\$200.00	\$0.00	\$200.00

1	Department Pick Up		0.00	0.00	\$0.00	\$8.65	\$8.65
1	General Service		0.50	0.00	\$50.00	\$0.00	\$50.00
	GROUP TOTAL		2.50	0.00	\$250.00	\$8.65	\$258.65
	<u>WATER PLANT 3</u>	1	Total WOs				
1	Equipment Maintenan		0.50	0.00	\$50.00	\$0.00	\$50.00
	GROUP TOTAL		0.50	0.00	\$50.00	\$0.00	\$50.00
	<u>H.V.H.</u>	37	Total WOs				
2	Trash		0.25	0.00	\$25.00	\$0.00	\$25.00
3	Inspection		0.10	0.00	\$10.00	\$0.00	\$10.00
22	Restock		2.85	0.00	\$285.00	\$61.94	\$346.94
1	Trash		0.00	0.00	\$0.00	\$0.00	\$0.00
9	Clean		1.10	0.00	\$110.00	\$0.00	\$110.00
	GROUP TOTAL		4.30	0.00	\$430.00	\$61.94	\$491.94
	<u>POOL</u>	33	Total WOs				
1	Install		4.00	0.00	\$400.00	\$0.00	\$400.00
4	Department Pick Up		0.00	0.00	\$0.00	\$7,198.90	\$7,198.90
5	Inspection		6.75	0.00	\$675.00	\$0.00	\$675.00
2	Restock		0.30	0.00	\$30.00	\$0.00	\$30.00
2	Pm		0.00	0.00	\$0.00	\$56.51	\$56.51
2	Event		1.50	0.00	\$150.00	\$0.00	\$150.00
15	General Service		25.50	0.00	\$2,550.00	\$0.00	\$2,550.00
2	Clean		0.25	0.00	\$25.00	\$0.00	\$25.00
	GROUP TOTAL		38.30	0.00	\$3,830.00	\$7,255.41	\$11,085.41
	<u>WELL 9 SLEEPY HOLLOW</u>		Total WOs				
1	Inspection		0.75	0.00	\$75.00	\$0.00	\$75.00
	GROUP TOTAL		0.75	0.00	\$75.00	\$0.00	\$75.00
	<u>WELL 15 HUNTLY</u>	4	Total WOs				
1	Install		1.00	0.00	\$100.00	\$0.00	\$100.00
2	Department Pick Up		0.00	0.00	\$0.00	\$511.82	\$511.82
1	Inspection		1.25	0.00	\$125.00	\$0.00	\$125.00
	GROUP TOTAL		2.25	0.00	\$225.00	\$511.82	\$736.82
	<u>HANSON TOWER</u>	1	Total WOs				
1	Inspection		1.00	0.00	\$100.00	\$0.00	\$100.00
	GROUP TOTAL		1.00	0.00	\$100.00	\$0.00	\$100.00
	<u>BRAEWOOD</u>	2	Total WOs				
2	Repair		3.25	0.00	\$325.00	\$0.00	\$325.00
	GROUP TOTAL		3.25	0.00	\$325.00	\$0.00	\$325.00
	<u>PRESIDENTIAL</u>	7	Total WOs				
1	Inspection		2.00	0.00	\$200.00	\$0.00	\$200.00
1	Repair		2.00	0.00	\$200.00	\$0.00	\$200.00
5	Vandalism		11.00	0.00	\$1,100.00	\$133.61	\$1,233.61
	GROUP TOTAL		15.00	0.00	\$1,500.00	\$133.61	\$1,633.61
	<u>P.D.</u>	97	Total WOs				
11	Trash		0.25	0.00	\$25.00	\$0.00	\$25.00
2	Equipment Maintenan		1.65	0.00	\$165.00	\$0.00	\$165.00

4	Install	5.00	0.00	\$500.00	\$88.00	\$588.00
14	Inspection	2.65	0.00	\$265.00	\$0.00	\$265.00
37	Restock	4.10	0.00	\$410.00	\$369.65	\$779.65
4	Repair	2.50	0.00	\$250.00	\$0.00	\$250.00
6	General Service	14.40	0.00	\$1,440.00	\$40.91	\$1,480.91
19	Clean	4.85	0.00	\$485.00	\$0.00	\$485.00
GROUP TOTAL		35.40	0.00	\$3,540.00	\$498.56	\$4,038.56

GRAND RESERVE 1 Total WOs

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

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
604	451.80	0	\$45,180.00	\$27,706.62	\$72,886.62



2022 – 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 Three-Year Agreement between the Village of Algonquin and Comcast Business for the Internet and Interoffice Connectivity Services in the Amount of \$2,338.00 per month, attached hereto and hereby made part hereof.

DATED this _____ day of _____, 2022

APPROVED:

(seal)

Debby Sosine, Village President

ATTEST:

Fred Martin, Village Clerk

MSA ID#: IL-225337-mazadSO ID#: IL-225337-mazad-22524223Account Name: Village of Algonquin

CUSTOMER INFORMATION (for notices)

Primary Contact: Kevin Crook
Title: _____
Address 1: 220 Harnish Dr
Address 2: _____
City: Algonquin
State: IL
Zip: 60102
Phone: 847 658 2700
Cell: _____
Fax: _____
Email: kevinc@algonquin.org

Billing Account Name Village of Algonquin
Billing Name
(3rd Party Accounts) _____
Billing Contact: Kevin Crook
Title: _____
Phone: 847 658 2700
Cell: _____
Fax: _____
Email: kevinc@algonquin.org

INVOICE ADDRESS
Address 1: 220 Harnish Dr
Address 2: _____
City: Algonquin
State: IL
Zip Code: 60102
Tax Exempt: Yes
* If Yes, please provide and attach all
applicable tax exemption certificates

SUMMARY OF CHARGES (Details on following pages)

Service Term (Months): 36

SUMMARY OF SERVICE CHARGES*

Current Monthly Recurring Charges:	\$4,338.00
Current Trunk Services Monthly Recurring Charges:	\$0.00
Total Current Monthly Recurring Charges (all Services):	\$4,338.00
Change Monthly Recurring Charges:	-\$2,000.00
Change Trunk Services Monthly Recurring Charges:	\$0.00
Change Monthly Recurring Charges (all Services):	-\$2,000.00
Total Monthly Recurring Charges:	\$2,338.00
Total Trunk Services Monthly Recurring Charges:	\$0.00
Total Monthly Recurring Charges (all Services):	\$2,338.00

SUMMARY OF STANDARD INSTALLATION FEES*

Total Standard Installation Fees:	\$0.00
Total Trunk Services Standard Installation Fees:	\$0.00
Total Standard Installation Fees (all Services):	\$0.00

SUMMARY OF CUSTOM INSTALLATION FEES*

Total Custom Installation Fee:	\$0.00
---------------------------------------	---------------

SUMMARY OF MONTHLY EQUIPMENT FEES*

Current Services Equipment Fee Monthly Recurring Charges:	\$0.00
Current Trunk Services Equipment Fee Monthly Recurring Charges:	\$0.00
Current Equipment Fee Monthly Recurring Charges (All Services):	\$0.00
Change Services Equipment Fee Monthly Recurring Charges:	\$0.00
Change Trunk Services Equipment Fee Monthly Recurring Charges:	\$0.00
Change Equipment Fee Monthly Recurring Charges (All Services):	\$0.00
Total Service Equipment Fee Monthly Recurring Charges	\$0.00
Total Trunk Service Equipment Fee Monthly Recurring Charges	\$0.00
Total Equipment Fee Monthly Recurring Charges (All Services)	\$0.00

*Note: Charges identified in the Sales Order are exclusive of maintenance and repair charges, and applicable federal, state, and local taxes, fees, surcharges and recoupments (however designated). Please refer to your Comcast Enterprise Services Master Services Agreement (MSA) for specific detail regarding such charges. Customer shall pay Comcast one hundred percent (100%) of the non-amortized Custom Installation Fees prior to the installation of Service. The existence of Hazardous Materials at the Service Location or a change in installation due to an Engineering Review may result in changes to the Custom and/or Standard Installation Fees payable by Customer.

GENERAL COMMENTS

AGREEMENT

This Comcast Enterprise Services Sales Order Form ("Sales Order") shall be effective upon acceptance by Comcast. This Sales Order is made a part of the Comcast Enterprise Services Master Services Agreement, entered between Comcast and the undersigned and is subject to the Product Specific Attachment for the Service(s) ordered herein, located at <http://business.comcast.com/terms-conditions-ent>, (the "Agreement"). Unless otherwise indicated herein, capitalized words shall have the same meaning as in the Agreement.

By signing below, Customer acknowledges, agrees to and accepts the terms and conditions of this Sales Order.

CUSTOMER USE ONLY (by authorized representative)

Signature: _____
Name: _____
Title: _____
Date: _____

COMCAST USE ONLY (by authorized representative)

Signature: _____	Sales Rep: <u>Richard Kasprzyk</u>
Name: _____	Sales Rep E-Mail: <u>richard.kasprzyk@comcast.com</u>
Title: _____	Region: <u>Chicago</u>
Date: _____	Division: <u>Central</u>



COMCAST ENTERPRISE SERVICES SALES ORDER FORM

SERVICES AND PRICING

Account Name: **Village of Algonquin**

Date: **8/23/2022**

MSA ID#: **IL-225337-mazad**

SO ID#: **IL-225337-mazad-22524223**

Short Description of Service:

Like for like service renewal

Service Term: **36 MONTHS**

PAGE 2 of 7

Solution Charges

Line	Request	Action	Service(s)	Description	Service Location A*	Service Location Z*	Tax Jurisdiction	Qty	Monthly	One-Time
001	Renew	Remove	EDI - Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	-	Interstate	1	(\$2,294.78)	\$0.00
002	Renew	Remove	EDI - Network Interface - Gig E	Port	Village Hall / 2200 Harnish Dr	-	Interstate	1	\$0.00	\$0.00
003	Renew	Remove	EPL - Basic Network Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	Water Utilities / 110 Meyer Dr	Interstate	1	(\$534.15)	\$0.00
004	Renew	Remove	Ethernet Network Interface - Gig E	Port	Village Hall / 2200 Harnish Dr	-	Interstate	1	(\$243.73)	\$0.00
005	Renew	Remove	Ethernet Network Interface - Gig E	Port	-	Water Utilities / 110 Meyer Dr	Interstate	1	(\$243.73)	\$0.00
006	Renew	Remove	EPL - Basic Network Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	Waste Water Treatment / 125 Wilbran	Interstate	1	(\$534.15)	\$0.00
007	Renew	Remove	Ethernet Network Interface - Gig E	Port	Village Hall / 2200 Harnish Dr	-	Interstate	1	(\$243.73)	\$0.00
008	Renew	Remove	Ethernet Network Interface - Gig E	Port	-	Waste Water Treatment / 125 Wilbran	Interstate	1	(\$243.73)	\$0.00
009	Renew	Add	EDI - Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	-	Interstate	1	\$1,350.00	\$0.00
010	Renew	Add	IPv4 Static Address Block /26 (62)	Static IP	Village Hall / 2200 Harnish Dr	-	Interstate	1	\$75.00	\$0.00
011	Renew	Add	EPL - Basic Network Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	Water Utilities / 110 Meyer Dr	Interstate	1	\$237.51	\$0.00
012	Renew	Add	Ethernet Network Interface - Gig E	Port	Village Hall / 2200 Harnish Dr	-	Interstate	1	\$109.49	\$0.00
013	Renew	Add	Ethernet Network Interface - Gig E	Port	-	Water Utilities / 110 Meyer Dr	Interstate	1	\$109.49	\$0.00
014	Renew	Add	EPL - Basic Network Bandwidth	500 Mbps	Village Hall / 2200 Harnish Dr	Waste Water Treatment / 125 Wilbran	Interstate	1	\$237.51	\$0.00
015	Renew	Add	Ethernet Network Interface - Gig E	Port	Village Hall / 2200 Harnish Dr	-	Interstate	1	\$109.49	\$0.00
016	Renew	Add	Ethernet Network Interface - Gig E	Port	-	Waste Water Treatment / 125 Wilbran	Interstate	1	\$109.49	\$0.00
017	-	-	-	-	-	-	-	-	\$0.00	\$0.00
018	-	-	-	-	-	-	-	-	\$0.00	\$0.00
019	-	-	-	-	-	-	-	-	\$0.00	\$0.00
020	-	-	-	-	-	-	-	-	\$0.00	\$0.00
021	-	-	-	-	-	-	-	-	\$0.00	\$0.00
022	-	-	-	-	-	-	-	-	\$0.00	\$0.00
023	-	-	-	-	-	-	-	-	\$0.00	\$0.00
024	-	-	-	-	-	-	-	-	\$0.00	\$0.00
025	-	-	-	-	-	-	-	-	\$0.00	\$0.00
026	-	-	-	-	-	-	-	-	\$0.00	\$0.00
027	-	-	-	-	-	-	-	-	\$0.00	\$0.00
028	-	-	-	-	-	-	-	-	\$0.00	\$0.00
029	-	-	-	-	-	-	-	-	\$0.00	\$0.00
030	-	-	-	-	-	-	-	-	\$0.00	\$0.00
031	-	-	-	-	-	-	-	-	\$0.00	\$0.00
032	-	-	-	-	-	-	-	-	\$0.00	\$0.00
033	-	-	-	-	-	-	-	-	\$0.00	\$0.00
034	-	-	-	-	-	-	-	-	\$0.00	\$0.00
035	-	-	-	-	-	-	-	-	\$0.00	\$0.00
036	-	-	-	-	-	-	-	-	\$0.00	\$0.00
037	-	-	-	-	-	-	-	-	\$0.00	\$0.00
038	-	-	-	-	-	-	-	-	\$0.00	\$0.00
039	-	-	-	-	-	-	-	-	\$0.00	\$0.00
040	-	-	-	-	-	-	-	-	\$0.00	\$0.00
041	-	-	-	-	-	-	-	-	\$0.00	\$0.00
042	-	-	-	-	-	-	-	-	\$0.00	\$0.00
043	-	-	-	-	-	-	-	-	\$0.00	\$0.00
044	-	-	-	-	-	-	-	-	\$0.00	\$0.00
045	-	-	-	-	-	-	-	-	\$0.00	\$0.00
046	-	-	-	-	-	-	-	-	\$0.00	\$0.00
047	-	-	-	-	-	-	-	-	\$0.00	\$0.00
048	-	-	-	-	-	-	-	-	\$0.00	\$0.00
049	-	-	-	-	-	-	-	-	\$0.00	\$0.00
050	-	-	-	-	-	-	-	-	\$0.00	\$0.00

* Services Location Details attached

Charges are Exclusive of Equipment Fees

PAGE 2 SUBTOTAL:

(\$2,000.00)

\$0.00

[illegible]



2022 - 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 B&B Holiday Decoration for the Main Street Holiday Decorations in the Amount of \$33,810.92, attached hereto and hereby made part hereof.

DATED this _____ day of _____, 2022

APPROVED:

(seal)

Debby Sosine, Village President

ATTEST:

Fred Martin, Village Clerk

2022 Contract New Changes 2022 Holiday Season



Village of Algonquin
110 Meyer Dr
Algonquin, IL 60102

Vince Kilcullen
(847) 658-2754 ext. 4411

B&B Holiday Decorating
2048 S Foster Ave
Wheeling, IL 60090
christmas@bbservicesinc.com
(847) 825-1657

We appreciate you choosing B&B for your holiday lighting. Below is your proposal for the 2022 holiday season

Below we have outlined our scope of work and contract price per year.

We hereby propose to supply the labor and materials to install holiday decorations at the location listed above including:

- All of the trees/bushes, roof outlines which were decorated/installed last year.
 - Decoration of Plaza area with 16' artificial tower tree, pre-lit with warm white LED mini lights, ornamentation and 36" warm white tree topper on landing area above main patio, 6x light poles in plaza decorated with artificial garland, pre-lit with warm white LED lighting and red bows at the top, installation of 2x 60" artificial wreaths pre-lit with warm white LED lighting and red bows on outdoor fireplace, installation of 2x 48" fiberglass gift boxes one each to the north and south of fireplace in planters.
 - Decoration of bridge on north side with artificial garland pre-lit with warm white LED lighting up poles of "Algonquin" sign, 1x 6' Warm White LED Reindeer with gold trim installed at stone pillar on northeast side of bridge
 - Installation in planter boxes and along casement of various decoration pieces including 2x 6' Warm white Reindeer, 2x 6' warm white Polar Bears, 2x 6' warm white Ornaments, 4x Flower Planters (planted with clients choice of poinsettias or winter greens), 1x 12' warm white Polar bear and 8x red and warm white Spheres
 - Installation at "Algonquin" sign at corner of Main and 31 Bypass of 1x 48" Artificial wreath pre-lit with warm white LED lighting and red bow around Algonquin plaque on monument
 - Installation on 10x Acorn Style lightpoles artificial garland pre-lit with warm white LED lighting and red bows at connection points
 - Installation on 10x Tall light poles 60" Artificial Douglas Fir Wreaths pre-lit with warm white LED lighting and Red bow
 - Installation on Village Hall building of C9 warm white LED lighting around roofline
 - Installation of warm white LED lighting on 29x trees within downtown area and installation of champagne LED lighting on 8x trees within the downtown area
- Installation and take down as well as non-weather-related service calls.

If you would like to accept the proposal, either click the 'Accept' box in the email and then follow instructions or mail/email us a signed copy of this proposal with payment. If you would like changes made, please contact us or leave a message on the 'Accept' page by selecting "Reply". Once you accept the proposal and installation preferences are known, our team will email you an invoice.

FEATURES	PRODUCTS	TOTAL
Outer-wrap Downtown Trees	Mini Champagne LED Mini Warm White LED	
Hang on Fireplace Chlmney	60" Artificial Wreath Warm White Lights and 24" Bow	
Roof line of Village Hall	C9 LED Warm White	
Install on 10x short light poles	Artificial Garland Warm White LED Lights	
Install on 10x large light poles	60" Artificial Wreath Warm White Lights and 24" Bow	
Install at Festive Plaza	16' Tower Tree with warm white LED lighting Tree Topper 36" Warm White Artificial Garland Warm White LED Lights	
Install on Bridge poles	Artificial Garland Warm White LED Lights	
Install in Planters	Sphere- Red and Warm White 40" Ornament- Warm White Regal 6' Polar Bear- Warm White 12'x 6' Polar Bear- Warm White 6'x3' Reindeer- Warm White and Gold 6' Flower Box- Medium 3D Gold and Warm White Flower Box- Small 3D Gold and Warm White Reindeer- Warm White 10' Present- Fiberglass Red & Gold 48"	
Install at Algonquin Sign	48" Artificial Wreath Warm White Lights and 18" Bow	
		\$0.00
	SUBTOTAL:	\$35,590.44

TOTALS	
FEATURES	\$35,590.44
<hr/>	
DISCOUNT	\$1,779.52
SUBTOTAL	\$33,810.92
TAX (EXEMPT)	\$0.00
PROPOSAL TOTAL	\$33,810.92

Policies & Procedures

Setup: We will be contacting you once we have received your accepted proposal to discuss the new setup process this year.

Takedown: Selected installation time-frame will be scheduled after setup and once final payment is made. Please circle your preference of takedown dates below. If accepting contract digitally, we will contact you to get your preference.

Preference: 1/2 – 1/6 1/7 – 1/31 2/1 – 2/14 Other _____

Payment Options:

- Check
- Credit Card
- Cash
- Chase Quick Pay sent to Christmas@bbservicesinc.com

-2% discount will be applied if paying by Cash, Check or Electronic Direct Deposit

-50% down payment within 10 business days of signing the contract and prior to scheduling of setup.

-Remaining balance due 10 business days after installation is complete and prior to scheduling of takedown.

-Contract price only valid for 10 days from date issued.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

B&B Holiday Decorating is a trade name of or division of B&B Holiday Decorating LLC. By agreeing to this contract, client is agreeing to enter into a working contract with B&B Holiday Decorating LLC.

Client Signature:

Date:

*Email Confirmation Acceptable to Proceed with Contract Work

Terms & Conditions

Please be advised that we are a weather-dependent company. Weather delays will push back scheduled work dates in the order they are booked. Weather may also affect the operation of the decorations in certain conditions. Any obstructions will be dealt with on a time and materials basis upon owner approval. Any other additions or changes will be handled on a time and materials basis at our regular pricing level. Final payment is due in full 10 days after installation of work and includes any and all taxes. A service charge of 1-1/2% per month (18% per annum) will be charged on all balances 30 days or more past due. In addition to the sums stated herein, the undersigned shall pay to B & B Holiday Decorating, LLC, all costs and expenses, including filing fees and reasonable attorney fees incurred by B&B in seeking to enforce said obligations under this agreement. Customer hereby authorizes B&B Holiday Decorating to install and take down all materials on above property as provided herein. Customer agrees to defend, hold harmless and indemnify B&B Holiday Decorating from and against all claims, liabilities to any third parties for injury, death or damage to person, property, trespass and other damages or loss arising out of the installation/takedown or location of materials unless such damage or loss is a result of gross negligence of B&B Holiday Decorating. Customer agrees to allow B&B Holiday Decorating the right to use images of their property for advertising purposes. All materials used are the property of B&B Holiday Decorating and will remain so after the season, unless specifically noted otherwise. Customer is responsible for all materials during the installed period, any damage, theft, misplacement or the like will be billed to the customer at current repair/replacement rates. If the contract is canceled prior to the final year, 20% of the proposal price will be due upon cancellation for each year left on the contract.

RESOLUTION NO. _____

WHEREAS, the Village of Algonquin, hereinafter referred to as MUNICIPALITY, located in the County McHenry, State of Illinois, desires to participate in the construction of a multi-use trail along the west side of Boyer Road between County Line Road and Longmeadow Parkway to connect existing trails along County Line Road and Longmeadow Parkway and enhance non-motorized travel opportunities along the corridor and,

WHEREAS, an Illinois Transportation Enhancement Program (ITEP) Grant will fund 80% of the construction for the project with 20% to be paid for with local funds.

WHEREAS, the Village of Algonquin does hereby commit funds in the amount of \$250,700.00 to cover its share of the construction expenses.

NOW, THEREFORE, be it resolved by the MUNICIPALITY:

FIRST: The findings made in the prefatory portion of this Resolution are hereby adopted

SECOND: The MUNICIPALITY does hereby commit the approximate amount of \$250,700.00 plus any additional amounts as may be required for the MUNICIPALITY'S share of the project costs.

I, Fred Martin, Village Clerk in and for Algonquin, Illinois, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of the resolution approved by the Village President and its Board of Trustees at its meeting on the _____ day of _____ 2022.

IN TESTIMONY WHEREOF; I have unto set my hand and seal, at my office, this _____ day of _____, 2022.

Village Seal

By: _____

Debby Sosine, Village President

By: _____

Fred Martin, Village Clerk



Village of Algonquin

The Gem of the Fox River Valley

October 13, 2022

Village President and Board of Trustees:

The List of Bills dated 10/18/2022, payroll expenses, and insurance premiums, totaling \$3,031,532.63 are recommended for approval. For your information, this list of bills includes the following, which are not typical in the day-to-day operations of the Village.

Amalgamated Bank	\$ 86,021.33	IEPA L17-5553 Principal and Interest
Amalgamated Bank	459,100.42	IEPA L17-5550 Principal and Interest
Baxter & Woodman	177,885.00	Ratt Creek Reach 5
Busy Beaver, Inc.	14,405.00	Epoxy Seal Concrete – 110 Meyer Drive
Chicagoland Paving	110,442.49	Washing Street Parking Lots
Encap, Inc.	7,375.00	Woods Creek Reach 4
Hitchcock Design	8,029.90	Towne Park Phase 1 OSLAD Application
PowerDMS, Inc.	6,262.96	PowerDMS Subscription
Treasurer, State of Illinois	987,489.43	Downtown Streetscape Bike Trail
John A. Raber & Associates	3,000.00	CIP Funding – Lobbyist

Please note:

The 10/15/2022 payroll expenses totaled \$528,211.73.

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

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

Tim Schloneger
Village Manager
TS/mjn

Village of Algonquin

List of Bills 10/18/2022

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
3M					
		GENERAL SERVICES PW - EXPENSE			
SIGN MAKING MATERIAL	812.22	SIGN PROGRAM	01500300-43366-	9419101552	50230076
Vendor Total: \$812.22					
A MOON JUMP 4U INC					
		RECREATION - EXPENSE GEN GOV			
HALLOWEEN HAUNTED MANSION	397.50	RECREATION PROGRAMS	01101100-47701-	10693667	10230227
Vendor Total: \$397.50					
AFTERMATH INC					
		POLICE - EXPENSE PUB SAFETY			
HAZMAT CLEANUP SQUAD #5	300.00	PROFESSIONAL SERVICES	01200200-42234-	JC2022-8292	20230108
Vendor Total: \$300.00					
ALGONQUIN AREA PUBLIC LIBRARY					
		RECREATION - EXPENSE GEN GOV			
10/22/22 MOVIE LICENSE	232.50	RECREATION PROGRAMS	01101100-47701-	10/22/22 MOVIE LIC	10230226
Vendor Total: \$232.50					
AMALGAMATED BANK OF CHICAGO					
		W & S BOND & INTEREST-EXPENSE			
IEPA L17-5553 PRINCIPAL	61,862.21	IEPA LOAN PRINCIPAL EXPENSE	07080400-46700-W1750	L17-5553	10230207
		W & S BOND & INTEREST-EXPENSE			
IEPA L17-5553 INTEREST	24,159.12	IEPA LOAN INTEREST EXPENSE	07080400-46701-W1750	L17-5553	10230207
		W & S BOND & INTEREST-EXPENSE			
IEPA L17-5550 PRINCIPAL	308,356.24	IEPA LOAN PRINCIPAL EXPENSE	07080400-46700-W1840	L17-5550	10230208
		W & S BOND & INTEREST-EXPENSE			
IEPA L17-5550 INTEREST	150,744.18	IEPA LOAN INTEREST EXPENSE	07080400-46701-W1840	L17-5550	10230208
Vendor Total: \$545,121.75					
AMANDA LICHTENBERGER					
		GS ADMIN - EXPENSE GEN GOV			
IGFOA PEORIA CONFERENCE REIMBURSEME	459.51	TRAVEL/TRAINING/DUES	01100100-47740-	IGFOA CONFERENCE	10230233
Vendor Total: \$459.51					
AMERICAN PUBLIC WORKS ASSN					
		GENERAL SERVICES PW - EXPENSE			
2023 MEMBERSHIP DUES	370.00	TRAVEL/TRAINING/DUES	01500300-47740-	118605 2023	40230224
		PWA - EXPENSE PUB WORKS			
2023 MEMBERSHIP DUES	370.00	TRAVEL/TRAINING/DUES	01400300-47740-	118605 2023	40230224
		SEWER OPER - EXPENSE W&S BUSI			
2023 MEMBERSHIP DUES	185.00	TRAVEL/TRAINING/DUES	07800400-47740-	118605 2023	40230224
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
2023 MEMBERSHIP DUES	185.00	TRAVEL/TRAINING/DUES	07700400-47740-	118605 2023	40230224
Vendor Total: \$1,110.00					
AQUA BACKFLOW INC					
CROSS CONNECTION CONTROL-SEPTEMBER	935.30	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	2022-0235	70230008
Vendor Total: \$935.30					
ARROW ROAD CONSTRUCTION					
22-00000-00-GM ASPHALT	207.56	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	33799	40230225
22-00000-00-GM ASPHALT	208.93	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	33782	40230221
22-00000-00-GM ASPHALT	417.17	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	33552	40230195
Vendor Total: \$833.66					
B & F CONSTRUCTION CODE SERVICES INC					
BJ'S RESTAURANT MISC PLAN REVIEWS	869.37	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	60160	30230007
Vendor Total: \$869.37					
BAXTER & WOODMAN NATURAL RESOURCES, LLC					
RATT CREEK REACH 5 RESTORATION	177,885.00	STREET IMPROV- EXPENSE PUBWRKS CAPITAL IMPROVEMENTS	04900300-45593-S1744	0239285	40230219
Vendor Total: \$177,885.00					
BEAR AUTO GROUP					
TPMS KIT	62.71	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	38043	29230039
Vendor Total: \$62.71					
BOND DICKSON & CONWAY					
MUNICIPAL COURT CONSULTANT-SEPTEMBE	292.50	GS ADMIN - EXPENSE GEN GOV MUNICIPAL COURT	01100100-42305-	18249	10230042
Vendor Total: \$292.50					
BUSY BEAVER INC					
EPOXY SEAL CONCRETE	14,405.00	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	23859	50230077
Vendor Total: \$14,405.00					
CHICAGOLAND PAVING CONTRACTORS INC					
WASHINGTON STREET PARKING LOTS	110,442.49	STREET IMPROV- EXPENSE PUBWRKS INFRASTRUCTURE MAINT IMPROV	04900300-43370-S2204	226301	40230208
Vendor Total: \$110,442.49					
CHRISTOPHER B BURKE ENG LTD					
		CDD - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
RAINBOW CONE PLAN REVIEWS	46.25	PROFESSIONAL SERVICES	01300100-42234-	178001	30230031
		STREET IMPROV- EXPENSE PUBWRKS			
DOWNTOWN STREETSCAPE WASHINGTON	200.00	ENGINEERING/DESIGN SERVICES	04900300-42232-S2022	178007	40230198
		CDD - EXPENSE GEN GOV			
PULTE PLAN REVIEWS	277.50	PROFESSIONAL SERVICES	01300100-42234-	178000	30230031
		STREET IMPROV- EXPENSE PUBWRKS			
WASHINGTON STREET PARKING LOTS	870.00	ENGINEERING/DESIGN SERVICES	04900300-42232-S2202	178006	40230197
		STREET IMPROV- EXPENSE PUBWRKS			
WASHINGTON STREET PARKING LOTS	3,588.75	ENGINEERING/DESIGN SERVICES	04900300-42232-S2203	178012	40230201
		STREET IMPROV- EXPENSE PUBWRKS			
HIGH HILL STREET IMPROVEMENTS	12,044.50	ENGINEERING/DESIGN SERVICES	04900300-42232-S1923	178009	40230199
		STREET IMPROV- EXPENSE PUBWRKS			
IN HOUSE ENGINEERING	11,280.00	ENGINEERING/DESIGN SERVICES	04900300-42232-	178004	40230196
		W & S IMPR. - EXPENSE W&S BUSI			
IN HOUSE ENGINEERING	5,010.00	ENGINEERING/DESIGN SERVICES	12900400-42232-	178004	40230196
		STREET IMPROV- EXPENSE PUBWRKS			
TUNBRIDGE STREET IMPROVEMENTS	20,383.63	ENGINEERING/DESIGN SERVICES	04900300-42232-S2311	178011	40230200
		NAT & DRAINAGE - EXPENSE PW			
STORMWATER MASTER PLAN	60,682.40	ENGINEERING/DESIGN SERVICES	26900300-42232-	178008	40230222
Vendor Total: \$114,383.03					
CLIMATE SERVICE INC					
		BUILDING MAINT. BALANCE SHEET			
HVAC MECHANICAL REPAIRS - GMC	1,439.00	OUTSOURCED INVENTORY	28-14240-	55807	28230001
		BUILDING MAINT. BALANCE SHEET			
HVAC MECHANICAL REPAIRS - PW	4,850.00	OUTSOURCED INVENTORY	28-14240-	60073-1	28230001
Vendor Total: \$6,289.00					
COMCAST CABLE COMMUNICATION					
		BLDG MAINT- REVENUE & EXPENSES			
10/1/22-10/31/22 STATEMENT	167.91	TELEPHONE	28900000-42210-	156134741	10230232
		CDD - EXPENSE GEN GOV			
10/1/22-10/31/22 STATEMENT	687.45	TELEPHONE	01300100-42210-	156134741	10230232
		GENERAL SERVICES PW - EXPENSE			
10/1/22-10/31/22 STATEMENT	651.58	TELEPHONE	01500300-42210-	156134741	10230232
		GS ADMIN - EXPENSE GEN GOV			
10/1/22-10/31/22 STATEMENT	787.70	TELEPHONE	01100100-42210-	156134741	10230232
		POLICE - EXPENSE PUB SAFETY			
10/1/22-10/31/22 STATEMENT	1,389.88	TELEPHONE	01200200-42210-	156134741	10230232
		PWA - EXPENSE PUB WORKS			
10/1/22-10/31/22 STATEMENT	211.05	TELEPHONE	01400300-42210-	156134741	10230232
		SEWER OPER - EXPENSE W&S BUSI			
10/1/22-10/31/22 STATEMENT	968.82	TELEPHONE	07800400-42210-	156134741	10230232
		VEHCL MAINT-REVENUE & EXPENSES			
10/1/22-10/31/22 STATEMENT	182.37	TELEPHONE	29900000-42210-	156134741	10230232

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
10/1/22-10/31/22 STATEMENT	340.02	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	156134741	10230232
9/28/22-10/27/22 WTP #2	161.24	WATER OPER - EXPENSE W&S BUSI TELEPHONE	07700400-42210-	8771 10 002 0435820	10230023
Vendor Total: \$5,548.02					
COMMONWEALTH EDISON					
9/6/22-10/5/22 WELL #13	1,235.48	WATER OPER - EXPENSE W&S BUSI ELECTRIC	07700400-42212-	5151039132	70230002
8/31/22-9/30/22 STREET LIGHTING	15,547.97	GENERAL SERVICES PW - EXPENSE ELECTRIC	01500300-42212-	4473011026	50230002
Vendor Total: \$16,783.45					
COMPASS MINERALS AMERICA INC					
22-00000-00-GM SALT MFT	1,344.21	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1054288	40230223
22-00000-00-GM SALT MFT	2,659.92	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1049929	40230212
22-00000-00-GM SALT MFT	2,667.45	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1047833	40230205
22-00000-00-GM SALT MFT	2,669.60	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1048573	40230206
22-00000-00-GM SALT MFT	2,684.12	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1053403	40230220
22-00000-00-GM SALT MFT	5,225.70	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1052934	40230217
22-00000-00-GM SALT MFT	5,290.25	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1050701	40230214
22-00000-00-GM SALT MFT	6,572.60	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1052166	40230216
22-00000-00-GM SALT MFT	6,662.97	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1049273	40230207
22-00000-00-GM SALT MFT	14,477.58	MFT - EXPENSE PUBLIC WORKS MATERIALS	03900300-43309-	1051435	40230215
Vendor Total: \$50,254.40					
CONDY HOLDINGS LLC					
CHEMICALS WTP #2	1,405.33	WATER OPER - EXPENSE W&S BUSI CHEMICALS	07700400-43342-	SLS 10102814	70230178
Vendor Total: \$1,405.33					
CONSERV FS					
WEED SPRAY	1,520.50	WATER OPER - EXPENSE W&S BUSI MATERIALS	07700400-43309-	6418912	70230191
Vendor Total: \$1,520.50					
CORE & MAIN LP					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
RETURNED VALVE BOX ASSEMBLY	-1,032.00	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	R490493	70230016
RETURNED VALVE BOX ASSEMBLY	-1,032.00	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	R490493	70230016
METER CHANGEOUT PROGRAM	605.80	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	R708408	70230016
METER CHANGEOUT PROGRAM	605.80	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	R708408	70230016
METER CHANGEOUT PROGRAM	1,078.92	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	R708326	70230016
METER CHANGEOUT PROGRAM	1,078.91	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	R708326	70230016
PORTAL ANNUAL FEES	14,197.50	SEWER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07800400-43348-	R685670	70230186
PORTAL ANNUAL FEES	14,197.50	WATER OPER - EXPENSE W&S BUSI METERS & METER SUPPLIES	07700400-43348-	R685670	70230186
Vendor Total: \$29,700.43					
CORRECTIVE ASPHALT MATERIALS LLC					
RECLAMITE	146,804.50	STREET IMPROV- EXPENSE PUBWRKS INFRASTRUCTURE MAINT IMPROV	04900300-43370-	22102N	40230211
Vendor Total: \$146,804.50					
COSTAR REALTY INFORMATION INC					
COSTAR SUITE 09/01/22 - 05/31/23	6,075.00	CDD - EXPENSE GEN GOV ECONOMIC DEVELOPMENT	01300100-47710-	120122673	30230035
Vendor Total: \$6,075.00					
DOORS DONE RIGHT INC					
WINFIELD CHEMICAL ROOM DOOR REPAIR	2,805.00	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	12798	28230084
Vendor Total: \$2,805.00					
GOV STRATEGIES					
EMAILS PROCESSED SEPTEMBER 2022	79.23	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	INV-15880	10230237
Vendor Total: \$79.23					
ELIZABETH BECKERT					
FUEL FOR 102	55.30	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	10/4/22 SEMINAR	10230236
Vendor Total: \$55.30					
EMERGENCY SERVICE MARKETING CORP INC					
ON CALL SOFTWARE 2022 RENEWAL	270.00	GENERAL SERVICES PW - EXPENSE PROFESSIONAL SERVICES	01500300-42234-	2022 RENEWAL	50230072
		SEWER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ON CALL SOFTWARE 2022 RENEWAL	270.00	PROFESSIONAL SERVICES	07800400-42234-	2022 RENEWAL	50230072
ON CALL SOFTWARE 2022 RENEWAL	270.00	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	2022 RENEWAL	50230072
Vendor Total: \$810.00					
ENCAP INC					
WOODS CREEK REACH 4	2,375.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPROV	26900300-43370-	8539	40230202
WOODS CREEK REACH 4	5,000.00	NAT & DRAINAGE - EXPENSE PW INFRASTRUCTURE MAINT IMPROV	26900300-43370-	8540	40230203
Vendor Total: \$7,375.00					
ENTERPRISE FM TRUST					
PRINCIPAL	1,344.22	BLDG MAINT- REVENUE & EXPENSES LEASES - NON CAPITAL	28900000-42272-	FBN4576105	
PRINCIPAL	1,502.98	CDD - EXPENSE GEN GOV LEASES - NON CAPITAL	01300100-42272-	FBN4576105	
PRINCIPAL	358.27	GENERAL SERVICES PW - EXPENSE LEASES - NON CAPITAL	01500300-42272-	FBN4576105	
PRINCIPAL	618.09	GS ADMIN - EXPENSE GEN GOV LEASES - NON CAPITAL	01100100-42272-	FBN4576105	
PRINCIPAL	601.87	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	FBN4576105	
PRINCIPAL	241.75	PWA - EXPENSE PUB WORKS LEASES - NON CAPITAL	01400300-42272-	FBN4576105	
PRINCIPAL	800.93	SEWER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07800400-42272-	FBN4576105	
PRINCIPAL	188.17	VEHCL MAINT-REVENUE & EXPENSES LEASES - NON CAPITAL	29900000-42272-	FBN4576105	
PRINCIPAL	1,219.26	WATER OPER - EXPENSE W&S BUSI LEASES - NON CAPITAL	07700400-42272-	FBN4576105	
INTEREST	330.41	BLDG MAINT- REVENUE & EXPENSES INTEREST EXPENSE	28900000-47790-	FBN4576105	
INTEREST	411.32	CDD - INTEREST EXPENSE INTEREST EXPENSE	01300600-47790-	FBN4576105	
INTEREST	116.30	GENERAL SERVICES PW - INTEREST INTEREST EXPENSE	01500600-47790-	FBN4576105	
INTEREST	131.13	INTEREST EXPENSE - GEN GOV INTEREST EXPENSE	01100600-47790-	FBN4576105	
INTEREST	168.56	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	FBN4576105	
INTEREST	32.57	PUBLIC WORKS ADMIN - INT EXP INTEREST EXPENSE	01400600-47790-	FBN4576105	
INTEREST	107.58	SEWER OPER - EXPENSE W&S BUSI INTEREST EXPENSE	07800400-47790-	FBN4576105	

Vendor	Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
	INTEREST	49.28	VEHCL MAINT-REVENUE & EXPENSES INTEREST EXPENSE	29900000-47790-	FBN4576105	
	INTEREST	120.35	WATER OPER - EXPENSE W&S BUSI INTEREST EXPENSE	07700400-47790-	FBN4576105	
	INITIAL OTHER CHARGES	176.00	POLICE - EXPENSE PUB SAFETY PROFESSIONAL SERVICES	01200200-42234-	FBN4576105	
	Vendor Total: \$8,519.04					
FISHER AUTO PARTS INC						
	AIR FILTER	14.46	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628457	29230021
	OIL FILTERS	63.73	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628690	29230021
	WHEEL BEARING & HUB ASSEMBLY	429.19	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628419	29230021
	DISC BRAKE PIN BOOT KIT	5.80	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628348	29230021
	ANTI-SEIZE LUBRICANT	10.78	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-627875	29230021
	OIL FILTER	16.38	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-627575	29230021
	OIL FILTER	24.33	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628279	29230021
	OIL FILTER	86.52	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628346	29230021
	AIR FILTER	112.79	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628266	29230021
	TAIL LIGHT/MOTOR TREATMENT	146.45	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628458	29230021
	FUEL FILTERS AND OIL FILTERS	156.07	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628271	29230021
	DISC BRAKE ROTOR & PAD SET	240.62	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	325-628294	29230021
	Vendor Total: \$1,307.12					
FLOW-TECHNICS INC						
	PUMP INSPECTION	730.00	SEWER OPER - EXPENSE W&S BUSI MAINT - LIFT STATION	07800400-44414-	INV000009774	70230192
	Vendor Total: \$730.00					
FOCUS MARTIAL ARTS INC						
	FALL SESSION I	157.50	RECREATION - EXPENSE GEN GOV RECREATION PROGRAMS	01101100-47701-	52739	10230176
	Vendor Total: \$157.50					
G W BERKHEIMER CO						

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
BUILDING MAINT. BALANCE SHEET					
CONDENSER	2,075.74	INVENTORY	28-14220-	7170385	28230012
Vendor Total: \$2,075.74					
GFOA					
GS ADMIN - EXPENSE GEN GOV					
GFOA LEADERSHIP ACADEMY KUMBERA	2,100.00	TRAVEL/TRAINING/DUES	01100100-47740-	3070536	10230230
Vendor Total: \$2,100.00					
GOVTEMPSUSA LLC					
CDD - EXPENSE GEN GOV					
9/19/22-10/2/22 BLANCHARD	3,207.40	PROFESSIONAL SERVICES	01300100-42234-	4053287	30230006
Vendor Total: \$3,207.40					
GRAINGER					
BUILDING MAINT. BALANCE SHEET					
COMED UTILITY INCENTIVE	-250.00	INVENTORY	28-14220-	9458271377	28230030
GENERAL SERVICES PW - EXPENSE					
REFILL FIRST AID KIT/ALCOHOL PADS	18.52	UNIFORMS & SAFETY ITEMS	01500300-47760-	9464716845	28230086
WATER OPER - EXPENSE W&S BUSI					
MEYER BOOSTER PARTS	132.10	MAINT - BOOSTER STATION	07700400-44410-	9458625960	70230183
BUILDING MAINT. BALANCE SHEET					
CHAIR MAT	192.54	INVENTORY	28-14220-	9470657876	28230030
BUILDING MAINT. BALANCE SHEET					
FLAGGING TAPE	3.52	INVENTORY	28-14220-	9467669041	28230030
BUILDING MAINT. BALANCE SHEET					
MOTOR RUN CAPACITOR	4.22	INVENTORY	28-14220-	9459189271	28230030
BUILDING MAINT. BALANCE SHEET					
RETAINER SPRING	29.36	INVENTORY	28-14220-	9466678977	28230030
BUILDING MAINT. BALANCE SHEET					
WRAPPED V-BELT	29.84	INVENTORY	28-14220-	9465779214	28230030
BUILDING MAINT. BALANCE SHEET					
SAFETY CAN/WASH BOTTLE	111.48	INVENTORY	28-14220-	9467830155	28230030
BUILDING MAINT. BALANCE SHEET					
CHAIR MAT	120.25	INVENTORY	28-14220-	9464345512	28230030
BUILDING MAINT. BALANCE SHEET					
PAINT MIX & MEASURE CONTAINERS	213.84	INVENTORY	28-14220-	9466982262	28230030
BUILDING MAINT. BALANCE SHEET					
COMED UTILITY INCENTIVE	225.00	INVENTORY	28-14220-	9447178964	28230030
BUILDING MAINT. BALANCE SHEET					
AIR FILTER	500.65	INVENTORY	28-14220-	9455289471	28230030
Vendor Total: \$1,331.32					
GROOT INDUSTRIES INC					
GEN FUND BALANCE SHEET					
GARBAGE STICKER SALES - SEPTEMBER	923.40	AP - GARBAGE STICKERS	01-20104-	9545180T092	10230040

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$923.40					
H & H ELECTRIC CO					
22-00000-00-GM STREET LIGHT MAINT	1,645.50	MFT - EXPENSE PUBLIC WORKS MAINT - STREET LIGHTS	03900300-44429-	39882	40230204
22-00000-00-GM STREET LIGHT MAINT	8,415.00	MFT - EXPENSE PUBLIC WORKS MAINT - STREET LIGHTS	03900300-44429-	39876	40230191
22-00000-00-GM STREET LIGHT MAINT	8,415.00	MFT - EXPENSE PUBLIC WORKS MAINT - STREET LIGHTS	03900300-44429-	39877	40230192
Vendor Total: \$18,475.50					
HITCHCOCK DESIGN GROUP					
TOWNE PARK PHASE I OSLAD APPLICATION	2,800.00	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	28849	10230241
TOWNE PARK PHASE I OSLAD APPLICATION	5,229.90	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	29045	10230239
Vendor Total: \$8,029.90					
HOME DEPOT					
EXTENSION CORD	32.92	VEHCL MAINT-REVENUE & EXPENSES SMALL TOOLS & SUPPLIES	29900000-43320-	6730423	29230081
STEEL TAMPER	39.98	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	2031032	50230011
MAILBOX MATERIALS	536.48	GENERAL SERVICES PW - EXPENSE MATERIALS	01500300-43309-	4016584	50230070
EVAL LABOR	30.00	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	9290895	70230010
NOZZLES	110.88	SEWER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07800400-43320-	5014313	70230010
RETURNED PALLETS	-40.00	GENERAL SERVICES PW - EXPENSE SMALL TOOLS & SUPPLIES	01500300-43320-	2182670	50230011
DRILL BIT	12.57	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	4014429	70230009
HOSE/COUPLING	21.38	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	9016126	70230009
HEX SET/TORX SET/SECURITY SET	25.11	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	3016744	70230009
FITTINGS	51.87	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	5072761	70230009
I-BEAM LEVEL/PUNCH KIT/CLAMP	56.62	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	3014517	70230009
TAMPER	61.70	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	5014323	70230009
DEHUMIDIFIER	114.00	WATER OPER - EXPENSE W&S BUSI SMALL TOOLS & SUPPLIES	07700400-43320-	6014213	70230009
BUILDING MAINT. BALANCE SHEET					

Vendor	Amount	Account Description	Account	Invoice	Purchase Order
Invoice Description					
GREAT STUFF GAPS	4.38	INVENTORY	28-14220-	7524745	28230081
		BUILDING MAINT. BALANCE SHEET			
FITTINGS	6.38	INVENTORY	28-14220-	1525525	28230081
		BUILDING MAINT. BALANCE SHEET			
FITTINGS	10.05	INVENTORY	28-14220-	2513846	28230081
		BUILDING MAINT. BALANCE SHEET			
DUCT	26.00	INVENTORY	28-14220-	7514371	28230081
		BUILDING MAINT. BALANCE SHEET			
FITTINGS/CEMENT/PIPE	32.91	INVENTORY	28-14220-	1525516	28230081
		BUILDING MAINT. BALANCE SHEET			
WATER JUG EXCHANGE	41.94	INVENTORY	28-14220-	9513123	28230081
		BUILDING MAINT. BALANCE SHEET			
LIGHT	64.97	INVENTORY	28-14220-	4523719	28230081
		BUILDING MAINT. BALANCE SHEET			
LIGHT	83.12	INVENTORY	28-14220-	1886717	28230081
		BUILDING MAINT. BALANCE SHEET			
FITTINGS/PIP/WATER HEATER KIT	106.55	INVENTORY	28-14220-	7016299	28230081
		BUILDING MAINT. BALANCE SHEET			
PORTABLE A/C UNIT	429.00	INVENTORY	28-14220-	0515877	28230081
		BUILDING MAINT. BALANCE SHEET			
WATER SOFTENER PELLETS	502.20	INVENTORY	28-14220-	7904353	28230081
		BUILDING MAINT. BALANCE SHEET			
HOT WATER HEATER/COUPLINGS	1,117.38	INVENTORY	28-14220-	7016277	28230081
Vendor Total:	\$3,478.39				
INTL ASSN OF ELECTRICAL INSPECTORS					
		CDD - EXPENSE GEN GOV			
MARTIN 2023 MEMBERSHIP	120.00	TRAVEL/TRAINING/DUES	01300100-47740-	6055677 2023	30230030
Vendor Total:	\$120.00				
JAN TROJANIAK					
		WATER & SEWER BALANCE SHEET			
UB 3059546 18 SPRINGBROOK	50.00	AR - WATER BILLING	07-12110-	119225	
Vendor Total:	\$50.00				
JOHN A RABER & ASSOCIATES INC					
		GS ADMIN - EXPENSE GEN GOV			
CIP FUNDING ASSISTANCE-SEPTEMBER 2022	3,000.00	PROFESSIONAL SERVICES	01100100-42234-	1307	10230103
Vendor Total:	\$3,000.00				
JPMORGAN CHASE BANK NA					
		POLICE - EXPENSE PUB SAFETY			
BUCCI/UNTIED/AIRFARE TO DALLAS FOR PD	775.75	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
BUCCI/SHELL GAS/FUEL FOR SQUAD	61.50	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
BURZYNSKI/AMAZON/WRISTBANDS	78.30	D.A.R.E. / COMMUNITY PROGRAMS	01200200-43364-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
BURZYNSKI/FAA/DRONE REGISTRATION	10.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
COONEY/SHERATON/ZAHARA LIQUOR CONF	679.44	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/BATTERIES	31.72	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERIES	3.96	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERIES	3.96	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/LIQUID CHALK MARKERS	14.38	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LIQUID CHALK MARKERS	1.79	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LIQUID CHALK MARKERS	1.79	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		PWA - EXPENSE PUB WORKS			
CROOK/AMAZON/ALEXA FOR MITCHARD	3.00	IT EQUIPMENT & SUPPLIES	01400300-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/PRINTER CARTRIDGE	174.94	OFFICE SUPPLIES	07800400-43308-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/TV FOR ROLL CALL	237.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/TV FOR ROLL CALL	29.75	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/TV FOR ROLL CALL	29.75	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/BATTERY REPLACEMENT	173.28	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERY REPLACEMENT	21.66	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERY REPLACEMENT	21.66	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
CROOK/AUDIBLE/HOFFMAN MEMBERSHIP	150.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/GAMING HEADSET	28.39	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/GAMING HEADSET	3.55	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/GAMING HEADSET	3.55	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/HOME DEPOT/PHONE CORD,OUTLET	35.42	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CROOK/HOME DEPOT/PHONE CORD,OUTLET	4.42	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/HOME DEPOT/PHONE CORD,OUTLET	4.42	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/BATTERY BACKUP	31.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERY BACKUP	4.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BATTERY BACKUP	4.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/MONTHLY CHARGES	264.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY CHARGES	33.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY CHARGES	33.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/USB CHARGING STATION	27.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/USB CHARGING STATION	3.50	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/USB CHARGING STATION	3.50	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/MOBATEK.NET/USER LICENSE	44.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/MOBATEK.NET/USER LICENSE	5.50	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/MOBATEK.NET/USER LICENSE	5.50	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/LAMP/MARKER HOLDER	53.10	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LAMP/MARKER HOLDER	6.64	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LAMP/MARKER HOLDER	6.64	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/LAMINATED LABELS	22.22	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LAMINATED LABELS	2.78	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/LAMINATED LABELS	2.78	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2022	
		RECREATION - EXPENSE GEN GOV			
GOCK/4IMPRINT/REC PROMO ITEMS	2,336.19	PRINTING & ADVERTISING	01101100-42243-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/DOOR STRIKE	274.99	INVENTORY	28-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/OSI/BATTERY - GMC	93.20	INVENTORY	28-14220-	09/30/2022	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/AMAZON/COIL TESTER	27.41	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/MOP PAD	74.78	INVENTORY	28-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/SHAMMY CLOTH	17.95	INVENTORY	29-14220-	09/30/2022	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/AMAZON/POWER PROBE ADAPTER	17.58	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/PARTS 4 HEATING/CONTACTOR	193.18	INVENTORY	28-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/PATRIOT SUPPLY/HVAC	449.99	INVENTORY	28-14220-	09/30/2022	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/AMAZON/WATER PUMP	158.99	SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/JMAC/SALES TAX REFUND	-332.63	INVENTORY	28-14220-	09/30/2022	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/AMAZON/TOOL FUNNEL	14.98	SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/ZORO/FAN MOTOR	209.99	INVENTORY	28-14220-	09/30/2022	
		BLDG MAINT- REVENUE & EXPENSES			
GRIGGEL/AMAZON/VACUUM FILTER	74.99	SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/EDCO/DRUM ASSEMBLY	1,075.50	INVENTORY	29-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/CREAMER	108.56	INVENTORY	28-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/HOSE ADAPTER	15.99	INVENTORY	28-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/BATTERY CONNECTOR	4.99	INVENTORY	28-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/UNIT 513 MIRROR	174.13	INVENTORY	29-14220-	09/30/2022	
		VEHCL MAINT-REVENUE & EXPENSES			
GRIGGEL/SNAPON/DRILL BIT	5.29	SMALL TOOLS & SUPPLIES	29900000-43320-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/GUEST CHAIR	157.96	OFFICE FURNITURE & EQUIPMENT	01500300-43332-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/RETURN GUEST CHAIR	-155.92	OFFICE FURNITURE & EQUIPMENT	01500300-43332-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/CHARGER	204.41	INVENTORY	29-14220-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/AIR FILTER	144.96	INVENTORY	28-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/IPS/SEAT BELT PIERCE	520.00	INVENTORY	29-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/IPS/MARKER LAMPS	168.28	INVENTORY	29-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/IPS/PARTS FOR UNIT 9144	1,754.10	INVENTORY	29-14220-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/MEIJER/KEROSENE	100.00	FUEL	01500300-43340-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/GUEST CHAIR	155.92	OFFICE FURNITURE & EQUIPMENT	01500300-43332-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/SOLARTECH/UPGRADE CONTROLLI	990.00	INVENTORY	29-14220-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/IPS/SEALS	58.76	INVENTORY	29-14220-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/GUEST CHAIRS	473.00	OFFICE FURNITURE & EQUIPMENT	01500300-43332-	09/30/2022	
		PWA - EXPENSE PUB WORKS			
GRIGGEL/AMAZON/GUEST CHAIRS	400.00	OFFICE FURNITURE & EQUIPMENT	01400300-43332-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/GUEST CHAIRS	1,029.00	OFFICE FURNITURE & EQUIPMENT	07800400-43332-	09/30/2022	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/GUEST CHAIRS	1,365.39	OFFICE FURNITURE & EQUIPMENT	07700400-43332-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/SUPPLYHOUSE/BLOWER MOTOR	162.62	INVENTORY	28-14220-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/CONFERENCE - SCHUETZ	295.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/CONFERENCE - PIERI	295.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/CONFERENCE - MCFEGGAN	295.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/CONFERENCE - SLOMINSKI	295.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/MEMBERSHIP - MOZOLA	190.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/MEMBERSHIP - SCHUETZ	190.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/MEMBERSHIP - PIERI	190.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/MEMBERSHIP - MCFEGGAN	190.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/ISA/MEMBERSHIP - SLOMINSKI	190.00	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2022	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/RETURN CHAIR	-139.03	OFFICE FURNITURE & EQUIPMENT	01500300-43332-	09/30/2022	
		BUILDING MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/FLUROLITE PLASTICS/LIGHT COVEF	498.88	INVENTORY	28-14220-	09/30/2022	
KENNING/WALMART/JONAS SERVICE AWARD	50.00	SEWER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2022	
KENNING/WALMART/JONAS SERVICE AWARD	50.00	WATER OPER - EXPENSE W&S BUSI TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2022	
KENNING/WALMART/MARTIN SERVICE AWARI	125.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
KENNING/ALG COMMONS/PELAYO SER AWAF	76.00	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
KENNING/LABOR LAW/POSTER RENEWAL	248.43	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	09/30/2022	
KENNING/GOVHR/SR ACCOUNTANT AD	100.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	09/30/2022	
KENNING/GFOA/SR ACCOUNTANT AD	150.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	09/30/2022	
KENNING/IGFOA/SR ACCOUNTANT AD	250.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	09/30/2022	
KENNING/CPA SOCIETY/SR ACCOUNTANT AD	250.00	GS ADMIN - EXPENSE GEN GOV PUBLICATIONS	01100100-42242-	09/30/2022	
MITCHARD/SYRUP/BREAKFAST WITH SOSINE	46.08	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
MITCHARD/DROPBOX/8/20/22-8/20/23 MBSHP	119.88	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
MITCHARD/WESTING/APA CONF HOTEL	1,540.45	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
MITCHARD/SHELL/FUEL	20.61	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
MITCHARD/WESTIN/APW CONF HOTEL	175.00	PWA - EXPENSE PUB WORKS TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
MORGAN/WALMART/PANOZZO CAKE	42.29	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
MORGAN/AMAZON/LAMINATOR	108.02	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2022	
MORGAN/AMAZON/PAPER CLIPS	9.99	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2022	
MORGAN/AMAZON/PENS, POST-IT NOTES	77.96	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2022	
MORGAN/AMAZON/FORM PAD PRESS	188.70	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2022	
MORGAN/AMAZON/BATTERIES	22.65	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	09/30/2022	
MORGAN/AMAZON/POST-ITS, PAPER CLIPS	19.84	POLICE - EXPENSE PUB SAFETY OFFICE SUPPLIES	01200200-43308-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MORGAN/AMAZON/DRY ERASE MARKERS	54.08	OFFICE SUPPLIES	01200200-43308-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/WAGNER/PANOZZO SHIRTS	88.40	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/TRANSUNION/SOFTWARE	160.00	IT EQUIPMENT & SUPPLIES	01200200-43333-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/PH&S/EVIDENCE GLOVES	528.00	MATERIALS	01200200-43309-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/WALMART/COOKIES, DRINKS	18.17	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/MICHAELS/TREML FRAME	51.83	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/MEIJER/COOKIES, DRINKS	70.01	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/UNIFORM - WALKER	104.95	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/UNIFORM - BELTRAN	102.96	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/UNIFORM - BUCCI J	89.99	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/THUMB DRIVES	258.20	MATERIALS	01200200-43309-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/BUCCI NOTARY STAMP	15.99	OFFICE SUPPLIES	01200200-43308-	09/30/2022	
		VEHICLE MAINT. BALANCE SHEET			
REIF/AMAZON/O-RINGS	8.39	INVENTORY	29-14220-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
SALAZAR/DOMINOS/PEER JURY PIZZA	35.29	D.A.R.E. / COMMUNITY PROGRAMS	01200200-43364-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SCHLONEGER/HONEY JAM/RECRUITMENT UF	40.65	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		PWA - EXPENSE PUB WORKS			
SCHLONEGER/SYRUP/ENGINEER INTERVIEW	92.16	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
		PWA - EXPENSE PUB WORKS			
SCHUTZ/ALG SUB SHOP/SPELLA LEADERSHIP	76.88	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
SCHUTZ/PVC FITTINGS/CHECK VALVE	98.55	MAINT - TREATMENT FACILITY	07800400-44412-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
SCHUTZ/CENTRAL STATES WEA/TRAINING	20.00	TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2022	
		SEWER OPER - EXPENSE W&S BUSI			
SCHUTZ/SIUE/CANCELLED TRAINING	-575.00	TRAVEL/TRAINING/DUES	07800400-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/AMER AIRLINES/ZINE TICKET	498.20	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/AMER AIRLINES/ZINE TICKET	639.21	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SHALLCROSS/CRAINS/SEPT SUBSCRIPTION	15.00	PUBLICATIONS	01300100-42242-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/DAILY HERALD/SUBSCRIPTION	49.20	PUBLICATIONS	01300100-42242-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/SHAW LOCAL/SUBSCRIPTION	76.74	PUBLICATIONS	01300100-42242-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/CGI RESULTS/KNAPP SEMINAR	200.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/OMNI HOTEL/CONF STAY	1,045.44	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/GLOBAL EXPERIENCE/BOOTH	830.31	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2022	
		CDD - EXPENSE GEN GOV			
SHALLCROSS/IL CMA/MEMBERSHIP	267.75	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/IGFOA/LICHTENBERGER CONF	350.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/USPS/SURVEY STAMPS	1,080.00	POSTAGE	01100100-43317-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/ICPAS/LICHTENBERGER MEMBERS	289.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/IGFOA/2022 DEBIT INSTITUTE	125.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/IGFOA/BECKERT PR SEMINAR	95.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
SKILLMAN/APA/NOLAND MEMBERSHIP	275.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
SOWIZROL/NW UNIV/COONEY TRAINING	4,200.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
SOWIZROL/SAFE KIDS/RANDALL TRAINING	95.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		POLICE - EXPENSE PUB SAFETY			
SOWIZROL/SAFE KIDS/GOUGH TRAINING	95.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2022	
		CDD - EXPENSE GEN GOV			
WEBER/MCHENRY COUNTY/PLAT RECORDING	13.50	PROFESSIONAL SERVICES	01300100-42234-	09/30/2022	
		PWA - EXPENSE PUB WORKS			
ZIMMERMAN/BEST BUY/RETURNED CHARGE	-65.10	OFFICE SUPPLIES	01400300-43308-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/SIX SIGMA/TRAINING	257.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/PARTY CITY/PROGRAM SUPPLIES	86.00	PROFESSIONAL SERVICES	01100100-42234-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/SYRUP/ACCOUNTANT INTERVIEW	70.40	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			
KUMBERA/COREXCEL/363 REVIEW	270.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
		GS ADMIN - EXPENSE GEN GOV			

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KUMBERA/FACEBOOK/VILLAGE MARKETING	250.00	VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2022	
KUMBERA/SIX SIGMA/HOFFMAN WHITE BELT	50.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2022	
KUMBERA/FACEBOOK/VILLAGE MARKETING	119.40	GS ADMIN - EXPENSE GEN GOV VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2022	
KUMBERA/4IMPRINT/SPELLA MATERIALS	568.04	GS ADMIN - EXPENSE GEN GOV PROFESSIONAL SERVICES	01100100-42234-	09/30/2022	
Vendor Total: \$35,008.38					
KIM KOERNER					
NISRA/D KOERNER/FALL CLASSES	45.00	RECREATION - EXPENSE GEN GOV PROFESSIONAL SERVICES	01101100-42234-	NISRA FALL CLASSES	
Vendor Total: \$45.00					
KONEMATIC INC					
DOOR MAINTENANCE & REPAIRS-PW	761.25	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	915744	28230020
DOOR MAINTENANCE & REPAIRS-PW	2,067.44	BUILDING MAINT. BALANCE SHEET OUTSOURCED INVENTORY	28-14240-	914985	28230020
Vendor Total: \$2,828.69					
LAWSON PRODUCTS INC					
HEAVY DUTY CLEANER	192.30	BUILDING MAINT. BALANCE SHEET INVENTORY	28-14220-	9309991813	28230019
HOSE CLAMP/GREASE/ADHESIVE/BLADE	485.31	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	9309996072	29230006
Vendor Total: \$677.61					
LEACH ENTERPRISES INC					
COUPLING	25.86	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	997344	29230046
Vendor Total: \$25.86					
LINDA & FRANK MRAZ					
NISRA/K MRAZ/SUMMER CLASSES	162.00	RECREATION - EXPENSE GEN GOV PROFESSIONAL SERVICES	01101100-42234-	NISRA SUMMER CLASSES	
Vendor Total: \$162.00					
LRS HOLDINGS LLC					
22-00000-00-GM STREET SWEEPING	456.00	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	PS488317	40230210
22-00000-00-GM STREET SWEEPING	11,223.87	MFT - EXPENSE PUBLIC WORKS MAINT - STREETS	03900300-44428-	PS481293	40230193
Vendor Total: \$11,679.87					
LUCKY GASOLINE INC					
8/19/22-10/3/22 CAR WASHES	96.00	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	8/19/22-10/03/22	29230035

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: \$96.00					
MADELYNN WOOD					
UB 3084897 1430 ESSEX	3.00	WATER & SEWER BALANCE SHEET AR - WATER BILLING	07-12110-	119226	
Vendor Total: \$3.00					
MANSFIELD OIL COMPANY					
FUEL	3,989.02	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	23632751	29230011
FUEL	4,173.97	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	23632732	29230011
FUEL	5,041.25	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	23646745	29230011
FUEL	5,375.69	VEHICLE MAINT. BALANCE SHEET FUEL INVENTORY	29-14200-	23646720	29230011
Vendor Total: \$18,579.93					
MARK ZAHARA					
2022 NLLEA CONFERENCE	200.66	POLICE - EXPENSE PUB SAFETY TRAVEL/TRAINING/DUES	01200200-47740-	NLLEA CONFERENCE 22	20230107
Vendor Total: \$200.66					
MARSH USA INC					
HUERTA NOTARY BOND	20.00	GS ADMIN - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01100100-47740-	376335475868	10230234
Vendor Total: \$20.00					
MCHENNY COUNTY RECORDER					
WESTVIEW CROSSING ORDINANCE RECORDI	212.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	SEPT RECORDINGS	10230210
RECORDING FEES SEPTEMBER 2022	149.00	CDD - EXPENSE GEN GOV PROFESSIONAL SERVICES	01300100-42234-	9/1/22-9/30/22	10230007
RECORDING FEES SEPTEMBER 2022	21.50	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	9/1/22-9/30/22	10230007
RECORDING FEES SEPTEMBER 2022	21.50	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	9/1/22-9/30/22	10230007
Vendor Total: \$404.00					
MENARDS CARPENTERSVILLE					
PLUMBING PARTS	178.15	SEWER OPER - EXPENSE W&S BUSI MAINT - TREATMENT FACILITY	07800400-44412-	97636	70230197
Vendor Total: \$178.15					
MESCO CORPORATION					
MEYER BOOSTER PARTS	98.00	WATER OPER - EXPENSE W&S BUSI MAINT - BOOSTER STATION	07700400-44410-	50551	70230184
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
MEYER BOOSTER REPAIRS	352.00	MAINT - BOOSTER STATION	07700400-44410-	50194	70230185
Vendor Total: \$450.00					
MICHAEL PHILPOT					
COPIES OF KEYS - PARK BATHROOMS	64.00	POLICE - EXPENSE PUB SAFETY MATERIALS	01200200-43309-	2768	20230109
Vendor Total: \$64.00					
MIDWEST FUEL INJECTION					
PERFORMANCE FORMULA	774.28	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	N622891	29230015
Vendor Total: \$774.28					
MOTOROLA SOLUTIONS INC					
PUBLIC WORKS STARCOM RADIO UPGRADE	1,000.00	GENERAL SERVICES PW - EXPENSE VEHICLES & EQUIP (NON-CAPITAL)	01500300-43335-	8230385428	10230074
Vendor Total: \$1,000.00					
NAPA AUTO SUPPLY ALGONQUIN					
LAMP	6.98	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	176569	29230058
OIL SEAL	78.99	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	176385	29230058
AIR FILTER	22.00	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	175391	29230058
STP TEST	33.99	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	176174	29230058
ADAPTER PLUG/GROMMET	38.94	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	176192	29230058
ALARM	92.98	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	176187	29230058
DIESEL NOX SENSOR	499.99	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	175706	29230058
Vendor Total: \$773.87					
NICOR GAS					
9/6/22-10/5/22 221 S MAIN	348.32	CDD - EXPENSE GEN GOV NATURAL GAS	01300100-42211-	19-82-63-3747 9	10230030
9/6/22-10/5/22 DIGESTER BUILDING	1,117.87	SEWER OPER - EXPENSE W&S BUSI NATURAL GAS	07800400-42211-	93-54-83-1000 7	70230005
9/6/22-10/5/22 WTP #2	142.88	WATER OPER - EXPENSE W&S BUSI NATURAL GAS	07700400-42211-	00-63-34-1000 6	70230004
9/8/22-10/7/22 WTP #3	1,499.57	WATER OPER - EXPENSE W&S BUSI NATURAL GAS	07700400-42211-	04-29-91-4436 2	70230004
Vendor Total: \$3,108.64					
OFFICE DEPOT					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
OFFICE FURNITURE - CHAIRS	200.00	GENERAL SERVICES PW - EXPENSE OFFICE FURNITURE & EQUIPMENT	01500300-43332-	267043032001	40230209
OFFICE FURNITURE - CHAIRS	300.00	PWA - EXPENSE PUB WORKS OFFICE FURNITURE & EQUIPMENT	01400300-43332-	267043032001	40230209
OFFICE FURNITURE - CHAIRS	1,000.00	SEWER OPER - EXPENSE W&S BUSI OFFICE FURNITURE & EQUIPMENT	07800400-43332-	267043032001	40230209
OFFICE FURNITURE - CHAIRS	1,918.58	WATER OPER - EXPENSE W&S BUSI OFFICE FURNITURE & EQUIPMENT	07700400-43332-	267043032001	40230209
Vendor Total:	\$3,418.58				
ONE TIME PAY					
OVERPAYMENT ON PERMIT #60008	90.00	GEN FUND REVENUE - GEN REV MISCELLANEOUS REVENUE	01000500-37900-	PERMIT OVERPAYMENT	
Vendor Total:	\$90.00				
PACE ANALYTICAL SERVICES LLC					
LAB TESTING	377.93	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	I9530065	70230022
WATER SUPPLIES	597.30	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	I9530064	70230021
Vendor Total:	\$975.23				
PATTEN INDUSTRIES INC					
GASKET	3.58	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P56C0021485	29230009
HOSE/CLAMP BAND	12.21	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P56C0021484	29230009
GASKET KIT/GASKET/O-RINGS/SEALS	18.52	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P56C0021483	29230009
WATER PUMP/BELT	586.47	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	P56C0021430	29230009
Vendor Total:	\$620.78				
POMPS TIRE SERVICE INC					
TIRES	1,026.20	VEHICLE MAINT. BALANCE SHEET INVENTORY	29-14220-	640102673	29230025
Vendor Total:	\$1,026.20				
POWERDMS INC					
POWERDMS 1-YEAR GSA/CDD/PW	2,308.50	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-26489	10230229
POWERDMS 1-YEAR GSA/CDD/PW	288.56	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-26489	10230229
POWERDMS 1-YEAR GSA/CDD/PW	288.56	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-26489	10230229
POWERDMS 1-YEAR POLICE DEPARTMENT	2,701.86	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-26488	10230229

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SEWER OPER - EXPENSE W&S BUSI					
POWERDMS 1-YEAR POLICE DEPARTMENT	337.74	IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-26488	10230229
WATER OPER - EXPENSE W&S BUSI					
POWERDMS 1-YEAR POLICE DEPARTMENT	337.74	IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-26488	10230229
Vendor Total: \$6,262.96					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					
CEMETERY OPER -EXPENSE GEN GOV					
CEMETERY MAINTENANCE OCTOBER 2022	1,776.60	PROFESSIONAL SERVICES	02400100-42234-	5051	10230038
Vendor Total: \$1,776.60					
PVS TECHNOLOGIES INC					
SEWER OPER - EXPENSE W&S BUSI					
CHEMICALS - FERRIC CHLORIDE	8,830.16	CHEMICALS	07800400-43342-	319723	70230015
Vendor Total: \$8,830.16					
Q & A REPORTING					
POLICE - EXPENSE PUB SAFETY					
COURT REPORTER 9/20/22 HEARINGS	260.00	PROFESSIONAL SERVICES	01200200-42234-	09-20-22f	20230104
Vendor Total: \$260.00					
RALPH HELM INC					
VEHICLE MAINT. BALANCE SHEET					
AIR FILTER/FILE GUIDE/SPARK PLUG	46.87	INVENTORY	29-14220-	367602	29230007
SEWER OPER - EXPENSE W&S BUSI					
WEED SPRAYER	223.98	SMALL TOOLS & SUPPLIES	07800400-43320-	367750	70230194
Vendor Total: \$270.85					
RAY O'HERRON CO INC					
POLICE - EXPENSE PUB SAFETY					
UNIFORM - PANOZZO	63.98	UNIFORMS & SAFETY ITEMS	01200200-47760-	2222205	20230105
POLICE - EXPENSE PUB SAFETY					
UNIFORM - PALMER	1,175.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	2219701	20230105
Vendor Total: \$1,238.98					
RC JUGGLES LLC					
RECREATION - EXPENSE GEN GOV					
HALLOWEEN JUGGLER	325.00	RECREATION PROGRAMS	01101100-47701-	102222	10230242
Vendor Total: \$325.00					
RED WING SHOE STORE					
WATER OPER - EXPENSE W&S BUSI					
BANIA EXCHANGED SAFETY BOOTS	-17.49	UNIFORMS & SAFETY ITEMS	07700400-47760-	425-1-90563	
SEWER OPER - EXPENSE W&S BUSI					
JONAS EXCHANGED SAFETY BOOTS	-6.37	UNIFORMS & SAFETY ITEMS	07800400-47760-	955-1-75652	
WATER OPER - EXPENSE W&S BUSI					
JONAS EXCHANGED SAFETY BOOTS	-6.38	UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-75652	
SEWER OPER - EXPENSE W&S BUSI					

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
SAFETY BOOTS - QUADER	89.99	UNIFORMS & SAFETY ITEMS	07800400-47760-	955-1-75408	70230181
		SEWER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - JONAS	70.12	UNIFORMS & SAFETY ITEMS	07800400-47760-	955-1-75180	70230180
		WATER OPER - EXPENSE W&S BUSI			
SAFETY BOOTS - JONAS	70.12	UNIFORMS & SAFETY ITEMS	07700400-47760-	955-1-75180	70230180
		PWA - EXPENSE PUB WORKS			
SAFETY BOOTS - ANDRESEN	200.00	UNIFORMS & SAFETY ITEMS	01400300-47760-	955-1-75453	40230194
		GENERAL SERVICES PW - EXPENSE			
SAFETY BOOTS - COSTA	200.00	UNIFORMS & SAFETY ITEMS	01500300-47760-	955-1-75589	50230074
		PWA - EXPENSE PUB WORKS			
SAFETY BOOTS - ZIMMERMAN	200.00	UNIFORMS & SAFETY ITEMS	01400300-47760-	955-1-75758	40230213
Vendor Total: \$799.99					
SEBERT LANDSCAPING CO					
		CDD - EXPENSE GEN GOV			
1144 PIONEER ROAD GRASS CUTTING	300.00	PROFESSIONAL SERVICES	01300100-42234-	S558052	30230005
		BUILDING MAINT. BALANCE SHEET			
LANDSCAPE MAINTENANCE - SEPTEMBER	3,541.99	OUTSOURCED INVENTORY	28-14240-	247518	28230031
		GENERAL SERVICES PW - EXPENSE			
LANDSCAPE MAINTENANCE - SEPTEMBER	43,190.01	PROFESSIONAL SERVICES	01500300-42234-	247518	50230006
		SEWER OPER - EXPENSE W&S BUSI			
LANDSCAPE MAINTENANCE - SEPTEMBER	2,029.71	PROFESSIONAL SERVICES	07800400-42234-	247518	50230006
		WATER OPER - EXPENSE W&S BUSI			
LANDSCAPE MAINTENANCE - SEPTEMBER	4,131.00	PROFESSIONAL SERVICES	07700400-42234-	247518	50230006
Vendor Total: \$53,192.71					
SECRETARY OF STATE					
		GS ADMIN - EXPENSE GEN GOV			
HUERTA NOTARY APPLICATION	15.00	PROFESSIONAL SERVICES	01100100-42234-	HUERTA NOTARY APP	10230235
Vendor Total: \$15.00					
SPRING ALIGN OF PALATINE INC					
		VEHICLE MAINT. BALANCE SHEET			
SPRING/PIN/HANGER/BOLT-FIRE TRUCK	4,134.96	INVENTORY	29-14220-	122195	29230018
Vendor Total: \$4,134.96					
STANDARD EQUIPMENT COMPANY					
		VEHICLE MAINT. BALANCE SHEET			
FOOTAGE ENCODER	811.63	INVENTORY	29-14220-	P39047	29230014
Vendor Total: \$811.63					
STAPLES ADVANTAGE					
		GS ADMIN - EXPENSE GEN GOV			
STAPLE REMOVER	1.49	OFFICE SUPPLIES	01100100-43308-	3519249068	10230032
		GS ADMIN - EXPENSE GEN GOV			
PEN REFILLS/PAPER	40.33	OFFICE SUPPLIES	01100100-43308-	3519249070	10230032
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PAPER/PAPER CLIPS/ADDING TAPES	150.37	OFFICE SUPPLIES	01100100-43308-	3519249069	10230032
		BUILDING MAINT. BALANCE SHEET			
HAND SANITIZER	67.44	INVENTORY	28-14220-	3519715999	28230023
		BUILDING MAINT. BALANCE SHEET			
COFFEEMATE	77.22	INVENTORY	28-14220-	3519715998	28230023
		BUILDING MAINT. BALANCE SHEET			
HAND TOWELS/FORKS/PAPER TOWELS	564.54	INVENTORY	28-14220-	3519716001	28230023
		BUILDING MAINT. BALANCE SHEET			
COFFEE/TOILET PAPER/SPOONS	696.45	INVENTORY	28-14220-	3519715997	28230023
Vendor Total: \$1,597.84					
STREICHERS					
		POLICE - EXPENSE PUB SAFETY			
SWAT UNIFORM - PALMER	1,060.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	11588927	20230103
Vendor Total: \$1,060.00					
SUBURBAN ELEVATOR					
		BUILDING MAINT. BALANCE SHEET			
ELEVATOR SERVICE 10/1/22-9/30/23	2,500.56	OUTSOURCED INVENTORY	28-14240-	8106049847	28230032
Vendor Total: \$2,500.56					
SYNAGRO					
		SEWER OPER - EXPENSE W&S BUSI			
SLUDGE HAULING - SEPTEMBER 2022	7,913.75	SLUDGE REMOVAL	07800400-42262-	33191	70230012
Vendor Total: \$7,913.75					
T-MOBILE USA INC					
		SEWER OPER - EXPENSE W&S BUSI			
8/21/22-9/16/22 LIFT STATION	5.64	TELEPHONE	07800400-42210-	984376041	10230199
Vendor Total: \$5.64					
TODAYS UNIFORMS					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - SUTRICK	21.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	223961	20230106
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - REVERA	44.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	223902	20230106
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - SUTRICK	52.95	UNIFORMS & SAFETY ITEMS	01200200-47760-	225033	20230106
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - SUTRICK	188.86	UNIFORMS & SAFETY ITEMS	01200200-47760-	223913	20230106
Vendor Total: \$306.81					
TREASURER, STATE OF ILLINOIS					
		STREET IMPROV- EXPENSE PUBWRKS			
DOWNTOWN STREETScape BIKE TRAIL	987,489.43	CAPITAL IMPROVEMENTS	04900300-45593-S2052	124762	40230218
Vendor Total: \$987,489.43					
TROTTER & ASSOCIATES INC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WASTEWATER FACILITY PLAN UPDATE	315.50	SEWER OPER - EXPENSE W&S BUSI ENGINEERING/DESIGN SERVICES	07800400-42232-	20610	70230195
Vendor Total: \$315.50					
TYLER TECHNOLOGIES INC					
READYFORMS CUSTOM PURCHASE ORDERS	1,680.00	GEN NONDEPT - EXPENSE GEN GOV IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	045-394913	10230168
READYFORMS CUSTOM PURCHASE ORDERS	210.00	SEWER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07800400-43333-	045-394913	10230168
READYFORMS CUSTOM PURCHASE ORDERS	210.00	WATER OPER - EXPENSE W&S BUSI IT EQUIPMENT & SUPPLIES	07700400-43333-	045-394913	10230168
Vendor Total: \$2,100.00					
ULTRA STROBE COMMUNICATIONS INC					
UNIT 8 REPAIR	209.95	VEHICLE MAINT. BALANCE SHEET OUTSOURCED INVENTORY	29-14240-	081665	29230088
Vendor Total: \$209.95					
UNITED LABORATORIES					
CHEMICALS	266.36	SEWER OPER - EXPENSE W&S BUSI CHEMICALS	07800400-43342-	INV359695	70230179
Vendor Total: \$266.36					
UNIVERSITY OF OKLAHOMA					
ZINE BUSINESS RETENTION TRAINING	655.00	CDD - EXPENSE GEN GOV TRAVEL/TRAINING/DUES	01300100-47740-	XCCKE3313	30230033
Vendor Total: \$655.00					
US BANK EQUIPMENT FINANCE					
RICOH COPIER 10/28/2022	179.43	POLICE - EXPENSE PUB SAFETY LEASES - NON CAPITAL	01200200-42272-	483981205	10230018
RICOH COPIER 10/28/2022	29.43	POLICE - INTEREST EXPENSE INTEREST EXPENSE	01200600-47790-	483981205	10230018
Vendor Total: \$208.86					
USIC RECEIVABLES, LLC					
UTILITY LOCATING - SEPTEMBER 2022	12,033.26	SEWER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07800400-42234-	539715	70230013
UTILITY LOCATING - SEPTEMBER 2022	12,033.26	WATER OPER - EXPENSE W&S BUSI PROFESSIONAL SERVICES	07700400-42234-	539715	70230013
Vendor Total: \$24,066.52					
WATER PRODUCTS CO AURORA					
BBOX LIDS	378.10	WATER OPER - EXPENSE W&S BUSI MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0312269	70230187
MEYER BOOSTER STATION	675.00	WATER OPER - EXPENSE W&S BUSI MAINT - BOOSTER STATION	07700400-44410-	0312495	70230196
		WATER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ROLL OF COPPER	850.00	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	0312270	70230188
Vendor Total: \$1,903.10					
WELCH BROS INC		GENERAL SERVICES PW - EXPENSE			
CULVERT	822.00	MAINT - STORM SEWER	01500300-44431-	3199215	50230073
Vendor Total: \$822.00					
WEST SIDE TRACTOR SALES		VEHICLE MAINT. BALANCE SHEET			
ACTUATOR	1,125.63	INVENTORY	29-14220-	W04689	29230008
Vendor Total: \$1,125.63					
WM J CASSIDY TIRE & AUTO SUPPLY LLC		VEHICLE MAINT. BALANCE SHEET			
TIRE VALVE STEM REPAIR	208.56	INVENTORY	29-14220-	925001259	29230047
Vendor Total: \$208.56					
ZIEGLERS ACE HARDWARE		BUILDING MAINT. BALANCE SHEET			
FASTENERS	1.20	INVENTORY	28-14220-	041284/L	28230005
MEYER BOOSTER - DRAIN PLUG TEST	6.59	WATER OPER - EXPENSE W&S BUSI MAINT - BOOSTER STATION	07700400-44410-	041253/L	70230190
Vendor Total: \$7.79					
ZUKOWSKI ROGERS FLOOD & MCARDLE		POLICE - EXPENSE PUB SAFETY			
TRAFFIC CASES, ORDINANCE VIOLATIONS	6,108.75	LEGAL SERVICES	01200200-42230-	157948	
TRAFFIC CASES, ORD VIOL-COSTS ADVANCE	7.82	POLICE - EXPENSE PUB SAFETY LEGAL SERVICES	01200200-42230-	157948	
PLANNING, ZONING, BLDG COMMISSIONER	1,751.95	CDD - EXPENSE GEN GOV LEGAL SERVICES	01300100-42230-	157948	
PERSONNEL MATTERS	185.00	GS ADMIN - EXPENSE GEN GOV LEGAL SERVICES	01100100-42230-	157948	
MISCELLANEOUS	543.25	GS ADMIN - EXPENSE GEN GOV LEGAL SERVICES	01100100-42230-	157948	
MEETINGS	1,248.75	GS ADMIN - EXPENSE GEN GOV LEGAL SERVICES	01100100-42230-	157948	
TRAFFIC, ORD VIOLATIONS-MUN COURT	371.25	GS ADMIN - EXPENSE GEN GOV LEGAL SERVICES	01100100-42230-	157948	
VILLAGE PROP MATTERS-MISCELLANEOUS	46.25	CDD - EXPENSE GEN GOV LEGAL SERVICES	01300100-42230-	157948	
VILLAGE PROP MATTERS-MISCELLANEOUS	601.25	GS ADMIN - EXPENSE GEN GOV LEGAL SERVICES	01100100-42230-	157948	
VILLAGE PROP MATTERS-MISCELLANEOUS	555.00	STREET IMPROV- EXPENSE PUBWRKS LEGAL SERVICES	04900300-42230-	157948	
		GS ADMIN - EXPENSE GEN GOV			

Vendor					
Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
VILLAGE PROP MATTERS-MISC COST ADVAN	272.00	LEGAL SERVICES	01100100-42230-	157948	
		GS ADMIN - EXPENSE GEN GOV			
20 WASHINGTON STREET	46.25	LEGAL SERVICES	01100100-42230-	157948	
		POLICE - EXPENSE PUB SAFETY			
LIQUOR VIOLATION - TWISTED ROSE	162.50	LEGAL SERVICES	01200200-42230-	157949	10230228
		POLICE - EXPENSE PUB SAFETY			
LIQUOR VIOLATION - IRON HORSE	162.50	LEGAL SERVICES	01200200-42230-	157942	10230228
		POLICE - EXPENSE PUB SAFETY			
LIQUOR VIOLATION - CREEKSIDE TAP	162.50	LEGAL SERVICES	01200200-42230-	157938	10230228
		POLICE - EXPENSE PUB SAFETY			
LIQUOR VIOLATION - DELI 4 YOU	650.00	LEGAL SERVICES	01200200-42230-	157939	10230228
Vendor Total: \$12,875.02					
REPORT TOTAL: \$2,503,320.90					

Village of Algonquin

List of Bills 10/18/2022

FUND RECAP:

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>
01	GENERAL	163,398.88
02	CEMETERY	1,776.60
03	MFT	81,243.43
04	STREET IMPROVEMENT	1,471,543.30
07	WATER & SEWER	647,290.38
12	WATER & SEWER IMPROVEM	5,010.00
26	NATURAL AREA & DRAINAGE	68,057.40
28	BUILDING MAINT. SERVICE	29,236.71
29	VEHICLE MAINT. SERVICE	35,764.20
TOTAL ALL FUNDS		<u><u>2,503,320.90</u></u>

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

DATE: _____

APPROVED BY: _____



Village of Algonquin

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

AGENDA ITEM

<u>MEETING TYPE:</u>	Committee of the Whole
<u>MEETING DATE:</u>	October 11, 2022
<u>SUBMITTED BY:</u>	Patrick M Knapp, AICP, Senior Planner
<u>DEPARTMENT:</u>	Community Development
<u>SUBJECT:</u>	Aces Jack-O-Lantern Jamboree, October 22 nd and 23 rd

ACTION REQUESTED:

Tony Minasola, on behalf of Algonquin Aces, is seeking approval of a Public Event/Entertainment License for the Algonquin Jack-O-Lantern Jamboree Tournament on October 22nd and 23rd.

DISCUSSION:

This is a non-profit event that will be held for the Girls Fast Pitch Softball Tournament at Algonquin Lakes Park at 1401 Compton Drive in Algonquin. In addition to requesting approval of a Public Event/Entertainment License, the applicant is also requested waste removal Saturday and Sunday and mowing of the fields before the tournament. Also, the park bathrooms will be winterized before this tournament which will require the applicant to provide portable restrooms for the tournament.

RECOMMENDATION:

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

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

ATTACHMENTS:

- Public Event License Application
- Certificate of Insurance
- Tax Exempt Status

mc

59945



Village of Algonquin
PUBLIC EVENT/ENTERTAINMENT LICENSE APPLICATION

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

Please type or print legibly.

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

Sponsoring Organization:

Name: AAYO/Algonquin Aces

Contact Name: Tim Moran

Address: PO Box 265

City, State, ZIP: Algonquin IL 60102

Phone:

Email:

Event Coordinator:

Name: Tim Moran

Home Address:

City, State, ZIP: Cary, IL 60013

Phone:

Email:

Event Information:

Describe the Nature of the Event: Girls Fast Pitch Softball Tournament Ages 13-14

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

Hosted last year and was very successful

Event Address: 1401 Compton Drive, Algonquin IL 60102

Date(s) and Time(s) of the Event: October 22nd and 23rd 2022

Rain Date(s), if applicable: NA

Set-Up Date/Time: October 21st

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

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

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

for hosting the event will go back to the 12U Algonquin Aces to cover the cost of other tournaments/uniforms/etc.

☒ Patrick Knapp

Event Website:

Event Details:

Describe provided security, including who will be providing the security (name and contact information), hours, and a security plan: _____

This is a girls softball tournament so no need for additional security

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

Overflow parking will be on the side streets if needed.

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

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

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

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

Do you wish to serve alcoholic beverages? Yes ☐ No ☒

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

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

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

Waste removal will be needed on Sunday at Algonquin Lakes.

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

Name of on-site contact during the event (please print): Tim Moran

On-site contact's cell number:

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

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

Affidavit of Applicant:

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

Anthony Minasola

Signature of Applicant

09/19/2022

Date

Anthony Minasola

Printed Name of Applicant

Indemnification, Waiver and Release

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

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

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

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

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

Permittee/
Licensee: Algonquin Area Youth Organization/Algonquin Aces

Circle all
that apply: Applicant Sponsor Organizer Promoter

By: Anthony Minasola
[Print]
Anthony Minasola
[Signature]

Date: 09/19/2022



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/3/2022

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

PRODUCER Presidio 55 Shuman Blvd Suite 900 Naperville IL 60563	CONTACT NAME: Megan PHONE (A/C, No, Ext): 630-513-6600 E-MAIL ADDRESS: mlarkowski@presidiogrp.com FAX (A/C, No): 630-513-6399
INSURED Algonquin Area Youth Organization P O Box 265 Algonquin IL 60102	INSURER(S) AFFORDING COVERAGE INSURER A: The Ohio Casualty Insurance Company INSURER B: Ohio Security Insurance Company INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** 1323047725**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 INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BKO57726771	4/24/2022	4/24/2023	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
B	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BAS57726771	4/24/2022	4/24/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			USO57726771	4/24/2022	4/24/2023	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input type="checkbox"/>	N / A				PER STATUTE E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
All Events.

CERTIFICATE HOLDER**CANCELLATION**

11U Algonquin Aces Travel Softball Team
PO Box 265
Algonquin IL 60102

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248222395
Feb. 19, 2008 LTR 4168C E0
23-7353007 000000 00 000
00018635
BODC: TE

ALGONQUIN AREA YOUTH ORGANIZATION
% SCOTT RICHMAN
PO BOX 265
ALGONQUIN IL 60102-0265657

029576

Employer Identification Number: 23-7353007
Person to Contact: Miss Converse
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 07, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 1974, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



THE VILLAGE OF ALGONQUIN ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
APRIL 30, 2022

VILLAGE OF ALGONQUIN, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2022

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, 2022

Legislative

Village Board of Trustees

Debby Sosine, Village President

Maggie Auger

Jerry Glogowski

Laura Brehmer

John Spella

Brian Dianis

Bob Smith

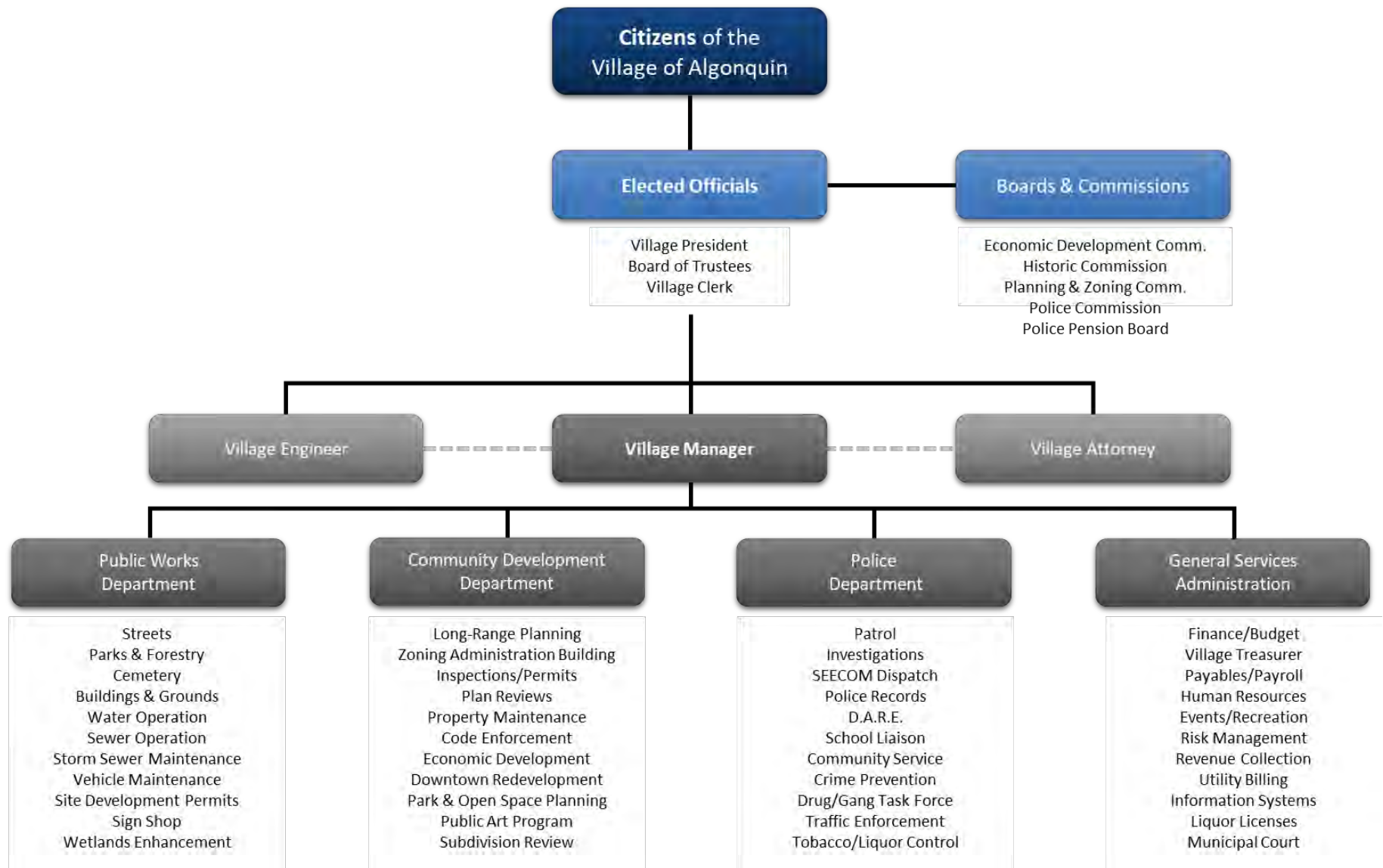
Fred Martin, Clerk

Appointed Officials

Tim Schloneger, Village Manager

Michael Kumbera, Treasurer

Village of Algonquin 2022 – 2023 Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Algonquin
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2021

Executive Director/CEO



Village of Algonquin

The Gem of the Fox River Valley

October 14, 2022

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

The Annual Comprehensive Financial Report (ACFR) of the Village of Algonquin, Illinois, (the Village) for the fiscal year ended April 30, 2022, 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, 2022, 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, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Village of Algonquin

The Village of Algonquin, a home rule community as defined by the Illinois Constitution, was incorporated in 1890 and is located approximately 45 miles northwest of Chicago in McHenry and Kane Counties. Algonquin has a land area of 12 square miles and a population of 29,700 as certified in the 2020 Decennial Census. The Village also has the power by state statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate, by the Village Board.

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

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

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

Local Economy

The Village's overall financial condition remains diversified 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 grows.

Retail trade, professional, scientific, and technical services, health care and social assistance, accommodations and food services are the major industry sectors in Algonquin. The Village's unemployment rate in 2021 was 4.7 percent, which decreased from the 2020 rate of 8.4 percent. Algonquin's unemployment rate compares favorably to the State of Illinois (6.1 percent) and the Chicago metropolitan area (6.2 percent).

The full implementation of the Leveling the Playing Field for Illinois Retail Act in 2021 has led to across the board sales tax receipt increases for taxable items by now fully capturing online sales. The largest increases are in the drugs/miscellaneous retail, apparel, manufacturing, and furniture/household item categories. General Fund sales tax revenues increased by \$1,361,789 (or 17.9 percent) to \$8.95 million. Sales tax revenue represented 31 percent of total General Fund revenues for the year.

State-shared income/use tax revenue increased by \$684,148 (or 14.2 percent) to \$5.50 million compared to the prior year. The 2020 Census counts are used in the distribution formula for state-shared revenues.

Assessed property values in Algonquin increased 2.5 percent in 2021 to \$1,044,040,074, which follows a 3.6 percent increase in 2020 and a 3.3 percent increase in 2019. 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 \$459,651 due to increased volume of residential housing starts and major developments in the village. Overall, during the fiscal year ended April 30, 2022, 3,934 permits were issued, up from the previous year (2,997).

A significant influx of one-time grant revenue, most notably the American Rescue Plan Act (ARPA) funding, resulted in a \$4.45 million increase in General Fund revenues for the fiscal year ended April 30, 2022. This funding has created financial capacity for capital infrastructure projects that will be programmed in future years.

Overall, operating results in the General Fund were positive with actual revenues exceeding budget by 39.9 percent (primarily driven by one-time ARPA revenues) and expenditures were 4.2 percent less than budget (as amended). 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 utilizes its Home Rule Sales Tax of 1.00 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, Village Expansion, and Natural Area and Drainage Improvement). With the exception of bonds issued for the financing of the Wastewater Treatment Plant Expansion (2005) and the Village's participation in the Illinois Environmental Protection Agency's (IEPA) Low Interest Loan Program, the Village has been able to follow the "pay as you go" financing policy for the past decade. The Village annually abates debt service for the General Obligation Bonds and we expect to do so again this year. Debt service for the existing bonds is being financed via the use of water and sewer user fees.

The Village invests portions of the surplus cash in local government investment pools as well as fixed income securities as an alternative investment. Investment returns for local government investment pools are correlated to the short-term federal funds rate, which was at 75 to 100 basis points as of April 30, 2022. Investment grade fixed income securities with an average life of less than three years are approved for investment. This includes corporate bonds pursuant to the Village's investment policy. The maturities of investments now range from being immediately accessible (Illinois Funds, Illinois Trust, and IMET Convenience Fund) and up to three years (Fixed Income Investments). Investment income includes market appreciation/depreciation 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, 2022, were -5.6 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, 2022, in funding 81.40 percent of the actuarial accrued liabilities. The actuarial valuation as stated in this report, determined that the net contribution due from the Village is \$1,905,327. The remaining unfunded amount is being systematically funded over 11 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, 2022, the Village had one outstanding debt issue, which is a general obligation bond. Outstanding principal at year-end were \$2.42 million for general obligation bonds. Continuing its practice, the Village abated \$844,526 of the 2021 Tax Levy for debt service. Under current state statutes, the Village has no legal debt limit on general obligation debt.

The Village also is funding three projects through the Illinois Environmental Protection Agency (IEPA) low interest loan program. These projects include improvements to the Wastewater Treatment Facility, sanitary sewer upgrades between the North Harrison Street Lift Station and the Riverfront Park Lift Station, and sanitary sewer upgrades between the Riverfront Park Lift Station to a new lift station site at Zimmerman Park (La Fox River Drive and Center Street). The total estimated note amount for these three projects is \$26,200,000, with the annual loan service amount total being approximately \$1,600,000.

Relevant Financial Policies

Cash and investments in the General Fund (Operating) at April 30, 2022, is \$15.7 million, which represents 54.9 percent of 2022 general fund operating revenues, exceeding the Village's policy target 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, 2022, for the one active general obligation bond issue are \$2.42 million. Bond Series 2013 will be retired in 2025. Pursuant to the Village's Capital Improvement Plan, debt issuance may be considered for certain large-scale expenditures provided policy guidelines are met. Provided the Village's current debt structure, ample capacity exists within the foreseeable future should the Village Board wish to pursue this financing method.

Major Initiatives

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

The Fiscal Year 2022-2023 budget includes an increase of 7.75 full-time equivalent employees as Village succession planning strategies are being implemented. Many long-time Village employees are expected to retire from the organization in the next 12 to 24 months. The majority of the staffing increases provide for a more seamless transition as incoming and outgoing employees are able to overlap providing better business continuity.

Funds are budgeted for the development of a comprehensive land use plan. The Village's current plan was last updated in 2008 and will be refined to better reflect modern market conditions and incorporate other Village priorities and objectives from other program and infrastructure planning documents.

In February 2022, the Village Board adopted an ordinance to increase the Village's Home Rule Sales Tax rate from 0.75 percent to 1.00 percent. The incremental revenues will be assigned equally to the Park Improvement Fund and the Natural Area and Drainage Improvement Fund to support projects and activities called out in the adopted Parks and Recreation Master Plan and the Storm Water Master Plan, which is currently under development.

Work on two of the Village's most popular community parks, Towne Park and Presidential Park, continues to progress. Presidential Park has been awarded an Open Space Land Acquisition and Development (OSLAD) grant from the Illinois Department of Natural Resources in the amount of \$400,000. Additionally, Village staff is preparing an OSLAD grant application for Towne Park in the amount of \$600,000. Both park sites are currently in design engineering, with the goal of being shovel-ready in 2023.

Northpoint Development broke ground on the Algonquin Corporate Center which is located in the Algonquin Corporate Campus. The \$152 million development will consist of five buildings totaling 1.69 million square feet across nearly 148 acres. Development of Algonquin Corporate Center is anticipated to generate more than \$25 million in wages.

At a regional level, the construction of Longmeadow Parkway, a four-lane Fox River Bridge crossing and four-lane arterial roadway corridor with a median, approximately 5.6 miles in length, continues with four sections already constructed with three sections being open to traffic. The completion of the final section is anticipated to be completed in 2023.

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 Annual Comprehensive Financial Report for the fiscal year ended April 30, 2021. This was the eighteenth year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized ACFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

The Village was also recognized by the GFOA for Outstanding Achievement in Popular Annual Financial Reporting for its Popular Annual Financial Report (PAFR) for the fiscal year ending April 30, 2021 for the fourth year in a row. The PAFR is a summarized report that presents the complex information found within the Village's ACFR in an understandable format for readers without background in public finance.

The Village also received the GFOA's Award for Distinguished Budget Presentation for its 2022 budget document. This was the eighteenth 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 2022 ACFR continues to meet the Certificate of Achievement Program requirements and we are submitting the report to the GFOA to determine its eligibility for another award.

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

Respectfully submitted,



Michael J. Kumbera
Assistant Village Manager/Treasurer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village), as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Algonquin, Illinois as of April 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2022 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
September 26, 2022

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

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

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 5).

Financial Highlights

- **The Village's net** position increased by \$11.7 million (or 4.4%) from FY21 to \$280.4. million.
- The governmental activities net position increased by \$9.2 million (or 4.5%) from FY21 to \$213.8 million.
- The business type activities net position increased by \$2.5 million (or 3.9%) from FY21 to \$66.6 million.
- The total revenues of all governmental activity programs increased by \$6.3 million and expenses increased \$5.0 million from FY21.
- The total revenues of business-type activity programs increased by \$1.4 million and expenses increased \$1.9 million from FY21.
- Total Village expenses increased by \$6.9 million (or 20.8%).
- **The Village's** combined general fund balance increased by \$3.03 million from FY21.
- **The Village's** combined general fund actual revenues were over the budgeted amounts by \$8.2 million and actual expenditures were under the budgeted amounts by \$0.9 million.
- **The Village's capital assets** increased by \$5.85 million to \$279.79 million from FY21.

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 5-8) 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 7-8) 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 9-13) 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 19 and 20). 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 14-18) 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 11 and 13). 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 \$11.7 million from FY21 – increasing from \$268.7 million to \$280.4 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 \$9.2 million from \$204.6 million to \$213.8 million. The business-type activities net position increased by \$2.5 million from \$64.1 million to \$66.6 million. Table 1 reflects the condensed Statement of Net Position compared to FY21. 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 4.

Table 1: Statement of Net Position						
As of April 30, 2022 and 2021						
(in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 40.5	\$ 36.2	\$ 22.1	\$ 19.4	\$ 62.6	\$ 55.6
Capital Assets	201.8	198.8	78.0	75.1	279.8	273.9
Total Assets	242.3	235.0	100.1	94.5	342.4	329.5
Deferred Outflows of Resources	2.9	2.1	0.9	0.9	3.8	3.0
Total Assets & Deferred Outflows	245.2	237.1	101.0	95.4	346.2	332.5
Long-Term Liabilities	13.5	12.9	27.5	25.8	41.0	38.7
Other Liabilities	3.7	4.0	5.1	4.3	8.8	8.3
Total Liabilities	17.2	16.9	32.6	30.1	49.8	47.0
Deferred Inflows of Resources	14.2	15.6	1.8	1.2	16.0	16.8
Total Liabilities & Deferred Inflows	31.4	32.5	34.4	31.3	65.8	63.8
Net Position:						
Net Investment in Capital Assets	201.8	198.8	50.3	50.6	252.1	249.4
Restricted	4.6	4.6	0.8	0.9	5.4	5.5
Unrestricted	7.4	1.2	15.5	12.6	22.9	13.8
Total Net Position	\$ 213.8	\$ 204.6	\$ 66.6	\$ 64.1	\$ 280.4	\$ 268.7
For more detailed information see the Statement of Net Position (pages 5-6).						

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 \$11.7 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$9.2 million and the business-type activities increasing by \$2.5 million.

The governmental activities total assets increased by \$7.3 million and the governmental activities total liabilities increased by \$0.3 million. The total assets increase of \$7.3 million was a result of an increase of \$3.0 million in capital assets and an increase of \$4.3 million in current and other assets. The increase in capital assets was due to increases of \$1.1 million in land & right of way, \$0.8 million in improvements other than buildings, \$0.7 million in streets and storm sewers, \$0.2 million in vehicles and equipment and \$0.2 in buildings. The increase in current and other assets was due mainly to a large American Rescue Plan Act grant receivable of \$2.4 million and a Net Pension IMRF Asset of \$1.9 million.

The governmental activities overall deferred outflows of resources increased by \$0.8 million. Changes within the category included an increase of \$0.9 million in police pension fund-pension items. This was offset by a decrease of \$0.1 million in OPEB-pension items. (See Note 10 - 11 in the Notes to Financial Statements for additional information).

The governmental activities total liabilities increased by \$0.3 million due to an increase of \$1.3 million in non-current liabilities related to the Police Pension Net Pension Liability. This was offset by a decrease of \$1.0 million in accounts payable.

The governmental activities deferred inflows of resources decreased \$1.4 million mainly due to the decrease of \$2.9 million in police pension fund-pension items, offset by the increase of \$0.8 million in IMRF fund-pension items, and \$0.5 million in OPEB fund-pension items. (See Note 10 - 11).

The net position of the business-type activities increased by \$2.5 million from \$64.1 million to \$66.6 million.

Total assets of the business-type activities increased by \$5.6 million from \$94.5 to \$100.1 million. The total assets increase of \$5.6 million was a result of an increase in capital assets of \$2.9 million and an increase in current and other assets of \$2.7 million. The capital asset increases of \$2.9 million in the business-type activities occurred as a result of increases in water and sewer improvements of \$2.9 million. The increase in current assets of \$2.7 million was due mainly to an increase of \$2.2 million in investments. Revenues exceeded expenses during FY22, which resulted in a positive change in net position of \$2.5 million.

Total liabilities of the business-type activities increased by \$2.5 million from \$30.1 million to \$32.6 million. The noncurrent liabilities increased by \$2.9 million due to IEPA loans incurred during the year. This was offset by a decrease in accounts payable of \$0.5 million. The business-type activities deferred inflows of resources increased \$0.6 million mainly due to the increase of \$0.5 million in IMRF fund-pension items. (See Note 10 - 11).

Changes in Net Position

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

Table 2: Changes in Net Position						
For the Fiscal Years Ended April 30, 2022 and 2021						
(in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Service	\$ 1.8	\$ 1.2	\$ 13.9	\$ 11.9	\$ 15.7	\$ 13.1
Operating Grants & Contributions	2.0	2.9	-	-	2.0	2.9
Capital Grants & Contributions	1.0	2.2	-	0.5	1.0	2.7
General Revenues						
Property Taxes	7.0	6.7	-	-	7.0	6.7
Other Taxes	21.0	17.8	-	-	21.0	17.8
Other	5.0	0.4	0.2	0.6	5.2	1.0
Transfers	-	-	0.3	-	0.3	-
Total Revenue	37.8	31.2	14.4	13.0	52.2	44.2
Expenses						
Governmental Activities						
General Government	5.9	4.5	-	-	5.9	4.5
Public Safety	8.7	8.1	-	-	8.7	8.1
Public Works	13.7	10.7	-	-	13.7	10.7
Interest	-	-	-	-	-	-
Transfers	0.3	-	-	-	0.3	-
Business Type						
Water and Sewer	-	-	11.9	10.0	11.9	10.0
Total Expenses	28.6	23.3	11.9	10.0	40.5	33.3
Change in Net Position	9.2	7.9	2.5	3.0	11.7	10.9
Net position - beginning	204.6	196.7	64.1	61.1	268.7	257.8
Net position - ending	\$ 213.8	\$ 204.6	\$ 66.6	\$ 64.1	\$ 280.4	\$ 268.7

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

Normal Impacts

Revenues:

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

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

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

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

Expenses:

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

Increase in Authorized Personnel – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 55.8% of the **Village's** operating costs.

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

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

Governmental Activities

Revenue:

Total revenues for Governmental Activities increased \$6.6 million from \$31.2 million to \$37.8 million. Increases of \$4.6 million in other revenues and \$3.2 million in other taxes were offset by a decrease of \$1.2 million in Capital Grants & Contributions. The increases in other revenues of \$4.6 million was due to the award of a \$4.2 million American Rescue Plan Act distribution. The increase of \$3.2 in other taxes was due to an increase of \$1.4 million in Sales and Use tax, an increase of \$1.0 million in Home Rule Sales Tax and an increase of \$0.7 in Income tax. The decrease of \$1.2 million in Capital Grants & Contributions was due to additional Motor Fuel Tax Capital Program disbursements and an OSLAD grant in FY21 that were not received in FY22.

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 2.5% from levy year 2020 (\$1,018,422,053) to levy year 2021 (\$1,044,040,074). **The Village's property tax rate was** 0.5707 in 2020 and 0.5651 in 2022.

In the general government, state shared income tax increased 14.2% from FY21 to FY22. There were large increases in sales/use tax (17.9%); home rule sales tax (25.6%); property tax receipts (3.8%); and utility tax (1.6%). There was a decrease in the telecommunication tax 9.9%). Sales/use tax and home rule sales tax increased due continued operations of stores and restaurants without COVID19 closures, in addition restaurants have continued to accommodate outside seating, increasing their capacities. Overall, total general revenues increased 25.9% from FY21 to FY22; the majority of this due to increase tax income as described previously and the distribution of American Rescue Plan Act funds.

Expenses:

The Village's governmental activities total expenses increased \$5.0 million for FY22.

General Government expenses increased \$1.4 million from \$4.5 million to \$5.9 million. The General Government expenses increased mainly due to the government wide adjustments for capital assets during FY22.

Public Safety expenses increased \$0.6 million from \$8.1 million to \$8.7 million. The Public Safety expenses had an increase of \$0.4 million in salaries; and the remaining additional expenses being related to the increase in the government wide adjustment for the police pension expenses during FY 22.

Public Works expenses increased \$3.0 million from \$10.7 million to \$13.7 million. The Public Works expense increases were related to the government wide adjustments for capital asset during FY22.

Interest expenses remained unchanged.

Business-type Activities

Revenue:

Total revenues for Business-type Activities increased \$1.4 million from \$13.0 million to \$14.4 million. There was an increase of \$2.0 million in charges for services; offset by a decrease of \$0.5 million in capital grants/contributions; and \$0.1 million decrease in other revenues. The increase of \$2.0 million in charges for services is due to an increase of \$1.0 million in water and sewer revenues and a \$1.0 million increase in connection fees. Water and sewer revenue increased due to annual rate increases. Connections fees increased due to an increase in new development during FY22.

Expenses:

The Village's Business-type Activities total expenses increased \$1.9 million from \$10.0 million to \$11.9 million. The increase in expenses was due to mainly to increases of \$0.6 million in infrastructure maintenance due to the rehabilitation of a standpipe, and \$0.5 million in depreciation expenses which increase as additional projects are completed.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2022, the governmental funds (as presented on the balance sheet on page 9-10) reported a combined fund balance of \$27.4 million or an increase of 12.4% from \$24.3 million at the beginning of the year. Of the total fund balance, (\$6.2) million is unassigned due to the liabilities in the TIF Fund. The General Fund has an unassigned fund balance of \$17.4 million, which indicates availability for continuing Village services. Total assets increased \$5.7 million and total liabilities and deferred inflows of resources increased \$2.7 million for an overall increase of \$3.0 million in fund balance.

The increase of \$5.7 million in total assets consisted mainly of an increase of \$3.4 million in advance to other funds (TIF) and \$1.8 million in intergovernmental, grants, contributions. Cash and cash equivalents stays consistent. The increase in total liabilities and deferred inflows of resources of \$2.7 million was due to an increase of \$3.5 million in advances from other funds (TIF), offset by a decrease of \$1.1 million in accounts payable.

The general fund total fund balance increased \$3.0 million from \$18.8 million in FY21 to \$21.8 million in FY22. General fund assets had a net increase of \$2.9 million due largely to an increase of \$2.1 million in intergovernmental, grants and contributions. General fund total liabilities decreased \$0.2 million due to a decrease in accounts payable. Deferred inflows of resources for property tax revenue increased \$0.1 million.

The street improvement fund total fund balance increased \$2.4 million to \$24.6 million from FY21 to FY22. Assets increased \$1.9 million from FY21 to FY22. This includes increases in advances to other funds of \$3.4 million (TIF fund expenses), and an increase of \$0.9 in investments. This increase was offset by a decrease of \$2.2 million in cash and cash equivalents. Street improvement fund total liabilities decreased \$0.4 million due to a decrease in accounts payable from FY21 to FY22.

The downtown TIF district fund was a major fund in FY22 and total fund balance decreased \$2.7 million to a negative fund balance of (\$23.6) million from FY21 to FY22. Assets increased \$0.8 million due mainly to an increase of \$0.7 million in cash and cash equivalents. Total liabilities increased \$3.5 million due to an increase in advances from other funds. Deferred inflows of resources stayed relatively consistent from FY21 to FY22.

General Fund Budgetary Highlights

Below is a table that reflects the budget and the actual revenues and expenditures for the General Fund. More information can be found on the schedule of revenues, expenditures and changes in fund balance – budget and actual on page 58. Actual spending was \$1.1 million less than the budget, which was due to actual expenses less than budget of \$0.2 million in general government, \$0.1 million in public safety, \$0.6 million in public works, and \$0.2 million in transfers and other financing sources (uses).

The \$0.2 million savings in general government expenses was due to overall savings throughout personnel, contractual services and other changes, with no major activity to note.

The \$0.1 million savings in public safety expenses was due to overall savings throughout personnel, commodities and contractual services, with no major activity to note.

The \$0.6 million savings in public works was mainly due to savings of \$0.3 million in contractual services, \$0.1 million in personnel.

Table 3: General Fund Budgetary Highlights			
(in millions)			
	Original Budget	Amended Budget	Actual
Revenues			
Taxes	\$ 6.317	\$ 6.317	\$ 6.338
Intergovernmental, Grants & Contributions	11.963	12.474	20.145
Other	1.678	1.707	2.182
Total Revenues	\$ 19.958	\$ 20.498	\$ 28.665
Expenditures and Transfers			
Expenditures	\$ 20.097	\$ 21.497	\$ 20.530
Transfers and Other Financing Sources (Uses)	5.480	5.337	5.109
Total Expenditures and Transfers Out	25.577	26.834	25.639
Change in Fund Balance	\$ (5.619)	\$ (6.336)	\$ 3.026

Capital Assets

At the end of FY22, the Village had a combined total of capital assets of \$279.79 million invested in a broad range of capital assets including land, buildings, vehicles, streets, bridges, storm sewers, water mains and sanitary sewer lines. (See Table 4 below.) This amount represents a net increase (including additions and deletions) of \$5.85 million.

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

- Wastewater Treatment Facility Improvements Phase 6B (IEPA Loan) for \$4.2 million.
- Downtown Streetscape Improvements (TIF – streetscape/water/sewer) for \$2.2 million.
- Main St & Harrison Bike Trail & Roundabout for \$1.7 million.
- Ratt Creek Reach 5 Sewer Relocation for \$1.5 million.
- Scott Street Road Construction for \$0.7 million.
- Randall Road Wetland Complex for \$0.6 million.
- Main Street Watermain Extension for \$0.4 million.
- Terrace Hill Road Construction for \$0.3 million.
- Woods Creek Lift Station Improvements for \$0.3 million.
- Gaslight Park Tennis Court Rehabilitation for \$0.2 million.
- Victoria Court Emergency Watermain for \$0.2 million.
- Downtown Streetscape Utilities Improvements (IEPA Loan) for \$0.1 million.

Table 4: Capital Assets at Year-End						
Net of Depreciation						
(in millions)						
	Governmental		Business-Type		Total Primary	
	Activities		Activities		Government	
	2022	2021	2022	2021	2022	2021
Land & Right of Way	\$ 97.31	\$ 96.17	\$ 3.64	\$ 3.64	\$ 100.95	\$ 99.81
Construction in Progress	7.15	9.82	0.37	14.43	7.52	24.25
Buildings	9.22	8.99	10.21	10.55	19.43	19.54
Vehicles and Equipment	1.22	1.00	0.38	0.15	1.60	1.15
Improvements other than Building	19.01	18.28	-	-	19.01	18.28
Streets, Storm Sewers, Bridges	67.89	64.57	-	-	67.89	64.57
Water and Sewer	-	-	63.39	46.34	63.39	46.34
Total	\$ 201.80	\$ 198.83	\$ 77.99	\$ 75.11	\$ 279.79	\$ 273.94

The following reconciliation summarizes the changes in Capital Assets which is presented in detail in Note 4.

Table 5: Change in Capital Assets			
(in millions)			
	Governmental	Business-Type	Total
	Activities	Activities	
Beginning Balance	\$ 198.83	\$ 75.11	\$ 273.94
Additions			
Depreciable	\$ 10.61	\$ 21.26	\$ 31.87
Non-Depreciation	\$ 1.14	\$ -	\$ 1.14
Construction in Progress	\$ 6.29	\$ 4.47	\$ 10.76
Retirements			
Depreciable	\$ (2.58)	\$ (0.06)	\$ (2.64)
Non-Depreciation	\$ -	\$ -	\$ -
Construction in Progress	\$ (8.95)	\$ (18.53)	\$ (27.48)
Depreciation			
Retirement	\$ (3.54)	\$ (4.26)	\$ (7.80)
Ending Balance	\$ 201.80	\$ 77.99	\$ 279.79

The Governmental Activities net Capital Assets' net increase of \$2.9 million was due to increases in streets/storm sewers/bridges (\$3.3 million); land/right of way (\$1.1 million); improvements other than building (\$0.7 million); buildings (\$0.2 million); and vehicles/equipment (\$0.2 million). These were offset by a decrease in construction in progress (\$2.6 million). The improvements other than building and streets/storm sewers/bridges increased substantially due to completion of the Terrace Hill Road Construction project and the Randall Road Pedestrian Underpass project being completed in the current year. This also accounts for the large decrease in construction in progress. The increase in land/right of way was due to the purchase of 7 S Main Street and the Algonquin State Bank Main Street property. The Algonquin State Bank Main Street property purchase had a building as well, which caused the increase to buildings. Vehicles and equipment increased due to the purchase of five (5) new police squad vehicles and three (3) public works industrial vehicles/machines.

The Business-type Activities net increase of \$2.9 million in net Capital Assets was due mainly to increases noted in water and sewer improvements (\$17.0 million), offset by a decrease in construction in progress (\$14.1 million). The remaining various account decreases were due 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 \$9.0 million to partially finance the expansion of Phase 6 of the Wastewater Treatment Plant. Bond Series 2013 was issued for \$7.645 million to refund Series 2005A. During FY20, the Village entered into a loan agreement with the Illinois Environmental Protection Agency for improvements to the Wastewater Treatment Facility and watermain/sewermain improvements to the Downtown TIF area. During FY22, the IEPA loan payable balance was \$25,258,255 and portions of the loan have begun to be repaid during FY22.

The Village has established the following five funds to accumulate monies over time to systematically construct and/or replace major assets: Motor Fuel Tax, Street Improvement, Parks, Natural Area & Drainage Improvements, Water and Sewer Improvement and Construction, and the Village Expansion. The Village also created a Downtown TIF District Fund to account for activities associated with improvements within the established downtown TIF district. The current Home Rule Sales Tax of 0.75% was allocated as an additional revenue source for capital and infrastructure to assist in the "pay as you go" philosophy. In FY22, 100% of the Home Rule Sales Tax received during the fiscal year is allocated to the Street Improvement Fund to provide funds for continued street infrastructure maintenance and improvements. Disbursements related to sales in February through April of 2022 were received in FY23 and were allocated 83% to the Street Improvement Fund.

The Village currently has one general obligation bond series. A total of \$2.415 million of general obligation bonds were outstanding at April 30, 2022. The governmental activities have no general obligation bonds outstanding; business-type activities have \$2.415 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 as a primary means to fund municipal operations. 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 2021 tax extension increased \$80,000 for property tax collections in FY22.

A better than expected economic recovery from the COVID-19 pandemic led to robust revenue growth in multiple categories during FY22. Income tax revenue increased 14 percent (\$0.7 million) and building permit revenue increased 56 percent (\$0.3 million) during the year.

Secondly, the full implementation of the Leveling the Playing Field for Illinois Retail Act in 2021 has led to across the board sales tax receipt increases for taxable items by now fully capturing online sales. The largest increases are in the drugs/miscellaneous retail, apparel, manufacturing, and furniture/household item categories. General Fund sales tax revenues increased by \$1,361,789 (or 18 percent) to \$8.95 million. Sales tax revenue represented 31 percent of total General Fund revenues for the year.

Finally, a significant influx of one-time grant revenue, most notably the American Rescue Plan Act (ARPA) funding, resulted in a \$4.45 million increase in General Fund revenues for the fiscal year ended April 30, 2022. This funding has created financial capacity for capital infrastructure projects that will be programmed in future years

Construction in the local residential housing market increased during FY22 (from 29 permits in 2021 to 107 in 2022). The number of new permits for commercial construction decreased slightly (3 permits in 2021 to 2 in 2022). The **Village's growth in** EAV and property tax receipts continue to increase each year. The property tax receipts had a 4.6% increase from FY21 to FY22. Combined sales tax and home rule sales tax experienced a 20.6% increase from FY21 to FY22.

The Village's population decreased to 29,700 with the 2020 Census (down from 30,046 reported in the 2010 Census). The Village has been able to budget for stable property tax receipts due to its status of a home rule community.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2022

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 18,007,841	\$ 7,887,086	\$ 25,894,927
Investments	10,094,214	4,132,264	14,226,478
Restricted investments	-	844,525	844,525
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,781,485	-	6,781,485
Other taxes	3,758,951	-	3,758,951
Intergovernmental, grants, and contributions	2,538,239	1,417,011	3,955,250
IPBC	208,081	-	208,081
Accrued interest	21,332	-	21,332
Accounts	42,563	1,583,143	1,625,706
Other	655,113	-	655,113
Internal balances	(5,211,187)	5,211,187	-
Prepaid items	107,338	35,331	142,669
Inventory	145,854	-	145,854
Investment in joint venture	1,503,359	-	1,503,359
Net pension asset - IMRF	1,873,489	981,755	2,855,244
Capital assets			
Nondepreciable	104,460,339	4,011,930	108,472,269
Depreciable, net of accumulated depreciation	97,341,771	73,981,874	171,323,645
Total assets	242,328,782	100,086,106	342,414,888
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	1,139,338	-	1,139,338
Pension items - IMRF	805,320	404,143	1,209,463
Pension items - OPEB	963,378	249,035	1,212,413
Asset retirement obligation	-	244,773	244,773
Deferred loss on refunding	-	58,586	58,586
Total deferred outflows of resources	2,908,036	956,537	3,864,573
Total assets and deferred outflows of resources	245,236,818	101,042,643	346,279,461

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 2,716,699	\$ 3,713,886	\$ 6,430,585
Accrued interest	-	61,901	61,901
Unearned revenue - other	180,906	-	180,906
Other liabilities	86,604	-	86,604
Noncurrent liabilities			
Due within one year	790,768	1,355,765	2,146,533
Due in more than one year	13,461,649	27,493,229	40,954,878
Total liabilities	17,236,626	32,624,781	49,861,407
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	3,433,465	-	3,433,465
Pension items - IMRF	3,339,038	1,675,667	5,014,705
Pension items - OPEB	634,012	163,894	797,906
Deferred property tax revenue	6,781,485	-	6,781,485
Total deferred inflows of resources	14,188,000	1,839,561	16,027,561
Total liabilities and deferred inflows of resources	31,424,626	34,464,342	65,888,968
NET POSITION			
Net investment in capital assets	201,802,110	50,280,931	252,083,041
Restricted for			
Donor programs	618,035	-	618,035
Insurance	391,985	-	391,985
Street maintenance	3,080,963	-	3,080,963
Capital projects	108,583	-	108,583
Cemetery	387,672	-	387,672
Debt service	-	844,525	844,525
Unrestricted	7,422,844	15,452,845	22,875,689
TOTAL NET POSITION	\$ 213,812,192	\$ 66,578,301	\$ 280,390,493

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS**STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 5,908,283	\$ 1,525,027	\$ 678,583	\$ 1,000
Public safety	8,753,951	293,575	538,720	32,122
Public works	13,707,292	49,975	785,567	959,821
Debt service - interest and fees	10,904	-	-	-
Total governmental activities	28,380,430	1,868,577	2,002,870	992,943
Business-Type Activities				
Waterworks and sewerage	11,963,331	13,948,578	-	-
Total business-type activities	11,963,331	13,948,578	-	-
TOTAL PRIMARY GOVERNMENT	\$ 40,343,761	\$ 15,817,155	\$ 2,002,870	\$ 992,943

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
	\$ (3,703,673)	\$ -	\$ (3,703,673)
	(7,889,534)	-	(7,889,534)
	(11,911,929)	-	(11,911,929)
	(10,904)	-	(10,904)
	(23,516,040)	-	(23,516,040)
	-	1,985,247	1,985,247
	-	1,985,247	1,985,247
	(23,516,040)	1,985,247	(21,530,793)
General Revenues			
Taxes			
Property	7,022,375	-	7,022,375
Home rule sales tax	4,938,099	-	4,938,099
Utility	916,954	-	916,954
Telecommunications	352,728	-	352,728
Hotel	49,454	-	49,454
Video gaming tax	176,241	-	176,241
Intergovernmental, unrestricted			
Sales and use tax	8,953,313	-	8,953,313
Personal property replacement	156,628	-	156,628
Income tax	5,501,305	-	5,501,305
Grants	4,230,171	-	4,230,171
Franchise fees	493,848	-	493,848
Investment income	(177,692)	25,027	(152,665)
Miscellaneous	481,230	140,163	621,393
Transfers	(354,064)	354,064	-
Total	32,740,590	519,254	33,259,844
CHANGE IN NET POSITION	9,224,550	2,504,501	11,729,051
NET POSITION, MAY 1	204,587,642	64,073,800	268,661,442
NET POSITION, APRIL 30	\$ 213,812,192	\$ 66,578,301	\$ 280,390,493

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2022

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	\$ 9,527,512	\$ 2,908,748	\$ 1,639,596	\$ 3,931,985	\$ 18,007,841
Investments	6,731,514	1,669,561	1,505,159	187,980	10,094,214
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	5,900,006	-	881,479	-	6,781,485
Other taxes	2,442,410	1,054,900	-	261,641	3,758,951
Intergovernmental, grants, and contributions	2,109,012	128,404	-	300,823	2,538,239
IPBC	208,081	-	-	-	208,081
Accrued interest	21,332	-	-	-	21,332
Other	655,113	-	-	-	655,113
Due from other funds	95,009	-	-	-	95,009
Advance to other funds	654,966	20,857,861	-	-	21,512,827
Prepaid items	107,115	-	-	223	107,338
TOTAL ASSETS	\$ 28,452,070	\$ 26,619,474	\$ 4,026,234	\$ 4,682,652	\$ 63,780,430

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2022

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 444,719	\$ 2,006,454	\$ -	\$ 204,212	\$ 2,655,385
Unearned revenue	180,906	-	-	-	180,906
Advances from other funds	-	-	26,724,014	-	26,724,014
Other liabilities	86,604	-	-	-	86,604
Total liabilities	712,229	2,006,454	26,724,014	204,212	29,646,909
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	5,900,006	-	881,479	-	6,781,485
Total deferred inflows of resources	5,900,006	-	881,479	-	6,781,485
Total liabilities and deferred inflows of resources	6,612,235	2,006,454	27,605,493	204,212	36,428,394
FUND BALANCES					
Nonspendable					
Prepays	107,115	-	-	223	107,338
Advances	654,966	-	-	-	654,966
Restricted					
Donor programs	618,035	-	-	-	618,035
Insurance	391,985	-	-	-	391,985
Street maintenance	-	-	-	3,080,963	3,080,963
Capital projects	-	-	-	108,583	108,583
Cemetery	-	-	-	387,672	387,672
Unrestricted					
Committed					
Capital projects	572,268	864,835	-	-	1,437,103
Assigned					
Capital projects	278,584	23,748,185	-	900,999	24,927,768
Historic commission	35,948	-	-	-	35,948
Susequent year's budget	1,600,000	-	-	-	1,600,000
Special purpose	215,655	-	-	-	215,655
Unassigned (deficit)	17,365,279	-	(23,579,259)	-	(6,213,980)
Total fund balances (deficit)	21,839,835	24,613,020	(23,579,259)	4,478,440	27,352,036
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 28,452,070	\$ 26,619,474	\$ 4,026,234	\$ 4,682,652	\$ 63,780,430

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, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 27,352,036
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	201,802,110
Less internal service fund capital assets included below	(28,789)
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	1,503,359
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	60,883
Differences between expected and actual experiences, assumption changes, net difference between projected and actual earnings, and contributions after the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows or resources on the statement of net position	(2,533,718)
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	(2,294,127)
Differences between expected and actual experiences, assumption changes, and net difference between projected and actual earnings for other postemployment benefits are recognized as deferred outflows and inflows or resources on the statement of net position	329,366
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as in governmental funds	
Total OPEB liability	(1,945,625)
Compensated absences	(1,181,918)
Net pension asset - IMRF	1,873,489
Net pension liability - Police Pension Plan	<u>(11,124,874)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 213,812,192</u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2022

	General	Street Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,337,571	\$ 5,820,400	\$ 792,479	\$ 505,401	\$ 13,455,851
Intergovernmental, grants, and contributions	20,145,087	-	-	1,715,404	21,860,491
Charges for services	435,123	-	-	32,400	467,523
Licenses and permits	992,209	-	-	-	992,209
Fees, fines, and forfeits	343,350	-	-	-	343,350
Investment income	(188,686)	4,654	2,917	3,428	(177,687)
Miscellaneous	600,510	-	-	25,537	626,047
Total revenues	28,665,164	5,825,054	795,396	2,282,170	37,567,784
EXPENDITURES					
Current					
General government	5,234,249	-	155,533	35,881	5,425,663
Public safety	10,303,144	-	-	-	10,303,144
Public works	4,360,859	5,666,879	-	2,177,487	12,205,225
Capital outlay	620,960	2,686,800	3,379,304	314,570	7,001,634
Debt service					
Interest and fiscal charges	10,904	-	-	-	10,904
Total expenditures	20,530,116	8,353,679	3,534,837	2,527,938	34,946,570
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,135,048	(2,528,625)	(2,739,441)	(245,768)	2,621,214
OTHER FINANCING SOURCES (USES)					
Transfers in	-	5,500,000	-	715,900	6,215,900
Transfers (out)	(5,500,000)	(580,900)	-	(135,000)	(6,215,900)
Proceeds from sale of fixed assets	391,260	-	-	-	391,260
Total other financing sources (uses)	(5,108,740)	4,919,100	-	580,900	391,260
NET CHANGE IN FUND BALANCES	3,026,308	2,390,475	(2,739,441)	335,132	3,012,474
FUND BALANCES (DEFICIT), MAY 1	18,813,527	22,222,545	(20,839,818)	4,143,308	24,339,562
FUND BALANCES (DEFICIT), APRIL 30	\$ 21,839,835	\$ 24,613,020	\$ (23,579,259)	\$ 4,478,440	\$ 27,352,036

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, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS

\$ 3,012,474

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlay as expenditures; however, they
are capitalized and depreciated in the statement of activities 9,435,124

The capital contribution to the enterprise fund are only reported in the
statement of activities (354,064)

The loss on the disposal of capital assets is reported as an expense in the
statement of activities (754,511)

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 1,148,858

The change in the net pension liability for the Police Pension Fund and the
related deferred inflows and outflows are only reported in the statement
of activities 1,861,643

The change in the total OPEB liability and related deferred inflows and
outflows are only reported in the statement of activities (28,529)

The change in net position of the internal service funds is reported only in
the statement of activities -

Some expenses in the statement of activities do not require the use of current
financial resources and, therefore, are not reported as expenditures in
governmental funds

Depreciation (5,341,876)

Change in investment in joint venture 276,210

Change in compensated absences (30,779)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 9,224,550

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2022

	Business-Type Activities Waterworks and Sewerage	Governmental Activities Internal Service
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,887,086	\$ -
Investments	4,132,264	-
Receivables		
Grants	1,417,011	-
Accounts	1,583,143	42,563
Prepaid items	35,331	-
Inventory	-	145,854
Restricted assets - investments	844,525	-
Total current assets	15,899,360	188,417
NONCURRENT ASSETS		
IMRF net pension asset	981,755	-
Advances to other funds	5,211,187	-
Capital assets		
Nondepreciable	4,011,930	-
Depreciable, net of accumulated depreciation	73,981,874	28,789
Total capital assets	77,993,804	28,789
Total noncurrent assets	84,186,746	28,789
Total assets	100,086,106	217,206
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	404,143	-
Pension items - OPEB	249,035	-
Asset retirement obligation	244,773	-
Deferred loss on refunding	58,586	-
Total deferred outflows of resources	956,537	-
Total assets and deferred outflows of resources	101,042,643	217,206

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2022

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	\$ 3,713,886	\$ 61,314
Accrued interest	61,901	-
Due to other funds	-	95,009
Current portion of long-term debt	1,355,765	-
Total current liabilities	5,131,552	156,323
LONG-TERM LIABILITIES		
Long-term liabilities	27,493,229	-
Total long-term liabilities	27,493,229	-
Total liabilities	32,624,781	156,323
DEFERRED INFLOWS OF RESOURCES		
Pension items - IMRF	1,675,667	-
Pension items - OPEB	163,894	-
Total deferred inflows of resources	1,839,561	-
Total liabilities and deferred inflows of resources	34,464,342	156,323
NET POSITION		
Net investment in capital assets	50,280,931	28,789
Restricted for debt service	844,525	-
Unrestricted	15,452,845	32,094
TOTAL NET POSITION	\$ 66,578,301	\$ 60,883

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2022

	Business-Type Activities Waterworks and Sewerage	Governmental Activities Internal Service
OPERATING REVENUES		
Charges for services	\$ 12,490,663	\$ -
Administrative fee	118,034	-
Infrastructure fee	1,339,881	-
Maintenance billings	-	1,498,157
Fleet maintenance and fuel	-	402,946
Miscellaneous	140,163	21,612
	<hr/>	<hr/>
Total operating revenues	14,088,741	1,922,715
	<hr/>	<hr/>
OPERATING EXPENSES		
Water operations	3,174,193	-
Sewer operations	2,716,938	-
Nondepartmental	1,195,467	-
Building services	-	811,069
Vehicle maintenance	-	1,115,280
Depreciation	4,321,559	16,047
	<hr/>	<hr/>
Total operating expenses	11,408,157	1,942,396
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	2,680,584	(19,681)
	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES)		
Gain on sale of capital assets	-	19,681
Investment income	25,027	-
Interest expense and fiscal agent fees	(555,174)	-
	<hr/>	<hr/>
Total non-operating revenues (expenses)	(530,147)	19,681
	<hr/>	<hr/>
INCOME BEFORE CAPITAL CONTRIBUTIONS	2,150,437	-
	<hr/>	<hr/>
CAPITAL CONTRIBUTIONS	354,064	-
	<hr/>	<hr/>
CHANGE IN NET POSITION	2,504,501	-
	<hr/>	<hr/>
NET POSITION, MAY 1	64,073,800	60,883
	<hr/>	<hr/>
NET POSITION, APRIL 30	\$ 66,578,301	\$ 60,883
	<hr/>	<hr/>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2022

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 13,844,674	\$ 402,946
Cash received for interfund services provided	-	1,494,187
Cash paid to suppliers	(4,353,103)	(1,135,419)
Cash paid for interfund services	(372,205)	-
Cash paid to employees	(2,534,792)	(806,695)
Other receipts (payments)	140,163	21,612
Net cash from operating activities	6,724,737	(23,369)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	(87,745)	3,688
Net cash from noncapital financing activities	(87,745)	3,688
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of capital assets	-	19,681
Purchase of capital assets	(7,743,251)	-
Interest paid on bonds	(97,175)	-
Interest paid on notes payable	(129,798)	-
Proceeds from issuance of notes payable	4,898,205	-
Principal paid on notes payable	(287,831)	-
Principal paid on general obligation bond maturities	(755,000)	-
Net cash from capital and related financing activities	(4,114,850)	19,681
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(5,419,510)	-
Sale of investment securities	3,191,671	-
Interest received	25,026	-
Net cash from investing activities	(2,202,813)	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	319,329	-
CASH AND CASH EQUIVALENTS, MAY 1	7,567,757	-
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 7,887,086	\$ -

(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, 2022

	Business-Type Activities Waterworks and Sewerage	Governmental Activities Internal Service
RECONCILIATION OF OPERATING INCOME		
(LOSS) TO NET CASH FLOWS FROM		
OPERATING ACTIVITIES		
Operating income (loss)	\$ 2,680,584	\$ (19,681)
Adjustments to reconcile operating income		
(loss) to net cash from operating activities		
Depreciation and amortization	4,321,559	16,047
Changes in assets and liabilities		
Accounts receivable	(103,870)	(3,970)
Grants receivable	-	-
Prepaid items	(34)	-
Inventory	-	(24,778)
Deferred outflow of resources - ARO	8,409	-
Accounts payable	351,357	9,013
Pension and OPEB related items	(541,981)	-
Compensated absences payable	8,713	-
NET CASH FROM OPERATING ACTIVITIES	\$ 6,724,737	\$ (23,369)
NONCASH TRANSACTIONS		
IEPA loan receivable and payable	\$ 1,417,011	\$ -
Capital asset additions included in accounts payable	2,771,191	-
Capital assets contributed by others	354,064	-
Construction period interest included in loan payable	305,215	-

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2022

	Police Pension
	<hr/>
ASSETS	
Cash and short-term investments	\$ 414,179
Investments	
U.S. Treasury securities	3,968,354
U.S. agency securities	2,618,739
Equity mutual funds	26,263,550
Equities	2,820,560
The Illinois Funds	251,988
Money market mutual funds	463,712
Municipal bonds	89,339
Bond mutual fund	122,564
Corporate bonds	<hr/> 5,424,293
Receivables	
Accrued interest receivable	<hr/> 96,528
Total assets	<hr/> 42,533,806
LIABILITIES	
None	<hr/> -
Total liabilities	<hr/> -
NET POSITION RESTRICTED FOR PENSIONS	<hr/> <hr/> \$ 42,533,806

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, 2022

ADDITIONS

Contributions	
Employer	\$ 2,280,983
Employee	<u>503,736</u>
Total contributions	<u>2,784,719</u>
Investment income	
Net appreciation in fair value of investments	(3,712,220)
Interest	<u>1,383,944</u>
Total investment income	(2,328,276)
Less investment expense	<u>(134,432)</u>
Net investment income	<u>(2,462,708)</u>
Total additions	<u>322,011</u>

DEDUCTIONS

Benefits and refunds	1,679,536
Administration	<u>31,550</u>
Total deductions	<u>1,711,086</u>

NET DECREASE	(1,389,075)
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**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<u>43,922,881</u>
April 30	<u><u>\$ 42,533,806</u></u>

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The Village reports the following major governmental funds:

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

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

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

The Village reports the following major proprietary fund:

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

The Village reports on the following internal service funds:

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

f. Interfund Receivables/Payables

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items/Expenses and Inventory

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

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

h. Capital Assets

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Compensated Absences

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

j. Fund Balance/Net Position

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations

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

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

l. Interfund Transactions

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

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

m. Deferred Outflows/Inflows of Resources

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Use of Estimates

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

o. Postponement of Implementation of Certain Authoritative Guidance

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

2. DEPOSITS AND INVESTMENTS

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

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate

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

2. DEPOSITS AND INVESTMENTS (Continued)

vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAA) from Moody's for such funds. Member withdrawals can be made from the core fund with a five day notice. The IMET Convenience Fund is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and US government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold. The Village held investments in the IMET Convenience Fund only at April 30, 2022.

a. Village Deposits and Investments

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

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. It is the policy of the Village to require that funds on deposit in excess of FDIC limits be secured by some form of collateral. The amount of collateral provided will not be less than 105% of the fair value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third-party depository designated by the Village and evidenced by a safekeeping agreement in the Village's name. As of April 30, 2022, the Village was not exposed to custodial credit risk as all deposits were either insured or collateralized with securities held by the Village or its agent, in the Village's name.

Investments

The following table presents the investments and maturities of the Village's securities subject to interest rate risk as of April 30, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 695,963	\$ 502,815	\$ 193,148	\$ -	\$ -
U.S. agency securities	726,764	27,722	634,401	11,914	52,727
Municipal bonds	707,269	99,283	607,986	-	-
Negotiable certificates of deposit	3,321,460	404,009	2,917,451	-	-
TOTAL	\$ 5,451,456	\$ 1,033,829	\$ 4,352,986	\$ 11,914	\$ 52,727

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

The Village has the following recurring fair value measurements as of April 30, 2022: The U.S. agency securities, U.S. Treasury securities, municipal bonds, and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

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

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

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above, diversifying the investment portfolio to the best of its abilities based on the type of funds invested and the cash flow needs of those funds, pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors, and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. The Illinois Funds and Illinois Metropolitan Investment Fund (IMET) are rated AAA. The Village's U.S. agency securities have ratings from AA+ to AAA. The Village's Municipal Bonds have ratings from Aa1 to AAA. The negotiable certificates of deposit are not rated.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2021 levy year attach as an enforceable lien on January 1, 2021, 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, 2022 and August 1, 2022, and are payable in two installments, on or about June 1, 2022 and September 1, 2022. 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 2021 taxes are intended to finance the 2023 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2022 tax levy has not been recorded as a receivable at April 30, 2022, as the tax attached as a lien on property as of January 1, 2022; however, the tax will not be levied until December 2022 and, accordingly, is not measurable at April 30, 2022.

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2022 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 96,172,911	\$ 1,135,999	\$ -	\$ 97,308,910
Construction in progress	9,814,078	6,287,874	8,950,523	7,151,429
Total capital assets not being depreciated	105,986,989	7,423,873	8,950,523	104,460,339
Capital assets being depreciated				
Buildings	15,976,573	561,457	-	16,538,030
Improvements other than buildings	32,665,586	2,305,096	-	34,970,682
Vehicles and equipment	6,984,700	615,278	276,550	7,323,428
Streets/storm sewers/bridges	121,734,487	7,125,879	2,306,888	126,553,478
Total capital assets being depreciated	177,361,346	10,607,710	2,583,438	185,385,618
Less accumulated depreciation for				
Buildings	6,985,171	330,237	-	7,315,408
Improvements other than buildings	14,383,747	1,574,123	-	15,957,870
Vehicles and equipment	5,985,118	397,025	276,550	6,105,593
Streets/storm sewers/bridges	57,160,815	3,056,538	1,552,377	58,664,976
Total accumulated depreciation	84,514,851	5,357,923	1,828,927	88,043,847
Total capital assets being depreciated, net	92,846,495	5,249,787	754,511	97,341,771
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 198,833,484	\$ 12,673,660	\$ 9,705,034	\$ 201,802,110
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,644,048	\$ -	\$ -	\$ 3,644,048
Construction in progress	14,429,356	4,467,220	18,528,694	367,882
Total capital assets not being depreciated	18,073,404	4,467,220	18,528,694	4,011,930
Capital assets being depreciated				
Water and sewer system	114,063,088	20,935,916	36,021	134,962,983
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	1,227,866	329,242	26,990	1,530,118
Total capital assets being depreciated	132,694,260	21,265,158	63,011	153,896,407
Less accumulated depreciation for				
Water and sewer system	67,727,579	3,883,965	35,664	71,575,880
Buildings	6,848,305	348,066	-	7,196,371
Vehicles and equipment	1,079,744	89,528	26,990	1,142,282
Total accumulated depreciation	75,655,628	4,321,559	62,654	79,914,533
Total capital assets being depreciated, net	57,038,632	16,943,599	357	73,981,874
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 75,112,036	\$ 21,410,819	\$ 18,529,051	\$ 77,993,804

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

4. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES

General government	\$ 193,071
Public safety	176,417
Highways and streets	<u>4,988,435</u>

**TOTAL DEPRECIATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 5,357,923

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, 2021, may be obtained directly from IPBC's administrative offices at 800 Roosevelt Road, Building C, Suite 312, Glen Ellyn, Illinois 60137.

The Village has not had significant reductions in insurance coverage during the year nor did settlements exceed insurance coverage in any of the last three years.

6. JOINT VENTURE

The Village is a founding member of Southeast Emergency Communication (SEECOM). SEECOM is a municipal corporation and public body politic and corporate established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). SEECOM is a cooperative joint venture organized for the purpose of providing the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint public safety communications system for the mutual benefit of the members of SEECOM. The founding members of SEECOM consist of the Village of Algonquin, Illinois, the City of Crystal Lake, Illinois, and the Village of Cary, Illinois.

SEECOM is governed by an executive board established with three voting members consisting of the Village Manager/Village Administrator/City Manager, or their respective staff designees, from the three founding communities. Each member of the Executive Board is entitled to one vote. Two nonvoting members also consist of one member from the Fire Services Advisory Board and one member from the Law Enforcement Advisory Board. These nonvoting members represent other member communities.

Each of SEECOM's three members paid an initial entry fee as determined and agreed to by SEECOM's Executive Board and the three members. Each member also pays a portion of the initial capital cost financed by the issuance of a bond. Each member's portion of the initial capital costs are based on the actual capital cost multiplied by the member's proportionate share of the number of calls for service from the preceding year. Each member pays a percentage of the operating costs of SEECOM as determined by the total operational costs less contracted services by each member's proportional share of the calls for service handled by SEECOM. Calls for service are one year in arrears.

All property, real and personal, acquired by SEECOM are owned in common by the members under the intergovernmental agreement. Each of the three members under the intergovernmental agreement are liable for the debts and liabilities of SEECOM. The intergovernmental agreement establishing SEECOM is in effect for a period of 15 years from the effective date of June 2003. Thereafter, it is automatically renewed with no affirmative action by the three members for successive five-year periods commencing May 1 until notice of termination is given. Any terminating member shall remain liable for their share of the capital expenditures incurred prior to the effective date of their termination. Upon termination by any member, SEECOM shall reimburse the terminated member for its share of the undepreciated value of SEECOM's capital assets.

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

The Village reports its activities in SEECOM as a governmental joint venture. In accordance with the joint venture agreement, the Village remitted \$577,508 to SEECOM during fiscal year 2022. In addition, the Village's equity interest in the joint venture's net position of \$1,503,359 is recorded within the governmental activities column of the statement of net position.

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

7. LONG-TERM DEBT

a. General Obligation Bonds

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

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$7,645,000 General Obligation Refunding Bond Series 2013, due in annual installments of \$570,000 to \$830,000, plus interest of 3.00% to 3.25% payable each April 1 and October 1 through April 1, 2025.	Waterworks and Sewerage	\$ 3,170,000	\$ -	\$ 755,000	\$ 2,415,000	\$ 770,000
TOTAL GENERAL OBLIGATION BONDS		\$ 3,170,000	\$ -	\$ 755,000	\$ 2,415,000	\$ 770,000

b. IEPA loans payable

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$16,905,000 IEPA loan payable #L175550, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	\$ 12,494,364	\$ 3,938,162	\$ -	\$ 16,432,526	\$ -
\$2,813,800 IEPA loan payable #L175553, due in semiannual installments, plus interest of 1.84%.	Waterworks and Sewerage	2,748,029	-	122,038	2,625,991	124,294
\$6,467,300 IEPA loan payable #L175554, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	6,075,339	290,192	165,793	6,199,738	271,180
TOTAL IEPA LOANS		\$ 21,317,732	\$ 4,228,354	\$ 287,831	\$ 25,258,255	\$ 395,474

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

7. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Business-Type Activities General Obligation Bonds	
	Principal	Interest
2023	\$ 770,000	\$ 74,525
2024	815,000	51,425
2025	830,000	26,975
TOTAL	\$ 2,415,000	\$ 152,925

Fiscal Year	IEPA #L175553 Loan Payable		IEPA #L175554 Loan Payable		Total IEPA Loans Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 124,294	\$ 47,749	\$ 271,180	\$ 122,646	\$ 395,474	\$ 170,395
2024	126,591	45,452	276,632	117,195	403,223	162,647
2025	128,931	43,112	282,191	111,635	411,122	154,747
2026	131,314	40,728	287,863	105,963	419,177	146,691
2027	133,742	38,301	293,649	100,177	427,391	138,478
2028	136,214	35,829	299,552	94,274	435,766	130,103
2029	138,732	33,311	305,573	88,253	444,305	121,564
2030	141,296	30,747	311,715	82,111	453,011	112,858
2031	143,908	28,135	317,980	75,846	461,888	103,981
2032	146,568	25,475	324,372	69,454	470,940	94,929
2033	149,277	22,765	330,892	62,934	480,169	85,699
2034	152,037	20,006	337,542	56,283	489,579	76,289
2035	154,847	17,196	344,327	49,499	499,174	66,695
2036	157,709	14,334	351,248	42,578	508,957	56,912
2037	160,624	11,418	358,308	35,518	518,932	46,936
2038	163,593	8,449	365,510	28,316	529,103	36,765
2039	166,617	5,425	372,857	20,969	539,474	26,394
2040	169,697	2,345	380,351	13,475	550,048	15,820
2041	-	-	387,996	5,830	387,996	5,830
TOTAL	\$ 2,625,991	\$ 470,777	\$ 6,199,738	\$ 1,282,956	\$ 8,825,729	\$ 1,753,733

The repayment schedule for the remaining IEPA loan payable #L175550 is not determinable as the loans have not officially entered the repayment period.

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

7. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

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

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
Compensated absences*	\$ 1,151,139	\$ 1,491,445	\$ 1,460,666	\$ 1,181,918	\$ 712,943
Net pension liability (IMRF)*#	12,712	-	12,712	-	-
Net pension liability (Police Pension)*	9,181,774	1,943,100	-	11,124,874	-
Total OPEB liability*	2,603,007	-	657,382	1,945,625	77,825
TOTAL	\$ 12,948,632	\$ 3,434,545	\$ 2,130,760	\$ 14,252,417	\$ 790,768

*These liabilities are generally retired by the General Fund.

#IMRF is reported as a net pension asset at April 30, 2022

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

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
General obligation bonds payable	\$ 3,170,000	\$ -	\$ 755,000	\$ 2,415,000	\$ 770,000
Unamortized premium	123,277	-	25,073	98,204	-
IEPA loans payable	21,317,732	4,228,354	287,831	25,258,255	395,474
Asset retirement obligation	270,000	-	-	270,000	-
Compensated absences payable	295,873	231,685	222,972	304,586	170,173
Net pension liability (IMRF)#	6,086	-	6,086	-	-
Total OPEB liability	628,310	-	125,361	502,949	20,118
TOTAL	\$ 25,811,278	\$ 4,460,039	\$ 1,422,323	\$ 28,848,994	\$ 1,355,765

IMRF is reported as a net pension asset at April 30, 2022

e. Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon nine water wells at the end of their estimated useful lives in accordance state requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year and engineering estimates. The estimated remaining useful lives of the water wells range from 18 to 46 years.

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

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Due From	Due To
General	\$ 95,009	\$ -
Internal Service Funds	-	95,009
TOTAL	\$ 95,009	\$ 95,009

The purposes of significant interfund balances are as follows:

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

Individual fund advances were as follows:

Fund	Advances To	Advances From
General	\$ 654,966	\$ -
Street Improvement Fund	20,857,861	-
Downtown TIF District Fund	-	26,724,014
Water and Sewer	5,211,187	-
TOTAL	\$ 26,724,014	\$ 26,724,014

The purposes of significant advances are as follows:

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

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 5,500,000
Street Improvement Fund	5,500,000	580,900
Natural Area and Drainage Improvement Fund	715,900	-
Parks Fund	-	135,000
TOTAL	\$ 6,215,900	\$ 6,215,900

8. INDIVIDUAL FUND DISCLOSURES (Continued)

The purposes of significant transfers are as follows:

- The General Fund transferred surplus monies per the budget to the Street Improvement Fund.
- The Street Improvement Fund and Parks Fund transferred monies to create and fund the new Natural Area and Drainage Improvement Fund.

9. CONTINGENT LIABILITIES

a. Litigation

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

b. Grants

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

10. DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all the plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan. IMRF, however, issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from their website at www.imrf.org.

The aggregate amount of pension expense/(income) recognized for all plans was \$(562,898) for the year ended April 30, 2022.

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

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

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

Plan Membership

At December 31, 2021, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	63
Inactive employees entitled to but not yet receiving benefits	63
Active employees	<u>85</u>
 TOTAL	 <u><u>211</u></u>

Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2022 was 11.28% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2021 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, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

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

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability (Asset)	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 35,611,497	\$ 35,592,699	\$ 18,798
Changes for the period			
Service cost	614,364	-	614,364
Interest	2,560,378	-	2,560,378
Difference between expected and actual experience	597,081	-	597,081
Changes in assumptions	-	-	-
Employer contributions	-	781,603	(781,603)
Employee contributions	-	300,537	(300,537)
Net investment income	-	5,672,858	(5,672,858)
Benefit payments and refunds	(1,206,252)	(1,206,252)	-
Other (net transfer)	-	(109,133)	109,133
Net changes	2,565,571	5,439,613	(2,874,042)
BALANCES AT DECEMBER 31, 2021	\$ 38,177,068	\$ 41,032,312	\$ (2,855,244)

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the Village recognized pension expense (income) of \$(982,237).

At April 30, 2022, 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	\$ 684,431	\$ 385,344
Changes in assumption	296,652	529,637
Contributions made between January 1, 2022 and April 30, 2022	228,380	-
Net difference between projected and actual earnings on pension plan investments	-	4,099,724
TOTAL	<u>\$ 1,209,463</u>	<u>\$ 5,014,705</u>

\$228,381 reported as deferred outflows of resources related to the Village contributions subsequent to the measurement date and will be recognized as a reduction of net pension liability in the reporting year ending April 30, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2023	\$ (928,704)
2024	(1,495,932)
2025	(1,060,149)
2026	(548,837)
2027	-
Thereafter	-
TOTAL	<u><u>\$ (4,033,622)</u></u>

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 2,514,324	\$ (2,855,244)	\$ (6,978,034)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a Pension Trust Fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

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

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2022, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	<u>48</u>
 TOTAL	 <u><u>75</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has elected to fund 100% of the past service cost by 2033. For the year ended April 30, 2022, the Village's contribution was 48.40% 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, 2022.

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 2.50%.

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.

The Fund has the following recurring fair value measurements as of April 30, 2022: 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).

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Rate of Return

For the year ended April 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense/(income), was (5.60%). 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, 2022, 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, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	\$ 3,968,354	\$ 399,032	\$ 1,093,748	\$ 550,155	\$ 1,925,419
U.S. agency securities	2,618,739	38,144	406,034	347,947	1,826,614
Bond mutual fund	122,564	-	122,564	-	-
Corporate bonds	5,424,293	362,836	2,397,445	1,684,054	979,958
Municipal bonds	89,339	-	89,339	-	-
TOTAL	\$ 12,223,289	\$ 800,012	\$ 4,109,130	\$ 2,582,156	\$ 4,731,991

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 and AAA by Moody'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 are rated AA+ by Standard and Poor's and AAA-AA2 by Moody's. The Illinois Funds is rated AAA. The bond mutual fund is not rated.

Concentration of Credit Risk

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

Custodial Credit Risk

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

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The Fund's funding policy is to have the Fund reach a funded ratio of 100% by April 30, 2033. Therefore, the Police Pension Plan's projected fiduciary net position can be expected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the Police Pension Plan's investments was applied to all periods of projected benefits payments to determine the total pension liability.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2021	\$ 53,104,655	\$ 43,922,881	\$ 9,181,774
Changes for the period			
Service cost	1,046,375	-	1,046,375
Interest	3,440,176	-	3,440,176
Difference between expected and actual experience	(2,649,921)	-	(2,649,921)
Changes in assumptions	396,931	-	396,931
Changes of benefit terms	-	-	-
Employer contributions	-	2,280,983	(2,280,983)
Employee contributions	-	467,032	(467,032)
Other contributions	-	36,703	(36,703)
Net investment income	-	(2,462,707)	2,462,707
Benefit payments and refunds	(1,679,536)	(1,679,536)	-
Administrative expense	-	(31,550)	31,550
Net changes	554,025	(1,389,075)	1,943,100
BALANCES AT APRIL 30, 2022	\$ 53,658,680	\$ 42,533,806	\$ 11,124,874

The plan fiduciary net position as a percentage of total pension liability was 79.27% at April 30, 2022.

There were changes in assumptions related to the inflation rate and salary increases compared to the previous valuation.

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2022 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	3.75% to 8.65%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Fair value

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

Discount Rate Sensitivity

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

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 20,427,436	\$ 11,124,874	\$ 3,687,669

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

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the Village recognized police pension expense of \$419,339. At April 30, 2022, 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	\$ 214,383	\$ (2,680,932)
Changes in assumption	350,288	(752,533)
Net difference between projected and actual earnings on pension plan investments	574,667	-
TOTAL	<u>\$ 1,139,338</u>	<u>\$ (3,433,465)</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>	
2023	\$ (605,206)
2024	(573,928)
2025	(895,389)
2026	668,346
2027	(268,567)
Thereafter	<u>(619,383)</u>
TOTAL	<u>\$ (2,294,127)</u>

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care (OPEB) benefits for retirees and disabled employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and any employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's General Fund and Waterworks and Sewerage Fund.

b. Benefits Provided

With the exception of funding HMO medical health care for police officers who retired due to a duty related disability, retired village employees are required to fully fund the premium for the health care policy. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents until they are Medicare eligible. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, and employer contributions are governed by the Village Board of Trustees and can only be amended by the Village Board of Trustees. The Plan is not accounted for as a trust fund and an irrevocable trust has not been established.

All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. Eligibility in village-sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits.

c. Membership

At April 30, 2021 (most recent data available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	21
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>119</u>
TOTAL	<u>140</u>
Participating employers	<u>1</u>

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Actuarial Assumptions and Other Inputs

The total OPEB liability was measured at April 30, 2022, as determined by an actuarial valuation as of April 30, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	3.00%
Salary increases	5.00%
Discount rate	3.98%
Healthcare cost trend rates	5.00% to 5.50% Initial 4.50% Ultimate
Retirees share of benefit-related costs	100% Regular Plan 0% PSEBA Eligible

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index at April 30, 2021.

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

The actuarial assumptions used in the April 30, 2021 valuation are based on 20% participation assumed, with 40% electing spouse coverage.

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2021	<u>\$ 3,231,317</u>
Changes for the period	
Service cost	52,885
Interest	57,948
Difference between expected and actual experience	-
Changes in benefit terms	-
Changes in assumptions	(764,104)
Benefit payments	<u>(129,473)</u>
Net changes	<u>(782,744)</u>
BALANCES AT APRIL 30, 2022	<u>\$ 2,448,573</u>

There were changes in assumptions related to the discount rate compared to the previous valuation.

f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 3.98% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.98%) or 1 percentage point higher (4.98%) than the current rate:

	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
Total OPEB liability	\$ 2,757,930	\$ 2,448,573	\$ 2,197,262

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 5.00%-5.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 4.00%-4.50%) or 1 percentage point higher (5.50% to 6.00%-6.50%) than the current rate:

	1% Decrease (3.50% to 4.00% - 4.50%)	Current Healthcare Rate (4.50% to 5.00% - 5.50%)	1% Increase (5.50% to 6.00% - 6.50%)
Total OPEB liability	\$ 2,172,539	\$ 2,448,573	\$ 2,787,568

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

For the year ended April 30, 2022, the Village recognized OPEB expense of \$192,264. At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,488	\$ 61,722
Changes in assumptions	1,193,925	736,184
TOTAL	<u>\$ 1,212,413</u>	<u>\$ 797,906</u>

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

Year Ending April 30,	
2023	\$ 81,431
2024	81,431
2025	81,431
2026	81,431
2027	81,431
Thereafter	<u>7,352</u>
TOTAL	<u>\$ 414,507</u>

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 6,317,000	\$ 6,317,000	\$ 6,337,571
Intergovernmental, grants, and contributions	11,963,000	12,473,500	20,145,087
Charges for services	243,300	255,340	435,123
Licenses and permits	530,000	530,000	992,209
Fees, fines, and forfeits	299,400	299,400	343,350
Investment income	112,525	112,525	(188,686)
Miscellaneous	494,100	511,750	600,510
Total revenues	19,959,325	20,499,515	28,665,164
EXPENDITURES			
Current			
General government	4,773,700	5,384,760	5,234,249
Public safety	10,407,800	10,423,151	10,303,144
Public works	4,855,925	4,911,997	4,360,859
Debt service			
Interest and fiscal charges	10,400	10,400	10,904
Capital outlay	50,000	766,993	620,960
Total expenditures	20,097,825	21,497,301	20,530,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(138,500)	(997,786)	8,135,048
OTHER FINANCING SOURCES (USES)			
Transfers in	222,175	222,175	163,296
Transfers (out)	(5,722,175)	(5,722,175)	(5,663,296)
Proceeds from sale of fixed assets	20,000	162,974	391,260
Total other financing sources (uses)	(5,480,000)	(5,337,026)	(5,108,740)
NET CHANGE IN FUND BALANCE	<u>\$ (5,618,500)</u>	<u>\$ (6,334,812)</u>	3,026,308
FUND BALANCE, MAY 1			<u>18,813,527</u>
FUND BALANCE, APRIL 30			<u><u>\$ 21,839,835</u></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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Property taxes	\$ 805,000	\$ 805,000	\$ 792,479
Investment income	1,000	1,000	2,917
Total revenues	806,000	806,000	795,396
EXPENDITURES			
General government			
Engineering services	106,000	106,000	155,533
Capital outlay	700,000	700,000	3,379,304
Total expenditures	806,000	806,000	3,534,837
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(2,739,441)
FUND BALANCE (DEFICIT), MAY 1			(20,839,818)
FUND BALANCE (DEFICIT), APRIL 30			\$ (23,579,259)

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 753,644	\$ 745,068	\$ 750,471	\$ 669,837	\$ 636,395	\$ 739,740	\$ 743,163
Contributions in relation to the actuarially determined contribution	753,644	745,068	750,471	669,837	636,395	739,740	743,163
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,631,156	\$ 6,465,839	\$ 6,547,827	\$ 6,268,862	\$ 6,184,848	\$ 6,267,366	\$ 6,589,674
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%	10.29%	11.80%	11.28%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior IMRF plan year. Additional information as of the latest valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization period was 22 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually, wage growth of 3.25%, and inflation of 2.50%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 987,225	\$ 1,010,427	\$ 1,178,898	\$ 1,239,425	\$ 1,836,961	\$ 1,899,008	\$ 1,983,552	\$ 1,984,537	\$ 2,067,570	\$ 2,279,056
Contributions in relation to the actuarially determined contribution	978,923	1,025,000	1,179,000	1,240,000	1,837,000	1,900,000	1,992,834	1,985,000	2,068,000	2,280,983
CONTRIBUTION DEFICIENCY (Excess)	\$ 8,302	\$ (14,573)	\$ (102)	\$ (575)	\$ (39)	\$ (992)	\$ (9,282)	\$ (463)	\$ (430)	\$ (1,927)
Covered payroll	\$ 4,221,895	\$ 4,193,768	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186	\$ 4,389,213	\$ 4,284,035	\$ 4,712,749
Contributions as a percentage of covered payroll	23.19%	24.44%	28.40%	30.41%	43.22%	46.39%	48.52%	45.22%	48.27%	48.40%

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 13.11 years; the asset valuation was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, and projected salary increases assumption of 3.75% to 21.26%.

(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 Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY							
Service cost	\$ 756,829	\$ 727,336	\$ 716,835	\$ 642,958	\$ 674,525	\$ 668,964	\$ 614,364
Interest	1,819,378	1,956,191	2,069,862	2,142,009	2,327,014	2,492,354	2,560,378
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661	221,880	(530,044)	597,081
Changes of assumptions	40,403	(82,880)	(972,243)	1,075,268	-	(562,969)	-
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)
Net change in total pension liability	1,905,277	1,445,180	1,059,392	3,602,697	2,342,516	1,069,047	2,565,571
Total pension liability - beginning	24,187,388	26,092,665	27,537,845	28,597,237	32,199,934	34,542,450	35,611,497
TOTAL PENSION LIABILITY - ENDING	\$ 26,092,665	\$ 27,537,845	\$ 28,597,237	\$ 32,199,934	\$ 34,542,450	\$ 35,611,497	\$ 38,177,068
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 773,192	\$ 745,680	\$ 755,526	\$ 704,046	\$ 601,151	\$ 716,211	\$ 781,603
Contributions - member	304,371	295,560	301,686	297,345	295,523	278,561	300,537
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)	4,606,042	4,224,661	5,672,858
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)
Administrative expense	(456,684)	54,700	(211,695)	391,002	(85,241)	114,953	(109,133)
Net change in plan fiduciary net position	176,812	1,972,103	4,007,815	(377,842)	4,536,572	4,335,128	5,439,613
Plan fiduciary net position - beginning	20,942,111	21,118,923	23,091,026	27,098,841	26,720,999	31,257,571	35,592,699
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,118,923	\$ 23,091,026	\$ 27,098,841	\$ 26,720,999	\$ 31,257,571	\$ 35,592,699	\$ 41,032,312
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 4,973,742	\$ 4,446,819	\$ 1,498,396	\$ 5,478,935	\$ 3,284,879	\$ 18,798	\$ (2,855,244)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	80.94%	83.85%	94.76%	82.98%	90.49%	99.95%	107.48%
Covered payroll	\$ 6,631,156	\$ 6,484,170	\$ 6,530,052	\$ 6,263,753	\$ 6,242,492	\$ 6,190,245	\$ 6,385,640
Employer's net pension liability (asset) as a percentage of covered payroll	75.01%	68.58%	22.95%	87.47%	52.62%	0.30%	(44.71%)

Notes to Required Supplementary Information

There was a change with respect to actuarial assumptions from 2014 to 2015 to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates. There was a change in the discount rate assumption from 2015 to 2016. There was a change in assumptions related to price inflation, salary increases, retirement age, and mortality rates from 2016 to 2017. There was a change in the discount rate from 2017 to 2018. There was a change in price inflation and salary increases from 2019 to 2020. There was a change in salary increases from 2020 to 2021.

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 Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 806,170	\$ 861,719	\$ 1,038,677	\$ 987,120	\$ 1,053,751	\$ 1,086,951	\$ 1,171,575	\$ 1,046,375
Interest	2,306,932	2,602,515	2,704,064	2,778,626	2,936,198	3,123,750	3,266,660	3,440,176
Changes of benefit terms	-	-	-	-	-	212,233	-	-
Differences between expected and actual experience	481,935	(277,976)	(328,182)	(257,967)	65,822	154,826	87,320	(2,649,921)
Changes of assumptions	2,726,115	(744,218)	(1,238,868)	-	-	(32,162)	-	396,931
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,770)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)
Net change in total pension liability	5,781,847	1,538,208	1,204,320	2,337,009	2,879,783	3,167,145	2,970,500	554,025
Total pension liability - beginning	33,225,843	39,007,690	40,545,898	41,750,218	44,087,227	46,967,010	50,134,155	53,104,655
TOTAL PENSION LIABILITY - ENDING	\$ 39,007,690	\$ 40,545,898	\$ 41,750,218	\$ 44,087,227	\$ 46,967,010	\$ 50,134,155	\$ 53,104,655	\$ 53,658,680
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 1,179,000	\$ 1,240,000	\$ 1,837,000	\$ 1,900,000	\$ 1,992,834	\$ 1,985,000	\$ 2,068,000	\$ 2,280,983
Contributions - member	415,618	450,578	423,716	409,143	415,056	468,893	424,549	467,032
Contributions - other	-	-	-	-	-	-	4,601	36,704
Net investment income	1,125,257	(67,703)	2,101,867	1,712,063	2,117,431	572,163	9,630,620	(2,462,708)
Benefit payments, including refunds of member contributions	(539,305)	(903,832)	(971,371)	(1,170,771)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)
Administrative expense	(27,755)	(28,723)	(40,032)	(43,767)	(35,747)	(32,941)	(31,935)	(31,550)
Net change in plan fiduciary net position	2,152,815	690,320	3,351,180	2,806,668	3,313,586	1,614,662	10,540,780	(1,389,075)
Plan fiduciary net position - beginning	19,452,870	21,605,685	22,296,005	25,647,185	28,453,853	31,767,439	33,382,101	43,922,881
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,605,685	\$ 22,296,005	\$ 25,647,185	\$ 28,453,853	\$ 31,767,439	\$ 33,382,101	\$ 43,922,881	\$ 42,533,806
EMPLOYER'S NET PENSION LIABILITY	\$ 17,402,005	\$ 18,249,893	\$ 16,103,033	\$ 15,633,374	\$ 15,199,571	\$ 16,752,054	\$ 9,181,774	\$ 11,124,874

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	55.39%	54.99%	61.43%	64.54%	67.64%	66.59%	82.71%	79.27%
Covered payroll	\$ 4,151,265	\$ 4,077,186	\$ 4,250,692	\$ 4,095,714	\$ 4,107,186	\$ 4,389,213	\$ 4,284,035	\$ 4,712,749
Employer's net pension liability as a percentage of covered payroll	419.20%	447.61%	378.83%	381.70%	370.07%	381.66%	214.33%	236.06%

Notes to Required Supplementary Information

2014-2015: There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

2015-2016: The discount rate used in the determination of the total pension liability was changed from 7.00% to 6.75%. Additionally, there was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

2016-2017: There was a change with respect to actuarial assumptions from the prior year to include updated mortality assumptions from the MP-2016 table. Additionally, rates are being applied on a fully generational basis. These changes were made to better reflect the future anticipated experience in the fund.

2019-2020: There was a change with respect to the following assumptions: projected individual pay increases, inflation rate, mortality rate, mortality improvement rates, retirement rates, termination rates, disability rates, and marital assumptions. There were changes in plan benefits required under PA-101-0610 (SB 1300).

2021-2022: There was a change with respect to the following assumptions: projected individual pay increases and inflation rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Four Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022
TOTAL OPEB LIABILITY				
Service cost	\$ 43,171	\$ 47,364	\$ 43,073	\$ 52,885
Interest	57,199	73,158	68,448	57,948
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(103,808)	-	23,986	-
Changes of assumptions	797,515	110,280	755,371	(764,104)
Benefit payments	(87,605)	(93,899)	(122,474)	(129,473)
Net change in total OPEB liability	706,472	136,903	768,404	(782,744)
Total OPEB liability - beginning	1,619,538	2,326,010	2,462,913	3,231,317
TOTAL OPEB LIABILITY - ENDING	\$ 2,326,010	\$ 2,462,913	\$ 3,231,317	\$ 2,448,573
Covered payroll	\$ 10,179,525	\$ 10,179,525	\$ 10,224,916	\$ 10,224,916
Employer's total OPEB liability as a percentage of covered payroll	22.85%	24.19%	31.60%	23.95%

Notes to Required Supplementary Information

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

Changes in assumptions:

2022: There were changes in assumptions related to the discount rate.

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

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

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

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Annual money-weighted rate of return, net of investment expense	5.77%	(0.31%)	9.37%	6.67%	7.42%	1.79%	29.10%	(5.60%)

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, 2022

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Police Pension Trust Funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

All departments of the Village submit requests for appropriation so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. The budget may be amended by the governing body.

All funds adopt an annual budget and budgets are prepared on a basis consistent with GAAP except for the Waterworks and Sewerage Fund in that depreciation, amortization, gains/losses on the sales of capital assets, and pension expense adjustments are not budgeted and capital outlay and debt principal retirements (other than defeasements) are budgeted.

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following funds had expenditures that exceeded budget:

<u>Fund</u>	<u>Final Budget</u>	<u>Expenditures</u>
Downtown TIF District Fund	\$ 806,000	\$ 3,534,837

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

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2022

	Operating	Public Swimming Pool	Special Revenue	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 9,227,617	\$ 10,975	\$ 288,920	\$ 9,527,512
Investments	6,465,205	-	266,309	6,731,514
Receivables				
Property tax	5,900,006	-	-	5,900,006
Other taxes	2,435,219	-	7,191	2,442,410
Intergovernmental, grants, and contributions	2,109,012	-	-	2,109,012
IPBC	208,081	-	-	208,081
Accrued interest	21,332	-	-	21,332
Other	655,113	-	-	655,113
Due from other funds	95,009	-	-	95,009
Advance to other funds	654,966	-	-	654,966
Prepaid items	105,971	1,144	-	107,115
Total assets	27,877,531	12,119	562,420	28,452,070
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 27,877,531	\$ 12,119	\$ 562,420	\$ 28,452,070

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET (Continued)
GENERAL FUND - BY ACCOUNT

April 30, 2022

	Operating	Public Swimming Pool	Special Revenue	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 347,733	\$ 412	\$ 96,574	\$ 444,719
Unearned revenue	126,079	12,545	42,282	180,906
Other liabilities	86,604	-	-	86,604
Total liabilities	560,416	12,957	138,856	712,229
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	5,900,006	-	-	5,900,006
Total liabilities and deferred inflows of resources	6,460,422	12,957	138,856	6,612,235
FUND BALANCES				
Nonspendable				
Prepays	105,971	1,144	-	107,115
Advances	654,966	-	-	654,966
Restricted				
Insurance	391,985	-	-	391,985
Donor programs	410,126	-	207,909	618,035
Unrestricted				
Committed				
Capital projects	572,268	-	-	572,268
Assigned				
Capital projects	278,584	-	-	278,584
Historic commission	35,948	-	-	35,948
Subsequent year's budget	1,600,000	-	-	1,600,000
Special purpose	-	-	215,655	215,655
Unassigned (deficit)	17,367,261	(1,982)	-	17,365,279
Total fund balances (deficit)	21,417,109	(838)	423,564	21,839,835
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 27,877,531	\$ 12,119	\$ 562,420	\$ 28,452,070

(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, 2022

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	\$ 6,288,117	\$ -	\$ 49,454	\$ -	\$ 6,337,571
Intergovernmental, grants, and contributions	20,145,087	-	-	-	20,145,087
Charges for services	404,099	31,024	-	-	435,123
Licenses and permits	992,209	-	-	-	992,209
Fees, fines, and forfeits	343,350	-	-	-	343,350
Investment income	(189,288)	-	602	-	(188,686)
Miscellaneous	591,400	9,110	-	-	600,510
Total revenues	28,574,974	40,134	50,056	-	28,665,164
EXPENDITURES					
Current					
General government	4,947,453	175,269	111,527	-	5,234,249
Public safety	10,303,144	-	-	-	10,303,144
Public works	4,289,294	-	71,565	-	4,360,859
Debt service					
Interest and fiscal charges	10,904	-	-	-	10,904
Capital outlay	620,960	-	-	-	620,960
Total expenditures	20,171,755	175,269	183,092	-	20,530,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,403,219	(135,135)	(133,036)	-	8,135,048
OTHER FINANCING SOURCES (USES)					
Transfers in	30,000	133,296	-	(163,296)	-
Transfers (out)	(5,633,296)	-	(30,000)	163,296	(5,500,000)
Proceeds from sale of fixed assets	391,260	-	-	-	391,260
Total other financing sources (uses)	(5,212,036)	133,296	(30,000)	-	(5,108,740)
NET CHANGE IN FUND BALANCES	3,191,183	(1,839)	(163,036)	-	3,026,308
FUND BALANCES, MAY 1	18,225,926	1,001	586,600	-	18,813,527
FUND BALANCES (DEFICIT), APRIL 30	\$ 21,417,109	\$ (838)	\$ 423,564	\$ -	\$ 21,839,835

(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, 2022

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Road and bridge	\$ 390,000	\$ 390,000	\$ 415,396
Social Security	412,000	412,000	412,180
Insurance	400,000	400,000	400,167
IMRF	300,000	300,000	300,125
Police protection	2,420,000	2,420,000	2,421,045
Police pension	2,280,000	2,280,000	2,280,983
Telecommunications tax	72,000	72,000	58,221
Total taxes	6,274,000	6,274,000	6,288,117
LICENSES AND PERMITS			
Liquor licenses	65,000	65,000	62,334
Building permits	400,000	400,000	859,651
Miscellaneous licenses	65,000	65,000	70,224
Total licenses and permits	530,000	530,000	992,209
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	4,200,000	4,200,000	5,501,305
Sales tax	7,400,000	7,774,000	8,953,313
Personal property replacement tax	60,000	60,000	156,628
Intergovernmental agreements	160,000	160,000	527,717
Grants - operating, public safety, general	-	135,000	4,584,793
Contributions	143,000	144,500	421,331
Total intergovernmental, grants, and contributions	11,963,000	12,473,500	20,145,087
CHARGES FOR SERVICES			
Building and zoning	10,000	10,000	98,498
Park usage fees	5,000	5,000	10,120
Recreation programs	90,000	90,000	29,499
Site development fee	1,000	1,000	2,094
Public art impact fee	2,000	2,000	2,725

(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, 2022

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	\$ 10,000	\$ 10,000	\$ 169,822
Rental income	81,000	81,000	56,482
Outsourced service fees	25,000	25,000	8,962
Police training reimbursement	-	12,040	25,166
Signage billings	-	-	731
Historical commission	100	100	-
Total charges for services	224,100	236,140	404,099
FEES, FINES, AND FORFEITS			
County court and drug fines	138,500	138,500	167,511
County prosecution fines	10,000	10,000	400
Police fines	6,000	6,000	40,988
Restitution - court cases	10,500	10,500	49,975
Police accident reports	6,000	6,000	5,110
Reports, maps, and ordinance	400	400	589
Building permit fines	20,000	20,000	2,005
Towing and storage	40,000	40,000	34,188
Traffic light enforcement	500	500	-
Municipal fines	65,000	65,000	40,488
Maintenance fee	2,500	2,500	2,026
Administrative fees	-	-	70
Total fines and forfeits	299,400	299,400	343,350
INVESTMENT INCOME	111,000	111,000	(189,288)
MISCELLANEOUS			
Cable TV franchise fees	475,000	475,000	493,848
Other receipts	10,500	28,150	97,552
Total miscellaneous	485,500	503,150	591,400
TOTAL REVENUES	\$ 19,887,000	\$ 20,427,190	\$ 28,574,974

(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, 2022

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	\$ 1,590,100	\$ 1,590,100	\$ 1,577,270
Commodities	293,400	354,995	331,646
Contractual services	1,095,400	1,114,800	1,056,970
Other charges	184,000	145,600	88,664
Total administration	3,162,900	3,205,495	3,054,550
Community development			
Personnel	972,400	1,046,590	994,487
Commodities	35,100	61,191	56,201
Contractual services	280,400	484,500	427,445
Other charges	39,900	241,494	414,770
Total community development	1,327,800	1,833,775	1,892,903
Total general government	4,490,700	5,039,270	4,947,453
Public safety			
Police department			
Personnel	6,670,000	6,633,520	6,581,399
Commodities	205,400	225,391	190,771
Contractual services	1,131,600	1,148,400	1,094,486
Other charges	2,400,800	2,415,840	2,436,488
Total public safety	10,407,800	10,423,151	10,303,144
Public works			
Public works administration			
Personnel	244,500	244,500	240,151
Commodities	15,900	22,023	21,082
Contractual services	83,400	83,400	62,856
Other charges	9,200	9,200	7,200
Total public works administration	353,000	359,123	331,289

(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, 2022

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	\$ 2,264,000	\$ 2,264,000	\$ 2,129,028
Commodities	238,725	256,124	218,766
Contractual services	1,887,600	1,893,250	1,577,362
Other charges	42,600	47,000	32,849
Total streets department	4,432,925	4,460,374	3,958,005
Total public works	4,785,925	4,819,497	4,289,294
Debt service			
Interest and fiscal charges	10,400	10,400	10,904
Total debt service	10,400	10,400	10,904
Capital outlay			
General government	50,000	14,000	-
Public works	-	453,350	437,224
Public safety	-	299,643	183,736
Total capital outlay	50,000	766,993	620,960
TOTAL EXPENDITURES	\$ 19,744,825	\$ 21,059,311	\$ 20,171,755

(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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	\$ -	\$ -	\$ 2,400
Swimming daily fees	15,000	15,000	25,297
Swimming lessons	4,000	4,000	2,560
Concessions	200	200	767
Investment income	25	25	-
Miscellaneous	8,600	8,600	9,110
Total revenues	27,825	27,825	40,134
EXPENDITURES			
General government			
Personnel	82,400	66,100	49,336
Commodities	7,300	12,015	9,908
Contractual services	120,900	135,675	108,498
Other	9,400	8,700	7,527
Total expenditures	220,000	222,490	175,269
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(192,175)	(194,665)	(135,135)
OTHER FINANCING SOURCES (USES)			
Transfers in	192,175	192,175	133,296
Total other financing sources (uses)	192,175	192,175	133,296
NET CHANGE IN FUND BALANCE			
	\$ -	\$ (2,490)	(1,839)
FUND BALANCE, MAY 1			
			1,001
FUND BALANCE (DEFICIT), APRIL 30			
			\$ (838)

(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, 2022

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	\$ 76,000	\$ 59,700	\$ 45,460
FICA	5,750	5,750	3,478
SUI	650	650	398
Total personnel	82,400	66,100	49,336
Commodities			
Office supplies	200	200	33
Bank processing fee	800	800	159
Concessions	300	1,000	535
IT supplies and equipment	-	2,915	2,470
Small tools and equipment	6,000	7,100	6,711
Total commodities	7,300	12,015	9,908
Contractual services			
Telephone	2,400	2,400	1,816
Gas - heat	4,800	4,800	5,647
Electricity	6,000	6,000	5,467
Water	6,500	6,500	7,547
Professional services	200	200	120
Maintenance	87,000	87,000	62,985
Insurance	9,000	9,000	7,150
Infrastructure maintenance improvement	-	575	(1,425)
Maintenance - outsourced building	5,000	19,200	19,191
Total contractual services	120,900	135,675	108,498
Other			
Recreation programs	1,000	300	-
Travel, training, dues	5,800	5,800	4,681
Uniforms and safety items	2,600	2,600	2,846
Total other	9,400	8,700	7,527
TOTAL EXPENDITURES	\$ 220,000	\$ 222,490	\$ 175,269

(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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	\$ 43,000	\$ 43,000	\$ 49,454
Investment income	1,500	1,500	602
Total revenues	44,500	44,500	50,056
EXPENDITURES			
General government			
Regional marketing	13,000	13,000	5,000
Economic development	50,000	110,000	106,527
Public works			
Contractual services - snow removal	70,000	92,500	71,565
Total expenditures	133,000	215,500	183,092
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,500)	(171,000)	(133,036)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(30,000)	(30,000)	(30,000)
Total other financing sources (uses)	(30,000)	(30,000)	(30,000)
NET CHANGE IN FUND BALANCE	<u>\$ (118,500)</u>	<u>\$ (201,000)</u>	(163,036)
FUND BALANCE, MAY 1			<u>586,600</u>
FUND BALANCE, APRIL 30			<u>\$ 423,564</u>

(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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Home rule sales tax	\$ 3,900,000	\$ 3,900,000	\$ 4,743,847
Utility taxes	905,000	905,000	916,954
Telecommunication taxes	185,000	185,000	159,599
Investment income	10,000	10,000	4,654
Total revenues	5,000,000	5,000,000	5,825,054
EXPENDITURES			
Public works			
Contractual services			
Legal services	10,000	30,000	49,763
Engineering services	2,455,000	3,134,000	2,063,728
Infrastructure maintenance	6,500,000	4,514,100	3,553,388
Capital outlay	7,650,000	8,701,000	2,686,800
Total expenditures	16,615,000	16,379,100	8,353,679
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,615,000)	(11,379,100)	(2,528,625)
OTHER FINANCING SOURCES (USES)			
Transfers in	5,500,000	5,500,000	5,500,000
Transfers (out)	(345,000)	(580,900)	(580,900)
Total other financing sources (uses)	5,155,000	4,919,100	4,919,100
NET CHANGE IN FUND BALANCE	<u>\$ (6,460,000)</u>	<u>\$ (6,460,000)</u>	2,390,475
FUND BALANCE, MAY 1			<u>22,222,545</u>
FUND BALANCE, APRIL 30			<u>\$ 24,613,020</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund - to account for maintenance and various street improvements in the Village. Financing is provided by the Village's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets.

Parks Fund - to account for the acquisition of new park sites. Financing is provided by developer contributions. In addition, monies have been allocated in this fund for design and development of existing parks throughout the Village.

Cemetery Fund - to account for the operations of the Village owned cemetery. Financing is provided by fees and transfers from the General Fund.

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

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

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2022

	Special Revenue	Capital Projects	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 3,424,082	\$ 507,903	\$ 3,931,985
Investments	135,687	52,293	187,980
Receivables			
Other taxes	164,515	97,126	261,641
Intergovernmental, grants, and contributions	300,823	-	300,823
Prepaid items	223	-	223
 Total assets	 4,025,330	 657,322	 4,682,652
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 4,025,330	 \$ 657,322	 \$ 4,682,652
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 64,911	\$ 139,301	\$ 204,212
 Total liabilities	 64,911	 139,301	 204,212
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
 Total liabilities and deferred inflows of resources	 64,911	 139,301	 204,212
FUND BALANCES			
Nonspendable			
Prepays	223	-	223
Restricted			
Street maintenance	3,080,963	-	3,080,963
Capital projects	108,583	-	108,583
Cemetery	387,672	-	387,672
Assigned			
Capital projects	382,978	518,021	900,999
 Total fund balances	 3,960,419	 518,021	 4,478,440
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 \$ 4,025,330	 \$ 657,322	 \$ 4,682,652

(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, 2022

	Special Revenue	Capital Projects	Total
REVENUES			
Taxes	\$ 408,275	\$ 97,126	\$ 505,401
Intergovernmental, grants, and contributions	1,713,567	1,837	1,715,404
Charges for services	32,400	-	32,400
Investment income	3,285	143	3,428
Miscellaneous	25,537	-	25,537
Total revenues	2,183,064	99,106	2,282,170
EXPENDITURES			
Current			
General government	35,881	-	35,881
Public works	1,830,411	347,076	2,177,487
Capital outlay	244,590	69,980	314,570
Total expenditures	2,110,882	417,056	2,527,938
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	72,182	(317,950)	(245,768)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	715,900	715,900
Transfers (out)	(135,000)	-	(135,000)
Total other financing sources (uses)	(135,000)	715,900	580,900
NET CHANGE IN FUND BALANCES	(62,818)	397,950	335,132
FUND BALANCES, MAY 1	4,023,237	120,071	4,143,308
FUND BALANCES, APRIL 30	\$ 3,960,419	\$ 518,021	\$ 4,478,440

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2022

	Special Revenue			
	Motor Fuel Tax	Parks	Cemetery	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 3,012,731	\$ 156,624	\$ 254,727	\$ 3,424,082
Investments	-	-	135,687	135,687
Receivables				
Other taxes	-	164,515	-	164,515
Intergovernmental, grants, and contributions	100,823	200,000	-	300,823
Prepaid items	-	-	223	223
Total assets	3,113,554	521,139	390,637	4,025,330
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,113,554</u>	<u>\$ 521,139</u>	<u>\$ 390,637</u>	<u>\$ 4,025,330</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 32,591	\$ 29,578	\$ 2,742	\$ 64,911
Total liabilities	32,591	29,578	2,742	64,911
DEFERRED INFLOWS OF RESOURCES				
None	-	-	-	-
Total liabilities and deferred inflows of resources	32,591	29,578	2,742	64,911
FUND BALANCES				
Nonspendable				
Prepays	-	-	223	223
Restricted				
Street maintenance	3,080,963	-	-	3,080,963
Capital projects	-	108,583	-	108,583
Cemetery	-	-	387,672	387,672
Assigned				
Capital projects	-	382,978	-	382,978
Total fund balances	3,080,963	491,561	387,895	3,960,419
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,113,554</u>	<u>\$ 521,139</u>	<u>\$ 390,637</u>	<u>\$ 4,025,330</u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended April 30, 2022

	Special Revenue			
	Motor Fuel			
	Tax	Parks	Cemetery	Total
REVENUES				
Taxes	\$ -	\$ 408,275	\$ -	\$ 408,275
Intergovernmental, grants, and contributions	1,589,367	124,200	-	1,713,567
Charges for services	-	-	32,400	32,400
Investment income	2,814	89	382	3,285
Miscellaneous	-	-	25,537	25,537
Total revenues	1,592,181	532,564	58,319	2,183,064
EXPENDITURES				
Current				
General government	-	-	35,881	35,881
Public works	1,638,882	191,529	-	1,830,411
Capital outlay	-	244,590	-	244,590
Total expenditures	1,638,882	436,119	35,881	2,110,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,701)	96,445	22,438	72,182
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	(135,000)	-	(135,000)
Total other financing sources (uses)	-	(135,000)	-	(135,000)
NET CHANGE IN FUND BALANCES	(46,701)	(38,555)	22,438	(62,818)
FUND BALANCES, MAY 1	3,127,664	530,116	365,457	4,023,237
FUND BALANCES, APRIL 30	\$ 3,080,963	\$ 491,561	\$ 387,895	\$ 3,960,419

(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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	\$ 1,101,000	\$ 1,101,000	\$ 1,259,342
Rebuild Illinois grant	-	-	330,025
Investment income	4,000	4,000	2,814
Total revenues	1,105,000	1,105,000	1,592,181
EXPENDITURES			
Public works			
Materials	380,000	380,000	161,953
Maintenance	1,710,000	1,710,000	1,476,929
Total expenditures	2,090,000	2,090,000	1,638,882
NET CHANGE IN FUND BALANCE	<u>\$ (985,000)</u>	<u>\$ (985,000)</u>	(46,701)
FUND BALANCE, MAY 1			<u>3,127,664</u>
FUND BALANCE, APRIL 30			<u>\$ 3,080,963</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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	\$ 110,000	\$ 110,000	\$ 176,241
Home rule sales tax	-	-	97,126
Telecommunications tax	155,000	155,000	134,908
Intergovernmental	10,000	10,000	124,200
Investment income	1,000	1,000	89
Total revenues	276,000	276,000	532,564
EXPENDITURES			
Public works			
Infrastructure maintenance	100,000	100,000	448
Ecosystem maintenance	55,000	55,000	590
Engineering services	170,000	170,000	190,491
Capital outlay	550,000	588,075	244,590
Total expenditures	875,000	913,075	436,119
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(599,000)	(637,075)	96,445
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(135,000)	(135,000)	(135,000)
Total other financing sources (uses)	(135,000)	(135,000)	(135,000)
NET CHANGE IN FUND BALANCE	<u>\$ (734,000)</u>	<u>\$ (772,075)</u>	(38,555)
FUND BALANCE, MAY 1			<u>530,116</u>
FUND BALANCE, APRIL 30			<u><u>\$ 491,561</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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	\$ 12,000	\$ 12,000	\$ 14,650
Perpetual care	1,500	1,500	4,150
Sale of lots	5,000	5,000	13,600
Investment income	500	500	382
Miscellaneous	25,000	25,000	25,537
Total revenues	44,000	44,000	58,319
EXPENDITURES			
General government			
Professional services	31,200	31,200	22,024
Grave openings	10,000	10,000	12,100
Insurance	1,500	1,500	1,459
Building supplies	500	500	-
Bank processing fees	300	300	298
Total expenditures	43,500	43,500	35,881
NET CHANGE IN FUND BALANCE			
	<u>\$ 500</u>	<u>\$ 500</u>	22,438
FUND BALANCE, MAY 1			
			<u>365,457</u>
FUND BALANCE, APRIL 30			
			<u><u>\$ 387,895</u></u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS

April 30, 2022

	<u>Capital Projects</u>		
	<u>Village Expansion</u>	<u>Natural Area and Drainage</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 68,887	\$ 439,016	\$ 507,903
Investments	52,293	-	52,293
Receivables			
Other taxes	-	97,126	97,126
Total assets	121,180	536,142	657,322
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 121,180</u>	<u>\$ 536,142</u>	<u>\$ 657,322</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 69,980	\$ 69,321	\$ 139,301
Total liabilities	69,980	69,321	139,301
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total liabilities and deferred inflows of resources	69,980	69,321	139,301
FUND BALANCES			
Assigned			
Capital projects	51,200	466,821	518,021
Total fund balances	51,200	466,821	518,021
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 121,180</u>	<u>\$ 536,142</u>	<u>\$ 657,322</u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS

For the Year Ended April 30, 2022

	Capital Projects		
	Village Expansion	Natural Area and Drainage	Total
REVENUES			
Taxes	\$ -	\$ 97,126	\$ 97,126
Intergovernmental, grants, and contributions	1,000	837	1,837
Charges for services	-	-	-
Investment income	109	34	143
Miscellaneous	-	-	-
Total revenues	1,109	97,997	99,106
EXPENDITURES			
Current			
Public works	-	347,076	347,076
Capital outlay	69,980	-	69,980
Total expenditures	69,980	347,076	417,056
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,871)	(249,079)	(317,950)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	715,900	715,900
Total other financing sources (uses)	-	715,900	715,900
NET CHANGE IN FUND BALANCES	(68,871)	466,821	397,950
FUND BALANCES, MAY 1	120,071	-	120,071
FUND BALANCES, APRIL 30	\$ 51,200	\$ 466,821	\$ 518,021

(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, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions	\$ 4,000	\$ 4,000	\$ 1,000
Investment income	200	200	109
Total revenues	4,200	4,200	1,109
EXPENDITURES			
Capital outlay	104,500	104,500	69,980
Total expenditures	104,500	104,500	69,980
NET CHANGE IN FUND BALANCE	<u>\$ (100,300)</u>	<u>\$ (100,300)</u>	(68,871)
FUND BALANCE, MAY 1			<u>120,071</u>
FUND BALANCE, APRIL 30			<u>\$ 51,200</u>

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NATURAL AREA AND DRAINAGE IMPROVEMENT FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ -	\$ -	\$ 97,126
Intergovernmental, grants, and contributions	-	-	837
Investment income	-	-	34
Total revenues	-	-	97,997
EXPENDITURES			
Public works			
Infrastructure maintenance	270,000	270,000	227,351
Contractual services	210,000	445,900	119,725
Total expenditures	480,000	715,900	347,076
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(480,000)	(715,900)	(249,079)
OTHER FINANCING SOURCES (USES)			
Transfers in	480,000	719,500	715,900
Total other financing sources (uses)	480,000	719,500	715,900
NET CHANGE IN FUND BALANCE	\$ -	\$ 3,600	466,821
FUND BALANCE, MAY 1			-
FUND BALANCE, APRIL 30			\$ 466,821

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2022

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 6,581,916	\$ 1,305,170	\$ 7,887,086
Investments	3,687,225	445,039	4,132,264
Receivables			
Grants	-	1,417,011	1,417,011
Accounts	1,580,842	2,301	1,583,143
Prepaid expenses	35,331	-	35,331
Restricted assets - investments	844,525	-	844,525
Total current assets	12,729,839	3,169,521	15,899,360
NONCURRENT ASSETS			
IMRF net pension asset	981,755	-	981,755
Advances to other funds	-	5,211,187	5,211,187
Capital assets			
Nondepreciable	4,011,930	-	4,011,930
Depreciable, net of accumulated depreciation	73,981,874	-	73,981,874
Net capital assets	77,993,804	-	77,993,804
Total noncurrent assets	78,975,559	5,211,187	84,186,746
Total assets	91,705,398	8,380,708	100,086,106
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	404,143	-	404,143
OPEB items	249,035	-	249,035
Asset retirement obligation	244,773	-	244,773
Deferred loss on refunding	58,586	-	58,586
Total deferred outflows of resources	956,537	-	956,537
Total assets and deferred outflows of resources	92,661,935	8,380,708	101,042,643

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2022

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	\$ 325,110	\$ 3,388,776	\$ 3,713,886
Accrued interest	61,901	-	61,901
Compensated absences payable - current	170,173	-	170,173
IEPA loan payable	395,474	-	395,474
Total OPEB liability	20,118	-	20,118
Bonds payable - current	770,000	-	770,000
Total current liabilities	1,742,776	3,388,776	5,131,552
LONG-TERM LIABILITIES			
Compensated absences payable - long-term	134,413	-	134,413
Total OPEB liability	482,831	-	482,831
IEPA loan payable	24,862,781	-	24,862,781
Asset retirement obligation	270,000	-	270,000
Bonds payable - long-term	1,743,204	-	1,743,204
Total long-term liabilities	27,493,229	-	27,493,229
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	1,675,667	-	1,675,667
OPEB items	163,894	-	163,894
Total deferred inflows of resources	1,839,561	-	1,839,561
Total liabilities and deferred inflows of resources	31,075,566	3,388,776	34,464,342
NET POSITION			
Net investment in capital assets	50,280,931	-	50,280,931
Restricted for debt service	844,525	-	844,525
Unrestricted	10,460,913	4,991,932	15,452,845
TOTAL NET POSITION	\$ 61,586,369	\$ 4,991,932	\$ 66,578,301

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2022

	Operations and Maintenance	Improvements and Extension	Total
OPERATING REVENUES			
Charges for services			
Water and sewer revenue	\$ 10,457,069	\$ -	\$ 10,457,069
Meter sales	96,779	-	96,779
Connection fees	-	1,936,815	1,936,815
Infrastructure fees	1,339,881	-	1,339,881
Administration fee	118,034	-	118,034
Miscellaneous	140,163	-	140,163
Total operating revenues	12,151,926	1,936,815	14,088,741
OPERATING EXPENSES			
Water operations	3,174,193	-	3,174,193
Sewer operations	2,716,938	-	2,716,938
Non departmental	-	1,195,467	1,195,467
Depreciation	4,321,559	-	4,321,559
Total operating expenses	10,212,690	1,195,467	11,408,157
OPERATING INCOME	1,939,236	741,348	2,680,584
NON-OPERATING REVENUES (EXPENSES)			
Investment income	23,796	1,231	25,027
Interest expense and fiscal agent fees	(555,174)	-	(555,174)
Total non-operating revenues (expenses)	(531,378)	1,231	(530,147)
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	1,407,858	742,579	2,150,437
TRANSFERS			
Transfers in	7,393,825	18,630,831	26,024,656
Transfers (out)	(18,630,831)	(7,393,825)	(26,024,656)
Total transfers	(11,237,006)	11,237,006	-
CAPITAL CONTRIBUTIONS	354,064	-	354,064
CHANGE IN NET POSITION	(9,475,084)	11,979,585	2,504,501
NET POSITION (DEFICIT), MAY 1	71,061,453	(6,987,653)	64,073,800
NET POSITION, APRIL 30	\$ 61,586,369	\$ 4,991,932	\$ 66,578,301

(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, 2022

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	\$ 154,000	\$ 154,000	\$ 130,942
FICA	95,000	95,000	88,323
Unemployment tax	2,000	2,000	1,337
Health insurance	185,000	185,000	186,507
Salaries	1,173,000	1,173,000	1,170,981
Overtime	55,000	55,000	51,641
Commodities			
Meters	80,600	48,415	26,756
Office supplies	500	500	42
Materials	23,500	19,500	14,986
Chemicals	186,200	233,385	232,121
Postage	28,400	28,400	27,829
Small tools and equipment	11,000	11,000	12,716
Fuel	18,000	18,000	15,925
Lab supplies	10,900	10,900	7,606
Office furniture and equipment	3,500	4,500	4,347
IT equipment and supplies	90,400	92,300	69,449
Contractual services			
Utilities	297,400	347,700	308,049
Alarm lines	8,800	8,800	8,748
Legal services	4,000	1,800	278
Audit services	6,500	6,500	6,179
Engineering/design services	30,000	17,400	4,750
Professional services	325,100	368,800	357,730
Insurance	117,000	117,000	110,930
Publications	1,200	1,200	836
Printing	3,900	3,900	3,991
Physical exams	1,600	1,600	559
Travel, training, dues	10,900	10,900	7,998
Bank processing fees	27,000	27,000	36,767
Equipment rental	1,000	20,400	13,997
ACH rebates	25,000	25,000	27,590
Uniforms	10,900	15,300	10,984
Maintenance			
Wells	93,400	158,400	150,863
Booster station	16,600	8,700	4,041
Maintenance storage facility	28,300	20,300	20,226
Treatment facility	133,000	115,500	66,479
Distribution system	87,500	87,500	87,332
Vehicle maintenance	28,000	28,000	55,218
Building maintenance	101,000	101,000	87,979
Maintenance - other	800	800	312
Equipment maintenance	36,000	36,000	38,331
Total water department	3,511,900	3,660,400	3,451,675

(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, 2022

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	\$ 138,000	\$ 138,000	\$ 119,242
FICA	85,000	85,000	80,603
Unemployment tax	2,000	2,000	1,392
Health insurance	141,000	141,000	150,750
Salaries	1,068,000	1,068,000	1,034,583
Overtime	32,000	32,000	51,759
Commodities			
Meters	80,600	62,600	10,473
Office supplies	500	500	129
Materials	14,000	4,200	362
Chemicals	118,000	115,800	92,263
Postage	28,400	28,400	28,041
Small tools and equipment	18,000	18,000	13,191
Fuel	18,000	18,000	23,375
Lab supplies	7,500	7,500	6,399
Office furniture and equipment	1,000	1,000	802
IT equipment and supplies	91,100	93,981	66,474
Contractual services			
Utilities	360,000	388,800	354,760
Alarm lines	8,800	8,800	8,748
Legal services	4,000	1,800	185
Audit services	6,500	6,500	6,179
Engineering services	94,000	94,000	56,857
Professional services	214,100	219,400	208,544
Insurance	103,000	103,000	101,130
Publications	1,100	1,100	445
Printing	1,000	1,000	825
Physical exams	1,600	1,600	694
Sludge removal	126,000	126,000	90,547
Travel, training, dues	7,800	7,800	3,810
Bank processing fees	27,000	27,000	36,767
ACH rebates	25,000	25,000	27,713
Equipment rental	14,500	14,500	9,190
Uniforms	6,600	11,000	10,652
Maintenance			
Treatment facility	97,500	96,200	85,468
Lift station	56,200	48,200	37,868
Collection station	64,100	64,100	61,783
Vehicle maintenance	37,000	37,000	51,018
Building maintenance	101,000	101,000	114,714
Equipment maintenance	43,000	43,000	24,944
Other	1,200	1,200	349
Total sewer department	3,244,100	3,243,981	2,973,028

(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, 2022

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	\$ 10,000	\$ 10,000	\$ 5,059
Engineering services	2,205,000	2,195,000	147,633
Infrastructure maintenance	500,000	865,000	951,665
Capital outlay	11,005,000	10,650,000	7,294,794
Total nondepartmental	13,720,000	13,720,000	8,399,151
TOTAL WATER AND SEWER OPERATIONS	\$ 20,476,000	\$ 20,624,381	14,823,854
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Asset retirement obligation amortization			8,409
Pension and OPEB expense			<u>(285,891)</u>
Total water department			<u>(277,482)</u>
Sewer Department			
Pension and OPEB expense			<u>(256,090)</u>
Total sewer department			<u>(256,090)</u>
Capitalized assets			(7,203,684)
Depreciation			<u>4,321,559</u>
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			<u><u>\$ 11,408,157</u></u>

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2022

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables			
Accounts	-	42,563	42,563
Inventory	52,851	93,003	145,854
Total current assets	52,851	135,566	188,417
CAPITAL ASSETS			
Depreciable, net of accumulated depreciation	-	28,789	28,789
Net capital assets	-	28,789	28,789
Total assets	52,851	164,355	217,206
CURRENT LIABILITIES			
Accounts payable	15,604	45,710	61,314
Due to other funds	37,247	57,762	95,009
Total current liabilities	52,851	103,472	156,323
NET POSITION			
Net investment in capital assets	-	28,789	28,789
Unrestricted	-	32,094	32,094
TOTAL NET POSITION	\$ -	\$ 60,883	\$ 60,883

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2022

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 789,627	\$ 708,530	\$ 1,498,157
Fire district fuel	-	67,530	67,530
Fuel billings	-	219,352	219,352
Fleet maintenance	-	116,064	116,064
Miscellaneous	1,761	19,851	21,612
Total operating revenues	791,388	1,131,327	1,922,715
OPERATING EXPENSES			
Personnel	376,934	429,761	806,695
Contractual services	24,498	27,528	52,026
Supplies and materials	122,944	550,226	673,170
Maintenance	280,643	95,580	376,223
Other charges	6,050	12,185	18,235
Depreciation	-	16,047	16,047
Total operating expenses	811,069	1,131,327	1,942,396
OPERATING INCOME (LOSS)			
	(19,681)	-	(19,681)
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	19,681	-	19,681
Total non-operating revenues (expenses)	19,681	-	19,681
CHANGE IN NET POSITION			
	-	-	-
NET POSITION, MAY 1			
	-	60,883	60,883
NET POSITION, APRIL 30			
	\$ -	\$ 60,883	\$ 60,883

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2022

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ 402,946	\$ 402,946
Cash received for interfund services provided	789,627	704,560	1,494,187
Payments to suppliers	(443,038)	(692,381)	(1,135,419)
Payments to employees	(376,934)	(429,761)	(806,695)
Other receipts (payments)	1,761	19,851	21,612
	<u>(28,584)</u>	<u>5,215</u>	<u>(23,369)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	8,903	(5,215)	3,688
	<u>8,903</u>	<u>(5,215)</u>	<u>3,688</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of capital assets	19,681	-	19,681
	<u>19,681</u>	<u>-</u>	<u>19,681</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, MAY 1	-	-	-
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(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, 2022

	Building Service Fund	Vehicle Maintenance Fund	Total
<hr/>			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (19,681)	\$ -	\$ (19,681)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	-	16,047	16,047
Increase (decrease) in			
Accounts receivable	-	(3,970)	(3,970)
Inventory	(2,509)	(22,269)	(24,778)
Accounts payable	(6,394)	15,407	9,013
	<hr/>		
Total adjustments	(8,903)	5,215	(3,688)
	<hr/>		
NET CASH FROM OPERATING ACTIVITIES	\$ (28,584)	\$ 5,215	\$ (23,369)
	<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, 2022

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 924,000	\$ 924,000	\$ 789,627
Miscellaneous	-	-	1,761
Total operating revenues	924,000	924,000	791,388
OPERATING EXPENSES			
Personnel	461,700	461,700	376,934
Contractual services	37,000	37,000	24,498
Supplies and materials	141,400	145,248	122,944
Maintenance	271,200	271,200	280,643
Other charges	12,700	12,700	6,050
Total operating expenses	924,000	927,848	811,069
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	-	-	19,681
Total non-operating revenues (expenses)	-	-	19,681
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ -	\$ (3,848)	-
ADJUSTMENTS TO GAAP BASIS			
None			-
Total adjustments to GAAP basis			-
CHANGE IN NET POSITION (GAAP BASIS)			-
NET POSITION, MAY 1			-
NET POSITION, APRIL 30			\$ -

(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, 2022

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 40,000	\$ 40,000	\$ 27,980
FICA	27,600	27,600	21,339
SUI	600	600	537
Health insurance	55,000	55,000	42,844
Salaries	326,500	326,500	272,440
Overtime	12,000	12,000	11,794
Total personnel	461,700	461,700	376,934
Contractual services			
Telephone	6,000	6,000	4,436
Alarm lines	8,800	8,800	8,748
Professional services	1,350	1,350	590
Publications	250	250	-
Printing and advertising	550	550	-
Physical exams	150	150	673
Equipment rental	19,900	19,900	10,051
Total contractual services	37,000	37,000	24,498
Supplies and materials			
Office supplies	300	300	-
Postage	500	500	294
Building supplies	130,900	130,900	110,303
Tools, equipment, and supplies	7,200	11,048	10,869
Fuel	2,500	2,500	1,478
Total supplies and materials	141,400	145,248	122,944
Maintenance			
Vehicle maintenance	4,000	4,000	3,192
Equipment maintenance	3,000	3,000	645
Outsourced building maintenance	263,650	263,650	276,320
Office equipment maintenance	550	550	486
Total maintenance	271,200	271,200	280,643
Other charges			
Travel, training, and dues	4,450	4,450	1,241
Uniforms and safety items	5,150	5,149	3,402
Interest	3,100	3,101	1,407
Total other charges	12,700	12,700	6,050
TOTAL OPERATING EXPENSES	\$ 924,000	\$ 927,848	\$ 811,069

(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, 2022

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	\$ 815,000	\$ 815,000	\$ 708,530
Fire district fuel	50,000	50,000	67,530
Fuel billings	188,000	188,000	219,352
Fleet maintenance	110,000	110,000	116,064
Miscellaneous	-	-	19,851
Total operating revenues	1,163,000	1,163,000	1,131,327
OPERATING EXPENSES			
Personnel	443,000	443,000	429,761
Contractual services	36,300	36,300	27,528
Supplies and materials	540,700	542,014	550,226
Maintenance	128,100	128,100	95,580
Other charges	14,900	14,900	12,185
Total operating expenses	1,163,000	1,164,314	1,115,280
CHANGE IN NET POSITION (BUDGETARY BASIS)			
	\$ -	\$ (1,314)	16,047
ADJUSTMENTS TO GAAP BASIS			
Depreciation			(16,047)
Total adjustments to GAAP basis			(16,047)
CHANGE IN NET POSITION (GAAP BASIS)			
			-
NET POSITION, MAY 1			
			60,883
NET POSITION, APRIL 30			
			\$ 60,883

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
VEHICLE MAINTENANCE FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	\$ 40,000	\$ 40,000	\$ 33,608
FICA	24,500	24,500	23,161
SUI	500	500	403
Health insurance	61,000	61,000	55,578
Salaries	309,000	309,000	312,974
Overtime	8,000	8,000	4,037
Total personnel	443,000	443,000	429,761
Contractual services			
Telephone	5,500	5,500	5,348
Alarm lines	8,800	8,800	8,748
Professional services	10,150	10,150	6,248
Publications	5,750	5,750	2,970
Printing and advertising	550	550	-
Physical exams	150	150	213
Equipment rental	5,400	5,400	4,001
Total contractual services	36,300	36,300	27,528
Supplies and materials			
Office supplies	300	300	-
Postage	400	400	45
Tools, equipment, and supplies	8,800	10,114	12,599
Fuel	240,500	240,500	273,878
Oil, lubricants, and fluids	290,700	290,700	263,704
Total supplies and materials	540,700	542,014	550,226
Maintenance			
Vehicle maintenance	5,000	5,000	4,339
Equipment maintenance	2,500	2,500	1,250
Building maintenance	60,000	60,000	45,847
Outsourced vehicle and equipment maintenance	600	600	486
Office equipment maintenance	60,000	60,000	43,658
Total maintenance	128,100	128,100	95,580
Other charges			
Travel, training, and dues	7,100	7,100	7,529
Uniforms and safety items	7,200	7,200	4,173
Interest	600	600	483
Total other charges	14,900	14,900	12,185
TOTAL OPERATING EXPENSES	\$ 1,163,000	\$ 1,164,314	\$ 1,115,280

(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, 2022

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 2,280,000	\$ 2,280,000	\$ 2,280,983
Employee	467,000	467,000	503,736
Total contributions	2,747,000	2,747,000	2,784,719
Investment income			
Net appreciation in fair value of investments	-	-	(3,712,220)
Interest	2,416,500	2,416,500	1,383,944
Total investment income	2,416,500	2,416,500	(2,328,276)
Less investment expense	(125,000)	(125,000)	(134,432)
Net investment income	2,291,500	2,291,500	(2,462,708)
Total additions	5,038,500	5,038,500	322,011
DEDUCTIONS			
Pension benefits	1,747,000	1,747,000	1,679,536
Administrative expenses	52,100	52,100	31,550
Total deductions	1,799,100	1,799,100	1,711,086
CHANGE IN NET POSITION	<u>\$ 3,239,400</u>	<u>\$ 3,239,400</u>	(1,389,075)
NET POSITION RESTRICTED FOR PENSIONS			
May 1			43,922,881
April 30			<u>\$ 42,533,806</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, 2022

Date of Issue	December 3, 2013
Date of Maturity	April 1, 2025
Interest Rate	3.00% to 3.25%
Interest Dates	October 1 and April 1
Payable at	BNY Midwest Trust Company

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	October 1		April 1		Total
	Interest	Principal	Interest		
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
	\$ 76,464	\$ 2,415,000	\$ 76,464	\$	2,567,928

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Algonquin, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	107-116
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	117-122
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	123-126
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	127-128
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	129-131

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF ALGONQUIN, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016*
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 181,677,850	\$ 179,276,332	\$ 181,340,289	\$ 179,194,896
Restricted	1,860,785	2,309,292	3,055,239	3,114,451
Unrestricted	17,932,292	21,967,034	24,222,228	8,095,190
TOTAL GOVERNMENTAL ACTIVITIES	\$ 201,470,927	\$ 203,552,658	\$ 208,617,756	\$ 190,404,537
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 55,074,145	\$ 54,136,285	\$ 52,805,499	\$ 49,930,507
Restricted	872,688	866,338	830,426	806,625
Unrestricted	13,150,719	13,024,609	11,375,018	10,973,454
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 69,097,552	\$ 68,027,232	\$ 65,010,943	\$ 61,710,586
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 236,751,995	\$ 233,412,617	\$ 234,145,788	\$ 229,125,403
Restricted	2,733,473	3,175,630	3,885,665	3,921,076
Unrestricted	31,083,011	34,991,643	35,597,246	19,068,644
TOTAL PRIMARY GOVERNMENT	\$ 270,568,479	\$ 271,579,890	\$ 273,628,699	\$ 252,115,123

*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

**The Village implemented GASB Statement No. 75 for the fiscal year ended April 30, 2019.

Data Source

Audited Financial Statements

2017	2018	2019**	2020	2021	2022
\$ 181,389,998	\$ 183,768,380	\$ 190,831,120	\$ 194,650,906	\$ 198,833,484	\$ 201,802,110
6,534,289	4,548,278	3,955,860	3,999,847	4,583,883	4,587,238
2,549,697	7,516,172	2,899,101	(1,963,289)	1,170,275	7,422,844
\$ 190,473,984	\$ 195,832,830	\$ 197,686,081	\$ 196,687,464	\$ 204,587,642	\$ 213,812,192
\$ 47,453,693	\$ 45,841,568	\$ 43,721,778	\$ 48,875,410	\$ 50,574,571	\$ 50,280,931
808,325	824,426	834,476	833,625	852,175	844,525
11,540,473	12,119,933	12,954,329	11,435,138	12,647,054	15,452,845
\$ 59,802,491	\$ 58,785,927	\$ 57,510,583	\$ 61,144,173	\$ 64,073,800	\$ 66,578,301
\$ 228,843,691	\$ 229,609,948	\$ 234,552,898	\$ 243,526,316	\$ 249,408,055	\$ 252,083,041
7,342,614	5,372,704	4,790,336	4,833,472	5,436,058	5,431,763
14,090,170	19,636,105	15,853,430	9,471,849	13,817,329	22,875,689
\$ 250,276,475	\$ 254,618,757	\$ 255,196,664	\$ 257,831,637	\$ 268,661,442	\$ 280,390,493

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016*
EXPENSES				
Governmental activities				
General government	\$ 4,682,238	\$ 4,538,905	\$ 5,218,534	\$ 5,526,982
Public safety	8,668,334	8,842,616	9,089,370	9,516,306
Public works	8,059,774	10,521,914	11,339,697	10,339,204
Interest	190,092	160,780	93,117	58,580
Total governmental activities expenses	21,600,438	24,064,215	25,740,718	25,441,072
BUSINESS-TYPE ACTIVITIES				
Water and sewer	8,738,058	8,487,380	9,580,289	9,514,803
Total business-type activities expenses	8,738,058	8,487,380	9,580,289	9,514,803
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 30,338,496	\$ 32,551,595	\$ 35,321,007	\$ 34,955,875
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 1,470,286	\$ 886,332	\$ 821,200	\$ 1,282,209
Public safety	1,022,031	1,062,432	932,375	498,868
Public works	52,023	27,637	7,157	-
Operating grants and contributions	1,288,203	1,218,237	1,942,714	1,218,006
Capital grants and contributions	4,130,903	1,616,727	3,851,095	425,781
Total governmental activities program revenues	7,963,446	4,811,365	7,554,541	3,424,864
Business-type activities				
Charges for services				
Water/sewer	7,858,350	6,073,440	6,079,733	6,909,153
Operating grants and contributions	-	687,145	2,681	-
Capital grants and contributions	-	-	390,177	-
Total business-type activities program revenues	7,858,350	6,760,585	6,472,591	6,909,153
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 15,821,796	\$ 11,571,950	\$ 14,027,132	\$ 10,334,017
NET (EXPENSE) REVENUE				
Governmental activities	\$ (13,636,992)	\$ (19,252,850)	\$ (18,186,177)	\$ (22,016,208)
Business-type activities	(879,708)	(1,726,795)	(3,107,698)	(2,605,650)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (14,516,700)	\$ (20,979,645)	\$ (21,293,875)	\$ (24,621,858)

2017	2018	2019	2020	2021	2022
\$ 4,950,693	\$ 4,117,420	\$ 5,000,206	\$ 5,647,200	\$ 4,545,502	\$ 5,908,283
9,649,552	9,111,816	9,439,213	9,897,004	8,134,629	8,753,951
12,779,514	10,361,180	11,110,272	9,834,769	10,649,318	13,707,292
46,848	34,363	21,478	13,687	11,339	10,904
27,426,607	23,624,779	25,571,169	25,392,660	23,340,788	28,380,430
9,066,657	9,731,632	11,112,382	12,153,331	10,006,844	11,963,331
9,066,657	9,731,632	11,112,382	12,153,331	10,006,844	11,963,331
\$ 36,493,264	\$ 33,356,411	\$ 36,683,551	\$ 37,545,991	\$ 33,347,632	\$ 40,343,761
\$ 1,058,488	\$ 1,286,862	\$ 1,165,023	\$ 1,076,651	\$ 958,138	\$ 1,525,027
409,390	364,744	283,432	287,109	216,681	293,575
18,103	-	-	6,968	10,308	49,975
1,144,420	1,117,302	1,232,259	1,757,339	2,942,253	2,002,870
394,426	1,700,083	490,530	836,436	2,220,019	992,943
3,024,827	4,468,991	3,171,244	3,964,503	6,347,399	4,864,390
7,032,664	8,480,944	9,889,295	10,722,645	11,927,303	13,948,578
-	-	-	-	459,855	-
-	-	-	-	-	-
7,032,664	8,480,944	9,889,295	10,722,645	12,387,158	13,948,578
\$ 10,057,491	\$ 12,949,935	\$ 13,060,539	\$ 14,687,148	\$ 18,734,557	\$ 18,812,968
\$ (24,401,780)	\$ (19,155,788)	\$ (22,399,925)	\$ (21,428,157)	\$ (16,993,389)	\$ (23,516,040)
(2,033,993)	(1,250,688)	(1,223,087)	(1,430,686)	2,380,314	1,985,247
\$ (26,435,773)	\$ (20,406,476)	\$ (23,623,012)	\$ (22,858,843)	\$ (14,613,075)	\$ (21,530,793)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016*
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 5,904,067	\$ 5,874,845	\$ 5,844,048	\$ 5,937,891
Home rule sales tax	-	-	-	4,120,849
Utility	999,135	998,361	951,723	899,377
Other	1,220,371	1,150,583	1,219,631	869,147
Intergovernmental - unrestricted				
Sales and use tax	9,023,020	10,129,119	11,459,955	7,635,490
Income and personal property replacement tax	3,294,417	3,393,115	3,699,105	3,899,246
Grants	-	-	-	-
Franchise fees	-	-	-	546,474
Investment income	74,537	(219,130)	69,180	111,774
Miscellaneous	17,146	7,688	7,633	293,938
Transfers	-	-	-	-
Total governmental activities	20,532,693	21,334,581	23,251,275	24,314,186
Business-type activities				
Sales	1,665,803	742,925	-	-
Investment income	45,222	(205,050)	72,105	24,551
Miscellaneous	-	118,600	19,304	80,427
Transfers	-	-	-	-
Total business-type activities	1,711,025	656,475	91,409	104,978
TOTAL PRIMARY GOVERNMENT	\$ 22,243,718	\$ 21,991,056	\$ 23,342,684	\$ 24,419,164
CHANGE IN NET POSITION				
Governmental activities	\$ 6,895,701	\$ 2,081,731	\$ 5,065,098	\$ 2,297,978
Business-type activities	831,317	(1,070,320)	(3,016,289)	(2,500,672)
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ 7,727,018	\$ 1,011,411	\$ 2,048,809	\$ (202,694)

*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

	2017	2018	2019	2020	2021	2022
\$	6,266,415	\$ 6,376,663	\$ 6,489,997	\$ 6,565,496	\$ 6,710,556	\$ 7,022,375
	4,227,205	4,187,426	4,147,954	3,833,333	3,931,091	4,938,099
	923,668	919,160	963,975	898,906	902,074	916,954
	870,321	792,159	762,167	667,102	500,018	578,423
	7,704,133	7,733,394	7,618,630	7,344,889	7,591,524	8,953,313
	3,645,402	3,576,767	3,898,163	4,414,348	4,888,150	5,657,933
	-	-	-	-	-	4,230,171
	547,683	531,436	513,038	498,795	484,155	493,848
	139,744	276,459	626,353	738,705	147,939	(177,692)
	146,656	121,170	58,342	152,602	179,436	481,230
	-	-	-	(4,684,636)	(441,376)	(354,064)
	24,471,227	24,514,634	25,078,619	20,429,540	24,893,567	32,740,590
	-	-	-	-	-	-
	55,540	147,987	189,136	265,156	15,963	25,027
	70,358	86,137	84,330	114,484	91,974	140,163
	-	-	-	4,684,636	441,376	354,064
	125,898	234,124	273,466	5,064,276	549,313	519,254
\$	24,597,125	\$ 24,748,758	\$ 25,352,085	\$ 25,493,816	\$ 25,442,880	\$ 33,259,844
\$	69,447	\$ 5,358,846	\$ 2,678,694	\$ (998,617)	\$ 7,900,178	\$ 9,224,550
	(1,908,095)	(1,016,564)	(949,621)	3,633,590	2,929,627	2,504,501
\$	(1,838,648)	\$ 4,342,282	\$ 1,729,073	\$ 2,634,973	\$ 10,829,805	\$ 11,729,051

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GENERAL FUND				
Nonspendable	\$ 128,636	\$ 87,013	\$ 86,209	\$ 706,122
Restricted	-	-	578,255	395,843
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	14,576,319	14,953,584	15,176,721	16,469,895
TOTAL GENERAL FUND	\$ 14,704,955	\$ 15,040,597	\$ 15,841,185	\$ 17,571,860
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 235	\$ 167	\$ 166	\$ 135
Restricted	1,860,785	2,309,292	2,476,984	3,114,451
Committed	-	-	-	-
Assigned	6,098,107	7,180,275	8,236,873	12,921,405
Unassigned (deficit)	-	-	(279,467)	(834,949)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 7,959,127	\$ 9,489,734	\$ 10,434,556	\$ 15,201,042
TOTAL FUND BALANCES	\$ 22,664,082	\$ 24,530,331	\$ 26,275,741	\$ 32,772,902

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ 735,904	\$ 737,981	\$ 741,954	\$ 739,955	\$ 760,905	\$ 762,081
1,440,207	1,261,957	1,157,306	1,154,437	1,049,916	1,010,020
-	-	-	-	-	572,268
271,471	276,168	446,466	3,971,384	5,950,752	2,130,187
14,551,378	16,165,039	16,187,728	15,384,179	11,051,954	17,365,279
\$ 16,998,960	\$ 18,441,145	\$ 18,533,454	\$ 21,249,955	\$ 18,813,527	\$ 21,839,835
\$ 169	\$ 151	\$ 179	\$ 182	\$ 222	\$ 223
4,475,414	3,286,321	2,798,554	2,845,410	3,533,967	3,577,218
-	-	-	-	4,003,200	864,835
10,291,077	15,374,279	19,799,227	21,756,243	18,828,464	24,649,184
(1,672,058)	(4,342,140)	(13,339,537)	(19,186,023)	(20,839,818)	(23,579,259)
\$ 13,094,602	\$ 14,318,611	\$ 9,258,423	\$ 5,415,812	\$ 5,526,035	\$ 5,512,201
\$ 30,093,562	\$ 32,759,756	\$ 27,791,877	\$ 26,665,767	\$ 24,339,562	\$ 27,352,036

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016*
REVENUES				
Taxes	\$ 20,385,852	\$ 21,452,273	\$ 23,141,444	\$ 11,770,767
Licenses and permits	705,734	407,800	589,957	823,414
Intergovernmental, grants, and contributions	2,378,726	1,438,538	2,436,940	12,809,274
Charges for services	340,063	333,652	343,116	778,570
Fees, fines, and forfeits	798,921	749,287	687,897	551,438
Investment income (loss)	74,537	(219,130)	69,180	119,847
Miscellaneous	128,322	263,402	218,533	885,770
Total revenues	24,812,155	24,425,822	27,487,067	27,739,080
EXPENDITURES				
General government	4,343,983	4,279,256	4,531,249	4,740,911
Public safety	8,570,284	8,787,750	9,114,836	8,864,640
Public works	7,485,932	7,066,611	8,060,229	6,207,114
Capital outlay	1,754,682	2,054,583	2,957,881	2,084,527
Debt service				
Principal	590,000	634,615	689,757	565,825
Interest	165,134	153,287	89,505	68,040
Total expenditures	22,910,015	22,976,102	25,443,457	22,531,057
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,902,140	1,449,720	2,043,610	5,208,023
OTHER FINANCING SOURCES (USES)				
Transfers in	852,355	850,000	596,147	599,829
Transfers (out)	(852,355)	(850,000)	(596,147)	(599,829)
Proceeds from sale of capital assets	-	-	-	-
Proceeds from capital lease	-	106,265	-	-
Proceeds from bonds/issuance of refunding bonds	-	2,885,000	-	-
Premium on general obligation bonds	-	119,392	-	-
Transfer to refunded bond escrow	-	(2,992,328)	-	-
Total other financing sources (uses)	-	118,329	-	-
NET CHANGE IN FUND BALANCES	\$ 1,902,140	\$ 1,568,049	\$ 2,043,610	\$ 5,208,023
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	3.57%	3.77%	3.47%	3.10%

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

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ 12,287,609	\$ 12,275,407	\$ 12,364,092	\$ 11,964,838	\$ 12,043,739	\$ 13,455,851
612,193	774,553	651,171	642,865	726,096	992,209
12,876,044	12,767,070	13,307,351	14,408,168	17,672,593	21,860,491
368,237	351,454	347,722	297,990	147,220	467,523
459,464	414,078	322,254	311,253	248,556	343,350
206,719	301,119	626,353	738,707	147,940	(177,687)
685,788	689,944	630,920	714,858	696,198	626,047
27,496,054	27,573,625	28,249,863	29,078,679	31,682,342	37,567,784
5,263,774	4,992,141	4,969,495	5,046,318	4,384,347	5,425,663
9,285,421	9,391,707	9,809,188	9,574,851	9,633,165	10,303,144
10,521,050	7,067,477	8,071,952	7,217,689	7,344,692	12,205,225
3,858,214	3,442,779	9,729,848	11,247,124	9,116,004	7,001,634
571,951	588,138	605,979	615,000	-	-
56,316	43,857	31,280	22,807	11,339	10,904
29,556,726	25,526,099	33,217,742	33,723,789	30,489,547	34,946,570
(2,060,672)	2,047,526	(4,967,879)	(4,645,110)	1,192,795	2,621,214
1,909,801	625,000	1,860,230	3,654,063	3,000,000	6,215,900
(1,909,801)	(625,000)	(1,860,230)	(3,654,063)	(3,000,000)	(6,215,900)
-	-	-	-	-	391,260
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	391,260
\$ (2,060,672)	\$ 2,047,526	\$ (4,967,879)	\$ (4,645,110)	\$ 1,192,795	\$ 3,012,474
2.44%	2.86%	2.71%	2.84%	0.05%	0.04%

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)
2012	\$ 701,596,262	\$ 170,572,789	\$ 12,346,224	\$ 2,685,421	\$ 887,200,696	0.6208	\$ 2,661,602,088	33.333%	-	\$ -	11	\$ 21,107,592
2013	638,297,331	153,327,229	10,791,813	2,595,085	805,011,458	0.6775	2,415,034,374	33.333%	5	1,582,118	4	1,355,749
2014	614,951,665	150,078,586	10,302,225	2,478,946	777,811,422	0.7047	2,333,434,266	33.333%	2	6,917,760	18	6,917,018
2015	632,117,357	155,044,307	10,869,811	2,539,920	800,571,395	0.7159	2,401,714,185	33.333%	5	23,264,060	24	8,535,989
2016	677,131,371	161,982,750	10,764,196	2,487,423	852,365,740	0.6570	2,557,097,220	33.333%	2	842,887	34	12,381,885
2017	721,868,930	165,068,135	11,045,596	2,652,140	900,634,801	0.6218	2,701,904,403	33.333%	3	8,823,020	33	10,895,670
2018	770,387,014	167,531,028	11,371,762	2,297,789	951,587,593	0.5885	2,854,762,779	33.333%	4	6,152,537	86	12,359,718
2019	799,471,194	170,917,770	9,992,552	2,359,312	982,740,828	0.5698	2,948,222,484	33.333%	3	10,900,000	49	6,469,974
2020	834,666,665	171,152,131	10,274,330	2,328,927	1,018,422,053	0.5707	3,055,266,159	33.333%	3	31,821,174	29	3,699,120
2021	865,059,383	165,642,206	10,955,707	2,382,778	1,044,040,074	0.5651	3,132,120,222	33.333%	2	1,600,000	107	27,512,220

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
DIRECT TAX RATES										
General Corporate	0.1133	0.1283	0.1377	0.0829	-	-	-	-	-	-
Crossing Guards	0.0022	0.0024	0.0024	0.0022	0.0018	0.0017	-	-	-	-
Police Protection	0.1920	0.2106	0.2259	0.2195	0.2851	0.2665	0.2538	0.2463	0.2376	0.2318
IMRF	0.0476	0.0522	0.0559	0.0500	0.0469	0.0333	0.0315	0.0305	0.0295	0.0287
Social Security	0.0714	0.0783	0.0840	0.0687	0.0645	0.0500	0.0473	0.0419	0.0405	0.0395
Police Pension	0.1158	0.1465	0.1594	0.2295	0.2229	0.2210	0.2086	0.2104	0.2239	0.2184
ESDA	0.0006	0.0006	0.0008	0.0006	0.0006	0.0006	-	-	-	-
Parks	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	-	-	-	0.0084
Liability Insurance	0.0779	0.0586	0.0386	0.0625	0.0352	0.0487	0.0473	0.0407	0.0393	0.0383
Total direct rates	0.6208	0.6775	0.7047	0.7159	0.6570	0.6218	0.5885	0.5698	0.5707	0.5651
OVERLAPPING TAX RATES										
Fire District(s)	3.5099	3.8524	4.0108	3.9311	3.8735	3.7550	3.6610	3.6700	3.6467	3.6107
Kane County	0.4336	0.4623	0.4684	0.4479	0.4201	0.4025	0.3877	0.3739	0.3618	0.3522
Kane County Forest Preserve	0.2710	0.3039	0.3126	0.2944	0.2253	0.1658	0.1607	0.1549	0.1477	0.1435
McHenry County	0.9958	1.0960	1.1412	1.0781	1.0539	0.9019	0.8317	0.7868	0.7621	0.7365
McHenry County Conservation	0.2481	0.2748	0.2840	0.2766	0.2588	0.2449	0.2380	0.2286	0.2236	0.2219
Park districts (3)	0.7645	1.0765	1.1276	1.0618	0.8914	0.8136	0.7956	0.7627	0.7294	0.7126
Public libraries (4)	1.1517	1.2313	1.3632	1.3227	1.2601	1.2351	1.1307	1.1827	1.2053	1.1795
Road and bridge (4)	0.3942	0.4387	0.4548	0.4374	0.3999	0.3689	0.3473	0.7238	0.3160	0.3159
Schools (4)	12.0424	13.1491	14.0008	13.4877	12.5931	12.3311	12.1154	11.7426	11.6239	11.4966
Townships (4)	0.4165	0.4316	0.4468	0.4283	0.3792	0.2406	0.2248	0.6822	0.2068	0.1992
Algonquin SSA #1	-	-	-	5.6066	23.0860	3.6278	-	-	-	-
Total overlapping rates	20.2277	22.3166	23.6102	28.3726	44.4413	24.0872	19.8929	20.3082	19.2233	18.9686
TOTAL TAX RATES	20.8485	22.9941	24.3149	29.0885	45.0983	24.7090	20.4814	20.8780	19.7940	19.5337

Property tax rates are per \$100 of assessed valuation

Data Source

Office of the County Clerk

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2022			2013		
	2020 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2011 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Equalized Assessed Valuation
Algonquin I LLC	\$ 9,999,000	1	0.98%	\$ -	-	0.00%
Marquette EJP Algonquin LLC	9,817,596	2	0.96%	-	-	0.00%
HSRE Algonquin LLC	6,954,460	3	0.68%	-	-	0.00%
B33 Woodscreek Commons LLC	5,353,206	4	0.53%	-	-	0.00%
Oakridget Ct LLC	3,833,319	5	0.38%	4,743,946	3	0.53%
Wal-Mart Stores Inc.	3,734,233	6	0.37%	4,640,081	4	0.52%
Meijer Stores LTD Partnership	3,667,000	7	0.36%	4,000,000	5	0.45%
Target Corporation	3,415,171	8	0.34%	3,824,873	6	0.43%
Algonquin Galleria TIC Rollup LLC	3,396,249	9	0.33%	-	-	0.00%
LTF Real Estate Co Inc	3,120,000	10	0.31%	3,477,235	7	0.39%
In Retail Fund Algonquin Commons LLC	-	-	0.00%	31,423,219	1	3.54%
Ruflobb Oakridge Algonquin LLC	-	-	0.00%	8,009,116	2	0.90%
Randall Holdings LLC	-	-	0.00%	3,345,334	8	0.38%
HD Development of MD Inc.	-	-	0.00%	2,839,376	9	0.32%
Jewel Food Stores, Inc.	-	-	0.00%	2,765,275	10	0.31%
TOTAL	\$ 53,290,234		5.24%	\$ 69,068,455		7.77%

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*			
2012	\$ 5,481,000	\$ 5,490,574	100.17%	\$ -	\$ 5,490,574	100.17%
2013	5,481,000	5,451,343	99.46%	103	5,451,446	99.46%
2014	5,481,000	5,468,468	99.77%	817	5,469,285	99.79%
2015	5,893,481	5,870,423	99.61%	767	5,871,190	99.62%
2016	5,991,475	5,981,894	99.84%	5,706	5,987,600	99.94%
2017	6,102,372	6,102,657	100.00%	107	6,102,674	100.00%
2018	6,181,877	6,155,750	99.58%	4,214	6,159,964	99.65%
2019	6,316,337	6,305,829	99.83%	2,006	6,307,835	99.87%
2020	6,604,775	6,601,464	99.95%	-	6,601,464	99.95%
2021	6,781,479	N/A	N/A	N/A	N/A	N/A

N/A - Information not available

*Collection rates exceeding 100% are attributed to the differences due to timing Village's Tax Levy and the County's corresponding Final Tax Extension. This can occur when a county relies on estimated equalized assessed valuation (EAV) due to changes made to the EAV upon review of the state equalization board.

Note: Property is assessed at 33 1/3% of actual value.

Property is assessed on the following basis: McHenry Township - Annual;

Dundee Township - Quadrennial (minimum); Grafton Township - Quadrennial (minimum)

Data Source

Office of the County Treasurer

VILLAGE OF ALGONQUIN, ILLINOIS

SALES TAX BY CATEGORY

Last Ten Calendar Years

Calendar Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General merchandise	\$ 1,366,558	\$ 1,365,588	\$ 2,094,389	\$ 2,120,466	\$ 2,063,688	\$ 1,998,831	\$ 2,031,205	\$ 1,979,138	\$ 1,841,227	\$ 1,932,276
Food	975,961	989,451	1,072,713	1,069,547	946,826	903,442	931,727	909,178	994,881	1,029,445
Drinking and eating places	717,117	732,747	754,333	776,846	832,807	857,156	875,504	888,365	761,089	893,559
Apparel	588,495	593,205	607,179	586,989	644,790	671,557	662,548	622,395	397,796	589,847
Furniture and H.H. and radio	523,162	549,625	590,672	628,199	760,486	627,696	607,712	618,027	623,668	831,891
Lumber, building hardware	301,486	346,042	356,151	368,429	330,374	346,174	352,379	368,749	415,036	475,595
Automobile and filling stations	1,254,027	1,258,100	557,652	511,290	605,334	671,991	695,963	746,345	698,620	903,484
Drugs and miscellaneous retail	1,036,697	1,081,094	1,150,529	998,903	1,152,036	1,152,124	1,036,151	1,019,417	974,438	1,623,094
Agriculture and all others	94,845	106,527	129,176	333,903	156,600	280,459	338,873	269,689	189,355	243,342
Manufacturers	75,772	81,124	103,111	157,401	151,712	186,256	178,181	166,265	154,838	211,418
TOTAL	\$ 6,991,371	\$ 7,144,335	\$ 7,453,273	\$ 7,580,028	\$ 7,667,131	\$ 7,695,686	\$ 7,710,243	\$ 7,587,566	\$ 7,050,948	\$ 8,733,951
Total number of payers	807	794	810	815	848	822	822	837	802	4,060
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%

Data Source

Illinois Department of Revenue

VILLAGE OF ALGONQUIN, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Fiscal Year	Village Direct Rate	Village State Rate
2013	1.75%	6.00%
2014	1.75%	6.00%
2015	1.75%	6.00%
2016	1.75%	6.00%
2017	1.75%	6.00%
2018	1.75%	6.00%
2019	1.75%	6.00%
2020	1.75%	6.00%
2021	1.75%	6.00%
2022	1.75%	6.00%

Data Sources

Village and County Records

VILLAGE OF ALGONQUIN, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation	Total Outstanding Debt Per Capita
	General Obligation Bonds	Capital Leases	General Obligation Bonds	IEPA Loans			
2013	\$ 4,199,853	\$ -	\$ 8,233,893	\$ -	\$ 12,433,746	1.27%	\$ 414
2014	3,665,621	91,650	7,943,788	-	11,701,059	1.32%	389
2015	2,970,191	71,893	7,348,715	-	10,390,799	1.29%	346
2016	2,405,830	51,068	6,733,642	-	9,190,540	1.18%	306
2017	1,836,469	29,117	6,098,569	-	7,964,155	0.99%	265
2018	1,252,108	5,979	5,443,496	-	6,701,583	0.79%	223
2019	632,747	-	4,753,423	-	5,386,170	0.60%	179
2020	-	-	4,033,350	3,686,408	7,719,758	0.81%	257
2021	-	-	3,293,277	21,317,732	24,611,009	2.42%	819
2022	-	-	2,513,204	25,258,255	27,771,459	2.66%	935

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available for Repayment	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2013	\$ 12,433,746	\$ 675,164	\$ 11,758,582	1.20%	391.35
2014	11,609,409	767,180	10,842,229	1.22%	360.85
2015	10,318,906	-	10,318,906	1.28%	323.07
2016	9,139,472	-	9,139,472	1.18%	304.18
2017	7,935,038	-	7,935,038	0.99%	264.10
2018	6,695,604	-	6,695,604	0.79%	222.85
2019	5,386,170	-	5,386,170	0.60%	179.26
2020	4,033,350	833,625	4,033,350	0.42%	134.24
2021	3,293,277	852,175	2,441,102	0.24%	81.25
2022	2,513,204	844,525	1,668,679	0.16%	56.18

*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, 2022

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	\$ 25,615,000	1.77%	\$ 453,386
McHenry County Conservation District	58,315,000	7.92%	4,618,548
Kane County Forest Preserve	107,545,000	1.77%	1,903,547
Huntley Area Public Library District	11,735,000	3.29%	386,082
Dundee Township Park District	13,802,000	13.89%	1,917,098
Huntley Park District	2,161,000	8.78%	189,736
Schools			
District No. 300	228,355,000	22.01%	50,260,936
District No. 158	85,406,063	9.20%	7,857,358
District No. 509	<u>140,415,000</u>	6.50%	<u>9,126,975</u>
Subtotal overlapping debt	673,349,063		76,713,666
Village of Algonquin direct debt	<u>-</u>		<u>-</u>
	<u><u>\$ 673,349,063</u></u>		<u><u>\$ 76,713,666</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, 2022

The Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property....(2) if its population is more than 25,000 and less than 500,000 in aggregate of one per cent:....indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF ALGONQUIN, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Value (EAV)		Per Capita EAV	Unemployment Rate (1)
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	5.38%
2017	30,046	*	800,571,395		26,645	5.62%
2018	30,046	*	852,365,740		28,369	4.02%
2019	30,046	*	900,634,801		29,975	3.59%
2020	29,700	**	951,587,593		32,040	4.36%
2021	29,700	**	1,018,422,053		34,290	8.48%
2022	29,700	**	1,044,040,074		35,153	4.11%

*2010 Census

**2020 Census

(1) Calculated for Fiscal Year, as of April 30, 2022

Note: Personal income data not available

Data Source

United States Census Bureau

Illinois Department of Employment Security

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2022			2013		
	Rank	No. of Employees	Percent of Total Village Population	Rank	No. of Employees	Percent of Total Village Population
School District Number 300*	1	432	1.45%	1	397	1.32%
Jewel Osco	2	272	0.92%	-	-	0.00%
Walmart	3	227	0.76%	2	268	0.89%
LifeTime Fitness	4	177	0.60%	-	-	0.00%
School District Number 158*	5	168	0.57%	-	-	0.00%
Meijer	6	155	0.52%	-	-	0.00%
Kenmode Tool and Engineering, Inc.	7	150	0.51%	6	135	0.45%
Home Depot	8	150	0.51%	5	145	0.48%
Village of Algonquin	9	126	0.42%	4	159	0.53%
Target	10	120	0.40%	3	200	0.67%
PEP Wauconda LLC (formerly Wauconda Tool and Engineering)	-	-	0.00%	7	120	0.40%
Aggregate Industries	-	-	0.00%	8	100	0.33%
Kohls	-	-	0.00%	9	95	0.32%
Duro-Life Corp.	-	-	0.00%	10	62	0.21%

*Only schools located in the Village

Data Sources

2017 Illinois Manufacturers Directory, 2017 Illinois Services Directory, Speer Financial, the Village, and a selective telephone survey.

VILLAGE OF ALGONQUIN, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL GOVERNMENT										
Administration	20	19	19	18	19	17	19	18	17	18
Community development	12	12	12	12	11	8	8	9	6	10
PUBLIC SAFETY										
Police										
Officers	48	46	46	44	46	44	46	47	44	48
Civilians	11	11	10	8	9	8	8	7	6	6
PUBLIC WORKS										
Public works administration	6	6	4	4	4	4	4	3	3	3
Public works general services	30	29	25	26	25	23	23	23	21	23
Internal services	9	8	9	8	9	9	9	9	8	9
WATER										
Water and sewer	20	21	23	21	20	20	20	20	19	18
POOL	3	4	4	4	4	4	3	3	-	2
TOTAL	159	156	152	145	147	137	140	139	124	137

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL GOVERNMENT										
Community Development										
Building permits issued	2,354	2,467	4,107	3,122	3,050	2,864	3,123	2,681	2,997	3,934
Building inspections conducted	4,023	4,562	8,589	6,229	6,239	5,611	6,721	6,246	5,659	6,795
Property maintenance inspections conducted	4,605	3,982	4,292	4,737	4,105	3,169	2,668	7,339	10,532	2,160
PUBLIC SAFETY										
Police										
Physical arrests	555	511	488	520	640	460	435	351	380	473
Parking violations	1,302	1,287	1,040	839	879	932	447	800	384	242
Traffic violations	3,708	3,305	2,233	4,937	6,359	2,326	4,582	4,417	1,910	5,331
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	2.00	4.90	5.10	-	4.80	4.80	1.20	3.34	3.20	4.75
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	132
Open space	512	512	512	512	512	512	512	512	512	604
Water										
New connections (tap-ons)	13	7	22	2	38	28	78	43	38	112
Average daily consumption*	2,864	2,682	2,725	2,478	2,401	2,535	2,078	2,741	2,596	2,096
Peak daily consumption*	5,151	4,253	3,231	4,097	3,200	2,893	2,641	2,975	2,877	3,058
Wastewater										
Average daily sewage treatment**	2.8	3.0	2.9	3.1	3.3	3.5	3.8	3.8	3.5	3.2

*Thousands of gallons

**Millions of gallons

Data Source

Various village departments

VILLAGE OF ALGONQUIN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Geographic patrol areas	6	6	6	6	6	6	6	6	6	6
PUBLIC WORKS										
Street										
Streets (miles)	267	256	256	256	130	130	130	130	130	138
Streetlights	189	189	211	211	319	319	319	381	381	546
Parks and Recreation										
Acreage	667	667	667	667	667	667	667	667	667	736
Playgrounds	18	18	18	18	18	18	18	18	18	18
Sites with baseball diamonds	9	9	9	9	9	9	9	9	9	9
Sites with soccer fields	11	11	11	11	11	11	11	11	11	6
Sites with basketball courts	14	14	14	14	14	14	14	14	14	14
Sites with tennis courts	5	5	5	5	5	5	5	5	5	5
Water										
Water mains (miles)	165	165	168	168	168	168	168	168	174	175
Fire hydrants	2,213	2,213	2,214	2,224	2,276	2,264	2,260	2,260	2,328	2,332
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)	135	137	144	145	144	139	139	139	141	141
Treatment capacity*	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000

*Thousands of gallons

Data Source

Various village departments



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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village), as of and for the year ended April 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

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

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

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

Sikich LLP

Naperville, Illinois
September 26, 2022



VILLAGE OF ALGONQUIN, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended April 30, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated September 26, 2022. The financial statements of Southeast Emergency Communications (SEECOM) were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Sikich LLP

Naperville, Illinois
September 26, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited the Village of Algonquin, Illinois (the Village) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Village's major federal programs for the year ended April 30, 2022. The Village's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Opinion on Each Major Federal Program

In our opinion, the Village of Algonquin, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Village's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance

requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses and significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village, as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated September 26, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
September 26, 2022

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

Federal	Pass-Through Grantor	Program Title/Cluster	Federal ALN Number	Expenditures	Payments to Subrecipients
Environmental Protection Agency	Illinois Environmental Protection Agency	Clean Water State Revolving Cluster			
		Capitalization Grants for Clean Water State Revolving Funds-L175554	66.458	\$ 1,163,639	\$ -
		Capitalization Grants for Clean Water State Revolving Funds		1,163,639	-
		Total Clean Water State Revolving Cluster		1,163,639	-
		Total Environmental Protection Agency		1,163,639	-
U.S. Department of Justice	N/A	Bulletproof Vest Partnership	16.607	8,183	-
		Total Bulletproof Vest Partnership		8,183	-
	Illinois Criminal Justice Information Authority	North Central Narcotics Task Force	16.738	2,872	-
		Total U.S. Department of Justice		11,055	-
U.S. Department of Treasury		COVID-19 - Coronavirus Relief Fund	21.027*	4,202,438	-
		Total Coronavirus Relief Fund		4,202,438	
	Illinois Department of Commerce & Economic Opportunity	COVID-19 - Local CURE Program	21.019	320,000	-
		Total Local CURE		320,000	-
		Total U.S. Department of Treasury		4,522,438	-
U.S. Department of Transportation	Illinois Department of Transportation	Highway Safety Cluster			
		Highway Safety Project 2021	20.600	10,362	-
	Illinois Department of Transportation	Highway Safety Project 2022	20.600	10,050	-
		Total Highway Safety Project		20,412	-
		Total Highway Safety Cluster		20,412	-
		Total U.S. Department of Transportation		20,412	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 5,717,544</u>	<u>\$ -</u>

* Denotes major program

VILLAGE OF ALGONQUIN, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES

For the Year Ended April 30, 2022

Note A - Basis of Accounting

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

Note B - Subrecipients

The Village did not provide federal awards to subrecipients for the fiscal year ending April 30, 2022.

Note C - Other Information

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

Note D - Outstanding Federal Loans

The Village had Illinois Environmental Protection Agency Loans outstanding in the amount of \$25,258,555 at April 30, 2022. The loans have no continuing compliance requirements aside from loan repayment.

Note E - 10% De Minimis Indirect Cost Rate

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

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no
Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified? ☐ yes ☒ no
Significant deficiency(ies) identified? ☐ yes ☒ none reported

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

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

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
----------------------	---

21.027	Coronavirus State and Local Fiscal Recovery Funds
--------	---

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended April 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

None



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, 2022

The background of the lower half of the page features a grayscale image of a city skyline, likely downtown Algonquin, Illinois. The image is overlaid with a complex pattern of semi-transparent, overlapping geometric shapes, including triangles and polygons, creating a modern, architectural aesthetic.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2022, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 26, 2022, 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 26, 2022

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion included in its representation letter dated September 26, 2022, 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, 2022. Management is responsible for the Village's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Algonquin, Illinois, complied with the aforementioned requirements for the year ended April 30, 2022, 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 26, 2022

VILLAGE OF ALGONQUIN, ILLINOIS

**BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND**

April 30, 2022

ASSETS

ASSETS

Cash and cash equivalents	\$ 1,639,596
Investments	1,505,159
Property tax receivable	<u>881,479</u>
TOTAL ASSETS	<u><u>\$ 4,026,234</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Advance from other funds	<u>\$ 26,724,014</u>
Total liabilities	<u>26,724,014</u>

DEFERRED INFLOWS OF RESOURCES

Deferred property tax revenue	<u>881,479</u>
Total deferred inflows of resources	<u>881,479</u>

Total liabilities and deferred inflows of resources	27,605,493
---	------------

FUND BALANCE

Unassigned (deficit)	<u>(23,579,259)</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 4,026,234</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, 2022

REVENUES

Taxes	
Incremental property taxes	\$ 792,479
Investment income	<u>2,917</u>
Total revenues	<u>795,396</u>

EXPENDITURES

Current	
General government	155,533
Capital outlay	<u>3,379,304</u>
Total expenditures	<u>3,534,837</u>

NET CHANGE IN FUND BALANCE	(2,739,441)
----------------------------	-------------

FUND BALANCE (DEFICIT), MAY 1	<u>(20,839,818)</u>
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FUND BALANCE (DEFICIT), APRIL 30	<u><u>\$ (23,579,259)</u></u>
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(See independent auditor's report.)



VILLAGE OF ALGONQUIN SCHEDULE OF MEETINGS

October 17, 2022

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

October 18, 2022	Tuesday	7:30 PM	Village Board Meeting	GMC
October 18, 2022	Tuesday	7:45 PM	Committee of the Whole Meeting	GMC
October 19, 2022	Wednesday	6:00 PM	Police Commission Meeting – Cancelled	GMC
October 22, 2022	Saturday	8:30 AM	Historic Commission Workshop	HVH
October 26, 2022	Wednesday	5:00 PM	Police Pension Board Meeting	GMC
November 1, 2022	Tuesday	7:25 PM	Public Hearing (Galleria Center)	GMC
November 1, 2022	Tuesday	7:30 PM	Village Board Meeting	GMC

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

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